



MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

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DEPUTY AUDITOR GENERAL

December 24, 2019

Governing Board
Bagdad Unified School District
P.O. Box 427
Bagdad, AZ 86321

Dear Members of the Board:

We previously notified you that the District had not complied with the *Uniform System of Financial Records* (USFR) based on our review of the District's fiscal year 2018 financial audit reports and the USFR Compliance Questionnaire prepared by an independent certified public accounting firm.

We performed a status review as of November 7, 2019, to determine if the District had made improvements to address its noncompliance with the USFR. Based on our review of the District's records and procedures, and interviews with District personnel, we determined that the District is no longer in noncompliance with the policies and procedures described in the USFR. Any remaining deficiencies have been discussed with District management.

Thank you for the assistance and cooperation that your administrators and staff provided during our status review. If you have questions concerning this matter, please call Cris Cable, Accounting Services Manager, or me at (602) 553-0333.

Sincerely,
Melanie M. Chesney
Deputy Auditor General and Accounting Services Division Director

cc: Mr. Bryan Bullington, Superintendent
Ms. Mary Diehl, Finance Director
Bagdad Unified School District
The Honorable Tim Carter, Yavapai County School Superintendent
Mr. John Carruth, Chief of Staff
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education