



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

December 16, 2021

Governing Board  
Aguila Elementary School District  
P.O. Box 218  
Aguila, AZ 85320

Dear Members of the Board:

We previously notified you that the 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) 2019 financial audit reports and the USFR Compliance Questionnaire (Questionnaire) prepared by an independent certified public accounting firm. We communicated the most significant deficiencies cited in the District's audit reports and Questionnaire in the corrective action plan template we provided to the District.

We have since reviewed the District's submitted corrective action plan and applicable FYs 2021 and 2022 records and procedures as of November 19, 2021. Based on our review of these documents and procedures, the District is no longer in noncompliance with the USFR. Any remaining deficiencies have been discussed with District management.

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 Megan Smith, Accountability Services Division Manager, or me at (602) 977-2796.

Sincerely,

*Cristan A. Cable*

Cristan A. Cable, CPA  
Director, Accountability Services Division

cc: Dr. Andrew Wannemacher, Superintendent/Principal  
Ms. Annette Moreno, Itinerant Business Manager  
Aguila Elementary School District  
The Honorable Steve Watson, Maricopa County School Superintendent  
Ms. Kate Wright, Chief of Staff  
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education