



**ARIZONA
AUDITOR
GENERAL**

Lindsey A. Perry, Auditor General

June 18, 2026

Sent via email

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

Subject: Seligman 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 Seligman 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), our May 2025 status review results, and our April 2026 performance audit followup report. 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.

Additionally, the following summarizes our past notifications related to the District's continued noncompliance with the USFR:

- July 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.
- October 2025—We notified the State Board that the District had not made adequate progress in correcting its deficiencies and remained in noncompliance with the USFR based on our January through May 2025 status review of the District's internal controls, our review of the District's FY 2024 financial audit reports and Questionnaire, and our July 2025 performance audit report, and requested the State Board to take action as prescribed in A.R.S. §15-272. The State Board has not held a hearing regarding the District's 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, my Office 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

Wanda Burton, Superintendent

Rhonda Smith, Operations Manager

Seligman Unified School District

The Honorable Steve King, Yavapai 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