



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

July 23, 2026

Sent via email

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

Subject: Elfrida Elementary School District—Not in Compliance with Audit Reporting Requirements

Dear Members of the Arizona State Board of Education:

We issued a letter on April 16, 2026, informing Elfrida Elementary School District (District) that we had not received its fiscal year (FY) 2025 financial audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire (Questionnaire), which were due by March 31, 2026. We informed the District's Governing Board that if the District did not submit the reports and Questionnaire within 90 days, we would notify the Arizona State Board of Education (State Board) pursuant to Arizona Revised Statutes (A.R.S.) §15-271.

To date, we have not received the District's FY 2025 financial audit reports and Questionnaire. Consequently, the District has not complied with the USFR and applicable State and federal law regarding report submission, and we request that the State Board take appropriate action as prescribed by A.R.S. §15-272.

In addition to the District's noncompliance with this year's reporting requirements, the District has been in noncompliance with the USFR since September 2024 based on our review of the significant deficiencies cited in the District's FY 2023 financial audit reports and Questionnaire. We notified the State Board of this noncompliance on December 30, 2024, and we provided an update of the District's continued noncompliance to the State Board and the District on September 11, 2025, based on the District's prior FY 2024 financial audit reports and Questionnaire. On March 24, 2025, the State Board held a hearing regarding the District's noncompliance with the USFR and directed the Superintendent of Public Instruction to withhold 3% of the District's State aid, in accordance with A.R.S. §15-272(B).

If you have questions concerning this matter, 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

cc: Governing Board
Elizabeth Hawkins, Superintendent
Carrie Vasquez, Business Manager
Elfrida Elementary School District
The Honorable Jacqui Clay, Cochise County Schools 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