



**ARIZONA
AUDITOR
GENERAL**

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

August 26, 2025

Sent via email

Governing Board
Valentine Elementary School District
HC 35 Box 50
Peach Springs, AZ 86434-9650

Dear Members of the Board:

We have reviewed Valentine Elementary 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 DRS CPA, PLLC, and issued a performance audit followup report in August 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, including not preparing a capital assets listing or a compensated absences listing, which was the basis for the auditor's qualified opinion on the District's fiscal year 2024 governmental activities and General Fund.

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

Governing Board
August 26, 2025
Page 2

cc: Cliff Angle, Superintendent
Lindsey Labadie, Business Manager
Valentine Elementary School District
The Honorable John D. Warren, Mohave 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