

Subject: Financial and performance data statutory reporting timeline modifications

Arizona Auditor General

Dear Public School and Public School Association Officials:

In response to the COVID-19 school closures, Laws 2020, Ch. 47, requires us to work with public schools to establish modified timelines for financial and performance data reporting. Based on our initial analysis of the statutory financial and performance data reporting timelines and input from public schools, the following timelines are modified as indicated:

Final tuition billing from districts of attendance for FY 2020 from May 1, 2020 to June 15, 2020. A.R.S. §15-824

School districts that bill another Arizona school district for student tuition can revise the “final” FY 2020 billing, if needed, to reflect changes in costs due to the current school closures. Estimated FY 2021 tuition charges should still be provided to districts of attendance no later than May 1, 2020.

Final FY 2020 budget revisions date modified from May 15, 2020 to June 30, 2020. Arizona Revised Statutes (A.R.S.) §§15-185, 15-393, and 15-905

School districts and charter schools that revise their budgets to reflect the intended use of federal grant relief monies in FY 2020 should include those monies on school district budget Page 6, line 17—Other Federal Projects or charter school budget Page 2, line 17—Other Federal Projects.

Student membership data submission is not required every 20 days from March 1, 2020 through June 30, 2020. A.R.S. §15-1042


School districts and charter schools should continue reconciling to their average daily membership (ADM) reports and submitting membership data to the Arizona Department of Education (ADE) as needed to reflect any changes or corrections in enrolled students.

This information is being posted on our website with all other [Additional COVID-19 school closures guidance](#) FAQs. We will continue to monitor the need for additional guidance including any financial or performance data reporting timeline modifications and post information in those FAQs.

If you have questions, please contact Cris Cable or Megan Smith, Accountability Services Managers, at asd@azauditor.gov or (602) 977-2796.

Sincerely,
Lindsey Perry, CPA, CFE
Auditor General



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