



**ARIZONA  
AUDITOR  
GENERAL**

**Lindsey A. Perry**, Auditor General

April 21, 2026

*Sent via email*

County School Superintendent Williams  
Pima County School Superintendent  
Governing Board  
Pima Accommodation School District  
130 W. Congress St. Fl. 4  
Tucson, AZ 85701-1317

Dear Mr. Williams:

We have reviewed the Pima Accommodation School District's (District) *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire (Questionnaire) for the year ended June 30, 2025, prepared by Heinfeld, Meech & Co., P.C., which indicates that the District has not complied with the USFR. We have attached a list of the most significant USFR compliance deficiencies we noted in the Questionnaire.

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.

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

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

County School Superintendent Williams

April 21, 2026

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cc: Peter Laing, Chief Financial Officer

Pima Accommodation School District

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