



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

January 5, 2024

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

Dear Members of the State Board:

In accordance with Arizona Revised Statutes §15-271, we are notifying you that Kingman Unified School District (District) has not corrected its deficiencies with the *Uniform System of Financial Records for Arizona School Districts* (USFR). Accordingly, we request that the Arizona State Board of Education (State Board) take appropriate action as prescribed in A.R.S. §15-272.

In July 2023, we notified the District that it had not complied with the USFR based on our review of its fiscal year (FY) 2022 financial audit reports and USFR Compliance Questionnaire (questionnaire). The District was given 90 days to correct its deficiencies included in the attached list.

In October 2023, the District provided the required corrective action plan (CAP) for our review. Based on assertions in the District's CAP and discussions with the District, we determined that it has not made enough progress in correcting its deficiencies to warrant a status review, and it is still in noncompliance with the USFR. Once the District can demonstrate that it has implemented and evaluated the efficacy of its corrective actions, it should ask my Office to perform a status review. Otherwise, the District's FY 2023 financial audit reports and questionnaire are due by March 31, 2024. Once those reports are submitted, we will review them to determine if the District is no longer in noncompliance with the USFR and update the State Board.

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

Sincerely,

*Lindsey A. Perry*

Lindsey A. Perry, CPA, CFE  
Auditor General

Arizona State Board of Education

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cc: Governing Board

Dr. Gretchen Dorner, Superintendent

Kingman Unified School District

The Honorable Michael D. File, Mohave County School Superintendent

Mr. Sean Ross, Executive Director

Arizona State Board of Education

Mr. Art Harding, Chief Operations Officer

Ms. Nicole von Prisk, Deputy Associate Superintendent, Grants Management

Arizona Department of Education