

The November 2020 Arizona Sports and Tourism Authority performance audit found that the Authority distributed some revenues inconsistent with statutory requirements, discontinued a key Stadium management oversight practice and did not document other oversight practices, and did not receive enough tourism revenues to meet all statutorily required distributions. The Authority's status in implementing the recommendations is as follows:

## Status of 6 recommendations

Implemented: 6

Unless otherwise directed by the Joint Legislative Audit Committee, this report concludes our follow-up work on the Authority's efforts to implement the recommendations from the November 2020 report.

### Finding 1: Authority distributed some tourism and facility-related revenues inconsistent with statutory requirements

1. The Authority should take additional steps to ensure that it accurately distributes tourism and facility-related revenues according to statutory requirements. Specifically, the Authority should:
  - a. Develop and implement more detailed revenue distribution procedures to guide its revenue distributions.  
**Implemented at 6 months**
  - b. Develop and implement a checklist identifying the specific items to review that a secondary reviewer, such as its Stadium management contractor staff, should use when reviewing the monthly distributions.  
**Implemented at 6 months**
  - c. Request its auditors to more comprehensively verify the accuracy of revenue distributions during the Authority's annual financial audit.  
**Implemented at 18 months**

### Finding 2: Authority discontinued event settlement reviews and has not documented other facility management oversight practices

2. The Authority should implement its event settlement review procedures developed in June 2020, which requires it to monthly select and review a sample of event settlements, once Stadium events resume.  
**Implemented at 6 months**
3. The Authority should continue the Stadium management oversight practices we observed, and that it formalized in its draft Stadium management oversight policy and procedures.  
**Implemented at 6 months**
4. The Authority should continue with its plans to seek Board approval of its Stadium management oversight policy and procedures during its next Board meeting.  
**Implemented at 6 months**