



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

May 8, 2024

Governing Board  
Kingman Unified School District  
3033 MacDonald Ave.  
Kingman, AZ 86401

Dear Members of the Board:

We issued a letter April 16, 2024, informing you that we had not received the District's audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire (questionnaire) for the year ended June 30, 2023. We have since received the District's audit reports and questionnaire. Therefore, the District has met the report submission requirements for that year.

As mentioned in our April 16 letter, the District has been in noncompliance with the USFR since July 2023 based on our review of the significant deficiencies cited in the District's audit reports and questionnaire for the year ended June 30, 2022. Now that we have received the District's reports and questionnaire for the year ended June 30, 2023, we will begin our review to assess whether the District has complied with the USFR and will update the District and the Arizona State Board of Education of the results.

If you have any questions, please contact Megan Smith, Accountability Services Division Manager, or me at (602) 977-2796.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

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cc: Dr. Gretchen Dörner, Superintendent  
Ms. Margot Jones, Director of Business and Finance  
Kingman Unified School District  
The Honorable Michael D. File, Mohave County Schools Superintendent  
Members of the State Board of Education  
Arizona State Board of Education  
Mr. Art Harding, Chief Operations Officer  
Ms. Nicole von Prisk, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education