



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

July 23, 2024

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

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

Dear Members of the State Board:

We issued a letter on April 16, 2024, informing Baboquivari Unified School District that we had not received its audit reports and the *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire (Questionnaire) for the year ended June 30, 2023, which were due by March 31, 2024. We informed the District's Governing Board that if the District did not submit the reports and Questionnaire within 90 days, we would notify the Arizona State Board of Education (State Board) pursuant to Arizona Revised Statutes (A.R.S.) §15-271.

To date, we have not received the District's audit reports and Questionnaire for the year ended June 30, 2023. Consequently, the District has not complied with the USFR and applicable State and federal law regarding report submission, and we request that the State Board take appropriate action as prescribed by A.R.S. §15-272.

If you have questions concerning this matter, please call Meghan Hieger, 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

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cc: Governing Board
Mr. Ruben Diaz, Superintendent
Ms. Clementina Carlyle, Business Manager
Baboquivari Unified School District
The Honorable Dustin Williams, Pima County Schools Superintendent
Mr. Sean Ross, Executive Director
Arizona State Board of Education
Mr. Art Harding, Chief Operations Officer
Ms. Nicole von Prisk, Deputy Associate Superintendent, Grants Management
Arizona Department of Education