



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

February 20, 2025

The Honorable Cheryl Mango-Paget  
Coconino County School Superintendent  
Governing Board  
Coconino County Regional Accommodation School District  
2384 N. Steves Blvd.  
Flagstaff, AZ 86004

Dear Dr. Mango-Paget:

We previously notified you that Coconino County Regional Accommodation School District (District) had not complied with the *Uniform System of Financial Records for Arizona School Districts* (USFR) based on our review of the District's fiscal year (FY) 2023 financial audit reports and the USFR Compliance Questionnaire prepared by an independent certified public accounting firm.

We have since reviewed the District's FY 2025 records and procedures as of November 2024. Based on our review of all available information, including the number and significance of the District's outstanding deficiencies, the District is no longer in noncompliance with the USFR. However, as noted in our February 13, and February 19, 2025, emails and discussion with District management, the District continues to have some outstanding deficiencies, including 11 items that have not been corrected, 7 items that have been partially corrected, and 1 additional deficiency.

Please be advised the District must act to correct the outstanding deficiencies, and its future audit reports must reflect that these deficiencies have been corrected. The areas containing the most significant deficiencies are Property Control and Information Technology, leaving District property susceptible to theft, loss, and misuse, and risking the accuracy, reliability, and security of District data.

Thank you for the assistance and cooperation that your administrators and staff provided during our review. If you have questions concerning this matter, please call Chris Votroubek, Accountability Services Division Manager, or me at (602) 977-2796.

The Honorable Cheryl Mango-Paget

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Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA

Director, Accountability Services Division

cc: Mr. Dave Dirksen, Superintendent

Ms. Erin Tutay, Business Manager

Coconino County Regional Accommodation School District

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