



## ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

June 17, 2026

Sent via email

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

**Subject: Ajo Unified School District—Still in Noncompliance with the USFR**

Dear Members of the Arizona State Board of Education:

In accordance with Arizona Revised Statutes (A.R.S.) §15-271, we are notifying you that Ajo Unified School District (District) is still in noncompliance with the *Uniform System of Financial Records for Arizona School Districts* (USFR) based on our review of the District's fiscal year (FY) 2025 financial audit reports and USFR Compliance Questionnaire (Questionnaire). Accordingly, we request that the Arizona State Board of Education (State Board) take appropriate action as prescribed in A.R.S. §15-272. As required, we are providing you with the enclosed list of the most significant USFR deficiencies we noted in those reports including unreconciled cash and investment balances with the County Treasurer, which was the basis for the auditor's qualified opinion on the District's FY 2025 governmental activities, major funds, and aggregate remaining fund information.

Additionally, the following summarizes our past notifications and State Board of Education (State Board) action related to the District's continued noncompliance with the USFR:

- August 2024—We notified the District that it had not complied with the USFR based on our review of the significant deficiencies cited in its FY 2023 financial audit reports and Questionnaire. The District had 90 days to correct its deficiencies, but it did not do so.
- December 2024—We notified the State Board that the District was not ready for a status review to determine if it was no longer in noncompliance with the USFR based on assertions in its submitted November 2024 corrective action plan and discussions with District management and requested the State Board to take actions as prescribed in A.R.S. §15-272.
- March 2025—The State Board directed the Superintendent of Public Instruction to withhold 3% of the District's State aid in accordance with A.R.S. §15-272(B).

- August 2025—We notified the State Board and the District that it was still in noncompliance with the USFR based on our review of the significant deficiencies cited in its FY 2024 financial audit reports and Questionnaire. The State Board has not held an additional hearing regarding the District's continued noncompliance.

Finally, we will continue to assist the District as it works to correct its internal control deficiencies. For example, we provided the District with an updated corrective action plan template to document corrective actions taken to comply with the USFR, and we will schedule periodic meetings with District management to discuss the District's implemented and planned corrective actions. When the District can show it has corrected its deficiencies, it should notify my Office and we may perform a status review to determine if the District is no longer in noncompliance with the USFR and we will inform you of the results.

If you have questions concerning the District's noncompliance or our process, please call Meghan Hieger, Director, or Chris Votroubek, Manager, within our Accountability Services Division at (602) 977-2796.

Sincerely,

*Lindsey A. Perry*

Lindsey A. Perry, CPA, CFE  
Auditor General

Enclosure: List of Deficiencies

cc: Governing Board

Roman Soltero, Superintendent

Rona Cotay, Assistant Business Manager

Ajo Unified School District

The Honorable Dustin Williams, Pima 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