



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

April 16, 2026

Sent via email

Governing Board
Cedar Unified School District
P.O. Box 367
Keams Canyon, AZ 86034-0367

Dear Members of the Board:

Pursuant to Arizona Revised Statutes (A.R.S.) §15-914 and the *Uniform System of Financial Records for Arizona School Districts* (USFR), school districts must submit audited financial statements and reports and a USFR Compliance Questionnaire (Questionnaire) to our Office within 9 months of fiscal year-end, or March 31, 2026. We have not received the District's audit reports and Questionnaire for the year ended June 30, 2025, which are late. Therefore, the District has not complied with the USFR and applicable State and federal requirements regarding audit report submission.

If the District does not submit the reports and Questionnaire within 90 days of the date of this letter, we will notify the Arizona State Board of Education (State Board) of the District's noncompliance and request it take appropriate action as prescribed by A.R.S. §15-272, which includes the State Board directing the Superintendent of Public Instruction to withhold up to 10 percent of the District's State monies.

If you have questions about this letter or the action the District must immediately take, please call Chris Votroubek, Accountability Services Division Manager, or me at (602) 977-2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

Governing Board

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cc: Dean Slaga, Superintendent/Principal

Judy James, Business Manager

Cedar Unified School District

The Honorable Rachael Lewis, Navajo County Schools 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