



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

February 21, 2023

Governing Board  
Young Elementary School District  
PO Box 390  
Young, AZ 85554

Dear Members of the Board:

We have reviewed Young Elementary School District's audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2021, prepared by William Dobridge, CPA, P.C., and issued a performance audit report in December 2022, which together indicate that the District has not complied with the USFR. We have attached a list of the most significant USFR compliance deficiencies we noted in these reports.

We provided separately to you and District management a corrective action plan template that includes these deficiencies. Pursuant to Arizona Revised Statutes §15-271, District management should implement corrective actions within 90 days after the date of this letter.

If you have any questions, please contact Megan Smith, Accountability Services Division Manager, or me at [asd@azauditor.gov](mailto:asd@azauditor.gov) or (602) 977-2796.

Sincerely,

*Cristan A. Cable*

Cristan A. Cable, CPA  
Director, Accountability Services Division

cc: Mr. Patrick O'Donnell, Superintendent  
Ms. Brittney Leopold, Business Manager  
Young Elementary School District  
The Honorable Roy A. Sandoval, Gila County School Superintendent  
Members of the State Board of Education  
Arizona State Board of Education  
Mr. Art Harding, Chief Operations Officer  
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education