

Notice of Pending Financial Statement Filing

Instructions

Arizona Revised Statutes (A.R.S.) §15-1473 requires community college districts (district) to file a copy of their financial statements with the Arizona Auditor General pursuant to A.R.S. §41-1279.07 within 9 months after the close of each fiscal year. These financial statements must be posted in a prominent location on the district's official website within 7 business days of filing the reports with the Arizona Auditor General and must be retained and accessible on the website for at least 60 months. For districts that do not meet the March 31 filing deadline, the Arizona Auditor General has prescribed this Notice of Pending Financial Statement Filing form pursuant to A.R.S. §15-1473(D).

The fillable form should be printed on the district's letterhead and posted on its website in place of the financial statements. This instruction page does not need to be posted. Once the financial statements are filed and available on the website, the form should be removed. The form includes space to enter the following information:

- District name.
- The fiscal year in question.
- Reasons for the delayed report. Please detail the delay and include action being taken to complete the reports. If more than 1 fiscal year's reports have not been filed with the Arizona Auditor General, identify the fiscal years and discuss the progress made to complete the reports.
- Estimated date for completion. Enter the projected date that the statements, including the auditors' report, will be filed with the Arizona Auditor General.
- A contact name, title, phone number, and email address.

A copy of this form must also be sent to the Arizona Auditor General at asd@azauditor.gov, the Speaker of the House of Representatives (speaker), and the President of the Senate (president). The current speaker's and president's email addresses can be found on the [House of Representatives Member Roster](#) and [Senate Member Roster](#), respectively.

If the financial statements are not completed as prescribed on or before the district's budget-adoption process pursuant to A.R.S. §15-1461, this form must be printed on the district's letterhead and published in the budget in the subsequent fiscal year to notify taxpayers that the required financial statements are pending, the reasons for the delay, and the estimated date of completion.

Districts should use this form, dated 3/21, for fiscal year 2020 financial statements and thereafter. As changes become necessary, we will post new forms on our website and notify districts of the changes by email.

If you have any questions, please contact the Arizona Auditor General, Accountability Services Division, at (602) 977-2796 or email us at asd@azauditor.gov.

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Date: _____

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We posted this form on our website in place of the financial statements until we file the financial statements with the Arizona Auditor General. We have sent a copy of this form to the Arizona Auditor General, the Speaker of the House of Representatives, and the President of the Senate.

If the financial statements are not completed as prescribed on or before our budget-adoption process pursuant to A.R.S. §15-1461, this form will be published in the budget for the subsequent fiscal year to notify taxpayers that the required financial statements are pending and of the reasons for the delay and the estimated date of completion.

District name: _____

Fiscal reporting year: _____

Reasons for delayed report(s):

Estimated date of completion: _____

Contact name: _____ **Title:** _____

Phone number: _____ **Email:** _____