



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

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DEPUTY AUDITOR GENERAL

October 4, 2023

Arizona State Board of Education
1700 W. Washington St.
Executive Tower Ste. 300
Phoenix, AZ 85007

Subject: Gila Bend Unified School District—Not ready for status review requested for USFR noncompliance

Dear Members of the State Board:

On June 9, 2023, we notified you that Gila Bend Unified School District had asked us to perform a status review to determine if it is no longer in noncompliance with the *Uniform System of Financial Records for Arizona School Districts* (USFR). However, we have determined the District is not ready for a review.

Based on assertions in the District's submitted corrective action plan (CAP) and discussions with District management, we determined that the District still had not made enough progress in correcting its deficiencies to warrant a review. Therefore, the District is still in noncompliance with the USFR.

The District's new Business Manager indicated that while corrective actions have been implemented in some internal control areas, the District has not evaluated those controls and there are still areas that have not been addressed. The District can continue working on its CAP and reach back out to my Office when it can show corrective actions have been implemented and evaluated.

If you have questions concerning this matter, please call Meghan Hieger, Director, or Megan Smith, Manager, Accountability Services Division at (602) 977-2796.

Sincerely,

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

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cc: Governing Board
Dr. Robert Varner, Superintendent
Ms. Sherry Wallace, Chief Financial Officer
Gila Bend Unified School District
The Honorable Steve Watson, Maricopa County School Superintendent
Mr. Sean Ross, Executive Director
Arizona State Board of Education
Mr. Art Harding, Chief Operations Officer
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management
Arizona Department of Education