

NOTICE OF PENDING FINANCIAL STATEMENT FILING

INSTRUCTIONS

Arizona Revised Statutes (A.R.S.) §15-1473 requires community college districts (district) to file a copy of their financial statements with the Office of the Auditor General pursuant to A.R.S. §41-1279.07 within 9 months after the close of each fiscal year. These financial statements must be posted in a prominent location on the District's official Web site within 7 business days of filing the reports with the Auditor General and must be retained and accessible on the Web site for at least 60 months. For districts that do not meet the March 31 filing deadline, the Office of the Auditor General has prescribed this Notice of Pending Financial Statement Filing form pursuant to A.R.S. §15-1473(D).

The fillable form should be printed on the District's letterhead and posted on the District's Web site in place of the financial statements. This instruction page does not need to be posted. Once the financial statements are filed and available on the Web site, the form should be removed. The form includes space to enter the following information:

- District name
- The fiscal year reporting on
- Reasons for the delayed report. Please describe in detail the reason for the delay and include action being taken to complete the reports. If more than one fiscal year's reports have not been filed with the Office of the Auditor General, identify the fiscal year(s) and discuss the progress made to complete the reports.
- Estimated date for completion. Enter the projected date that the statements, including the auditors' report, will be filed with the Office of the Auditor General.
- A contact name, title, phone number, and e-mail address

A copy of this form must also be sent to the Office of the Auditor General, asd@azauditor.gov; the Speaker of the House of Representatives, dgowan@azleg.gov; and the President of the Senate, abiggs@azleg.gov.

If the financial statements are not completed as prescribed on or before the adoption process of the District's budget pursuant to A.R.S. §15-1461, this form must be printed on the District's letterhead and published in the budget in the subsequent fiscal year to notify taxpayers that the required financial statements are pending, the reasons for the delay, and the estimated date of completion.

Districts should use this form, dated 11/15 for fiscal year 2015 financial statements. As changes become necessary, we will post new forms on our Web site and notify districts of the changes by e-mail.

Should you have any questions or comments, please contact the Office of the Auditor General, Accounting Services Division, at (602) 553-0333 or e-mail us at asd@azauditor.gov.

Notice of Pending Financial Statement Filing

Date: _____

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This form is posted on our Web site in place of the financial statements until the financial statements are filed with the Office of the Auditor General. A copy of this form has been sent to the Office of the Auditor General, the Speaker of the House of Representatives, and the President of the Senate.

If the financial statements are not completed as prescribed, on or before the adoption process of our budget pursuant to A.R.S. §15-1461, this form will be published in the budget for the subsequent fiscal year to notify taxpayers that the required financial statements are pending, the reasons for the delay, and the estimated date of completion.

District name: _____

Fiscal reporting year: _____

Reasons for delayed report(s):

Estimated date of completion: _____

Contact name: _____ **Title:** _____

Phone number: _____ **E-mail:** _____