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DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
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November 1, 2019

The Honorable Kathy Hoffman
Superintendent of Public Instruction
Arizona Department of Education
1535 W. Jefferson St.
Phoenix, AZ 85007

Subject: Elfrida Elementary School District - Not in Compliance with the USFR

Dear Ms. Hoffman:

We previously notified Elfrida Elementary School District that it had not complied with the *Uniform System of Financial Records* (USFR) based on our review of the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2018. The District was given 90 days to correct its deficiencies as required by Arizona Revised Statutes (A.R.S.) §15-271.

In October 2019, the District provided a required corrective action plan for our review. Based on assertions in the District's corrective action plan and discussions with District management, we determined that the District still had not made progress in correcting the deficiencies to allow it to no longer be in noncompliance with the USFR. Therefore, we request that the Arizona State Board of Education take appropriate action as prescribed by A.R.S. §15-272.

If you have questions concerning this matter, please call Melanie Chesney, Deputy Auditor General and Interim Accounting Services Director, or Megan Smith, Accounting Services Manager, at (602) 553-0333.

Sincerely,
Lindsey Perry, CPA, CFE
Auditor General

cc: Governing Board
Ms. Susan Holcombe, Superintendent
Ms. Alma Garcia, Business Manager
Elfrida Elementary School District
The Honorable Jacqui Clay, Cochise County School Superintendent
Ms. Alicia Williams, Executive Director, Arizona State Board of Education
Mr. John Carruth, Chief of Staff
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education