



**ARIZONA  
AUDITOR  
GENERAL**

**Lindsey A. Perry**, Auditor General

**Melanie M. Chesney**, Deputy Auditor General

July 21, 2025

Governing Board  
Glendale Union High School District  
7650 N. 43rd Ave.  
Glendale, AZ 85301

Dear Members of the Board:

We previously notified you that Glendale Union High School District (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 (FY) 2023 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 2025 records and procedures as of May 2025 and received the District's FY 2024 financial audit reports and Questionnaire. 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 June 3, 2025 and July 21, 2025, emails and discussion with District management, the District continues to have some outstanding deficiencies, including 10 items that have not been corrected, 1 item that has been partially corrected, and 5 new additional deficiencies from our status review.

Please be advised the District must act to correct the outstanding deficiencies and the new deficiencies noted in its FY 2024 audit reports and Questionnaire, and its future audit reports must reflect that these deficiencies have been corrected. The areas containing the most significant deficiencies are expenditures and credit cards/p-cards, leaving District monies and property susceptible to theft, loss, 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 Chris Votroubek, Accountability Services Division Manager, or me at [asd@azauditor.gov](mailto:asd@azauditor.gov) (602) 977-2796.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

cc: Matt Belden, Superintendent  
Nate Bowler, Chief Financial Officer  
Regina Garcia, Executive Director of Business Services  
Glendale Union High School District  
The Honorable Shelli Boggs, Maricopa County School Superintendent  
Members of the State Board of Education  
Arizona State Board of Education  
Art Harding, Chief Operations Officer  
Nicole von Prisk, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education