

House Engrossed

auditor general; records; financial institutions

State of Arizona
House of Representatives
Fifty-seventh Legislature
First Regular Session
2025

CHAPTER 133
HOUSE BILL 2368

AN ACT

AMENDING SECTION 41-1279.04, ARIZONA REVISED STATUTES; RELATING TO THE
AUDITOR GENERAL.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 41-1279.04, Arizona Revised Statutes, is amended
3 to read:

4 41-1279.04. Authority to examine records; violation;
5 classification; attorney general supervision

6 A. The auditor general or the auditor general's authorized
7 representatives, in the performance of official duties, shall have access
8 to employees and the authority to examine any and all books, accounts,
9 reports, vouchers, correspondence files and other records, bank accounts,
10 criminal history record information as defined in section 41-1701 and in
11 accordance with section 41-1750, monies and other property of any state
12 agency, board, commission, department, institution, program, advisory
13 council or committee or political subdivision of this state, whether
14 created by the constitution or otherwise, or such documents and property
15 of a contractor relating to a contract with this state pursuant to section
16 35-214. Any such agency or political subdivision, ~~having~~ THAT HAS such
17 records under the officer's or employee's control, shall allow access to
18 and examination of the records on the request of the auditor general or
19 the auditor general's authorized representative.

20 B. THE AUDITOR GENERAL OR THE AUDITOR GENERAL'S AUTHORIZED
21 REPRESENTATIVES, IN THE PERFORMANCE OF OFFICIAL DUTIES, SHALL HAVE ACCESS
22 TO FINANCIAL INSTITUTIONS' OR FINANCIAL ENTERPRISES' INFORMATION,
23 ACCOUNTS, BOOKS, RECORDS, STATEMENTS, REPORTS, COMMUNICATIONS,
24 TRANSACTIONS OR ANY OTHER INFORMATION RELATING TO ANY STATE AGENCY, BOARD,
25 COMMISSION, DEPARTMENT, INSTITUTION, PROGRAM, ADVISORY COUNCIL OR
26 COMMITTEE OR POLITICAL SUBDIVISION OF THIS STATE, WHETHER CREATED BY THE
27 CONSTITUTION OR OTHERWISE. ON REQUEST OF THE AUDITOR GENERAL OR THE
28 AUDITOR GENERAL'S REPRESENTATIVES AND IN THE FORM AND AT THE TIME
29 PRESCRIBED BY THE AUDITOR GENERAL, THE FINANCIAL INSTITUTION OR FINANCIAL
30 ENTERPRISE SHALL PROVIDE ALL INFORMATION REQUESTED BY THE AUDITOR GENERAL
31 OR THE AUDITOR GENERAL'S AUTHORIZED REPRESENTATIVE. AN AUTHORIZED
32 REPRESENTATIVE OF THE FINANCIAL INSTITUTION OR FINANCIAL ENTERPRISE SHALL
33 CERTIFY ALL INFORMATION PROVIDED TO THE AUDITOR GENERAL OR AUDITOR
34 GENERAL'S AUTHORIZED REPRESENTATIVES. COSTS OR FEES ASSOCIATED WITH
35 PRODUCING THE INFORMATION REQUESTED BY THE AUDITOR GENERAL OR AUDITOR
36 GENERAL'S AUTHORIZED REPRESENTATIVES SHALL BE PAID BY THE STATE AGENCY,
37 BOARD, COMMISSION, DEPARTMENT, INSTITUTION, PROGRAM, ADVISORY COUNCIL OR
38 COMMITTEE OR POLITICAL SUBDIVISION. A FINANCIAL INSTITUTION OR FINANCIAL
39 ENTERPRISE IS NOT LIABLE TO THE STATE AGENCY, BOARD, COMMISSION,
40 DEPARTMENT, INSTITUTION, PROGRAM, ADVISORY COUNCIL OR COMMITTEE OR
41 POLITICAL SUBDIVISION FOR PROVIDING TO THE AUDITOR GENERAL OR AUDITOR
42 GENERAL'S AUTHORIZED REPRESENTATIVES INFORMATION REQUESTED PURSUANT TO
43 THIS SUBSECTION.

44 ~~B.~~ C. For the purpose of complying with section 41-1279.03,
45 subsection A, paragraphs 4 and 9, the auditor general or the auditor

1 general's authorized representative, in the performance of official
2 duties, may attend executive sessions of the governing body of any state
3 agency or school district in this state.

4 ~~E.~~ D. For the purpose of auditing the department of revenue, the
5 auditor general and the auditor general's authorized representatives have
6 access to state tax returns, except that a report of the auditor general
7 shall not violate the confidentiality of state tax laws.

8 ~~D.~~ E. For the purpose of complying with subsection A of this
9 section, all officers of any state agency, board, commission, department,
10 institution, program, advisory council or committee or political
11 subdivision of this state shall provide reasonable space for auditor
12 general staff and make records available, in the form and at the time
13 prescribed.

14 ~~E.~~ F. Any officer or person who knowingly fails or refuses to
15 allow access and examination pursuant to this section or WHO knowingly
16 obstructs or misleads the auditor general in the execution of the auditor
17 general's duties is guilty of a class 2 misdemeanor.

18 ~~F.~~ G. The attorney general shall supervise the prosecution of all
19 offenders under this section.

APPROVED BY THE GOVERNOR MAY 6, 2025.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 06, 2025.