

Senate Engrossed

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 STATE
8 AGENCY'S ANNUAL BUDGET IN THE UPCOMING FISCAL YEAR FOR EVERY THIRTY DAYS
9 THE STATE AGENCY IS LATE IN SUBMITTING A SCHEDULE OF EXPENDITURES OF
10 FEDERAL AWARDS TO THE AUDITOR GENERAL. IF A STATE AGENCY SUBMITS A
11 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS LATE, THE AUDITOR GENERAL SHALL
12 NOTIFY THE STATE TREASURER OF THE AMOUNT OF THE PENALTY AND THE STATE
13 TREASURER SHALL WITHHOLD THAT AMOUNT FROM THE STATE AGENCY'S APPROPRIATION
14 FOR THE FOLLOWING FISCAL YEAR.