



**ARIZONA
AUDITOR
GENERAL**

Lindsey A. Perry, Auditor General

June 23, 2026

Sent via email

Governing Board
Cedar Unified School District
P.O. Box 367
Keams Canyon, Arizona 86034

Dear Members of the Board:

We have reviewed Cedar Unified School District's (District) financial audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2025, prepared by DRS CPA, PLLC, and issued a performance audit report in October 2025, which together indicate that the District has not complied with the USFR. We have enclosed a list of the most significant USFR compliance deficiencies we noted in these reports, including the District's inability to provide a capital assets listing and related physical inventory with balances that reconciled to balances presented by the District, which was the basis for the auditor's qualified opinion on the District's fiscal year 2025 governmental activities.

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 or (602) 977 2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

Enclosure: List of Deficiencies

Governing Board

June 23, 2026

Page 2

cc: Dean Slaga, Superintendent/Principal

Judy James, Business Manager

Cedar 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