



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

July 12, 2022

Governing Board  
Cochise Elementary School District  
5025 N. Bowie Ave.  
P.O. Box 1088  
Cochise, AZ 85606

Dear Members of the Board:

We previously notified you that the 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 (FY) 2019 financial audit reports and the USFR Compliance Questionnaire (Questionnaire) prepared by an independent certified public accounting firm.

We have since reviewed the District's FY 2020 audit reports and USFR Compliance Questionnaire and reviewed additional FY 2022 records and procedures as of June 21, 2022. 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 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,

*Cristan A. Cable*

Cristan A. Cable, CPA  
Director, Accountability Services Division

cc: Mr. Karl Uterhardt, Superintendent/Principal  
Ms. Candy Acuna, Administrative Assistant  
Cochise Elementary School District  
The Honorable Jacqui Clay, Cochise County School Superintendent  
Mr. Callie Kozlak Tyler, Chief of Staff  
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education