



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

December 4, 2025

Sent via email

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

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

Dear Members of the State Board of Education:

In accordance with Arizona Revised Statutes (A.R.S.) §15-271, we are notifying you that Valentine Elementary School District (District) has not made adequate progress in correcting 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 with a list of the District's most significant USFR compliance deficiencies including not preparing a capital assets listing or a compensated absences listing, which was the basis for the auditor's qualified opinion on the District's fiscal year (FY) 2024 governmental activities and General Fund.

By way of background, in August 2025, we notified the District that it had not complied with the USFR based on our review of its FY 2024 financial audit reports and USFR Compliance Questionnaire (Questionnaire) and our August 2025, performance audit followup report. The District had 90 days to correct its deficiencies, but it did not do so. In November 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, the supporting documentation provided, and discussions with District management, we determined that the District has not made enough progress in correcting its deficiencies to warrant a status review by my Office.

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. Additionally, 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 you and the District.

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

Sincerely,

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

cc: Governing Board

Cliff Angle, Superintendent

Lindsey Labadie, Business Manager

Valentine Elementary School District

The Honorable John Warren, Mohave 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