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AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
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September 17, 2020

Arizona State Board of Education  
1700 W. Jefferson St.  
Executive Tower Suite #300  
Phoenix, AZ 85007

**Subject: Elfrida Elementary School District** – Not in Compliance with the USFR Based on Subsequent Audit Reports

Dear Members of the Board:

In accordance with Arizona Revised Statutes §15-272(B), on December 13, 2019, the State Board of Education held a hearing regarding Elfrida Elementary School District's noncompliance with the *Uniform System of Financial Records* (USFR) and is currently withholding 3 percent of the District's State aid.

Most recently, we received and reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2019, which indicated that the District has still not made improvements to allow it to no longer be in noncompliance with the USFR. We provided the District with the details of the most significant deficiencies noted in these reports. Once the District has implemented corrective actions and believes it is no longer in noncompliance with the USFR, the District should request a status review, which my Office will perform.

If you have questions concerning this matter, please call Melanie Chesney, Director, or Meghan Hieger, Manager, within our Accountability Services Division at (602) 553-0333.

Sincerely,  
Lindsey Perry, CPA, CFE  
Auditor General

cc: Governing Board  
Ms. Susan Holcombe, Superintendent  
Ms. Alma Garcia, Business Manager  
Elfrida Elementary School District  
The Honorable Jacqui Clay, Cochise County School Superintendent  
Ms. Alicia Williams, Executive Director  
Mr. Catcher Baden, Deputy Director  
Arizona State Board of Education  
Mr. Claudio Coria, Chief of Staff  
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education