



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

7/5/2024

Kim Sotomayor
Business Services Director
Northwest Fire District, Arizona

Dear Kim:

We are pleased to notify you that your June 30, 2023 fiscal year end annual comprehensive financial report has been awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting. However, our review noted one or more serious deficiencies, which required that the Certificate be issued on a qualified basis. While these deficiencies do not disqualify your report from receiving the Certificate, failure to correct them in your next submission will almost certainly preclude award of the Certificate. *If you have any questions, or do not understand precisely what changes are required, we strongly suggest that you contact us promptly in order to have sufficient time to correct the identified deficiencies for your next submission, keeping in mind that additional work by your staff and/or contractors (including possibly actuaries and auditors) may be necessary to do so.*

The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (Certificate Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. Congratulations on having satisfied the high program standards.

Your electronic award packet contains the following:

- **A "Summary of Grading" form and a confidential list of comments and suggestions for possible improvements.** These documents note the specific deficiency or deficiencies that caused the award qualification. We strongly encourage you to implement the recommended improvements in your next report. Certificate of Achievement Program policy requires that written responses to this year's comments and suggestions for improvement be included when submitting your next report. If a comment is unclear or there appears to be a discrepancy, please contact the Technical Services Center at (312) 977-9700 and ask to speak with a Certificate of Achievement Program in-house reviewer.
- **Certificate of Achievement.** A Certificate of Achievement is valid for a period of one year. A current holder of a Certificate of Achievement may reproduce the Certificate in its immediately subsequent annual comprehensive financial report. Please refer to the instructions for reproducing your Certificate in your next report.
- **Award of Financial Reporting Achievement.** When GFOA awards a government the Certificate of Achievement for Excellence in Financial Reporting, we also present an Award of Financial

Reporting Achievement (AFRA) to the department identified in the application as primarily responsible for achievement of the Certificate.

- **Sample press release.** Attaining this award is a significant accomplishment. Attached is a sample news release that you may use to give appropriate publicity to this notable achievement.

In addition, award recipients will receive via mail either a plaque (if first-time recipients or if the government has received the Certificate ten times since it received its last plaque) or a brass medallion to affix to the plaque (if the government currently has a plaque with space to affix the medallion). Plaques and medallions will be mailed separately.

Thank you for participating in and supporting the Certificate of Achievement Program. If we may be of any further assistance, please contact the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink, reading "Michele Mark Levine". The signature is written in a cursive, flowing style.

Michele Mark Levine
Director, Technical Services