



## ARIZONA AUDITOR GENERAL

**Lindsey A. Perry**, Auditor General

**Melanie M. Chesney**, Deputy Auditor General

January 20, 2026

Sent via email

Governing Board  
Tucson Unified School District  
1010 E Tenth St.  
Tucson, AZ 85719

Dear Members of the Board:

We previously notified you that Tucson 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 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 15, 2026, email and discussion with District management, the District continues to have some outstanding deficiencies, including 7 items that have not been corrected and 4 items that have been partially corrected.

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 area containing the most significant deficiencies is property control, leaving District 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](mailto:asd@azauditor.gov) (602) 977-2796.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

cc: Gabriel Trujillo, Superintendent  
Ricardo Hernandez, Chief Financial Officer  
Fina Johnson, Business Manager  
Tucson 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