



MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL  
LINDSEY A. PERRY

JOSEPH D. MOORE  
DEPUTY AUDITOR GENERAL

July 17, 2019

The Honorable Kathy Hoffman  
Superintendent of Public Instruction  
Arizona Department of Education  
1535 W. Jefferson St.  
Phoenix, AZ 85007

**Subject: Bowie Unified School District**

Dear Ms. Hoffman:

We previously requested that the Arizona State Board of Education (Board) take action on Bowie Unified School District (District) because the District had not complied with the *Uniform System of Financial Records* (USFR). On October 23, 2017, the Board determined the District was not in compliance with the USFR and directed the Superintendent of Public Instruction to withhold 3 percent of the District's State aid until my Office reports that the District is in compliance with the USFR.

We have since received and reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2018. Based solely on our review of these documents, the District is no longer in noncompliance with the USFR. Therefore, the Board can take appropriate action pursuant to Arizona Revised Statutes §15-272.

If you have questions concerning this matter, please call Melanie Chesney, Deputy Auditor General and Interim Accounting Services Director, or me at (602) 553-0333.

Sincerely,  
Lindsey Perry, CPA, CFE  
Auditor General

cc: Governing Board  
Ms. Wendy Conger, Superintendent  
Mr. Robert Brown, Chief Deputy Assistant  
Bowie Unified School District  
The Honorable Jacqui Clay, Cochise County School Superintendent  
Ms. Alicia Williams, Executive Director  
Arizona State Board of Education  
Mr. John Carruth, Chief of Staff  
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education