



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

March 1, 2024

Governing Board  
Fredonia-Moccasin Unified School District  
221 E. Hortt St.  
Fredonia, AZ 86022

Dear Members of the Board:

We previously notified you that Fredonia-Moccasin Unified School District (District) had not complied with the Uniform System of Financial Records for Arizona School Districts (USFR) based on our review of the District's fiscal year 2022 financial audit reports and the USFR Compliance Questionnaire prepared by an independent certified public accounting firm.

We have since reviewed the District's records and procedures as of December 2023. Based on our review of all available information, including the number and significance of the District's outstanding deficiencies, the District is no longer in noncompliance with the USFR. However, as noted in our February 26, 2024, email and discussion with District management, the District continues to have some outstanding deficiencies, including 7 items that have not been corrected and 3 items that have been partially corrected.

Please be advised the District must act to correct the outstanding deficiencies and its future audit reports must reflect these deficiencies have been corrected. The area containing the most significant deficiencies is Information Technology, risking the accuracy, reliability, and security of District data.

Thank you for the assistance and cooperation that your administrators and staff provided 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

Governing Board

March 1, 2024

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cc: Ms. Dorene Mudrow, Superintendent

Fredonia-Moccasin Unified School District

The Honorable Cheryl Mango-Paget, Coconino County School Superintendent

Members of the State Board of Education

Arizona State Board of Education

Mr. Art Harding, Chief Operations Officer

Ms. Nicole von Prisk, Deputy Associate Superintendent, Grants Management

Arizona Department of Education