



**ARIZONA
AUDITOR
GENERAL**

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

December 18, 2025

Governing Board
Alpine Elementary School District
PO Box 170
Alpine, AZ 85920-0170

Dear Members of the Board:

We previously notified you that Alpine 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) 2024 financial audit reports and USFR Compliance Questionnaire (Questionnaire) prepared by an independent certified public accounting firm.

We have since 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 December 17, 2025, email and discussion with District management, the District continues to have some outstanding deficiencies, including 5 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 its future audit reports must reflect that these deficiencies have been corrected. The areas containing the most significant deficiencies are credit cards/purchasing cards (p-cards) and property control, leaving District monies and 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

Governing Board
December 18, 2025
Page 2

cc: Dennis Koch, Superintendent
Amanda Kitchens, Business Manager
Alpine Elementary School District
The Honorable Joy Whiting, Apache 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