

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

FY 2019 Single Audits

County	FY 2019 filing date	FY 2019 Audit Findings	Estimated Corrective Action Date
Apache	7/9/2020	2019-001 Untimely account reconciliation & fin. statements-(RF 2018-002) 2019-002-Improve budgetary controls-(29) departments over-expended (RF 2018-003) 2019-003-Improve grants mgnt.-(8) SR fund line items over-expended (RF 2018-006) Fed 2019-101-Single audit reporting pkg. not filed timely-(RF 2018-101) Fed 2019-102-Allocation of forest reserves funds-(RF 2018-102)	09/01/20 07/01/20 07/01/20 07/01/20 TBD
Cochise	3/27/2020	2019-01 Inadequate payroll controls-(14) employees could chg employee pay rates, including their own 2019-02 Managing risk IT (RF 2018-02) 2019-03 IT controls, security (RF 2018-03)	Ongoing 06/01/21 06/01/21
Coconino	4/30/2020	2019-01 Managing risk-IT (RF 2018-01) 2019-02-IT controls, access, security, etc. (RF 2018-02) 2019-03-financial statement prep. process led to misstatements & delayed their issuance, etc. (RF 2018-03) 2019-04-Misspent \$22,524, possibly add'l \$120k on food/beverages for employee holiday parties, etc. 2019-05 Treasurer did not ensure deposits properly collateralized 2019-06 Inadequate procedures managing conflicts of interest Fed 2019-101-Forest Svc. Schools & Road Clusters-\$188,075 Special tests & provisions (RF 2018-104)	06/01/20 06/01/20 03/01/21 07/01/20 06/01/20 06/01/20 06/01/20
Gila	12/21/2020	2019-01 County awarded \$210,542 to orgs. w/o doc. supporting econ. dev. benefited public (RF 2018-01) 2019-02 County paid \$12,885 of supervisor's travel exp. w/o following policy, risk misuse of monies (RF2018-02) 2019-03 Dist. 1 Sup. Inappropriately used purchasing card for \$6,498 private org. exp./risk violating gift clause 2019-04 Financial statement prep process delayed issuance & did not detect significant misstatements (RF 2018-03) 2019-05 County lacked adequate controls over its \$36.6M of capital assets (RF 2018-04) 2019-06 County's deficiencies in managing & documenting risks put IT systems & data @ risk (RF 2018-06) 2019-07 County's control procedures over IT systems & data not sufficient (RF 2018-07) 2019-101 County did not accurately compile & review schedule exp. of federal awards (SEFA) (RF 2018-101) 2019-102 Forest service schools and Roads Cluster-County distributed \$76,732 to schools 46 days late (RF 2018-102)	03/31/21 06/30/21 03/31/21 05/31/21 12/31/20 06/30/21 06/30/21 03/31/21 06/30/21
Graham	3/10/2020	2019-01 Fin. statement prep. process did not prevent or detect significant misstatements (RF 2018-01) 2019-02 Managing risk - IT (RF 2018-03) 2019-03 IT controls, risk, security, etc. (RF 2018-04) Fed 2019-101 Public Health Emergency Preparedness-cash mgnt. & reporting	FY 2022 06/01/21 06/01/21 03/01/20
Greenlee	7/2/2020	2019-001 County failed to reconcile cash balances by fund to Treasurer's records, resulted in incorrect reporting 2019-101 Single audit report not filed timely	11/01/20 06/01/20
La Paz	4/20/2020	2019-001 Lack of adequate segregation of acctg. duties (RF 2018-001) 2019-002 Budgetary controls-several instances where budgetary line items over-expended (RF 2018-002) 2019-003 Capital asset inventory not performed since FY 2015 (RF 2018-003 & Also see F2019-101) 2019-004 Golf course volunteers-Green fee vouchers (RF2018-004) 2019-005 Golf Course Pro Shop inventory (RF 2018-005) 2019-006 Timely account reconcil. & fin statement prep (RF 2018-006) 2019-007 Monitoring of liability accts (RF 2018-007) 2019-008 Court fees & assmts. (RF 2018-008) 2019-009 Timely analysis of grants & contracts not performed (RF 2018-009,F2019-103) 2019-010 Cash on deposit at the courts and enterprises not recorded by county on an ongoing basis (RF 2018-010) 2019-011 Cash deficits financed by restricted proceeds (RF 2018-011,F2019-002) Fed 2019-101 Capital asset inventory not performed since FY 2015 (RF 2018-101,F2019-003) Fed 2019-102 Untimely acct. reconcil. & financial statement prep (RF 2018-102,F2019-006) Fed 2019-103 Analysis of grants & contracts not performed (F2019-009) Fed 2019-104 Equitable Sharing-Failed to submit report for FY 2018 & FY 2019	12/30/20 07/01/19 12/30/20 09/30/20 06/30/20 09/30/20 06/30/20 07/01/19 09/30/20 12/30/20 12/30/20 12/30/20 12/30/20 09/30/20 Unknown
Maricopa	12/19/2019	2019-01 Managing risk (RF 2018-01) 2019-02 IT access controls (RF 2018-02) 2019-03 Dist. 5 Sup (Gallardo) \$34,349 purchase card w/o doc. 2019-04 County supervisors' purchasing card travel exp. not appropriately reviewed & approved	12/01/20 06/30/20 12/31/20 12/01/20
Mohave	4/29/2020	2019-001 Internal controls over IT-risk asmt. (RF 2018-001) 2019-002 Countywide written contingency plan (RF 2018-002)	06/01/20 06/01/20
Navajo	12/12/2019	2019-01 County Public Health Director made \$20,160 in purchases w/o appropriate documentation 2019-02 County paid \$59k for county purchasing card fuel purchases w/o ensuring used in county vehicles 2019-03 Managing risk - IT (RF 2018-04) 2019-04 IT controls, access, security (RF 2018-05) Fed 2019-101 WIOA cluster-reporting Fed 2019-102 WIOA cluster-earmarking-\$30,657 questioned costs	03/31/20 12/31/20 12/31/20 Ongoing 03/20/20 Ongoing
Pima	12/17/2019	2019-01 IT controls-access & change mgnt.-treasurer's office (RF 2018-02)	06/30/20
Pinal	4/15/2020	2019-001 County lacks adequate internal controls to conclude fin. statements complete and accurate (RF 2018-001) 2019-002 Capital asset recording method inadequate (RF 2018-003) 2019-003 County not reconciling general ledger to cash held at County Treasurer, etc. (RF 2018-004) 2019-004 Accounts payable-inadequate processes & procedures to ensure properly recorded 2019-005 County lacks adequate processes & procedures to accurately record accounts receivable (RF 2018-005) 2019-006 - IT-internal control over financial reporting (RF 2018-006)	06/01/20 06/01/20 06/01/20 06/01/20 06/01/20 07/01/20
Santa Cruz	3/24/2020	2019-01 Managing Risk - IT (RF 2018-01) 2019-02 IT controls, access, security, etc. (RF 2018-02)	06/30/21 06/30/21
Yavapai	9/30/2020	2019-01 treasurer failed to conduct monthly bank reconciliations & to allocate interest earned, late CAFR 2019-02 Managing risk IT 2019-03 IT controls	12/31/20 12/31/20 12/31/20
Yuma	12/18/2019	2019-01 Managing risk - IT (RF 2018-01) 2019-02 IT controls, access, security (RF 2018-02) 2019-03 County paid \$7,446 for annual employee apprec. event w/o doc. to show for public purpose Fed 2019-101 County omitted 4 federal programs w/exp. totaling over \$678k, etc. Fed 2019-102 Housing Vouchers-Eligibility-\$3,205 questioned costs Fed 2019-103 Housing Vouchers-reporting	Not reported Not reported 12/31/20 12/31/19 12/31/20 12/31/20