



ARIZONA HOUSE OF REPRESENTATIVES

Fifty-seventh Legislature
First Regular Session

House: GOV DPA 4-0-3-0

HB 2368: auditor general; records; financial institutions

Sponsor: Representative Gress, LD 4
Caucus & COW

Overview

Requires financial institutions and enterprises to provide specified information relating to state agencies or political subdivisions to the Office of the Auditor General when requested to do so.

History

The Office of the Auditor General (OAG) is a legislative agency responsible for auditing state agencies, counties, universities, community college districts and school districts. The OAG is currently organized into five operating divisions: the Accountability Services Division, the Financial Audit Division, the Division of Financial Investigations, the Performance Audit Division and the Division of School Audits. In addition to its auditing functions, the OAG provides specific recommendations to improve Arizona's government agencies. The OAG reports to the Joint Legislative Audit Committee which oversees all audit functions of the Legislature ([A.R.S. § 41-1278](#), *et seq.*, [OAG Website](#)).

Provisions

1. Authorizes the OAG to have access to a financial institution's or enterprise's accounts, books, records, statements, reports, communications, transactions and other information relating to any entity of the state or its political subdivisions. (Sec. 1)
2. Requires a financial institution or enterprise to provide all information requested at the time and in the form requested by the OAG. (Sec. 1)
3. Instructs an authorized representative of the financial institution or enterprise to certify all information provided to the OAG. (Sec. 1)
4. Allocates all costs or fees associated with producing the requested information to the state entity or political subdivision. (Sec. 1)
5. Exempts a financial institution or enterprise from liability to the state entity or political subdivision for providing information requested by the OAG. (Sec. 1)

Amendments

Committee on Government

1. Adds that the Auditor General must notify the County Treasurer before accessing a financial institution or enterprise's records or other information.

☐ Prop 105 (45 votes)

☐ Prop 108 (40 votes)

☐ Emergency (40 votes)

☐ Fiscal Note