



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

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DEPUTY AUDITOR GENERAL

October 4, 2023

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

**Subject: Hyder Elementary School District—Not ready for status review requested for USFR noncompliance**

Dear Members of the State Board:

On July 6, 2023, we notified you that Hyder Elementary School District had asked us to perform a status review to determine if it is no longer in noncompliance with the *Uniform System of Financial Records for Arizona School Districts* (USFR). However, we have determined the District is not ready for a review.

Based on assertions in the District's submitted corrective action plan (CAP) and discussions with District management, we determined that the District still had not made enough progress in correcting its deficiencies to warrant a review. Therefore, the District is still in noncompliance with the USFR.

The District's new Business Manager indicated she is working to implement electronic processes in several internal control areas that are not ready for testing. The District can continue working on its CAP and reach back out to my Office when it can show corrective actions have been implemented and evaluated.

If you have questions concerning this matter, please call Meghan Hieger, Director, or Megan Smith, Manager, Accountability Services Division at (602) 977-2796.

Sincerely,

*Lindsey A. Perry*

Lindsey A. Perry, CPA, CFE  
Auditor General

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cc: Governing Board

Ms. Martha Yardley-Jones, Superintendent

Ms. Laura Smith, Business Manager

Hyder Elementary School District

The Honorable Thomas Hurt, Yuma County School Superintendent

Mr. Sean Ross, Executive Director

Arizona State Board of Education

Mr. Art Harding, Chief Operations Officer

Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management

Arizona Department of Education