



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

July 5, 2023

Governing Board  
Kingman Unified School District  
3033 McDonald Ave.  
Kingman, AZ 86401

Dear Members of the Board:

We have reviewed Kingman Unified School District's audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2022, prepared by CWDL, Certified Public Accountants, which indicate that the District has not complied with the USFR. We have attached a list of the most significant USFR compliance deficiencies we noted in these reports.

We provided separately to you and District management a corrective action plan template that includes these deficiencies. Pursuant to Arizona Revised Statutes §15-271, District management should implement corrective actions within 90 days after the date of this letter.

If you have any questions, please contact Megan Smith, Accountability Services Division Manager, or me at [asd@azauditor.gov](mailto:asd@azauditor.gov) or (602) 977-2796.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

cc: Dr. Gretchen Dorner, Superintendent  
Ms. Colleen Mulhollen, Finance Manager  
Kingman Unified School District  
The Honorable Michael D. File, Mohave County School Superintendent  
Members of the State Board of Education  
Arizona State Board of Education  
Mr. Art Harding, Chief Operations Officer  
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education