



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

December 16, 2020

Governing Board
Hackberry Elementary School District
9501 Nellie Dr.
Kingman, AZ 86401-8917

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 CWDL, Certified Public Accountants, 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 or (602) 977-2796.

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

cc: Ms. Alyssa Prince, Principal
Ms. Joni Bullock, Business Manager
Hackberry Elementary School District
The Honorable Michael D. File, Mohave County School Superintendent
Ms. Kate Wright, Chief of Staff
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education