



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

January 15, 2026

Sent via email

Governing Board
Ray Unified School District
701 N. Highway 177
Kearny, AZ 85137

Dear Members of the Board:

We previously notified you that Ray 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 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 December 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 January 13, 2025, email and discussion with District management, the District continues to have some outstanding deficiencies, including 9 items that have not been corrected, 4 items that have been partially corrected, 3 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 procurement, putting the District at risk of not receiving the best value for the public monies it spends; and information technology, risking the accuracy, reliability, and security of District data.

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.

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Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA

Director, Accountability Services Division

cc: Jeremi Brewer, Superintendent

Holly Acuna, Business Manager

Ray Unified School District

The Honorable Jill Broussard, Pinal 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