



MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
DEPUTY AUDITOR GENERAL

May 28, 2019

Governing Board
Bagdad Unified School District No. 20
PO Box 427
Bagdad, AZ 86321

Dear Members of the Board:

We have reviewed the District's audit reports and *Uniform System of Financial Records (USFR)* Compliance Questionnaire for the year ended June 30, 2018, prepared by Dobridge & Company PC, to determine whether the District substantially complied with the USFR.

As a result of our review, we have determined that the District has not complied with the USFR. Our determination is based on the most significant deficiencies cited in the District's audit reports and USFR Compliance Questionnaire. These deficiencies are included in the corrective action plan (CAP) template we recently provided to District management. Pursuant to Arizona Revised Statutes §15-271, District management is required to implement corrective actions within 90 days after the date of this letter.

If you have any questions, please contact Cris Cable, Accounting Services Manager, or me at asd@azauditor.gov or (602) 553-0333.

Sincerely,
Melanie M. Chesney
Deputy Auditor General and Interim Accounting Services Director

cc: Mr. Bryan Bullington, Superintendent
Ms. Mary Diehl, Finance Director
Bagdad Unified School District No. 20
The Honorable Tim Carter, Yavapai County School Superintendent
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education