



**ARIZONA
AUDITOR
GENERAL**

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

November 7, 2025

Governing Board
Baboquivari Unified School District
Highway 86, Milepost 115.5
Sells, AZ 85634

Dear Members of the Board:

We previously notified you that Baboquivari Unified 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) 2024 financial audit reports and the USFR Compliance Questionnaire prepared by an independent certified public accounting firm and our July 2024 performance audit report.

We have since issued a performance audit followup report in September 2025 and reviewed the District's FY 2026 records and procedures as of October 2025. 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 November 7, 2025, email and discussion with District management, the District has 3 items that have been partially corrected, and 1 new additional deficiency.

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.

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.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

cc: Ruben Diaz, Superintendent
Clementina Carlyle, Chief Financial Officer
Baboquivari Unified School District
The Honorable Dustin Williams, Pima 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