



**ARIZONA  
AUDITOR  
GENERAL**

**Lindsey A. Perry**, Auditor General

March 2, 2026

*Sent via email*

The Honorable Kimberly Yee  
Arizona State Treasurer  
Office of the Arizona State Treasurer  
1700 W. Washington St., #102  
Phoenix, AZ 85007

**Subject: Gila County Provisional Community College District exceeded fiscal year 2024 expenditure limitation**

Dear Treasurer Yee:

Pursuant to Arizona Revised Statutes (A.R.S.) §41-1279.07(I), I am notifying you that Gila County Provisional Community College District (District) exceeded, without authorization, the budgeted expenditure limitation prescribed by Article IX, §21, of the Arizona Constitution. The District exceeded its expenditure limitation for the year ended June 30, 2024, by \$1,724,244.

The District reported in its Annual Budgeted Expenditure Limitation Report (ABELR) that it exceeded its expenditure limitation, and its Chief Fiscal Officer certified the accuracy of the ABELR. A copy of the District's ABELR for the year ended June 30, 2024, is enclosed. Please see the ABELR Part I. No hearing was requested or held because the overexpenditure was not contested.

According to A.R.S. §41-1279.07 (H) and (I) and Laws 2023, Ch. 184, §4, the State Treasurer is required to withhold a portion of the District's allocation of State aid in the fiscal year following the date of this letter. The amount withheld should be an amount equal to 5 times the excess expenditures or one-third of the allocation of State aid, whichever is less, and subject to a cap equal to 1 percent of the District's budget.

Sincerely,

*Lindsey A. Perry*

Lindsey A. Perry, CPA, CFE  
Auditor General

The Honorable Kimberly Yee

March 2, 2026

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cc: Governing Board

Janice Lawhorn, President

Fernando Shipley, Chief Fiscal Officer

Gila County Provisional Community College District

Anthony Contente-Cuomo, Attorney for Gila County Provisional Community College District

Sims Mackin, LTD.



**ARIZONA  
AUDITOR  
GENERAL**

Lindsey A. Perry, Auditor General

February 18, 2026

Sent via email

Dr. Jan Brocker  
President of the Governing Board  
Gila County Provisional Community College District  
8274 S. Six Shooter Canyon Rd.  
Globe, AZ 85501

**Subject: Fiscal year 2024 ABELR overexpenditure**

Dear President Brocker:

Our Office received Gila County Provisional Community College District's (District) Annual Budgeted Expenditure Limitation Report (ABELR) for the year ended June 30, 2024, and reviewed it for compliance with the *Uniform Expenditure Reporting System*. The report indicated that the District had exceeded its expenditure limitation by \$1,724,244.

Because the District reported that it exceeded its expenditure limitation and its Chief Fiscal Officer certified the accuracy of the ABELR, we will not hold a hearing related to the District's overexpenditure in accordance with A.R.S. §41-1279.07(I), unless the District requests a hearing to contest the overexpenditure.

If the District wishes to request a hearing, please notify me, in writing via email at [mhieger@azauditor.gov](mailto:mhieger@azauditor.gov) by 5:00 P.M. on February 27, 2026. If no request for a hearing is received by this deadline, we will notify the State Treasurer to withhold an amount equal to 5 times the excess expenditures or one-third of the allocation of State aid, whichever is less, and subject to a cap equal to 1 percent of the District's budget, as prescribed by A.R.S. §§41-1279.07(H) and (I) and Laws 2023, Ch. 184, §4. The amount will be withheld in the fiscal year following the date of this letter.

If you have questions, please call me at (602) 553-0333. Sincerely,

Dr. Jan Brocker  
February 18, 2026  
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Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

cc: Governing Board  
Janice Lawhorn, President  
Fernando Shipley, Chief Fiscal Officer  
Gila County Provisional Community College District  
Anthony Contente-Cuomo, Attorney for Gila County Provisional Community College District  
Sims Mackin, LTD.