



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
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MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

July 9, 2024

The Honorable Jacqui Clay
Cochise County School Superintendent
Governing Board
Cochise County Accommodation School District
4100 E Foothills Dr.
Sierra Vista, AZ 85635

Dear Dr. Clay:

We have reviewed Cochise County Accommodation School District's audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2023, prepared by DRS CPA, PLLC, 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: Mr. Karl Griffor, Assistant Superintendent
Ms. Susan Ochoa, Business Manager
Cochise County Accommodation School District
Members of the State Board of Education
Arizona State Board of Education
Mr. Art Harding, Chief Operations Officer
Ms. Nicole von Prisk, Deputy Associate Superintendent, Grants Management
Arizona Department of Education