



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

April 16, 2024

Governing Board  
Bowie Unified School District  
P.O. Box 157  
Bowie, AZ 85605

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 (questionnaire) to our Office within 9 months of fiscal year-end. We have not received the District's reports and questionnaire for the year ended June 30, 2023, which were due by March 31, 2024. Therefore, the District has not complied with the USFR and applicable State and federal requirements regarding audit report submission. Additionally, the District has been in noncompliance with the USFR since March 2022 based on our review of the significant deficiencies cited in the District's audit reports and questionnaires for the years ended June 30, 2020 through 2022, and our February 2023 performance audit follow-up report.

If the District does not submit the reports and questionnaire within 90 days of the date of this letter, we will notify the Arizona State Board of Education of the District's noncompliance and request that appropriate action be taken 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,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

Governing Board

April 16, 2024

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cc: Mr. Dan Erickson, Superintendent  
Ms. Megan Sager, Business Manager  
Bowie Unified School District  
The Honorable Jacqueline Clay, Cochise County Schools Superintendent  
Members of the State Board of Education  
Arizona State Board of Education  
Mr. Art Harding, Chief Operations Officer  
Ms. Nicole von Prisk, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education