



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

July 27, 2026

Sent via email

Governing Board
Globe Unified School District
460 N. Willow St.
Globe, AZ 85501

Dear Members of the Board:

Today, we issued a letter to the Arizona State Board of Education (State Board) to notify the State Board that Globe Unified School District is no longer in noncompliance with the *Uniform System of Financial Records for Arizona School Districts* (USFR) based on our review of all available information in the District's fiscal year (FY) 2025 financial audit reports and USFR Compliance Questionnaire (Questionnaire), and our forthcoming July 2026 performance audit followup report.

Please be advised that the District's FY 2025 financial audit reports and Questionnaire, and July 2026 performance audit followup report include 14 outstanding deficiencies that the District must act to correct, and its future reports must reflect that these deficiencies have been corrected. The cash and revenue and information technology (IT) areas contain the most significant deficiencies, leaving District monies susceptible to theft, loss, and misuse and risking the accuracy, reliability, and security of District data. We will conduct a 36-month followup with the District on the status of the performance audit recommendations that the District has not fully implemented.

If you have questions concerning this matter, please contact Chris Votroubek Accountability Services Division Manager, at asd@azauditor.gov or (602) 977-2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

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cc: Christa DalMolin East, Superintendent
Trent Lyon, Director of Business Operations
Globe Unified School District
The Honorable Roy Sandoval, Gila 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