



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

July 10, 2024

Governing Board
Bowie Unified School District
P.O. Box 157
Bowie, AZ 85605

Dear Members of the Board:

We issued a letter April 16, 2024, informing you that we had not received the District's audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire (Questionnaire) for the year ended June 30, 2023. We have since received the District's audit reports and Questionnaire. Therefore, the District has met the report submission requirements for that year.

As mentioned in our April 16 letter, the District has been in noncompliance with the USFR since March 2022 based on our review of the significant deficiencies cited in the District's audit reports and Questionnaires for the years ended June 30, 2020 through 2022, and our February 2023 performance audit follow-up report. Now that we have received the District's reports and Questionnaire for the year ended June 30, 2023, we will review the reports along with our March 2024 status review results to assess whether the District has complied with the USFR and will notify the District of our determination.

If you have any questions, please contact Megan Smith, Accountability Services Division Manager, or me at (602) 977-2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

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cc: Mr. Richard Arkanoff, Superintendent
Ms. Teresa Reyna, Business Manager
Bowie Unified School District
The Honorable Jacqui Clay, Cochise County Schools 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