



December 20, 2024

Superintendent Tom Horne
Arizona Department of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Dear Superintendent Horne,

On behalf of yes. every kid. foundation., I am writing to express our strong support for your decision to implement risk-based audits within Arizona's Empowerment Scholarship Account (ESA) program. We commend your leadership in adopting this approach based in evidence and state law (ARS 15-2403), which will only strengthen the program's integrity and ensure it continues to deliver for Arizona families.

The importance of this initiative is also supported by the Arizona Auditor General's 2016 report, which recommended "[ADE should continue] strengthening its spending review process, such as continuing to develop a risk-based approach for prioritizing its spending reviews and using all available tools to detect misspending." Your decision to embrace a risk-based audit framework directly addresses this recommendation and reflects best practices in financial oversight.

As families rely on the ESA program to support their children's educational journeys, confidence in the program's oversight is essential.

Thank you for your vision and leadership. Please know that yes. every kid. foundation. is eager to support this important initiative and looks forward to our continued partnership.

Sincerely,
Aiden Fleming
Deputy Director of Policy Operations
yes. every kid. foundation.