

COUNTY SINGLE AUDIT TRACKING  
 NC=NOT CORRECTED  
 RF=REPEAT OR SIMILAR TO PRIOR YEAR FINDING

FY 2018 Single Audits

County	FY 2018 filing date	FY 2018 Audit Findings	Estimated Corrective Action Date
Apache	6/20/2019	2018-001-Treasurer's cash not properly reported (RF 2017-001) 2018-002-Untimely accounting reconcil. & fin. statements (RF 2017-002) 2018-003-Improve budgetary controls-(16) line items over-expended (RF 2017-003) 2018-004-(27) Bank accts. maintained by various depts.-Several not properly reconciled & recorded 2018-005-13/26 tested credit card transactions highly questionable (Amazon, Home Depot) 2018-006-Improve grants mgmt.-(6) special revenue line items over-expended Fed 2018-101-Single audit reporting pkg. not filed timely (RF 2017-101) Fed 2018-102-Allocation of forest reserve funds not properly disbursed (Perpetual RF)	Corrected NC-SEE 2019-001 NC-SEE 2019-002 Corrected Corrected NC-SEE 2019-003 NC-SEE 2019-101 NC-SEE 2019-102
Cochise	3/28/2019	2018-01-Lacked adequate policies & procedures for preparing annual report (RF 2017-01) 2018-02-Managing risk-IT risk (RF 2017-02) 2018-03-IT controls, access, security, etc. (RF 2017-03,04,05,06) 2018-04 County Attorney's Office may have established inappropriate fees for its diversion program	Corrected NC-SEE 2019-02 NC-SEE 2019-03 Corrected
Coconino	3/27/2019	2018-01-Managing risk (RF 2017-03) 2018-02-IT controls, access, security, etc. (RF 2017-04,05,06,07) 2018-03-Separation of financial system responsibilities (RF 2017-02) 2018-04-Lack of adequate policies for preparing its CAFR to ensure accuracy-several misstatements Fed 2018-101-WIOA cluster-Procurement procedures not followed Fed 2018-102-Forest Svc Schools & Roads cluster-incorrect allocation-\$26,864 questioned costs Fed 2018-103-Forest Svc Schools & Roads cluster-inaccurate reporting (RF 2017-102) Fed 2018-104-Forest Svc. Schools & Roads Cluster-lack of compliance w/special tests & provisions	NC-SEE 2019-01 NC-SEE 2019-02 NC-SEE 2019-03 6/30/2019 6/30/2018 6/30/2018 6/30/2018 NC-SEE 2019-101
Gila	8/6/2020	2018-01-County awarded \$153,142 to orgs for econ. Dev. w/o doc. (RF 2017-01) 2018-02-County paid \$6,285 of Sups travel exp. w/o following county policy (RF 2017-02) 2018-03-County's financial statement prep. process delayed their issuance (RF-2017-03) 2018-04-Lacked adequate controls over its nearly \$35.8M of capital assets (RF 2017-04) 2018-05-County Treasurer loaned \$6.5M of investment pool's public monies w/o warrants 2018-06-Managing risk-IT (RF 2017-05) 2018-07-IT controls, etc. (RF 2017-05) Fed2018-101-County failed to accurately compile its federal awards exp. (RF 2017-101) Fed2018-102-Forest Svc. Schools & Roads Cluster-County did not timely distribute \$248k to schools (RF 2017-110) Fed2018-103-Child Support Enforcement-\$58,273 questioned costs (RF2017-106) Fed2018-104-Section 8 Housing Choice Vouchers-untimely reporting (RF 2017-105)	NC-SEE 2019-01 NC-SEE 2019-03 NC-SEE 2019-04 NC-SEE 2019-05 12/31/2020 NC-SEE 2019-06 NC-SEE 2019-07 NC-SEE 2019-101 NC-SEE 2019-102 6/30/2020 3/31/2021
Graham	3/7/2020	2018-01-Financial statement preparation not timely-CAFR contained misstatements & errors (RF 2017-01) 2018-02-Complying w/guidelines and State law for diversion prosecution program fees 2018-03-Managing risk-IT (RF 2017-04) 2018-04-IT controls, etc. (RF 2017-02,03,05,06) Fed2018-101-Public Health Emergency Preparedness-Matching-\$19,265 questioned costs Fed2018-102-Public Health Emergency Preparedness-cash mgmt & reporting-\$17,250 questioned costs	7/1/2020 6/1/2019 6/1/2020 6/1/2020 6/1/2019 6/1/2019
Greenlee	3/28/2020	2018-001 Lack separation of duties of accts payable & access to software	6/30/2019
La Paz	4/22/2019	2018-001 Lack of adequate segregation of acctg. duties (RF 2017-001) 2018-002 Budgetary controls-several instances where budgetary line items over-expended (RF 2017-002) 2018-003 Capital asset inventory not performed since FY 2015 (RF 2017-003) 2018-004 Golf course volunteers-green fee vouchers (RF 2017-005) 2018-005 Golf Course Pro Shop inventory not recorded or performed (RF 2017-006) 2018-006 Timely account reconcil. & fin. statement prep. (RF 2017-007) 2018-007 Monitoring liability access (RF 2017-008) 2018-008 Court fees & assmts. (RF 2017-009) 2018-009 Grant acctg. & prep of scheduled exp of fed awards (Also see F2018-103) 2018-010 Cash monitoring & reconcil. 2018-011 Cash deficits (Jail Distrct, etc.) financed by restriced (VLT) proceeds (See F2018-002) Fed 2018-101 Capital asset inventory (RF 2017-101) Fed2018-102 Timely acct. recon. & fin. statement prep (RF 2017-103) Fed 2018-103 Grant acctg. & prep of schedule exp of fed awards (Also see F2018-009) Fed 2018-104 Single audit submission (RF 2017-102)	6/30/2019 5/30/2019 6/1/2019 5/1/2019 6/1/2019 5/1/2019 5/1/2019 5/1/2019 4/1/2019 5/1/2019 6/1/2019 6/20/2019 5/1/2019 4/1/2019
Maricopa	12/20/2018 3/28/2019	2018-01-Managing risk-IT (RF 2017-01) 2018-02-IT controls, etc. (RF 2017-02,03,01,04) 2018-03-Treasurer did not reconcile acctg records w/bank accts, resolve errors, properly manage local gov accts, etc. 2018-04-Ensure capital assets are accurately recorded Fed2018-101-Head Start-matching (RF 2017-107) Fed2018-102-Child Support Enforcement-\$223,935 questioned costs (RF 2017-106) Fed2018-103-Section 8 & Housing Choice Vouchers-Eligibility-\$6,359 questioned costs	12/15/2019 12/15/2019 12/31/2019 6/1/2019 12/31/2019 12/31/2019 3/1/2019
Mohave	3/29/2019	2018-001 Internal controls over IT-risk assmt. (RF 2017-002) 2018-002 Countywide written contingency plan (RF 2017-003)	NC-SEE 2019-001 NC-SEE 2019-002
Navajo	3/7/2019	2018-01-County supervisors did not always follow policies for approving employee time sheets (RF 2017-02) 2018-02-County failed to report approx. \$814k of federal grant revenues & 241k in state shared sales taxes (RF 2017-01) 2018-03-County Atty's office may have established inappropriate fees for its diversion prosecution program 2018-04-Managing risk-IT (RF 2017-03) 2018-05-IT controls, etc. (RF 2017-04,05,06,07) Fed 2018-101-Forest Svc. Schools & Roads Cluster-Activities unallowed & earmarking-\$51,849 questioned costs	Ongoing Corrected 4/30/2019 6/30/2020 Ongoing 6/30/2019
Pima	12/19/2018 3/25/2019	2018-01-Managing risk-IT (RF 2017-01) 2018-02-IT controls, etc. (RF 2017-02,03,04,05) Fed2018-101-Need to prepare accurate/complete schedule of federal awards	6/30/2020 6/30/2019 6/1/2019
Pinal	3/28/2019	2018-001 County lacks adequate internal controls to conclude fin. statements are complete & accurate (RF 2017-001) 2018-002 \$2.7M in prior period adjustments necessary to correct errors in previously issued fin. statements (RF 2017-002) 2018-003 Capital asset recording method inadequate (RF 2017-003) 2018-004 Cash not reconciled in timely manner/payroll bank acct not reconciled since July 2016 (RF 2017-004) 2018-005 County lacks procedures to record accounts receivable and track misc. receivable balances (RF 2017-006) 2018-006 - IT policies outdated, etc. (RF 2017-008) 2018-007 Section 8 Housing Choice Vouchers-tenant files	NC-SEE 2019-001 NC-SEE 2019-002 6/30/2019 NC-SEE 2019-003 NC-SEE 2019-005 NC-SEE 2019-006 6/30/2018
Santa Cruz	3/27/2019	2018-01-Managing risk-IT (RF 2017-01) 2018-02-IT controls, etc. (RF 2017-02,03,04,05) 2018-03-Lack of sufficient procedures over prep of CAFR to ensure accuracy-resulted in misstatements/omissions (RF 2017-07) 2018-04-Sheriff's office paid employees for hours not worked to compensate for taking on add'l responsibilities-OAG conducting special investigation 2018-05-Public Fiduciary's office had 38 unsettled deceased ward accounts with cash assets totaling \$176k. Fed 2018-101-Homeland Security Grant Program-equipment & real property mgmt. not properly identified (RF 2017-102)	6/30/2020 6/30/2020 6/30/2020 10/1/2018 6/30/2020 6/30/2019
Yavapai	12/27/2018	2018-01 Managing risk IT (RF 2017-01) 2018-02 IT controls, access, security (RF 2017-02,03,04,05)	12/31/2019 12/31/2019
Yuma	1/23/2019	2018-01-Managing risk-IT 2018-02-IT controls, access, security, etc.	partially corrected partially corrected