



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

August 5, 2025

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

Subject: Globe Unified School District—Not in compliance with the USFR

Dear Members of the State Board:

In accordance with Arizona Revised Statutes (A.R.S.) §15-271, we are notifying you that Globe Unified School District (District) has not made adequate progress in correcting its deficiencies and remains in noncompliance 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. As required, we are providing you a list of the District's most significant USFR deficiencies from our status review and the District's fiscal year 2024 financial audit reports and Questionnaire.

The following summarizes significant information related to the District's noncompliance with the USFR:

- June 2024—We notified the District that it had not complied with the USFR based on our review of the District's financial audit reports and USFR Compliance Questionnaire (Questionnaire) for the year ended June 30, 2023, and our January 2024 performance audit report. The District had 90 days to correct its deficiencies.
- August 2024—The District submitted a corrective action plan describing actions it had taken to correct its deficiencies, and we discussed the corrective action plan with District management.
- January – March 2025—We conducted a status review of the District's internal controls and corrective action plan to determine whether the District had made improvements to address its noncompliance with the USFR. We reviewed the District's procedures and related documents, and conducted interviews with personnel. Based off our review, we determined that the district has not made adequate progress to correct deficiencies and remains in noncompliance with the USFR.

Further, we will continue to assist the District as it works to correct its internal control deficiencies. For example, we provided the District an updated corrective action plan template to document corrective actions taken to comply with the USFR and we will schedule periodic meetings with District management to discuss the District's implemented and planned corrective actions. When the District can show it has corrected its deficiencies, my Office may perform a status review to determine if the District is no longer in noncompliance with the USFR, and we will inform you of the results.

If you have questions concerning the District's noncompliance or our process, please call Meghan Hieger, Director, or Chris Votroubek, Manager, within our Accountability Services Division at (602) 977-2796.

Sincerely,

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

cc: Governing Board
Christa DalMolin-East, Superintendent
Trent Lyon, Business Manager
Globe Unified School District
The Honorable Roy Sandoval, Gila County School Superintendent
Sean Ross, Executive Director
Arizona State Board of Education
Art Harding, Chief Operations Officer
Nicole von Prisk, Deputy Associate Superintendent, Grants Management
Arizona Department of Education