



**ARIZONA
AUDITOR
GENERAL**

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

August 19, 2025

Sent via email

Governing Board
Heber-Overgaard Unified School District
P.O. Box 547
Heber, AZ 85928

Dear Members of the Board:

We have reviewed Heber-Overgaard Unified School District's (District) audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2024, prepared by Heinfeld, Meech & Co., P.C., and issued a performance audit follow-up report in April 2025, 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 Chris Votroubek, Accountability Services Division Manager, or me at asd@azauditor.gov or (602) 977 2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

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cc: Ron Tenney, Superintendent
Andrea Despain, Business Manager
Heber-Overgaard Unified School District
The Honorable Rachael Lewis, Navajo County School 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