



**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

**ARIZONA AUDITOR GENERAL**  
**LINDSEY A. PERRY**

**JOSEPH D. MOORE**  
DEPUTY AUDITOR GENERAL

May 18, 2020

Governing Board  
Naco Elementary School District  
PO BOX 397  
Naco, AZ 85620

Dear Members of the Board:

We previously notified you that the District had not complied with the *Uniform System of Financial Records* (USFR) based on our review of the District's fiscal year 2018 financial audit reports and the USFR Compliance Questionnaire prepared by an independent certified public accounting firm.

We performed a status review as of April 1, 2020, to determine if the District had made improvements to address its noncompliance with the USFR. Based on our review of the District's records and procedures, and interviews with District personnel, we determined that the District is no longer in noncompliance with the policies and procedures described in the USFR. Any remaining deficiencies have been discussed with District management.

Thank you for the assistance and cooperation that your administrators and staff provided during our status review. If you have questions concerning this matter, please call Cris Cable, Accountability Services Manager, or me at (602) 553-0333.

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

cc: Mr. Timothy Mayclin, Superintendent  
Ms. Donna J. Horton, Business Manager  
Naco Elementary School District  
The Honorable Jacqui Clay, Cochise County School Superintendent  
Mr. Claudio Coria, Chief of Staff  
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education