

ARIZONA STATE SENATE

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TO: SENATOR DON SHOOTER

DATE: April 1, 2013

SUBJECT: House Changes to S.B. 1251 – irrigation districts; audit requirements

Purpose

Establishes guidelines for audits and financial reviews of irrigation and water conservation districts.

House Changes

The House amended the bill to add a provision requiring an irrigation or water conservation district with a budget between \$100,000 and \$1,000,000 to receive a financial audit every 10 years, and a financial review each year in which a financial audit is not required. The amendment also added that an irrigation and water conservation district with a budget between \$1,000,000 and \$5,000,000 must receive a financial audit every five years, and a financial review each year a financial audit is not required.

Senate Action

NRRA 2/13/13 DP 6-0-1
3rd Read 2/25/13 28-0-2

House Action

WM 3/11/13 DPA 8-0-0-0
3rd Read 3/25/13 58-0-2-0

LL/MM/ly