



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
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MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

May 24, 2023

Governing Board
Fountain Hills Unified School District
16000 E. Palisades Blvd.
Fountain Hills, AZ 85268

Dear Members of the Board:

We have reviewed Fountain Hills Unified School District's audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2022, prepared by Heinfeld, Meech, & Co., P.C., which indicate that the District has not complied with the USFR. We have attached a list of the most significant USFR compliance deficiencies we noted in these reports.

We provided separately to you and District management a corrective action plan template that includes these deficiencies. 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 or (602) 977-2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

cc: Dr. Cain Jagodzinski, Superintendent
Ms. Alicia Mena, Chief Financial Officer
Fountain Hills Unified School District
The Honorable Steve Watson, Maricopa County School Superintendent
Members of the State Board of Education
Arizona State Board of Education
Mr. Art Harding, Chief Operations Officer
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management
Arizona Department of Education