



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

July 23, 2024

The Honorable Kimberly Yee
Arizona State Treasurer
Office of the Arizona State Treasurer
1700 W. Washington St., #102
Phoenix, AZ 85007

Subject: Navajo County Community College District exceeded fiscal year 2023 expenditure limitation

Dear Treasurer Yee:

Pursuant to Arizona Revised Statutes (A.R.S.) §41-1279.07(I), I am notifying you that Navajo County Community College District (District) exceeded, without authorization, the budgeted expenditure limitation prescribed by Article IX, §21, of the Arizona Constitution. The District exceeded its expenditure limitation for the year ended June 30, 2023, by \$762,762.

The District reported in its Annual Budgeted Expenditure Limitation Report (ABELR) that it exceeded its expenditure limitation, and its Chief Financial Officer certified the accuracy of the ABELR. A copy of the District's ABELR for the year ended June 30, 2023, is enclosed. Please see the ABELR Part I. No hearing was requested or held because the overexpenditure was not contested.

According to A.R.S. §§41-1279.07(H) and (I) and Laws 2022, Ch. 367, §1, the State Treasurer is required to withhold a portion of the District's allocation of State aid in the fiscal year following the date of this letter. The amount withheld should be \$5,000 for fiscal year 2026.

Sincerely,

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

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Enclosure

cc: Governing Board Members

Dr. Michael Solomonson, Interim President

Ms. Maderia Ellison, Chief Fiscal Officer

Navajo County Community College District

Ms. Kristin M. Mackin, Attorney for Navajo County Community College District

Sims Mackin, LTD