



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

June 16, 2021

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

Subject: Antelope Union High School District—Not in Compliance with the USFR

Dear Members of the Board:

We previously notified Antelope Union High School District that it had not complied with the *Uniform System of Financial Records for Arizona School Districts* (USFR) based on our review of the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2018. The District was given 90 days to correct its deficiencies as required by Arizona Revised Statutes (A.R.S.) §15-271. We subsequently received and reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2019, which indicated that the District had not made substantial progress in correcting its deficiencies. We required the District to submit a corrective action plan with information on its progress in correcting its deficiencies.

After we reviewed and discussed the District's corrective action plan with District management, we performed a status review of the District's internal controls as of March 2021 to determine whether the District had made improvements to address its noncompliance with the USFR. Based on our review of the District's procedures and related documents and interviews with personnel, we determined that the District still had not made adequate progress in correcting the deficiencies and remains in noncompliance with the USFR. Therefore, we request that the Arizona State Board of Education take appropriate action as prescribed by A.R.S. §15-272.

If you have questions concerning this matter, please call Cris Cable, Director, or Megan Smith, Manager, within our Accountability Services Division at (602) 977-2796.

Sincerely,

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

cc: Governing Board
Mr. Gregory Copeland, Superintendent
Mr. Andrew C. Phelan III, Business Manager
Antelope Union High School District
The Honorable Thomas C. Tyree, Yuma County School Superintendent
Ms. Alicia Williams, Executive Director
Arizona State Board of Education
Ms. Kate Wright, Chief of Staff
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education