



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

The Honorable Kimberly Yee  
July 23, 2024  
Page 2

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



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

July 12, 2024

Mr. Everett Robinson  
Chair of the Governing Board  
Navajo County Community College District  
P.O. Box 610  
Holbrook, AZ 86025-0610

**Subject: Fiscal year 2023 ABELR overexpenditure**

Dear Chair Robinson:

Our Office received Navajo County Community College District's (District) Annual Budgeted Expenditure Limitation Report (ABELR) for the year ended June 30, 2023, and reviewed it for compliance with the Uniform Expenditure Reporting System. The report indicated that the District had exceeded its expenditure limitation by \$762,762.

Because the District reported that it exceeded its expenditure limitation and its Chief Fiscal Officer certified the accuracy of the ABELR, we will not hold a hearing related to the District's overexpenditure in accordance with A.R.S. §41-1279.07(I), unless the District requests a hearing to contest the overexpenditure.

If the District wishes to request a hearing, please notify Megan Smith, Accountability Services Division Manager, in writing via email at [msmith@azauditor.gov](mailto:msmith@azauditor.gov) by 5:00 P.M. on July 19, 2024. If no request for a hearing is received by this deadline, we will notify the State Treasurer to withhold \$5,000 from the District's allocation of State aid as prescribed by A.R.S. §§41-1279.07(H) and (I) and Laws 2022, Ch. 367, §1, which will be withheld in the fiscal year following the date of this letter.

If you have any questions, please call Megan Smith or me at (602) 553-0333.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

Governing Board Members  
July 12, 2024  
Page 2

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