



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

May 14, 2026

Sent via email

Arizona State Board of Education
1700 W. Washington St.
Executive Tower Ste. 300
Phoenix, AZ 85007

Subject: Topock Elementary School District—No longer in noncompliance with USFR

Dear Members of the Arizona State Board of Education:

As described in our August 21, 2025, letter, Topock Elementary School District (District) has been in noncompliance with the *Uniform System of Financial Records for Arizona School Districts* (USFR) since July 2023 and on April 22, 2024, the Arizona State Board of Education (State Board) directed the Superintendent of Public Instruction to withhold 3% of the District's State aid in accordance with Arizona Revised Statutes (A.R.S.) §15-272(B).

We have since received and reviewed the District's fiscal year 2025 audit reports and USFR Compliance Questionnaire prepared by an independent certified public accounting firm. Additionally, we have conducted and issued a separate October 2025 performance audit followup, which reported on the District's efforts to implement certain internal control recommendations. Based on our review of all available information in these reports, including the number and significance of the District's outstanding deficiencies, the District is no longer in noncompliance with the USFR. Therefore, the Board can take appropriate action pursuant to Arizona Revised Statutes §15-272.

If you have questions concerning this matter, please call Meghan Hieger, Accountability Services Division Director, or me at (602) 553-0333.

Sincerely,

Lindsey A. Perry

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Auditor General

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cc: Governing Board

Kaili Lee, Superintendent

Laci Hewlett, Business Manager

Topock Elementary School District

The Honorable John Warren, Mohave County School Superintendent

Sean Ross, Executive Director

Arizona State Board of Education

Art Harding, Chief Operations Officer

Nicole von Prisk, Deputy Associate Superintendent, Grants Management

Arizona Department of Education