ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

October 30, 2026

Sent via email
Governing Board
Union Elementary School District
3834 S 91ST Ave
Tolleson, AZ 85353

Dear Members of the Board:

We previously notified you that Union Elementary School District (District) had not complied 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 prepared by an independent certified public accounting firm.

We have since reviewed the District's FYs 2026 and 2027 records and procedures as of October 2026. Based on our review of all available information, including the number and significance of the District's outstanding deficiencies, the District is no longer in noncompliance with the USFR. However, as noted in our October 29, 2026, email and discussion with District management, the District continues to have some outstanding deficiencies, including 3 items that have been partially corrected, 5 items that have not been corrected, 1 item that is not yet applicable, and 2 new additional deficiencies.

Please be advised the District must act to correct the outstanding deficiencies and its future audit reports must reflect that these deficiencies have been corrected. The property control area contains the most significant deficiencies, risking the accuracy of financial information reported and leaving District property susceptible to theft, loss, and misuse.

Thank you for the assistance and cooperation that your administrators and staff provided during our review. If you have questions concerning this matter, please call 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: Kristine K. Morris, Superintendent
Melanie Blaum, Business Manager
Union Elementary School District
The Honorable Shelli Boggs, Maricopa 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