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BOARD OF SUPERVISORS OF APACHE COUNTY

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Notice of Pending Financial Statement Filing

Date: 6/3/2026

Arizona Revised Statutes (A.R.S.) §11-661 requires counties to file a copy of their financial statements with the Arizona Auditor General pursuant to A.R.S. §41-1279.07 within 9 months after the close of each fiscal year. These financial statements must be posted in a prominent location on the county's official website within 7 business days of filing the reports with the Auditor General.

We posted this form on our website in place of the financial statements until we file the financial statements with the Arizona Auditor General. We have sent a copy of this form to the Arizona Auditor General, the Speaker of the House of Representatives, and the President of the Senate.

If the financial statements are not completed as prescribed on or before our budget-adoption process pursuant to A.R.S. §§42-17103 and 42-17105, this form will be published in the budget for the subsequent fiscal year to notify taxpayers that the required financial statements are pending and of the reasons for the delay and the estimated date of completion.

County name: Apache County

Fiscal reporting year: 2023, 2024, 2025

Reasons for delayed report(s):

We are not current on our audits due to a combination of significant staffing and operational challenges. Despite our strong commitment to resolving this, we have faced considerable setbacks, including the loss of our CFO in 2024 and that position was only filled the end of August 2025. We have invested hundreds of thousands of dollars in outside accounting support. Our small team has worked diligently under these constraints, all while also managing the added burden of responding to an Attorney General investigation involving our County Attorney in 2024 and 2025. Our contract auditor had our FY 2023 financials since February 2026 and the audit lead partner left the firm at the end of April 2026.

Currently, it is taking us approximately five months to complete each audit and an additional two months to get through the review process with the Auditor General’s Office. Based on this timetable, we anticipate 2023 will be done in 4 months and it will take approximately 14 months after 2023 is completed to complete and finalize the 2024 and 2025 audits.

Estimated date of completion: 7/30/2027

Contact name: Joseph A. Langkilde **Title:** Finance Director

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