



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

September 7, 2017

The Honorable Diane Douglas
Superintendent of Public Instruction
Arizona Department of Education
Executive Officer
Arizona State Board of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Subject: Bowie Unified School District No. 14

Dear Ms. Douglas:

We previously notified Bowie Unified School District No. 14 that it had not complied with the *Uniform System of Financial Records* (USFR) based on our review of the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2015. The District was given 90 days to correct its deficiencies.

We subsequently received and reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2016, which indicated that the District had not made substantial progress in correcting its deficiencies. We required the District to submit a corrective action plan with information on its progress in correcting its deficiencies.

In July 2017, the District provided the required corrective action plan for our review. Based on assertions in the District's corrective action plan and discussions with district management, we determined that the District still had not made adequate progress in correcting the deficiencies to allow it to substantially comply with the USFR. Therefore, we request that the Arizona State Board of Education take appropriate action as prescribed by Arizona Revised Statutes §15-272.

If you have questions concerning this matter, please call Laura Miller, Accounting Services Director, or Cris Cable, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debbie Davenport
Auditor General

cc: Governing Board
Mr. Jeffrey St. Clair, Superintendent
Mr. Roger Studley, Business Manager
Bowie Unified School District No. 14
The Honorable Jacqui Clay, Cochise County School Superintendent
Dr. Karol Schmidt, Executive Director
Arizona State Board of Education
Ms. Shari Zara, Deputy Superintendent Operations
Ms. Christy Ellison, Deputy Associate Superintendent, Grants Management
Arizona Department of Education