



**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

**ARIZONA AUDITOR GENERAL**  
**LINDSEY A. PERRY**

**JOSEPH D. MOORE**  
DEPUTY AUDITOR GENERAL

July 9, 2019

Governing Board  
Valley Union High School District No. 22  
4088 E. Jefferson Rd.  
Elfrida, AZ 85610

Dear Members of the Board:

We have reviewed the District's audit reports and *Uniform System of Financial Records (USFR)* Compliance Questionnaire for the year ended June 30, 2018, prepared by Dobridge & Company PC, to determine whether the District substantially complied with the USFR.

As a result of our review, we have determined that the District has not complied with the USFR. Our determination is based on the most significant deficiencies cited in the District's audit reports and USFR Compliance Questionnaire. These deficiencies are included in the corrective action plan template we recently provided to District management. 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 Cris Cable, Accounting Services Manager, or me at [asd@azauditor.gov](mailto:asd@azauditor.gov) or (602) 553-0333.

Sincerely,  
Melanie M. Chesney  
Deputy Auditor General and Interim Accounting Services Director

cc: Mr. Kyle Hart, Administrator  
Ms. Amy Warn, Business Manager  
Ms. Janet Pursley, Assistant Business Manager  
Valley Union High School District No. 22  
The Honorable Jacqui Clay, Cochise County School Superintendent  
Mr. John Carruth, Chief of Staff  
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education