



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

May 21, 2026

Sent via email

Governing Board
Amphitheater Unified School District
701 W. Wetmore Rd.
Tucson, AZ 85705

Dear Members of the Board:

We previously notified you that Amphitheater 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 FY 2026 records and procedures as of March 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 May 19, 2026, email and discussions with District management, the District continues to have some outstanding deficiencies, including 14 items that have not been corrected, 5 items that have been partially corrected, and 5 new additional deficiencies.

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 cash and revenue area contains the most significant deficiencies as the District has not implemented consistent policies and procedures at all school sites that operate Student Activities Fund and Auxiliary Operations Fund bank accounts. Specifically, some school sites did not have an adequate process to ensure student club purchases were authorized by the clubs, that all items purchased were appropriately received and distributed to the club, or that the items purchased agreed to the clubs' approval. The District's lack of consistent policies and procedures at some school sites leave District and student monies susceptible to theft, loss, and misuse, and risk misreported revenues and expenditures.

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: Todd Jaeger, Superintendent
Scott Little, Chief Financial Officer
Cliff Wadhams, Business Manager
Amphitheater Unified School District
The Honorable Dustin Williams, Pima 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