



## 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.

Governing Board

January 20, 2026

Page 2

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