



City Council Report

Date: June 1, 2026

To: City Council

Through: Scott Butler, City Manager
Michael Kennington, Deputy City Manager/Chief Financial Officer

From: Irma Ashworth, Finance Director

Subject: Designation of Chief Fiscal Officer (CFO) with the Arizona Auditor General

Purpose and Recommendation

The purpose of this item is to comply with A.R.S §41-1279.07(E), which requires each city to annually provide to the Auditor General the name of the CFO the City Council has designated to submit the current year's annual expenditure limitation report (ELR).

Background

The City is required to submit the ELR with accompanying accountants' report to the Auditor General's Office 9 months after fiscal year-end (March 31st). The ELR is signed by Mike Kennington, Deputy City Manager/Chief Financial Officer.

Discussion

A.R.S §41-1279.07(E) requires City Council to designate the name of the CFO that will be submitting the current year's ELR. Mike Kennington will be designated as the CFO with the Auditor General's Office. The City is required to provide documentation of the council's official designation. Acceptable supporting documentation includes:

- A signed, council-approved resolution.
- Adopted council meeting minutes.
- A council-approved job description or employment contract that lists preparing and filing the AELR as a job duty. However, the supporting documentation must include the council's approval of the individual in that position.

Alternatives

The Council may choose to designate someone else as the person authorized to submit this year's ELR. State law requires City Council to designate the name of the CFO that will be submitting the ELR by July 31st.