



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

August 30, 2023

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

Dear Members of the Board:

Please be advised that we have received and reviewed Show Low Unified School District's financial audit reports and the *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire (questionnaire), for the year ended June 30, 2022, prepared by Heinfeld, Meech & Co., P.C. These reports indicate that the District is still in noncompliance with the USFR. We have attached a list of the most significant USFR compliance deficiencies we noted in these reports.

As you are aware, we first notified you in May 2022 that the District was in noncompliance with the USFR based on our review of the District's fiscal year (FY) 2020 audit reports and questionnaire. We have also received and reviewed the District's FY 2021 audit reports and questionnaire, which indicated that the District was still in noncompliance with the USFR.

Today, we have provided separately to you and District management an updated corrective action plan template to document corrective actions that have been taken to comply with the USFR. Because the District has far exceeded statutory time frames for correcting its deficiencies, it must demonstrate compliance with the USFR within 45 days of the date of this letter. After that time, we will notify the Arizona State Board of Education of the District's ongoing noncompliance and request that appropriate action be taken consistent with A.R.S. §15-271 et seq.

If you have any questions, please contact Megan Smith, Accountability Services Division Manager, or me at asd@azauditor.gov or (602) 977-2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

cc: Mr. Kevin St. John, Superintendent
Show Low Unified School District
The Honorable Jalyn Gerlich, Navajo County School Superintendent
Members of the State Board of Education
Arizona State Board of Education
Mr. Art Harding, Chief Operations Officer
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management
Arizona Department of Education