



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

February 24, 2022

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

Subject: Show Low Unified School District—Not in Compliance with Audit Reporting Requirements

Dear Members of the Board:

We issued a letter on October 7, 2021, informing Show Low Unified School District (District) that we had not received its audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire (questionnaire) for the year ended June 30, 2020, which were due by September 30, 2021. We informed the District's Governing Board that if the District did not submit the audit reports and questionnaire within 90 days, we would notify the Arizona State Board of Education (Board) pursuant to Arizona Revised Statutes (A.R.S.) §15-271.

We received the questionnaire but to date, we have not received the District's audit reports. Consequently, the District has not complied with the USFR and State and federal law regarding report submission, and we request that the Board 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. Shad Housley, Superintendent
Ms. Venessa Beecroft, Business Manager
Show Low Unified School District
The Honorable Jalyn Gerlich, Navajo County Schools Superintendent
Ms. Alicia Williams, Executive Director
Arizona State Board of Education
Ms. Kate Wright, Chief of Staff
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management
Arizona Department of Education