



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

September 4, 2024

Governing Board  
Elfrida Elementary School District  
P.O. Box 328  
Elfrida, AZ 85610

Dear Members of the Board:

We have reviewed Elfrida Elementary 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 and unsubstantiated reconciling items with the County Treasurer, 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](mailto:asd@azauditor.gov) or (602) 977-2796.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

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Cc: Mr. Edgar Garcia, Superintendent  
Ms. Zaida Coronado, Business Manager  
Elfrida Elementary School District  
The Honorable Jacqui Clay, Cochise 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