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AUDITOR GENERAL

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February 19, 2025

Governing Board  
Phoenix Elementary School District  
1817 N. 7th St.  
Phoenix, AZ 85006

Dear Members of the Board:

We previously notified you that Phoenix Elementary 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, 2025, email and discussion with District management, the District continues to have some outstanding deficiencies, including 6 items that have not been corrected, 4 items that have been partially corrected, 1 item that was not yet applicable, 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 Accounting Records and Information Technology, 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 [asd@azauditor.gov](mailto:asd@azauditor.gov) (602) 977-2796.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

cc: Dr. Deborah Gonzalez, Superintendent  
Ms. Alicia Mena, Executive Director of Budget and Finance  
Phoenix Elementary School District  
The Honorable Shelli Boggs, Maricopa 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