



## ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

October 6, 2025

Sent via email

Arizona State Board of Education  
1700 W. Washington St.  
Executive Tower Ste. 300  
Phoenix, AZ 95007

**Subject: Picacho Elementary School District—Not in Compliance with the USFR**

Dear Members of the State Board:

In accordance with Arizona Revised Statutes (A.R.S.) §15-271, we are notifying you that Picacho Elementary School District (District) has not corrected its deficiencies and remains in noncompliance with the *Uniform System of Financial Records for Arizona School Districts* (USFR). Accordingly, we request that the Arizona State Board of Education (State Board) take appropriate action as prescribed in A.R.S. §15-272. As required, we are providing you a list of the District's most significant USFR compliance deficiencies.

In June 2025, we notified the District that it had not complied with the USFR based on our review of its fiscal year (FY) 2024 financial audit reports and USFR Compliance Questionnaire (Questionnaire). The District had 90 days to correct its deficiencies. In September 2025, the District submitted a corrective action plan (CAP) describing actions it had taken to correct its deficiencies, and we discussed the CAP with District management. However, based on assertions in the District's CAP and our discussions with District management, we determined that the District has not made enough progress in correcting its deficiencies to warrant a status review.

We will continue to assist the District as it works to correct its internal control deficiencies. For example, we will schedule periodic meetings with District management to discuss the District's implemented and planned corrective actions. When the District can demonstrate that it has corrected its deficiencies, it should notify my Office, and we may perform a status review to determine if the District is no longer in noncompliance with the USFR and we will inform you of the results. The District's FY 2025 financial audit reports and Questionnaire are due by March 31, 2026. Once those reports are submitted, we will also review them and provide an update on the District's compliance status to the State Board.

If you have questions concerning this matter, please call Meghan Hieger, Director, or Chris Votroubek, Manager, within our Accountability Services Division at (602) 977-2796.

Sincerely,

*Lindsey A. Perry*

Lindsey A. Perry, CPA, CFE  
Auditor General

cc: Governing Board

Renee Montano, Superintendent

Monte Akers, Business Manager

Picacho Elementary School District

The Honorable Jill Broussard, Pinal County School Superintendent

Sean Ross, Executive Director

Arizona State Board of Education

Art Harding, Chief Operations Officer

Nicole von Prisk, Deputy Associate Superintendent, Grants Management

Arizona Department of Education