



LITTLE ROCK SCHOOL DISTRICT
Financial Services
810 West Markham Street
Little Rock, AR 72201

Phone: (501)447-1089 Fax: (501)447-1158

June 20, 2007

Dr. Bobbie Davis,
Assistant Commissioner
Arkansas Department of Education
4 Capital Mall
Little Rock, AR 72201

Re: Audit Report filing extension

Dr. Davis,

The Little Rock School District of Pulaski County, Arkansas, EIN # 71-6014717 (the District), is requesting an additional audit filing extension for our fiscal year ended June 30, 2006.

Since our initial request for extension was filed, management of the District has focused a significant portion of our time and effort in gathering information required for our board to conduct deliberations regarding the continued employment of our superintendent. This time and effort requirement was unexpected at the date of our last letter. Due to the urgency of the requirements of our board we have not been able to focus our attention on resolving issues concerning our indirect cost rate for the 2005 – 2006 fiscal year. The resolution of this matter is important to the audit, and we do not believe that this matter will be resolved by June 30, 2007. We respectfully request that our filing deadline be extended through July 31, 2007.

Thank you for your consideration of this matter. Please contact me at (501) 447-1089 or email me at jean.ring@lrzd.org if I may be of assistance.

Sincerely,

A handwritten signature in cursive script that reads "Jean Ring".

Jean Ring
Director of Finance & Accounting

Education

4 State Capitol Mall • Little Rock, AR 72201-1071

(501) 682-4475

<http://ArkansasEd.org>

June 26, 2007

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3623

Max

Ms. Jean Ring
 Director of Finance & Accounting
 Little Rock School District
 810 West Markham Street
 Little Rock, AR 72201

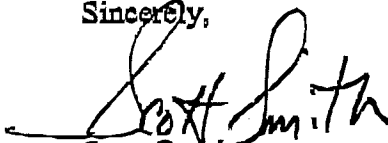
Dear Ms. Ring:

I am writing in response to your June 20, 2007, request, on behalf of the Little Rock School District (LRSD), for an additional extension of time with regard to the filing of LRSD's annual school audit for 2006 fiscal year school year.

Please be advised the district's request is denied and LRSD's 2006 fiscal year audit is required to be filed with all appropriate parties by the end of business on June 30, 2007. Specifically, the request is denied because the Arkansas Department of Education (ADE) has previously granted an extension of up to ninety (90) days and the provisions of Ark. Code Ann. § 6-20-1801 prohibit the ADE from granting any additional extension beyond a ninety (90) day time period from the time of nine (9) months following the end of the relevant school year. While ADE understands LRSD has received an extension from the U.S. Department of Education regarding the A-133 audit report this in no way circumvents the state mandatory requirement that the district's audit be filed by June 30, 2007.

Should you have any questions or comments, please contact my office at your convenience.

Sincerely,



Scott Smith
 General Counsel

SS:law

cc: T. Kenneth James, Ed.D., Commissioner of Education
 Dr. Bobbie Davis, Assistant Commissioner
 Dr. Roy Brooks, Superintendent, Little Rock School District

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