

## NOTICE OF PENDING FINANCIAL STATEMENT FILING

### INSTRUCTIONS

Arizona Revised Statutes (A.R.S.) §9-481 requires cities and towns 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 City's or Town'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 cities and towns 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. §9-481(F).

The fillable form should be printed on the City's or Town's letterhead and posted on their 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:

- Entity 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, the Speaker of the House of Representatives, and the President of the Senate. The form can be submitted electronically to the Auditor General at [asd@azauditor.gov](mailto:asd@azauditor.gov). E-mail addresses for the current Senate and House leadership members are located at <http://www.azleg.gov/Leadership.asp?Body=S> and <http://www.azleg.gov/Leadership.asp?Body=H>, respectively.

If the financial statements are not completed as prescribed on or before the adoption process of the City's or Town's budget pursuant to A.R.S. §§42-17103 and 42-17105, this form must be printed on the City's or Town'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.

Cities and towns 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 cities and towns 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](mailto:asd@azauditor.gov).

Notice of Pending Financial Statement Filing

Date: \_\_\_\_\_

Arizona Revised Statutes (A.R.S.) §9-481 requires cities and towns 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 City's or Town's official Web site within 7 business days of filing the reports with the Auditor General.

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. §§42-17103 and 42-17105, 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.

**Entity name:** \_\_\_\_\_

**Fiscal reporting year:** \_\_\_\_\_

**Reasons for delayed report(s):**

\_\_\_\_\_  
**Estimated date of completion:** \_\_\_\_\_

**Contact name:** \_\_\_\_\_ **Title:** \_\_\_\_\_

**Phone number:** \_\_\_\_\_ **E-mail:** \_\_\_\_\_