

House Engrossed Senate Bill
agencies; single audit reports; penalty

State of Arizona
Senate
Fifty-sixth Legislature
Second Regular Session
2024

SENATE BILL 1473

AN ACT

AMENDING TITLE 41, CHAPTER 7, ARTICLE 10.1, ARIZONA REVISED STATUTES, BY
ADDING SECTION 41-1279.08; RELATING TO THE AUDITOR GENERAL.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Title 41, chapter 7, article 10.1, Arizona Revised
3 Statutes, is amended by adding section 41-1279.08, to read:

4 41-1279.08. Auditor general; single audit reports; penalty;
5 withholding

6 A STATE AGENCY THAT IS REQUIRED TO COMPLY WITH THE FEDERAL SINGLE
7 AUDIT REQUIREMENTS SHALL BE ASSESSED A PENALTY OF ONE PERCENT OF THE
8 AMOUNT OF FEDERAL MONIES RECEIVED ANNUALLY BY THE STATE AGENCY FOR EVERY
9 THIRTY DAYS THE STATE AGENCY IS LATE IN SUBMITTING A SCHEDULE OF
10 EXPENDITURES OF FEDERAL AWARDS TO THE AUDITOR GENERAL. IF A STATE AGENCY
11 SUBMITS A SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS LATE, THE AUDITOR
12 GENERAL SHALL NOTIFY THE STATE TREASURER OF THE AMOUNT OF THE PENALTY AND
13 THE STATE TREASURER SHALL WITHHOLD THAT AMOUNT FROM THE STATE AGENCY'S
14 APPROPRIATION FOR THE FOLLOWING FISCAL YEAR.