



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

October 7, 2021

Governing Board
Show Low Unified School District
500 W. Old Linden Rd.
Show Low, AZ 85901

Dear Members of the Board:

Pursuant to Arizona Revised Statutes (A.R.S.) §15-914 and the *Uniform System of Financial Records for Arizona School Districts* (USFR), school districts must submit audited financial statements and reports, and a USFR Compliance Questionnaire to our Office. We have not received the District's reports and questionnaire for the year ended June 30, 2020, which were due by September 30, 2021. Therefore, the District has not complied with the USFR and applicable State and federal requirements regarding audit report submission.

If the District does not submit the reports and questionnaire within 90 days of the date of this letter, pursuant to A.R.S. §15-271 we will notify the Arizona State Board of Education of the District's noncompliance and request that they take appropriate action as prescribed by A.R.S. §15-272.

If you have questions about this letter or the action the District must take, please call Megan Smith, Accountability Services Division Manager, or me at (602) 977-2796.

Sincerely,

Cristan A. Cable

Cristan A. Cable, CPA
Director, Accountability Services Division

cc: Mr. Shad Housley, Superintendent
Ms. Venessa Beecroft, Business Manager
Show Low Unified School District
The Honorable Jalyn Gerlich, Navajo County Schools Superintendent
Ms. Alicia Williams, Executive Director
Arizona State Board of Education
Ms. Kate Wright, Chief of Staff
Arizona Department of Education