



## ARIZONA AUDITOR GENERAL

**Lindsey A. Perry**, Auditor General

**Melanie M. Chesney**, Deputy Auditor General

August 14, 2025

Sent via email

Governing Board  
McNeal Elementary School District  
P.O. Box 8  
McNeal, AZ 85617-0008

Dear Members of the Board:

We have reviewed McNeal Elementary School 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 CWDL, Certified Public Accountants, which indicates 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](mailto:asd@azauditor.gov) or (602) 977-2796.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

cc: Ronald Aguallo, Superintendent  
Chandra Cagle, Bookkeeper  
McNeal Elementary School District  
The Honorable Jacqui Clay, Cochise 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