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DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
DEPUTY AUDITOR GENERAL

November 5, 2018

The Honorable Duce Minor
Chairman of the Board of Supervisors
La Paz County
1108 S. Joshua Ave.
Parker, AZ 85344

Dear Mr. Minor,

Our Office received La Paz County's Annual Expenditure Limitation Reports (AELR) for the years ended June 30, 2014, 2015, and 2016, and reviewed them for compliance with the *Uniform Expenditure Reporting System*. These reports indicated that the County had exceeded its expenditure limitation in each of those years.

Laws 2016, Ch. 125, §16, waived the reduction in the allowable levy of primary property taxes for La Paz County related to their contract to import incinerator ash for disposal during fiscal years 2014, 2015, and 2016. In addition, Laws 2018, Ch. 325, waived the penalties prescribed by Arizona Revised Statutes (A.R.S.) §41-1279.07(H) for excess expenditures of local revenues by La Paz County in fiscal years 2014 through 2018. Therefore, our Office will not hold a hearing related to the County's overexpenditures in accordance with A.R.S. §41-1279.07(H).

If you have questions, please call Megan Smith, Accounting Services Manager, or me at (602) 553-0333.

Sincerely,
Laura J.P. Miller, CPA
Accounting Services Director

cc: Mr. Ron Drake, County Administrator
Mr. Terry Krukemyer, Finance Director
La Paz County