



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

February 4, 2025

Governing Board
Willcox Unified School District
480 N. Bisbee Ave.
Willcox, AZ 85643

Dear Members of the Board:

We previously notified you that Willcox Unified 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 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 January 30, 2025, email and discussion with District management, the District continues to have some outstanding deficiencies, including 4 items that have not been corrected, 2 items that have been partially corrected, and 1 new 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 area containing the most significant deficiencies is 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 (602) 977-2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

cc: Mr. Kevin Davis, Superintendent
Willcox Unified School District
The Honorable Dr. 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