



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

August 17, 2023

Governing Board
Cedar Unified School District
P.O. Box 367
Keams Canyon, AZ 86034

Dear Members of the Board:

In November 2020, we notified you that the District was in noncompliance with the *Uniform System of Financial Records for Arizona School Districts* (USFR) based on our review of the District's fiscal year (FY) 2019 financial audit reports and the USFR Compliance Questionnaire (Questionnaire) prepared by an independent certified public accounting firm. Since our previous notification, we also received and reviewed the District's FYs 2020 and 2021 audit reports and Questionnaires wherein the District did not make substantial progress in correcting its deficiencies.

We have since received and reviewed the District's FY 2022 audit reports and Questionnaire, and we reviewed additional FY 2023 District records and procedures as of August 2023. Based on our review of these documents and procedures, the District is no longer in noncompliance with the USFR. Any remaining deficiencies have been discussed with District management.

Thank you for your assistance and cooperation during our review. If you have questions concerning this matter, please call Megan Smith, Accountability Services Division Manager, or me at (602) 977-2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

cc: Mr. Dean Slaga, Superintendent
Ms. Judy James, Business Manager
Cedar Unified School District
Mr. Keith Kenny, Receiver for Cedar Unified School District
J.S. Held, LLC
The Honorable Jalyn Gerlich, Navajo County School Superintendent
Members of the State Board of Education
Arizona State Board of Education
Mr. Art Harding, Chief Operations Officer
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management
Arizona Department of Education