



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

September 12, 2023

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

Subject: Antelope Union High School District—No longer in Noncompliance with Audit Reporting Requirements

Dear Members of the State Board:

In our July 31, 2023, letter to you, we requested that the Arizona State Board of Education (State Board) take action on Antelope Union High School District because the District had not submitted its audit reports and the *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire (questionnaire) for the year ended June 30, 2022. We have since received the District's reports and questionnaire. Therefore, the District has met the report submission requirements for that year.

As mentioned in our July 31 letter, the District has been in noncompliance with the USFR since August 2019 based on our review of the most significant deficiencies cited in the District's audit reports and questionnaires for the years ended June 30, 2018 through 2021, and our March 2021 status review. Now that we have received the District's reports and questionnaire for the year ended June 30, 2022, we will begin our review to assess whether the District has complied with the USFR and will update the District and the State Board of the results.

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

Members of the State Board

September 12, 2023

Page 2

cc: Governing Board
Mr. Pat Koury, Superintendent
Mr. Aaron Whittle, Business Manager
Antelope Union High School District
Mr. Keith Kenny, Receiver for Antelope Union High School District
J.S. Held, LLC
The Honorable Thomas Hurt, Yuma County Schools Superintendent
Mr. Sean Ross, Executive Director
Arizona State Board of Education
Mr. Art Harding, Chief Operations Officer
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management
Arizona Department of Education