



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

April 16, 2024

Governing Board
Topock Elementary School District
P.O. Box 370
Topock, AZ 86436

Dear Members of the Board:

Pursuant to Arizona Revised Statutes (A.R.S.) §15-914 and the *Uniform System of Financial Records for Arizona School Districts* (USFR), school districts must submit audited financial statements and reports, and a USFR Compliance Questionnaire (questionnaire) to our Office within 9 months of fiscal year-end. We have not received the District's reports and questionnaire for the year ended June 30, 2023, which were due by March 31, 2024. Therefore, the District has not complied with the USFR and applicable State and federal requirements regarding audit report submission. Additionally, the District has been in noncompliance with the USFR since July 2023 based on our review of the significant deficiencies cited in the District's audit reports and questionnaires for the year ended June 30, 2022, and our November 2022 performance audit follow-up report.

If the District does not submit the reports and questionnaire within 90 days of the date of this letter, we will notify the Arizona State Board of Education of the District's noncompliance and request that appropriate action be taken as prescribed by A.R.S. §15-272.

If you have questions about this letter or the action the District must take, please call Megan Smith, Accountability Services Division Manager, or me at (602) 977 2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

Governing Board

April 16, 2024

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cc: Mr. John Warren, Superintendent
Mr. Ed Marquez, Business Manager
Topock Elementary School District
The Honorable Michael D. File, Mohave County Schools Superintendent
Members of the State Board of Education
Arizona State Board of Education
Mr. Art Harding, Chief Operations Officer
Ms. Nicole von Prisk, Deputy Associate Superintendent, Grants Management
Arizona Department of Education