



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

March 9, 2026

Governing Board
Sierra Vista Unified School District
3305 E. Fry Blvd.
Sierra Vista, AZ 85635

Dear Members of the Board:

We previously notified you that Sierra Vista 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 prepared by an independent certified public accounting firm and our April 2025 performance audit report.

We have since reviewed the District's FY 2026 records and procedures as of November 2025 and issued a February 2026 performance audit followup report. 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 March 5, 2026, email and discussion with District management, the District continues to have some outstanding deficiencies, including 8 items that have not been corrected, 9 items that have been partially corrected, 1 item that was not yet applicable, and 1 new additional deficiency.

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 payroll and information technology areas contain the most significant deficiencies, risking the propriety of employee compensation and 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 or (602) 977-2796.

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Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

cc: Terri Romo, Superintendent
Sierra Vista Unified School District
The Honorable Jacqui Clay, Cochise 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