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DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
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DEPUTY AUDITOR GENERAL

January 31, 2019

Governing Board
Gila Bend Unified School District No. 24
P.O. Box V
Gila Bend, AZ 85337

Dear Members of the Board:

In June 2018, we notified you that the District had not complied with the *Uniform System of Financial Records* (USFR) based on our review of the District's fiscal year 2017 financial audit reports and the USFR Compliance Questionnaire prepared by an independent certified public accounting firm.

We performed a status review as of December 7, 2018, to determine if the District had made improvements to substantially comply with the USFR. Based on our review of the District's records and procedures, and interviews with district personnel, we determined that the District substantially complied with the policies and procedures described in the USFR. Any remaining deficiencies have been discussed with district management.

We express our appreciation to the District for its cooperation and assistance throughout the review. If you have questions concerning this matter, please contact Megan Smith, Accounting Services Manager, at (602) 553-0333 or msmith@azauditor.gov.

Sincerely,

Laura J.P. Miller, CPA
Accounting Services Director

cc: Dr. Anthony Perkins, Superintendent
Mr. Michael Carbone, Business Manager
Gila Bend Unified School District No. 24
The Honorable Steve Watson, Maricopa County School Superintendent
Ms. Shari Zara, Deputy Superintendent Operations
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education