



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

September 2, 2025

Sent via email

Governing Board
Pine Strawberry Elementary School District
3868 N Pine Creek Dr.
Pine, AZ 85544

Dear Members of the Board:

We previously notified you that Pine Strawberry Elementary School District (District) had not complied with the *Uniform System of Financial Records for Arizona School Districts* (USFR) based on our review of the District's fiscal year (FY) 2023 financial audit reports and the USFR Compliance Questionnaire prepared by an independent certified public accounting firm and our performance audit followup report issued in July 2023.

We have since reviewed the District's FY 2024 records and procedures as of April 2025 and received the District's FY 2024 financial audit reports and Questionnaire. Based on our review of all available information, including the number and significance of the District's outstanding deficiencies, the District is no longer in noncompliance with the USFR. However, as noted in our August 27, 2025, email and discussion with District management, the District continues to have some outstanding deficiencies, including 11 items that have not been corrected, 2 items that have been partially corrected, and 1 item that was not yet applicable.

Please be advised the District must act to correct the outstanding deficiencies, and its future audit reports must reflect that these deficiencies have been corrected. The area containing the most significant deficiencies is property control, leaving District property susceptible to theft, loss, and misuse.

Thank you for the assistance and cooperation that your administrators and staff provided during our review. If you have questions concerning this matter, please call Chris Votroubek, Accountability Services Division Manager, or me at asd@azauditor.gov (602) 977-2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

cc: Katie Ast, Superintendent
Aimée Manjarres, Business Manager
Pine Strawberry Elementary School District
The Honorable Roy Sandoval, Gila 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