



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

October 28, 2021

Arizona State Board of Education
1700 W. Washington St.
Executive Tower Ste. 300
Phoenix, AZ 85007

Subject: Elfrida Elementary School District—No Longer in Noncompliance with USFR

Dear Members of the Board:

We previously requested that the Arizona State Board of Education (Board) take action on Elfrida Elementary School District (District) because the District had not complied with the *Uniform System of Financial Records for Arizona School Districts* (USFR). On December 13, 2019, the Board determined the District was not in compliance with the USFR and directed the Superintendent of Public Instruction to withhold 3 percent of the District's State aid until my Office reports that the District is in compliance with the USFR.

We have since received and reviewed the District's fiscal year (FY) 2020 audit reports and USFR Compliance Questionnaire and reviewed additional FYs 2021 and 2022 records as of September 27, 2021. Based on our review of these documents, the District is no longer in noncompliance with the USFR. Therefore, the Board can take appropriate action pursuant to Arizona Revised Statutes §15-272.

If you have questions concerning this matter, please call Cris Cable, Accountability Services Division Director, or me at (602) 553-0333.

Sincerely,

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

cc: Governing Board
Mr. Kyle Hart, Superintendent
Ms. Susan Ochoa, Business Manager
Elfrida Elementary School District
The Honorable Jacqui Clay, Cochise County School Superintendent
Ms. Alicia Williams, Executive Director
Ms. Kate Wright, Chief of Staff
Arizona State Board of Education