



## BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: 8/5/2025

*\*= Mandatory, information must be provided*

Click or tap the boxes to enter text. If not applicable, indicate "N/A".

**\*Title:**

Presentation of Fiscal Year (FY) 2023/24 Audit Results by the Office of the Auditor General for compliance with Arizona Revised Statutes (A.R.S.) §11-661 and §41-1494.

**\*Introduction/Background:**

In the 2021 legislative session, House Bill 2906 amended Arizona Revised Statutes (A.R.S.) §11-661 to add paragraph (D), which states, "Within ninety days after completing an audit pursuant to this section, the board of supervisors shall require the auditor who performed the audit to present the audit results and any findings to the board in a regular meeting without the use of a consent agenda, and the board shall demonstrate compliance with section 41-1494." In addition, this same House Bill added a requirement for the governing body to demonstrate compliance with a new law, A.R.S. §41-1494, which prohibits the use of "...public monies for training, orientation or therapy that presents any form of blame or judgment on the basis of race, ethnicity or sex. This subsection does not preclude any training on sexual harassment."

**\*Discussion:**

In order to comply with A.R.S. §11-661, the Office of the Auditor General will present their audit results for their FY 2023/24 audit to the Board of Supervisors. In addition, in a separate agenda item, Human Resources has proposed the approval of a memorandum demonstrating compliance with A.R.S. §41-1494.

**\*Conclusion:**

Upon approval of the audit results and the memorandum proposed by Human Resources, the County will be in compliance with A.R.S. §11-661.

**\*Recommendation:**

Accept the FY 2023/24 audit results submitted by the Office of the Auditor General. In addition, approve the Human Resources memorandum proposed in the separate agenda item demonstrating compliance with A.R.S. §41-1494.

**\*Fiscal Impact:**

None.

**\*Board of Supervisor District:**

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Department Director Signature: \_\_\_\_\_



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

7.8.2025

Deputy County Administrator Signature: \_\_\_\_\_



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

County Administrator Signature: \_\_\_\_\_

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

7/10/25