ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

November 5, 2026

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

Subject: Yucca Elementary 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 Yucca Elementary School District (District) is still in noncompliance with the *Uniform System of Financial Records for Arizona School Districts* (USFR) based on our August 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 that report.

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

- October 2025—We notified the District that it had not complied with the USFR based on the significant deficiencies cited in our July 2025 performance audit report. The District had 90 days to correct its deficiencies, but it did not do so.

- February 2026—We notified the State Board that the District was not ready for a status review to determine if it was no longer in noncompliance with the USFR based on assertions in its submitted January 2026 corrective action plan and discussions with District management. As a result, we requested the State Board take action as prescribed in A.R.S. §15-272.

- June 2026—The State Board held a hearing and directed the Superintendent of Public Instruction to withhold 3% of the District's State aid in accordance with Arizona Revised Statutes §15-272(B).

Further, 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, it should notify my Office and we 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
Debbie Vincent, Head Teacher
Shirley McArthur, Business Manager
Yucca Elementary School District
The Honorable John D. Warren, 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