

County Budget & Audit Guide

County Supervisors Association | Updated for 2023



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SUMMARY OF LEGISLATIVE CHANGES

Each year CSA will update this document with changes from the preceding legislative session. This summary will outline any changes impacting county financial operations.

For the 2023 regular session, the changes include:

County Personnel

SB 1307 constables; salaries (Gowan) Increases the salary ranges for constables that the Board of Supervisors must use to set salaries at the regular June meeting prior to the general election where constables are elected.

Revised Salary Ranges

	Under 100 Docs Served Per Year	Over 100 Documents Served Per Year				
		# Registered Voters in the Precinct				
		0-5K	5K-10K	10K-12K	12K-16K	16K+
Min	0	0	0	36,000	41,000	55,000
Max	20,000	20,000	30,000	45,000	56,000	75,000

[Laws 2023, Ch. 196](#)

SB 1369: certified peace officers; hiring reimbursement (Gowan) Permits a law enforcement agency, or a city, town, county, or political subdivision who employs a peace officer and pays the costs of their certification and training, to seek reimbursement for those costs from a hiring law enforcement agency if the peace officer leaves within certain time frames. Specifies that an agency can seek reimbursement for 100% of costs if the officer leaves within 12 months, 75% of all costs if the peace officer leaves the original agency between 12 and 24 months, and 50% of the costs if the peace officer leaves the agency between 24 and 36 months. Specifies that the original agency may waive reimbursement if the officer voluntarily leaves for extenuating family circumstances or employee hardship. Prohibits the hiring agency from requiring the officer to repay their own certification costs or take the costs into account when making a hiring decision. [Laws 2023, Chapter 73](#)

SB 1376: NOW: appropriation: deputies; detention officers (Gowan) Amends provisions from the state's FY 2023 budget that appropriated monies for recruitment and retention payments to line-level deputies and detention officers under the County Sheriff. Specifically, requires the \$48.3 M appropriated for \$10,000 retention payments to be paid out to eligible employees "on or before October 30, 2023." Further, permits the expenditure of any monies remaining "from and after April 30, 2023" for recruitment payments. Additionally, removes the end date for recruitment payment eligibility (previously, a deputy or detention officer had to be hired before May 1, 2023), amends the deadline for the Arizona Department of Administration (ADOA) to distribute the \$5 M for recruitment payments to counties (was May 1 2023, now May 1, 2022), and adjusts how and when each county's vacancies are calculated. Finally, repeals language that would have permitted ADOA to prorate the distribution amount if the funding was insufficient. [Retroactive effective date of June 30, 2022. Laws 2023, Chapter 121](#)

County Revenues

HB 2446: smart and safe fund; distribution (Martinez) Specifies that the Smart and Safe Arizona fund includes monies derived from civil penalties assessed for a) the underage use, possession, transport, or transfer of marijuana or related paraphernalia, b) the unlawful advertising or delivery of marijuana, and c) failure to remit tax associated with marijuana sales. Adds joint powers authorities to the list of entities that may receive distributions totaling 31.4% of the Smart and Safe Arizona fund. [Amendment of initiative/referendum. Laws 2023, Chapter 35](#)

HB 2064: property tax exemption; disability; qualifications (Carter) In statute that outlines property tax exemptions (specifically, exemptions for those who are a widow or widower, who have total and permanent disabilities, or who are veterans with disabilities) defines "person with a total and permanent disability" as "a person who is unable to engage in any substantial gainful activity, for pay or profit, by reason of any physical or mental impairment that is expected to last for a continuous period of at least twelve months or result in death within twelve months." Specifies that an individual's "total and permanent disability" must be certified by a "competent medical authority" (defined). [Laws 2023, Chapter 79](#)

Pensions

SB 1173: public retirement systems: plan election (*Mesnard*) Makes various administrative changes to the PSPRS, CORP and EORP systems. Allows members who had previously only had a defined contribution plan option to make a new election if they become employed in a position that allows for a different plan election. Stipulates that if the member makes a new plan election, their service begins to accrue from the time of the election. Aligns penalties for late employer contributions to compound annually, rather than daily. Finally, makes changes to comply with GASB rule that assets in a prefunding plan cannot be counted towards the plan's unfunded liability. [Laws 2023, Chapter 6](#)

HB 2008: ASRS: contribution prepayment (*Livingston*) Previously, § 38-737(D) permitted an employer to prepay their 401(a) pension contributions to the Arizona State Retirement System (ASRS) and specified that the earnings accrual rate "shall be the ASRS total 401(a) pension fund rate of return." As enacted, this law permits the election of an alternate earnings accrual rate – the "actual rate of return of a short-term investment through ASRS" – if requested by the employer and agreed to by ASRS. Additionally, this bill removes language that required an employer to elect an amortization schedule via written agreement with ASRS and specified when the amortization period would begin. Finally, specifies that prepayment by the state or a state agency must **a)** be specifically authorized by the legislature and Governor via an appropriation, and **b)** authorized for a specific fiscal year. [Laws 2023, Chapter 46](#)

HB 2015: retirement plans: plan election: rehire (*Livingston*) Specifies, for Tier 3 members of the Public Safety Personnel Retirement System (PSPRS) and the Corrections Officer Retirement Plan (CORP), that if a member has a bona fide separation or becomes employed by a new employer that the member may make a new retirement plan election within ninety days of their date of hire. States that if the employee does not make a new election within the specified time frame, their previous election will continue. [Laws 2023, Chapter 48](#)

HB 2028: PSPRS: contribution rates (*Livingston*) Previously, statute had set the contribution rates for Public Safety Personnel Retirement System (PSPRS) Tier 1 "gap" and Tier 2 members at a variable rate between 7.65% and 11.65%, depending on the employer plan's funded status. Employee contributions above the 7.65% rate were not included for the purposes of calculating the employer's contribution rate. HB 2028 sets the employee contribution rate for these members at a fixed 7.65% and allows for the assets previously contributed by these members above 7.65% to be included in the calculation of employer contribution rates. **Retroactive effective date of June 30, 2023. Emergency clause.** [Laws 2023, Chapter 102](#)

Flexibility Language

The FY 2024 state budget signed by the governor on May 11, 2023 continued the authorizations for limited flexibility language. This omni-flexibility language is limited to \$1.25 million for counties with a population under 250,000 persons. It also continues the requirement to report the use of flexibility language to JLBC by October 1, 2022. More information in [Flexibility Language](#) section.

To access other county-relevant bill summaries, including county touchpoints in the enacted FY 2024 state budget, please see [CSA's 2023 Legislative Session Summary](#).

BUDGET AND TAXATION

Assessment Roll: By February 10th, the county assessor will send the values required to compute the levy limit to the Property Tax Oversight Commission (PTOC) and the county board of supervisors (BOS). The PTOC must approve any changes to the values after February 10th. The values will include the final equalized valuation of all property, minus any estimated exemptions, that appear on the tax roll for the current tax year. These values will be used for property tax decisions by the board.

The specific requirements for the assessment roll are found in [A.R.S. § 42-17052](#).

Levy Limit: [Article 9, Section 19, Arizona Constitution](#) limits counties' ability to increase their primary property tax levy over the preceding fiscal year to not more than 2 percent plus an amount attributable to new construction.

The specific requirements for the levy limit are found in [A.R.S. § 42-17051](#).

Expenditure Limit Calculation: [Article 9, Section 20, Arizona Constitution](#), establishes the expenditure limitation for counties and cities and towns. The limit prohibits counties from increasing qualified expenditures over their FY 1980 level adjusted for population growth and inflation. The Economic Estimates Commission (EEC) is responsible for calculating the expenditure limit for each jurisdiction on an annual basis. The EEC issues preliminary expenditure limit calculations prior to February 1 (usually in mid-January) of each year and final expenditure limit calculations prior to April 1 (usually in mid-March) of each year.

Expenditure limit calculations can be found by [clicking here](#). You can find additional resources regarding expenditure limits on [CSA's website](#).

Tentative Budget: By the third Monday in July of each year, the board of supervisors must prepare a statement of the county's financial affairs for the preceding fiscal year (estimates of actuals may be used to account for the final months of the fiscal year) and an estimate of amounts required to meet the county's financial needs for the current fiscal year. This estimate, known as the operating budget, and a summary schedule of estimated expenditures and revenues will be entered in the governing body's minutes. These publications must be posted at the county administrative offices and county website no later than seven business days after the estimates are initially presented to the governing body. The estimates and a public hearing notice, along with information about where copies of the estimates can be found, must be published once a week for at least two consecutive weeks after the estimates are tentatively adopted in the official newspaper of the county, if there is one, and, if not, in a general circulation newspaper.

The specific requirements for the tentative budget can be found in [A.R.S. § 42-17101](#).

Annual Statement on Indebtedness

[A.R.S. § 11-663](#) requires each BOS, prior to their first regular meeting in January, to solicit a statement from the clerk of the board showing the indebtedness of the county, both funded and floating, the amount of each class of indebtedness and their interest rates and the amount of money in the county treasury subject to payment of the indebtedness. The statement must also describe and give a valuation for all the property owned by the county and include the county's tax rate. The statement will be filed with the BOS at the January meeting and forwarded to the state, currently the Arizona Department of Administration (ADOA).

County budget forms (used for both tentative and final budgets) can be found by [clicking here](#).

Proposed Business Taxes or Fees Notifications

A.R.S. § 11-251.13 states a county BOS cannot levy or increase taxes or fees on a business unless they provide written notice of new or increased taxes on the homepage of the county's website at least sixty days before the date the proposed new tax or fee is approved or disapproved by the board. The board must demonstrate that the taxes or fees are imposed pursuant to statute. The notification requirements do not apply to fees adopted pursuant to section [11-1102](#) or taxes adopted pursuant to section [42-17107](#) or [48-254](#).

Final Budget: the final budget must be adopted after the public budget hearing outlined in [A.R.S. § 42-17104](#) and prior to the adoption of tax levies. The county board of supervisors will determine and adopt estimates of proposed expenditures. The adopted estimates constitute the budget of the county for the current fiscal year. The total amounts that are to be spent in the budget must not exceed the total amounts of expenditures described in the tentative budget. A complete copy of the adopted budget must be posted on the county website no later than seven business days after final adoption and retained on the website for sixty months.

The specific requirements for the final budget can be found in [A.R.S. § 42-17105](#).

Tax Rates: Using the values provided by the Assessor and the Department for Revenue (DOR), the BOS will set primary and secondary property tax rates. All tax rates are imputed as a rate per \$100 of Net Assessed Value (NAV) and rounded to the fourth decimal place. The tax rates, when applied to a jurisdiction's NAV, will produce the entire amount intended to be raised by direct property taxation for that year. Within three days after a

county determines its final levies, the county treasurer will notify PTOC of the amount of primary property taxes levied. Any amount of property tax levied by a county in support of an accommodation school will be considered to be part of the county's primary levy.

The BOS is required to include the adopted property tax rates, levies, and valuations for all taxing jurisdictions in a standard worksheet developed by DOR seven days after the adoption of those rates. The BOS is also required to post the worksheet prominently on the county's official website. [A.R.S. § 42-17155](#).

The specific requirements for tax rates can be found in [A.R.S. § 42-17151](#).

TRUTH IN TAXATION

General Fund: By February 10 of each year, the county assessor will transmit and certify to PTOC and to the BOS the total net assessed values that are required to compute the levy limit. If the proposed primary property tax levy, excluding amounts that are attributable to new construction, is greater than the amount levied by the county in the preceding tax year, the county governing body will publish a public notice. The public notice must be published twice in a newspaper of general circulation in the county. The first publication must be at least fourteen but not more than twenty days before the date of the public hearing. The second publication must be between seven and ten days before the date of the hearing. The notice cannot be published in the classified or legal advertising section of the newspaper in which it is published, and it must be at least one-fourth page in size and surrounded by a solid black border at least one-eighth inch in width. The "truth in taxation hearing notice of tax increase" headline must be in at least eighteen-point font. (Figure 1 shows an example)

Instead of publishing the TNT notice, the BOS may mail the notice to all registered voters in the county at least ten but not more than twenty days before the date of the hearing. In addition to publishing or mailing the TNT notice, the BOS must issue a press release containing the notice. The press release must be posted on the county's website and include the name of the newspaper of general circulation in which the TNT notice will be published and the dates on which the TNT notice will be published. Additionally, any necessary Truth in Taxation (TNT) notice must also be included in the county's proposed and final adopted budget.

The BOS is required to consider a motion to levy the increased property taxes by roll call vote and must also hold the TNT hearing on or before the adoption of the county budget. A motion to levy increased property taxes is required and must be approved by a unanimous roll call vote of the district board "if the proposed levy, exclusive of increased property taxes received from new construction, constitutes an increase over the preceding tax year's levy by fifteen percent or more." Within three days after the hearing, the BOS will mail a copy of the notice, a statement of its publication or mailing and the result of the BOS's vote to PTOC. If the BOS fails to comply with the TNT requirements, the BOS cannot fix, levy or assess an amount of primary property taxes that exceeds the preceding year's amount, except for amounts attributable to new construction.

The specific requirements of the General Fund TNT notice can be found in [A.R.S. § 42-17107](#).

Truth in Taxation for Countywide Secondary Districts: By February 10 of the tax year, the county assessor will transmit the total net assessed values needed to compute levies to the governing body of each county flood control district, county free library district, county jail district and public health services district. If the proposed secondary property tax levy of the special taxing district, minus amounts attributable to new construction, is greater than the amount levied by the special taxing district in the preceding tax year the governing body must publish a public notice. The public notice must be published twice in a newspaper of general circulation in the county and the first publication must be at least fourteen but not more than twenty days before the date of the public hearing. The second publication must be at least seven but not more than ten days before the date of the hearing. The notice cannot be published in the classified or legal advertising section of the newspaper in which it is published and it must be at least one-fourth page in size and surrounded by a solid black border at least one-eighth inch in

Truth in Taxation Hearing Notice of Tax Increase

In compliance with section 42-17107, Arizona Revised Statutes, _____ (name of county) is notifying its property taxpayers of _____ (name of county)'s intention to raise its primary property taxes over last year's level. _____ (name of county) is proposing an increase in primary property taxes of \$_____ or _____%.

For example, the proposed tax increase will cause _____ (name of county)'s primary property taxes on a \$100,000 home to be \$_____ (total proposed taxes including the tax increase). Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been \$_____.

This proposed increase is exclusive of increased primary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter approved bonded indebtedness or budget and tax overrides.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held _____ (date and time) at _____ (location).

Figure 1: Truth in Taxation Notice

width. The “truth in taxation hearing notice of tax increase” headline must be in at least eighteen-point font. (Figure 2 shows an example)

Instead of publishing the TNT notice, the governing body can mail the notice to all registered voters in the special taxing district at least ten but not more than twenty days before the date of the hearing on the tax estimates. The governing body is also required to issue a press release containing the truth in taxation notice. The press release must be posted on the district’s website and include the name of the newspaper of general circulation in which the TNT notice will be published and the dates on which the TNT notice will be published. Additionally, any necessary Truth in Taxation (TNT) notice must also be included in the district’s proposed and final adopted budget.

If the governing body fails to comply with the above requirements they cannot fix, levy or assess an amount of secondary property taxes that exceeds the preceding year's amount, except for amounts attributable to new construction.

The specific requirements for the secondary district TNT can be found in [A.R.S. § 48-254](#).

**Truth in Taxation Hearing
Notice of Tax Increase**

In compliance with section 48-254, Arizona Revised Statutes, _____ (name of special taxing district) is notifying its property taxpayers of _____ (name of special taxing district)’s intention to raise its secondary property taxes over last year’s level. _____ (name of special taxing district) is proposing an increase in secondary property taxes of \$_____ or ____%.

For example, the proposed tax increase will cause _____ (name of special taxing district)’s secondary property taxes on a \$100,000 home to be \$_____ (total proposed taxes including the tax increase). Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been \$_____.

This proposed increase is exclusive of increased secondary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter-approved bonded indebtedness.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held _____ (date and time) at _____ (location).

Figure 2: Truth in Taxation Notice

Calculation

$$TNT\ Rate = \frac{Previous\ Year\ Levy}{(Current\ Year\ NAV - New\ Construction)}$$

Example:

Previous year Tax Rate: \$1.0000 per \$100NAV

Previous year NAV: \$100,000,000

Previous year levy (Lpy): \$1,000,000

Current year NAV (NAV_{cy}): \$110,000,000

New Construction (NC): \$5,000,000

Current Year NAV subject to taxation in the previous year: \$105,000,000

$$TNT\ Rate = \frac{L_{py}}{(NAV_{cy} - NC)} = \frac{\$1,000,000}{\$110,000,000 - \$5,000,000}$$

$$TNT\ Rate = \$0.9524\ per\ \$100\ NAV$$

THE AUDIT PROCESS

On July 1, each county will begin the audit process for the prior fiscal year. The audit, which counties must file with the Auditor General, is due within 9 months of the end of the fiscal year (March 31). The related financial statements must be posted in a prominent location on the county's official website within seven business days after filing them with the Auditor General. These statements must be retained and accessible on the county's website for at least 60 months.

If a county's audit is not submitted by March 31, the county must post a notice of pending financial statement filing, as provided by the Auditor General, on its website until the audit is posted. Additionally, if a county's audit is not completed and filed on or before the adoption of the county's final budget for the subsequent fiscal year, the budget must include the notice of pending financial statement filing. The Auditor General form for the notice of pending financial statement filing can be found [here](#).

A copy of the notice must also be sent to the Auditor General, the Speaker of the House of Representatives, and the President of the Senate.

The BOS is also required to hold a hearing in which the auditor presents their findings within 90 days after the completion of a financial audit

Special Taxing District Report

A.R.S. § 11-251.07 requires each BOS to compile a report, by October 1 of each year, of all the special taxing districts existing under Title 48 in that county, with the exception of those existing under Title 48, chapter 4 and chapter 6, articles 1 and 2. For each special taxing district the report will include the date of formation, total assessed valuation of the district, the district's tax rate and a number of other pieces of information. If a special taxing district's boundary has changed during the preceding year the county must submit a current map of the district's boundaries and a boundary change impact statement if required.

The specific requirements of the audit and posting requirements can be found in [A.R.S. § 11-661](#) and [A.R.S. § 41-1279.07](#).

ANNUAL EXPENDITURE LIMIT REPORT (AELR)

By July 31 of each year, each county must provide the Auditor General with the name of the chief financial officer responsible for submitting the AELR. The AELR must be filed with the Auditor General within 9 months of the end of the fiscal year (March 31).

The specific requirements of the AELR can be found in [A.R.S. § 41-1279.07](#).

To access the OAG forms and instructions for the AELR, please [click here](#).

For the CFO Designation Form, please [click here](#).

PSPRS PENSION FUNDING POLICY

Employers are required to annually adopt a pension funding policy for the system with PSPRS employees hired on or before July 1, 2017 (Tiers I & II). Stipulates that the policy includes funding objectives that address:

- Maintaining the stability of employer contributions
- How and when the plan will be fully funded
- Define the target funded ratio and a timeline to reach that target

Additionally, the policy must be posted on the county's website and employers must also transmit the pension funding policy to the PSPRS Board of Trustees. [A.R.S. § 38-863.01](#).

For a sample pension funding policy, please [click here](#).

PSPRS ACTUARIAL MODELER

PSPRS now provides an actuarial modeling tool to allow employers with PSPRS plans to estimate impacts of changes to actuarial assumptions, additional deposits and variable investment returns on employer contribution requirements, and funding status. To access the most recent version of the PSPRS Actuarial Modeler, please e-mail vanessaf@countysupervisors.org.

BONDING – CONTINUING DISCLOSURE

The Securities and Exchange Commission (SEC) requires underwriters and local governments issuing bonds to enter into a Continuing Disclosure Agreement (CDA). The CDA requires the local government to submit certain financial information to the Municipal Securities Rulemaking Board (MSRB) on an annual basis. This information is made available to the public through the MSRB's Electronic Municipal Market Access (EMMA®) platform.

To ensure timely compliance with SEC requirements, please reference your CDA and consult with your issuer about the specific disclosures and timelines for various submittals required.

For more information about CDAs, please [click here](#).

For more information about EMMA, please [click here](#).

COUNTY FLEXIBILITY LANGUAGE

In addition to statutory provisions, the State Budget signed by the Governor on May 11, 2023 included allowances for county financial flexibility. Please see below for a breakdown of the flexibility language contained in various parts of the state budget and statute.

Comprehensive Flexibility Language

As session law, allows counties with fewer than 250,000 persons (Apache, Cochise, Coconino, Gila, Graham, Greenlee, La Paz, Mohave, Navajo, Santa Cruz, Yavapai, and Yuma) to use up to \$1.25 million from any source of county revenue, including countywide special districts controlled by the board of supervisors, to meet a county fiscal obligation for FY 2024. Counties are required to report whether the county used the flexibility language to the Joint Legislative Budget Committee (JLBC) by October 1, 2023, with the specific amount and revenue source.

[SB 1730 local government; 2023-2024 Sec. 1](#)

A. Notwithstanding any other law, for fiscal year 2023-2024, a county with a population of less than two hundred fifty thousand persons according to the 2020 United States decennial census may meet any county fiscal obligation from any source of county revenue designated by the county, including monies of any countywide special taxing jurisdiction of which the board of supervisors serves as the board of directors. Under the authority provided in this subsection, a county may not use more than \$1,250,000 for purposes other than the purposes of the revenue source.

B. On or before October 1, 2023, each county with a population of less than two hundred fifty thousand persons according to the 2020 United States decennial census shall report to the director of the joint legislative budget committee whether the county used a revenue source for purposes other than the purposes of the revenue source to meet a county fiscal obligation pursuant to subsection A of this section and, if so, the specific source and amount of revenues that the county intends to use in fiscal year 2023-2024.

Statutory Flexibility Language for State Cost Shifts

Restoration to Competency (RTC) Payments: A.R.S. § 13-4512 includes “flexibility language,” allowing counties to use any source of county revenue to pay for 100 percent of the costs associated with competency restoration treatment at the Arizona State Hospital. Session law excludes these payments from the county expenditure limitations.

[A.R.S. § 13-4512](#)

K. Notwithstanding any other law, a county may meet any statutory funding requirements of this section from any source of county revenue designated by the county, including funds of any countywide special taxing district of which the board of supervisors serves as the board of directors.

Arizona Department of Juvenile Corrections (ADJC) Cost Shift: The FY 2023-2024 budget authorizes ADJC to assess a “committed youth confinement cost sharing fee” to each county with over three million persons (Maricopa County). A.R.S. § 41-2832 allows counties to use any source of county revenue to pay the fee and excludes county contributions from the expenditure limit.

[A.R.S. § 41-2832](#)

C. County contributions made pursuant to this section are excluded from the county expenditure limitations.

D. Notwithstanding any other law, a county may meet the cost sharing requirements of this section from any source of county revenue designated by the county, including monies of any countywide special taxing jurisdiction in which the board of supervisors serves as the board of directors.

BUDGET TIMELINE

	Deadline	Notification Requirements	Posting Requirements	A.R.S. Reference
Preliminary Expenditure Limit	February 1	EEC will notify counties of their preliminary expenditure limit for the upcoming fiscal year.	None.	41-563
Assessment Roll	February 10	County Assessor must send copies to the BOS and PTOC.	None.	42-17052
Final Expenditure Limit	April 1	EEC will notify counties of their final expenditure limit for the upcoming fiscal year.	None.	41-563
Tentative Budget	3 rd Monday in July	The tentative budget together with a notice of a budget hearing must be published in a newspaper once a week for at least two consecutive weeks after the tentative budget is adopted.	Hard copy must be available at county libraries and admin offices. A copy must be post on the county website <u>7 days</u> after adoption, and retained for at least 60 months.	42-17101
Truth-in-Taxation Hearing	On or before the Final Budget – may be held in conjunction with the budget hearing	Notice must be published twice in a newspaper with the first publication between 14 and 20 days before the hearing and the second notice between seven and 10 days before the hearing. The county must also issue a press release with the TNT notice (see above for requirements), press release must be posted on county website.		42-17107
Budget Hearing	On or before the 14 th day prior to levying taxes	See above.	None.	42-17104
Final Budget	Prior to setting the levy	See above.	A copy must be post on the county website no later than <u>7 days</u> after adoption and retained on the website for at least 60 months.	42-17105
Property Tax Rates Adopted	3 rd Monday in August	Within three days after adoption, the chief county fiscal officer must notify PTOC of the amount of primary property tax levied.	None.	42-17151

AUDIT TIMELINE

	Deadline	Notification Requirements	Posting Requirements	A.R.S. Reference
Audit Process Begins	Spring	None.	None.	41-1279.21
CFO Designation	July 31	Counties must provide the Auditor General by July 31 of each year the name of the chief fiscal officer designated to submit the ELR.	None.	41-1279.07
Fuel and Gas Tax Reporting	December 31	Counties must publish an annual financial report for the prior fiscal year containing budget and actual expenditures of funds received from motor vehicle fuel and use fuel taxes. – While the language does not specifically require that counties post this report online, CSA encourages counties to do so.		28-6533
Audit and ELR Due Date	March 31	Audit and ELR must be submitted to the Auditor General by March 31 of each year.	The audit must be posted in a prominent location on the county website within 7 days of submittal and must remain there for 60 months.	41-1279.07 & 11-661
Notice of Pending Financial Statement Filing	Anytime a county does not submit their audit information by March 31	A copy of the Notice of Pending Financial Statement Filing must be sent to the Auditor General, the Speaker of the House, and the President of the Senate.	A county must post the Notice of Pending Financial Statement Filing on their website in place of the audit until the audit is complete.	11-661
Notice of Pending Financial Statement Filing – Budget	Adoption of subsequent year budget	See above.	If a county has not submitted their audit to the Auditor General by the time they adopt their final budget, the county must include a copy of the Notice of Pending Financial Statement Filing with their budget.	11-661
Public Hearing	Within 90 days of completing an audit pursuant to A.R.S. § 11-661	Auditor is required to present the audit results and findings to the BOS.	Must be done in a regular meeting without the use of a consent agenda.	11-661