

COUNTY SINGLE AUDIT TRACKING

NC=NOT CORRECTED

RF=REPEAT OR SIMILAR TO PRIOR YEAR FINDING

FY 2017 Single Audits

County	Filing Date	FY 2017 Audit Findings	Estimated Corrective Action Date
Apache	1/13/2018	2017-001-County Treasurer improperly reported cash/investments & did not properly allocate to other entities 2017-002-Untimely accounting reconciliation & financial statements (RF 2016-001) 2017-003-Need to improve budgetary controls-(23) line items over-expended (RF 2016-003) Fed 2017-101-Single audit reporting pkg. not filed timely (RF 2016-101)	6/30/2018 6/30/2018 6/30/2019 6/30/2018
Cochise	4/25/2018	2017-01-Improve policies & procedures for preparing annual report & to ensure issued timely 2017-02-Improve risk-assessment process to include IT security 2017-03-Improve access controls over its IT resources 2017-04-Improve configuration mgnt. processes over IT resources 2017-05-Improve security over its IT resources 2017-06-Improve contingency planning procedures for IT resources 2017-07-Improve its internal control over purchasing Fed2017-101-single audit reporting pkg. not submitted timely	8/31/2018 12/31/2018 12/31/2018 12/31/2018 12/31/2018 12/31/2018 6/30/2018 8/31/2018
Coconino	1/30/2018	2017-01-County should properly report capital assets 2017-02-Separate responsibilities for managing & operating financial system (RF 2016-02) 2017-03-Improve its risk assessment process to include IT security (RF 2016-03) 2017-04-Improve access controls over its IT resources (RF 2016-04) 2017-05-Improve its configuration mgnt. processes over its IT resources (RF 2016-05) 2017-06-Improve security over its IT resources (RF 2016-06) 2017-07-Improve contingency planning procedures for its IT resources (RF 2016-07) Fed2017-101-Public health emergency preparedness-\$19,364 questioned costs Fed2017-102-Forest service schools & roads cluster (RF 2016-101)	6/30/2018 7/1/2018 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2018 6/30/2018
Gila	6/28/2019	2017-01-County awarded \$205,788 in economic dev. awards w/o documentation 2017-02-County paid Sup. Tommie Martin \$30,741 in travel expenses w/o following county policy 2017-03-financial reports not timely filed-misclassified \$1.8M in revenues (RF 2016-01) 2017-04-County needs to improve controls over its capital assets (RF 2016-02) 2017-05-Managing risk-IT, etc. (RF 2016-04,06) 2017-06-IT controls, security, etc. (RF 2016-04,05,06) 2017-07-County official participated in awarding monies to entity despite conflict of interest (RF 2016-07) 2017-08-Compliance w/transfers of monies between line items w/o BD approval 2017-09-County should comply w/laws req. public deposits be collateralized Fed2017-101-Audits not filed timely (RF 2016-101) Fed2017-102-Housing Choice vouchers cluster-Allowable costs & reporting-\$9,120 questioned costs Fed2017-103-Housing Choice vouchers cluster-Special tests & provisions Fed2017-104-Housing Choice Vouchers Cluster-Special tests & provisions (RF 2013-008) Fed2017-105-Housing Choice Vouchers Cluster-Reporting Fed2017-106-Child support enforcement-unknown questioned costs (RF 2016-102) Fed2017-107-Child support enforcement-\$3,258 in questioned costs (RF 2016-103) Fed2017-108-Public Health Emergency Preparedness-allowable costs/matching Fed2017-109-Public Health Emergency Preparedness- suspension & debarment Fed2017-110-Forest Service Schools & Roads Cluster-Cash mgnt. (RF 2016-106)	3/31/2021 3/31/2021 3/31/2021 12/31/2019 6/30/2020 6/30/2020 9/30/2018 6/25/2019 9/30/2019 6/30/2019 6/30/2020 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019
Graham	3/30/2018	2017-01-Develop detailed financial statement prep policies & procedures 2017-02-Improve access controls over its IT resources (RF 2016-03) 2017-03-Improve its configuration mgnt processes over its IT resources (RF 2016-04) 2017-04-Improve its risk assessment process to include IT security (RF 2016-05) 2017-05-Improve security over its IT resources (RF 2016-07) 2017-06-Improve its contingency planning procedures for its IT resources (RF 2016-06)	6/1/2019 6/1/2019 6/1/2019 6/1/2019 6/1/2019 6/1/2019
Greenlee	4/25/2018	Fed2017-101-Single audit reporting pkg. not filed timely	6/30/2018
La Paz	12/19/2018	2017-001-Lack of adequate segregation of acctg. duties (RF 2016-001) 2017-002-Budgetary controls-several instances where budgetary line items were over-expended (RF 2016-004) 2017-003-Capital asset inventory (RF 2016-005) 2017-004-Golf course tournament-acctg. records not maintained during 2017 (RF 2016-007) 2017-005-Golf course volunteers-green fee voucher reimbursements (RF 2016-008) 2017-006-Golf course pro shop inventory not recorded and no physical inventory performed (RF 2016-010) 2017-007-Treasurer's system not reconciled w/county ledger-delayed annual audit & exp limit report (RF 2016-013) 2017-008-Monitoring of liability accounts 2017-009-Courts delayed submitting fees & assessments to state treasurer as required by law Fed2017-101-Capital asset inventory (RF 2016-101) Fed2017-102-Single audit submission not timely (RF 2016-102) Fed2017-103-Timely account reconcil. & financial statement prep. (RF 2016-103)	6/30/2018 6/30/2018 6/30/2018 12/31/2017 6/30/2018 6/30/2018 6/30/2018 3/31/2019 3/31/2019 6/30/2018 6/30/2018 6/30/2018
Maricopa	3/28/2018	Fed2017-101-Watershed Protection and Flood Prevention-FCD (RF 2016-102) Fed2017-102-Teacher & School Leader Incentive Grants-3 subrecipients w/expired contracts reimbursed (RF 2016-107) Fed2017-103-Teacher & School Leader Incentive Grants-did not comply w/matching req., potential \$506k questioned costs Fed2017-104-Teacher & School Leader Incentive Grants-county procurement rules & regulations not always followed Fed2017-105-Teacher & School Leader Incentive Grants-financial reporting inaccuracies (RF 2016-106) Fed2017-106-Child support enforcement-documentation for employee salaries not retained (RF 2016-109) Fed2017-107-Head Start-matching (RF 2016-111) Fed2017-108-Head Start-reporting (RF 2016-112) Fed2017-109-Housing Voucher Cluster-reporting	3/31/2018 6/30/2017 9/30/2017 6/30/2017 3/31/2018 6/30/2018 3/31/2018 3/10/2018 12/1/2017
Mohave	4/23/2018	2017-001-Internal controls over financial reporting-not prepared timely (RF 2016-01) 2017-002-Internal controls over IT-risk assessment (RF 2016-02) 2017-003-Countywide written contingency plan (RF 2016-06) Fed2017-101-Timeliness of financial reporting (RF 2016-106) Fed2017-102-Subrecipient monitoring (RF 2016-105)	6/30/2019 6/30/2018 6/30/2018 6/30/2018 6/30/2018
Navajo	4/26/2018	Fed2017-101-Failure to properly identify federal award receipts & disbursements Fed2017-102-Emergency Management Performance Grants-contracts awarded w/o verifying suspension/debarment	6/30/2018 6/30/2018

Pima	4/27/2018	2017-01-Improve risk assessment process to include IT security (RF 2016-01) 2017-02-Improve access controls over its IT resources (RF 2016-03) 2017-03-Improve configuration mgnt. processes over its IT resources (RF 2016-04) 2017-04-Improve security over its IT resources (RF 2016-02) 2017-05-Improve its contingency planning procedures for its IT resources (RF 2016-05) Fed2017-101-CDBG-Entitlement Grant Cluster-allowable costs Fed2017-102-Child Support Enforcement-\$16,020 questioned costs Fed2017-103-Substance Abuse & Mental Health Svcs-Level of effort Fed2017-104-Substance Abuse & Mental Health Svcs-procurement	6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/1/2018 6/1/2018 6/1/2018 6/1/2018
Pinal	6/26/2018	2017-001-Oversight of the financial reporting process-lack internal controls 2017-002-Prior period adjustments necessary to correct errors in previously issued financial statements 2017-003-Capital assets records lacked a formal review separate from the preparer 2017-004-Cash reconciliation not performed in a timely manner 2017-005-Retainage payable not properly recorded-required \$478,045 audit adjustment 2017-006-County lacks processes & procedures to record accounts receivable and track misc. balances 2017-007-Documentation of employee pay rates not always maintained in employee files 2017-008-Information technology policies outdated Fed2017-009-Reporting-All major federal programs (RF, also see 2017-001) Fed2017-010-Subrecipient monitoring WIOA Cluster (RF) Fed2017-011-Eligibility SNAP for WIC-lacked documentation (RF) Fed2017-012-Allowable costs SNAP & WIC-\$424 questioned costs for employee payroll Fed2017-013-lack of reporting-WIOA Cluster	6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/30/2018 6/30/2018 7/1/2019 12/31/2018 12/31/2018 12/31/2018 10/1/2017 6/30/2018
Santa Cruz	3/28/2018	2017-01-Improve risk assessment process to include IT security 2017-02-Improve access controls over its IT resources (RF 2016-03) 2017-03-Improve its configuration mgnt. processes over its IT resources (RF 2016-04) 2017-04-Improve security over its IT resources 2017-05-Improve its contingency planning procedures for its IT resources (RF 2016-05) 2017-06-County Treasurer did not comply with state laws for apportioning interest earnings (RF 2016-02) 2017-07-Improve policies & procedures for preparing its annual financial statements (RF 2016-01) Fed2017-101-County did not prepare an accurate/complete schedule of federal awards (RF 2016-101) Fed2017-102-Homeland Security Grant Program-Equipment & real property mgnt. (RF 2016-102)	9/30/2018 3/31/2019 3/31/2019 3/31/2019 6/30/2018 6/30/2019 6/30/2018 6/30/2018 6/30/2018
	10/4/2017	Financial investigation -Fraud allegations of former landfill supervisor embezzled \$8,233	N/A
Yavapai	12/20/2017	2017-01-Improve risk assessment process to include IT security 2017-02-Improve access controls over its IT resources 2017-03-Improve its configuration mgnt processes over its IT resources 2017-04-Improve security over its IT resources 2017-05-Improve its contingency planning procedures for its IT resources (RF 2016-02)	12/31/2019 12/31/2019 12/31/2019 12/31/2019 12/31/2019
Yuma	3/9/2018	None reported.	