



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

August 11, 2026

Sent via email

Governing Board
Littlefield Unified School District
P.O. Box 730
Littlefield, AZ 86432

Dear Members of the Board:

We have reviewed Littlefield 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 Advisent Assurance LLP which indicates that the District has not complied with the USFR. We have enclosed a list of the most significant USFR compliance deficiencies we noted in this report.

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

cc: Troy Heaton, Superintendent
Edward Dickie, Business Manager
Littlefield Unified School District
The Honorable John D. Warren, Mohave 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