



**ARIZONA  
AUDITOR  
GENERAL**

Lindsey A. Perry, Auditor General

July 2, 2026

Sent via email

Leo Lew  
County Manager  
Pinal County  
135 N Pinal St.  
Florence, AZ, 85132

**Subject: Past due—Annual expenditure limitation report**

Dear Leo Lew:

Pursuant to Arizona Revised Statutes (A.R.S.) §41-1279.07, counties must comply with the *Uniform Expenditure Reporting System* (UERS) and submit audited financial statements and an annual expenditure limitation report (AELR) to our Office within 9 months of fiscal year-end. Pinal County (County) is not in compliance with the UERS as it has not completed and submitted its fiscal year (FY) 2025 AELR to us for audit. The County's delayed issuance of these reports prevents the County Board of Supervisors and others from having timely access to key financial information that is needed to make important decisions about the County's operations.

The County should submit the report immediately. You may upload the report electronically through ShareFile.

In addition, please email Victoria Fisher, Financial Audit Manager, at [vfisher@azauditor.gov](mailto:vfisher@azauditor.gov), with the date you anticipate submitting the AELR to us for audit.

If you have questions about this letter or the action the entity must take, please contact Chris Votroubek, Accountability Services Division Manager, or me at [asd@azauditor.gov](mailto:asd@azauditor.gov) or (602) 977-2796.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

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cc: Board of Supervisors  
Angeline Woods, Director, Budget & Finance  
Pinal County