

REFERENCE TITLE: providers; financial audits; academic performance

State of Arizona
House of Representatives
Fifty-sixth Legislature
Second Regular Session
2024

HB 2624

Introduced by
Representatives Sandoval: Villegas

AN ACT

AMENDING TITLE 15, CHAPTER 19, ARTICLE 1, ARIZONA REVISED STATUTES, BY
ADDING SECTION 15-2407; RELATING TO ARIZONA EMPOWERMENT SCHOLARSHIP
ACCOUNTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Title 15, chapter 19, article 1, Arizona Revised
3 Statutes, is amended by adding section 15-2407, to read:

4 15-2407. Providers; reporting requirements; audits;
5 definition

6 A. NOTWITHSTANDING SECTIONS 15-161 AND 15-2404, ALL OF THE
7 FOLLOWING APPLY TO EACH PROVIDER THAT ACCEPTS PAYMENT FROM A PARENT OR
8 QUALIFIED STUDENT PURSUANT TO THIS CHAPTER:

9 1. THE PROVIDER IS SUBJECT TO THE FOLLOWING:

10 (a) THE SAME FINANCIAL AND ELECTRONIC DATA SUBMISSION REQUIREMENTS
11 AS A SCHOOL DISTRICT OR CHARTER SCHOOL, INCLUDING THE UNIFORM SYSTEM OF
12 FINANCIAL RECORDS PRESCRIBED IN CHAPTER 2, ARTICLE 4 OF THIS TITLE, AS
13 APPLIED TO CHARTER SCHOOLS PURSUANT TO SECTION 15-183.

14 (b) THE REPORTING REQUIREMENTS ESTABLISHED BY SECTIONS 15-186,
15 15-701.01, 15-756.10 AND 15-843.

16 2. THE DEPARTMENT SHALL INCLUDE THE PROVIDER IN THE DEPARTMENT'S
17 ANNUAL ACHIEVEMENT PROFILES REQUIRED BY SECTION 15-241. THE PROVIDER
18 SHALL COMPLY WITH ANY REQUESTS FOR INFORMATION FROM THE DEPARTMENT FOR THE
19 PURPOSES OF THIS PARAGRAPH.

20 3. THE PROVIDER IS SUBJECT TO THE PERFORMANCE AUDITS PURSUANT TO
21 SECTION 41-1279.03, SUBSECTION A, PARAGRAPH 9. THE AUDITOR GENERAL SHALL
22 CONSIDER THE DIFFERENCES AND APPLICABLE LAWS FOR A PRIVATE BUSINESS WHEN
23 CONDUCTING A PERFORMANCE AUDIT OF A PROVIDER. THE PROVIDER SHALL COMPLY
24 WITH THE REPORTING, FOLLOW-UP AND HEARING PARTICIPATION REQUIREMENTS
25 PRESCRIBED BY SECTION 41-1279.03.

26 B. THE DEPARTMENT OR THE OFFICE OF THE AUDITOR GENERAL MAY CONDUCT
27 FINANCIAL, PROGRAM OR COMPLIANCE AUDITS OF A PROVIDER THAT IS SUBJECT TO
28 SUBSECTION A OF THIS SECTION. THE DEPARTMENT MAY REQUIRE THE PROVIDER TO
29 REPORT PERIODICALLY REGARDING STUDENT ENROLLMENT AND ATTENDANCE, IF
30 APPLICABLE.

31 C. FOR THE PURPOSES OF THIS SECTION, "PROVIDER" MEANS A
32 CORPORATION, COMPANY, PARTNERSHIP, FIRM, ASSOCIATION, SOCIETY OR NATURAL
33 PERSON WHO PROVIDES GOODS OR SERVICES FOR WHICH ARIZONA EMPOWERMENT
34 SCHOLARSHIP ACCOUNT MONIES MAY BE USED PURSUANT TO SECTION 15-2402.