



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

September 21, 2023

Governing Board  
Young Elementary School District  
P.O. Box 390  
Young, AZ 85554

Dear Members of the Board:

Please be advised that we have received and reviewed Young Elementary School District's financial audit reports and the *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire (questionnaire), for the year ended June 30, 2022, prepared by CWDL, Certified Public Accountants, and issued a performance audit in December 2022. These reports indicate that the District is still in noncompliance with the USFR. We have attached a list of the most significant USFR compliance deficiencies we noted in these reports.

As you are aware, we first notified you in February 2023 that the District was in noncompliance with the USFR based on our review of the District's fiscal year (FY) 2021 audit reports and questionnaire, and our December 2022 performance audit report.

Today, we have provided separately to you and District management an updated corrective action plan template to document corrective actions that have been taken to comply with the USFR. Because the District has exceeded statutory time frames for correcting its deficiencies, it must demonstrate compliance with the USFR within 45 days of the date of this letter. After that time, we will notify the Arizona State Board of Education of the District's ongoing noncompliance and request that appropriate action be taken consistent with A.R.S. §15-271 et seq.

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,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

Members of the Board  
September 21, 2023  
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cc: Mr. Patrick O'Donnell, Jr., Superintendent  
Ms. Brittney Leopold, Business Manager  
Young Elementary School District  
The Honorable Mr. Roy 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