



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

January 7, 2021

Governing Board  
Cochise Elementary School District  
5025 N. Bowie Ave.  
P.O. Box 1088  
Cochise, AZ 85606

Dear Members of the Board:

We have reviewed the District's audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2019, prepared by C. Cristine Swan, CPA, to determine whether the District substantially complied with the USFR.

As a result of our review, we have determined that the District has not complied with the USFR. Our determination is based on the most significant deficiencies cited in the District's audit reports and USFR Compliance Questionnaire. These deficiencies are included in the corrective action plan template we provided separately to you and District management. Pursuant to Arizona Revised Statutes §15-271, District management should implement corrective actions within 90 days after the date of this letter.

If you have any questions, please contact Megan Smith, Accountability Services Division Manager, or me at [asd@azauditor.gov](mailto:asd@azauditor.gov) or (602) 977-2796.

Sincerely,  
Melanie M. Chesney  
Deputy Auditor General and Accountability Services Division Director

cc: Mr. Karl Uterhardt, Superintendent/Principal  
Ms. Candy Acuna, Administrative Assistant  
Cochise Elementary School District  
The Honorable Jacqui Clay, Cochise County School Superintendent  
Ms. Kate Wright, Chief of Staff  
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education