



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

March 8, 2022

Governing Board  
Bowie Unified School District  
PO Box 157  
Bowie, AZ 85605-0157

Dear Members of the Board:

We have reviewed the District's audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2020, prepared by CWDL, Certified Public Accountants, to determine whether the District substantially complied with the USFR.

As a result of our review, we have determined that the District has not complied with the USFR. Our determination is based on the most significant deficiencies cited in the District's audit reports and USFR Compliance Questionnaire. These deficiencies are included in the attached list and in the corrective action plan template we provided separately to you and District management. Pursuant to Arizona Revised Statutes §15-271, District management should implement corrective actions within 90 days after the date of this letter.

If you have any questions, please contact Megan Smith, Accountability Services Division Manager, or me at [asd@azauditor.gov](mailto:asd@azauditor.gov) or (602)-977-2796.

Sincerely,

*Cristan A. Cable*

Cristan A. Cable, CPA  
Director, Accountability Services Division

cc: Mr. Dan Erickson, Superintendent  
Ms. Teresa Reyna, Business Manager  
Bowie Unified School District  
The Honorable Jacqui Clay, Cochise County School Superintendent  
Members of the State Board of Education  
Arizona State Board of Education  
Ms. Kate Wright, Chief of Staff  
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education