



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

November 19, 2020

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

Dear Members of the Board:

We have reviewed the District's audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2019, prepared by CWDL Certified Public Accountants, to determine whether the District substantially complied with the USFR.

As a result of our review, we have determined that the District has not complied with the USFR. Our determination is based on the most significant deficiencies cited in the District's audit reports and USFR Compliance Questionnaire. These deficiencies are included in the corrective action plan template we provided separately to you and District management. Pursuant to Arizona Revised Statutes §15-271, District management should implement corrective actions within 90 days after the date of this letter.

If you have any questions, please contact Megan Smith, Accountability Services Division Manager, or me at asd@azauditor.gov or (602) 977-2796.

Sincerely,
Melanie M. Chesney
Deputy Auditor General and Accountability Services Division Director

cc: Ms. Corrina Begay, Interim Superintendent
Ms. Judy James, Business Manager
Cedar Unified School District
Mr. Keith Kenny, Director
Simon Consulting, LLC
The Honorable Jalyn Gerlich, Navajo County School Superintendent
Ms. Kate Wright, Chief of Staff
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education