



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

July 6, 2023

Arizona State Board of Education  
1700 W. Washington St.  
Executive Tower Ste. 300  
Phoenix, AZ 85007

**Subject: Hyder Elementary School District—Status review requested for USFR noncompliance**

Dear Members of the Board:

Hyder ESD has asked us to perform a status review. However, the District is still in noncompliance with the Uniform System of Financial Records (USFR). We have attached a list of the District's most significant internal control deficiencies, including those identified within the District's fiscal year 2022 financial audit reports and USFR Compliance Questionnaire, and our January 2023 performance audit.

We have provided the District an updated corrective action plan template to document corrective actions taken to comply with the USFR. When the District can show it has corrected its deficiencies, my Office will perform a status review to determine if the District is no longer in noncompliance with the USFR.

If you have questions concerning this matter, please call Meghan Hieger, Director, or Megan Smith, Manager, within our Accountability Services Division at (602) 977-2796.

Sincerely,

*Lindsey A. Perry*

Lindsey A. Perry, CPA, CFE  
Auditor General

cc: Governing Board

Ms. Martha Yardley-Jones, Superintendent

Mr. Pat Koury, Business Manager

Hyder Elementary School District

The Honorable Thomas Hurt, Yuma County School Superintendent

Mr. Art Harding, Chief Operations Officer

Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management

Arizona Department of Education