



## ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

July 14, 2025

Governing Board  
Valley Union High School District  
P.O. Box 158  
Elfrida, AZ 85610-0158

Dear Members of the Board:

We issued a letter April 16, 2025, informing you that we had not received the District's audit reports and *Uniform System of Financial Records for Arizona School Districts Compliance Questionnaire* (Questionnaire) for the year ended June 30, 2024. We have since received the District's audit reports and Questionnaire. Therefore, the District has met the report submission requirements for that year.

Now that we have received the District's reports and Questionnaire, we will begin our review to assess whether the District has complied with the USFR and will notify the District if it has not complied. As mentioned in our April 16, 2025 letter, the District has been in noncompliance with the USFR since December 2024 based on our review of the significant deficiencies cited in the District's audit reports and Questionnaire for the year ended June 30, 2023. Now that we have received the District's reports and Questionnaire for the year ended June 30, 2024, we will begin our review to assess whether the District has complied with the USFR and will update the District and the Arizona State Board of Education of the results.

If you have any questions, please contact Chris Votroubek, Accountability Services Division Manager, or me at (602) 977-2796.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

Governing Board

July 14, 2025

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cc: Elizabeth Hawkins, Superintendent  
Zaida Coronado, Business Manager  
Valley Union High School District  
The Honorable Jacqui Clay, Cochise County Schools Superintendent  
Members of the State Board of Education  
Arizona State Board of Education  
Art Harding, Chief Operations Officer  
Nicole von Prisk, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education