



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

May 18, 2022

Governing Board
Show Low Unified School District
500 W. Old Linden Rd.
Show Low, AZ 85901

Dear Members of the Board:

We have reviewed the District's audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2020, prepared by Heinfeld, Meech & Co., P.C. 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 attached list and in the corrective action plan template we provided separately to you and District management. 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 Meghan Hieger, Accountability Services Division Manager, or me at asd@azauditor.gov or (602) 977-2796.

Sincerely,

Cristan A. Cable

Cristan A. Cable, CPA
Director, Accountability Services Division

cc: Mr. Shad Housley, Superintendent
Ms. Venessa Beecroft, Business Manager
Show Low Unified School District
The Honorable Jalyn Gerlich, Navajo County School Superintendent
Members of the State Board of Education
Arizona State Board of Education
Ms. Kate Wright, Chief of Staff
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management
Arizona Department of Education