



**ARIZONA
AUDITOR
GENERAL**

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

October 21, 2025

Sent via email

County School Superintendent Boggs
Maricopa County School Superintendent
Governing Board
Maricopa County Regional School District
1938 E Apache Blvd.
Tempe, AZ 85281

Dear County School Superintendent Boggs:

We previously notified your predecessor that Maricopa County Regional 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 (Questionnaire) prepared by an independent certified public accounting firm, and internal control-related deficiencies from the Heinfeld, Meech & Co., P.C., May 2024 performance audit report.

We have since reviewed the District's FY 2025 records and procedures as of July 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 October 9, 2025, email and discussion with District management, the District continues to have some outstanding deficiencies, including 14 items that have not been corrected, 3 items that have been partially corrected, 2 items that were not yet applicable, and 2 new additional deficiencies.

Please be advised the District must act to correct the outstanding deficiencies and the new deficiencies noted in its FY 2024 audit reports and Questionnaire, and its future audit reports must reflect that these deficiencies have been corrected. The areas containing the most significant deficiencies are information technology and financial reporting, risking the accuracy, reliability, and security of District data, and preventing the public and oversight bodies from having a transparent view of the District's financial position.

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) 474-8001.

County School Superintendent Boggs
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Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

cc: Bonnie Romo, Director of Human Resources and Finance
Maricopa County Regional School District
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