



## ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

April 17, 2025

Sent via email

Governing Board  
Heber-Overgaard Unified School District  
P.O. Box 547  
3375 Buckskin Canyon Road  
Heber, AZ 85928

Dear Members of the Board:

We previously notified you that Heber-Overgaard 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 FYs 2025 and 2026 records and procedures as of January 2026 and received the District's FY 2025 financial audit reports and Questionnaire. 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 April 16, 2026, email and discussion with District management, the District continues to have some outstanding deficiencies, including 9 items that have not been corrected, 7 items that have been partially corrected, 2 items that were not yet applicable, and 1 new additional deficiency.

Please be advised the District must act to correct the outstanding deficiencies and the new deficiencies noted in its FY 2025 audit reports and Questionnaire, and its future audit reports must reflect that these deficiencies have been corrected. The procurement area contains the most significant deficiencies, putting the District at risk of not receiving the best value for the public monies it spends.

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) or (602) 977-2796..

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Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

cc: Ron Tenney, Superintendent  
Andrea Despain, Business Manager  
Heber-Overgaard Unified School District  
The Honorable Rachael Lewis, Navajo 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