



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

February 19, 2025

The Honorable Jacqui Clay  
Cochise County School Superintendent  
Governing Board  
Cochise County Accommodation School District  
4001 E Foothills Dr.  
Sierra Vista, AZ 85635

Dear Dr. Clay:

We previously notified you that Cochise County 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 (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 14, 2025, email and discussion with District management, the District continues to have some outstanding deficiencies, including 1 item that has been partially corrected, 1 item that was not yet applicable, and 3 additional deficiencies.

Please be advised the District must act to correct the outstanding deficiencies and the new deficiencies noted in its FY 2024 audit reports and Questionnaire, and its future audit reports must reflect that these deficiencies have been corrected.

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.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

The Honorable Jacqui Clay

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cc: Mr. Karl Griffor, Assistant Superintendent  
Ms. Susan Ochoa, Business Manager  
Cochise County 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