

Filing requirements

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1. What reports must a city or town send to the Auditor General's Office related to expenditure limitations?

A.R.S. §41-1279.07(C) requires cities and towns to submit an annual expenditure limitation report (AELR), an accountants' report on the AELR, and audited financial statements to us. Auditors' reports on internal controls and compliance for federal programs (single audit reports) are **not** required to be submitted. See audit requirements FAQ #1 for information on when biennial audits are allowed and budgeting. FAQ #3 for information on when a city or town should submit certain budget information to us.

A city or town should email all required reports to asd@azauditor.gov. The independent auditors' report and part I of the AELR must be signed or include a digital e-signature.

2. Who is responsible for submitting the AELR?

A.R.S. §41-1279.07(E) requires a city's or town's governing body (city or town council) to designate a chief fiscal officer (CFO) to officially submit the AELR on the governing body's behalf.

3. How should a governing body document and report the chief fiscal officer (CFO) designation to the Auditor General's Office?

We have developed a template Resolution that the city or town council must use to document the CFO designation. The council may not delegate the responsibility of designating the CFO. Cities and towns must attach the signed Resolution to our electronic CFO designation form for submittal.

[Click here](#) to access the electronic CFO designation form and template Resolution.

4. When are CFO designation forms and reports due?

A.R.S. §41-1279.07(E) requires cities and towns to provide the Auditor General the name of the CFO designated to officially submit the current year's AELR by July 31 annually. The current year is the fiscal year the entity is operating in on July 31. Cities and towns must submit an updated form and documentation if a new CFO is appointed midyear.

AELRs and audited financial statements are due 9 months after fiscal year-end (March 31) per A.R.S. §41-1279.07(C). A.R.S. §11-661 requires cities and towns to post their audited financial statements on their official websites within 7 days of filing with the Auditor

General's Office. The financial statements must be accessible on the website for at least 60 months.

Example of CFO and Report Due Dates:

| Reporting year | CFO Designation due date | AELR and Financial Statements due date |
|-----------------------|---------------------------------|-----------------------------------------------|
| FY 2020 | July 31, 2019 | March 31, 2021 |
| FY 2021 | July 31, 2020 | March 31, 2022 |

5. What if the reports are not filed by the deadline?

A.R.S. §9-481 requires a city or town that has not completed and filed the financial statements required pursuant to A.R.S. §41-1279.07 with the Auditor General by March 31 to post a Notice of Pending Financial Statement Filing Form on its website until the reports are complete. Further, if the reports are not completed and filed before the city or town adopts its budget in the subsequent fiscal year, the city or town must include the late report form in the published budget. Any city or town that is required to complete the late reports form must also send a copy of the form to the Auditor General, House Speaker, and Senate President.

A.R.S. §41-1279.07(H) states that a chief fiscal officer who refuses to file the required reports with the Auditor General within the prescribed time period or who intentionally files erroneous reports is guilty of a class 1 misdemeanor. An erroneous report is one that contains a material misstatement.