

**ARIZONA BOARD OF REGENTS  
POLICY MANUAL**

3-410      Annual Financial Reports

Revision Dates

6/15/2023 (effective 7/1/2023), 4/6/2018 (effective 7/1/2018), 6/15/2012, 7/17/1992 (adopted)

Each November, or as close thereto as possible, each university will provide the Audit and Risk Management Committee of the Board with the following reports for review.

- A.     The university's audited annual financial report.
- B.     A financial ratio analysis prepared from the audited financial reports. This analysis should address a ten-year record, including the current year, with data for the nine prior years drawn from the audited annual financial reports.

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Policy History

- 7/17/1992     Approved by the Board on second reading.
- 6/15/2012     Policy revision approved by the Board on second reading.
- 4/6/2018     Policy revision approved by the Board on second reading to be effective 7/1/2018.
- 6/15/2023     Policy revision approved by the Board on second reading to be effective 7/1/2023.

Related Information