County single audit reporting guidelines–2023

The Arizona Auditor General created these reporting guidelines following the U.S. Government Accountability Office’s, U.S. Office of Management and Budget’s, and the American Institute of Certified Public Accountants’ authoritative literature. They include illustrative examples of schedules and disclosures as well as the auditors’ reports. The examples are neither authoritative nor required to be followed. Instead, they provide sample displays and disclosures to help ensure consistent and accurate presentation.

When county management uses these guidelines, management agrees to take responsibility for ensuring that its schedules, disclosures, and responses follow applicable authoritative guidance.

*This font signifies an instruction or explanation that should not appear in the final report.*