



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

August 21, 2024

Governing Board
Ajo Unified School District
111 N. Well Rd.
Ajo, AZ 85321

Dear Members of the Board:

We have reviewed Ajo Unified School District's audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2023, prepared by CWDL, Certified Public Accountants, which indicates that the District has not complied with the USFR. We have attached a list of the most significant USFR compliance deficiencies we noted in these reports including, unreconciled cash balances with the County Treasurer, unrecorded revenues, and unsupported revenues, which was the basis for the auditor's qualified opinion on the District's fiscal year 2023 governmental activities, major funds, and aggregate remaining fund information.

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 Megan Smith, 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: Dr. Roman Soltero, Superintendent
Ms. Gloria Gutierrez, Finance Clerk
Mr. Tyler Moore, Consultant
Ajo Unified School District
The Honorable Dustin J. Williams, Pima County School Superintendent
Members of the State Board of Education
Arizona State Board of Education
Mr. Art Harding, Chief Operations Officer
Ms. Nicole von Prisk, Deputy Associate Superintendent, Grants Management
Arizona Department of Education