



LINDSEY PERRY, CPA, CFE
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

June 11, 2018

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

Subject: Bowie Unified School District No. 14

Dear Ms. Douglas:

In September 2017, we notified you that Bowie Unified School District No. 14 remained in continued noncompliance with the *Uniform System of Financial Records* (USFR). In accordance with Arizona Revised Statutes §15-272(B), the State Board of Education is currently withholding 3 percent of the District's state aid.

Most recently, we received and reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2017, which indicated that the District has still not made improvements to substantially comply with the USFR. We provided the District with the details of the most significant deficiencies noted in these reports.

Once the District has implemented corrective actions and operated under the new procedures for 2 to 3 months and verified the results, the District should notify the Board that they believe they substantially comply with the USFR. My Office will schedule a status review upon the Board's request.

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,

Lindsey Perry, CPA, CFE
Auditor General

cc: Governing Board
Ms. Wendy Conger, Superintendent
Mr. Roger Studley, Business Manager
Bowie Unified School District No. 14
The Honorable Jacqui Clay, Cochise County School Superintendent
Ms. Alicia Williams, Executive Director
Arizona State Board of Education
Ms. Shari Zara, Deputy Superintendent Operations
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education