



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL  
August 31, 2016

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

Governing Board  
Bowie Unified School District No. 14  
P.O. Box 157  
Bowie, AZ 85605

Members of the Board:

We have reviewed the District's audit reports and *Uniform System of Financial Records (USFR)* Compliance Questionnaire for the year ended June 30, 2015, prepared by Dobridge & Company PC, to determine whether the District substantially complied with the USFR.

The USFR prescribes the minimum internal control policies and procedures for Arizona school districts. The policies and procedures in the USFR are designed to help school districts maintain adequate financial accountability and compliance with federal and state laws and regulations. The District is responsible for complying with the USFR.

As a result of our review, we noted significant deficiencies in internal controls that indicate the District had not complied with the USFR. We provided the specific details of the most significant deficiencies noted in our review to district management for correction. We will schedule a meeting with district management to discuss developing a corrective action plan, and district management should implement corrective actions within 90 days after the date of this letter.

After the 90-day period, we will review the District's corrective action plan and may require revisions to ensure the plan adequately addresses the deficiencies. We will allow additional time for the District to revise its plan, if necessary, and for the District to operate under its new procedures before we schedule an onsite review to evaluate the impact of the corrective actions taken.

If you have any questions, please call Cris Cable, Accounting Services Manager, or me at (602) 553-0333.

Sincerely,

Laura J.P. Miller, CPA  
Accounting Services Director

cc: Mr. Jeffry St. Clair, Superintendent  
Mr. Roger Studley, Business Manager  
Bowie Unified School District No. 14  
The Honorable Trudy Berry, Cochise County School Superintendent  
Ms. Shari Zara, Deputy Superintendent Operations  
Ms. Christy Ellison, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education