



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

March 18, 2026

Sent via email

Governing Board
Yuma Elementary School District
450 W. 6th St.
Yuma, AZ 85364

Dear Members of the Board:

We have reviewed Yuma Elementary School District's (District) financial audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2025, prepared by Heinfeld, Meech & Co., P.C., and issued a financial investigation report in October 2025, which together indicate that the District has not complied with the USFR. We have attached a list of the most significant USFR compliance deficiencies we noted in these reports.

We provided separately to you and District management a corrective action plan template that includes these deficiencies. Pursuant to Arizona Revised Statutes §15-271, District management should implement corrective actions within 90 days after the date of this letter.

Please be advised, the District has assumed accounting responsibility pursuant to A.R.S. §15-914.01. If we determine the District has not implemented corrective actions to maintain accounting standards as provided by the USFR and the Arizona State Board of Education finds the District in noncompliance as provided in A.R.S. §15-272, the District is no longer eligible to participate in the accounting responsibility program.

If you have any questions, please contact Chris Votroubek, Accountability Services Division Manager, or me at asd@azauditor.gov or (602) 977-2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

Governing Board

March 18, 2026

Page 2

cc: Denis Ponder, Superintendent
Jamie Walden, Director of Budget & Finance
Yuma Elementary School District
The Honorable Thomas Hurt, Yuma 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