



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

July 23, 2026

Sent via email

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

Subject: Bowie Unified School District—Not in Compliance with Audit Reporting Requirements

Dear Members of the Arizona State Board of Education:

We issued a letter on April 16, 2026, informing Bowie Unified School District that we had not received its fiscal year (FY) 2025 financial audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire (Questionnaire), which were due by March 31, 2026. We informed the District's Governing Board that if the District did not submit the reports and Questionnaire within 90 days, we would notify the Arizona State Board of Education (State Board) pursuant to Arizona Revised Statutes (A.R.S.) §15-271.

To date, we have not received the District's FY 2025 financial audit reports and Questionnaire. Consequently, the District has not complied with the USFR and applicable State and federal law regarding report submission, and we request that the State Board take appropriate action as prescribed by A.R.S. §15-272.

If you have questions concerning this matter, 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

Arizona State Board of Education

July 23, 2026

Page 2

cc: Governing Board

Richard Arkanoff, Superintendent

Adriana Reza, Business Manager

Bowie Unified School District

The Honorable Jacqui Clay, Cochise County Schools 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