



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

December 5, 2024

Governing Board
Pine Strawberry Elementary School District
3868 N. Pine Creek Dr.
Pine, AZ 85544

Dear Members of the Board:

We have reviewed Pine Strawberry 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 CliftonLarsonAllen LLP, and issued a performance audit follow-up report in July 2023, which together indicate 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 (1) the District's lack of detailed monthly and year-end cash and investment reconciliations and (2) documentation to support the cash balances recorded in the June 30, 2023, balance sheet, which were the basis for the auditor's disclaimer of opinion on the District's fiscal year 2023 financial statements.

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 Chris Votroubek, 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: Ms. Katie Ast, Superintendent
Ms. Aimée Manjarres, Business Manager
Pine Strawberry Elementary School District
The Honorable Roy Sandoval, Gila 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