



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

February 21, 2023

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

Subject: Gila Bend Unified School District—Still in Noncompliance with the USFR Based on Subsequent Audit Reports

Dear Members of the Board:

We received and reviewed Gila Bend Unified School District's financial audit reports and the *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2021, which indicated that the District was still in noncompliance with the USFR. We have attached a list of the most significant USFR compliance deficiencies we noted in these reports.

On September 27, 2021, the State Board of Education held a hearing regarding the District's noncompliance with the USFR and directed the Superintendent of Public Instruction to withhold 3 percent of the District's State aid, in accordance with Arizona Revised Statutes §15-272(B).

We have provided the District an updated corrective action plan template to document corrective actions it takes to comply with the USFR. Once the District can show that it is no longer in noncompliance with the USFR, it should ask my office to perform a status review.

If you have questions concerning this matter, please call Cris Cable, Director, or, Meghan Hieger, Deputy Director, within our Accountability Services Division at (602) 977-2796.

Sincerely,

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

cc: Governing Board
Dr. Robert Varner, Superintendent
Dr. Joyce Luckie, Business Manager
Gila Bend Unified School District
The Honorable Steve Watson, Maricopa County School Superintendent
Mr. Sean Ross, Executive Director
Arizona State Board of Education
Mr. Art Harding, Chief Operation Officer
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management
Arizona Department of Education