



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

April 15, 2024

Governing Board
Bicentennial Union High School District
P.O. Box 519
Salome, AZ 85348

Dear Members of the Board:

We previously notified you that Bicentennial Union High School District had not complied with the *Uniform System of Financial Records for Arizona School Districts* (USFR) based on our review of the District's fiscal year 2022 financial audit reports and the USFR Compliance Questionnaire (Questionnaire) prepared by an independent certified public accounting firm.

We have since reviewed the District's FY 2024 records and procedures as of February 2024. Based on our review of all available information, including the number and significance of the District's outstanding deficiencies, the District is no longer in noncompliance with the USFR. However, as noted in our April 9, 2024, email and discussion with District management, the District continues to have some outstanding deficiencies, including 16 items that have not been corrected, 7 items that have been partially corrected, and 1 additional deficiency.

Please be advised the District must act to correct the outstanding deficiencies, and its future audit reports must reflect that these deficiencies have been corrected. The areas containing the most significant deficiencies are Information Technology and Property Control, risking the accuracy, reliability, and security of District data and leaving District property susceptible to loss, theft, and misuse.

Thank you for the assistance and cooperation that your administrators and staff provided during our review. If you have questions concerning this matter, please call me at (602) 977-2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

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cc: Ms. Kari Avila, Superintendent
Ms. Ruby Bautista, Business Manager
Bicentennial Union High School District
The Honorable Dru Waggoner, La Paz County County School Superintendent
Members of the State Board of Education
Arizona State Board of Education
Mr. Art Harding, Chief Operations Officer
Ms. Nicole von Prisk, Deputy Associate Superintendent, Grants Management
Arizona Department of Education