



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

November 17, 2022

Governing Board  
Show Low Unified School District  
500 W. Old Linden Rd.  
Show Low, AZ 85901

Dear Members of the Board:

Pursuant to Arizona Revised Statutes (A.R.S.) §15-914 and the *Uniform System of Financial Records for Arizona School Districts* (USFR), school districts must submit audited financial statements and reports, and a USFR Compliance Questionnaire to our Office. Currently the District is in noncompliance with the USFR based on our review of the most significant deficiencies cited in the District's reports and questionnaire for the year ended June 30, 2020. Additionally, we have not received the District's reports and questionnaire for the year ended June 30, 2021, which were due by September 30, 2022. Therefore, the District has not complied with the USFR and applicable State and federal requirements regarding audit report submission.

If the District does not submit the reports and questionnaire within 90 days of the date of this letter, we will notify the Arizona State Board of Education of the District's noncompliance and request that appropriate action be taken as prescribed by Arizona Revised Statutes §15-272.

If you have questions about this letter or the action the District must take, please call Meghan Hieger, Accountability Services Division Manager, or me at (602) 977-2796.

Sincerely,

*Cristan A. Cable*

Cristan A. Cable, CPA  
Director, Accountability Services Division

cc: Mr. Kevin St. John, Superintendent  
Ms. Venessa Beecroft, Business Manager  
Show Low Unified School District  
The Honorable Jalyn Gerlich, Navajo County Schools Superintendent  
Members of the State Board of Education  
Arizona State Board of Education  
Ms. Callie Kozlak Tyler, Chief of Staff  
Ms. Deirdre Mai, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education