July 2, 2026

<u>*Sent via email*</u>
Phil Bourdon
County Manager
Yavapai County
1015 Fair St.
Prescott, AZ, 86305

Subject: Past due—Annual expenditure limitation report

Dear Phil Bourdon:

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. Yavapai 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 review. 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.

Please ensure that your auditors have the necessary information to complete the report and submit it to us immediately.

In addition, please email Carla Wall, Quality Management Services Technical Manager, at AQC@azauditor.gov, with the reason the AELR has not been submitted and when you anticipate your auditors will submit the AELR to us for review.

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 or (602) 977-2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

cc: Board of Supervisors
Connie DeKemper, Finance Director
Yavapai County