



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

April 6, 2021

Governing Board  
Solomon Elementary School District  
P.O. Box 167  
Solomon, AZ 85551-0167

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 2018 financial audit reports and the USFR Compliance Questionnaire prepared by an independent certified public accounting firm. We subsequently reviewed the District's fiscal year 2019 financial audit reports and USFR Compliance Questionnaire and performed a status review as of March 4, 2021, to determine if the District had made improvements to address its noncompliance with the USFR.

Based on our review of the District's records and procedures and interviews with District personnel, we determined that the District is no longer in noncompliance with the policies and procedures described in the USFR. We have discussed the remaining deficiencies with District management who should take action to correct them going forward.

Thank you for the assistance and cooperation that your administrators and staff provided during our status review. If you have questions concerning this matter, please call Cris Cable, Accountability Services Division Manager, or me at (602) 977-2796.

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

cc: Mr. Kevin England, Superintendent  
Ms. Anne Hinton, Business Manager  
Solomon Elementary School District  
The Honorable Donna McGaughey, Graham County School Superintendent  
Ms. Kate Wright, Chief of Staff  
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education