



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

August 12, 2026

Sent via email

Governing Board
Williams Unified School District
636 S. 7th St
Williams, AZ 86046

Dear Members of the Board:

We have reviewed Williams 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 Heinfeld, Meech & Co., P.C., and issued a performance audit report in June 2026, 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.

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

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cc: Connie Hargis, Superintendent
 Brianne Ford, Business Manager
 Williams Unified School District
The Honorable Cheryl Mango-Paget, Coconino 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