

COUNTY SINGLE AUDIT TRACKING

NC=NOT CORRECTED

RF=REPEAT OR SIMILAR TO PRIOR YEAR FINDING

FY 2020 Single Audits

County	FY 2020 filing date	FY 2020 Audit Findings	Estimated Corrective Action Date
Apache	2/7/2022	2020-001 Untimely account reconcil. & financial statement prep (RF 2019-001) 2020-002 Cash monitoring & treasurer reconcil. 2020-003 Improve budgetary controls (RF 2019-002) - 6 budgets over-expended- junior college by \$124,482 2020-101 Single audit reporting pkg not filed timely (RF 2019-101) 2020-102 Preparation of schedule of expenditures of federal awards 2020-103 federal award findings & questioned costs (RF 2019-102)	1/1/2022 1/1/2022 1/1/2022 1/1/2022 1/1/2022 1/1/2022
Cochise	4/21/2021	2020-01 County didn't appropriately limit/restrict employee access to payroll records (RF 2019-01) 2020-02 County dept's didn't prepare/retain appropriate payroll records to support authorized pay increases 2020-03 Deficiencies managing & documenting risks may put ops & IT systems & data at risk (RF 2019-02) 2020-04 County's control procedures over IT systems & data insufficient (RF 2019-03)	corrected in FY 2021 corrected in FY 2021 6/30/2021 6/30/2021
Coconino	9/29/2021	2020-01 county misspent \$145,857 on food/beverages for county employees, etc. (RF 2019-04) 2020-02 financial statements contained misstatements & misclassifications (RF 2019-03) 2020-03 Issued annual financial reports late (RF 2019-03) 2020-04 Control procedures over IT systems and data insufficient (RF 2019-02) 2020-101 misreporting state vs. federal grant, resulted in late filing of single audit report	6/30/2022 6/30/2022 6/30/2022 6/30/2021 6/30/2022
Gila	8/30/2021	2020-01 Awarded \$152,075 to orgs w/o documentation used for econ dev. (RF 2019-01) 2020-02 county pd \$15,312 for a sup & 7 employees travel exp w/o following policies (RF 2019-02, 2019-03) 2020-03 county failed to accurately compile and review its financial statements, delayed reporting (RF 2019-04) 2020-04 county lacked inventorying & other recordkeeping for nearly \$9.4M of capital assets 2020-05 deficiencies in process for managing & documenting risks put IT systems at risk (RF 2019-06) 2020-06 control procedures over IT systems insufficient (RF 2019-07) 2020-101 inaccurately compiled schedule of expenditures of federal awards (SEFA) (RF 2019-101)	12/31/2021 7/1/2021 3/31/2022 6/30/2021 1/31/2022 6/30/2021 3/31/2022
Graham	3/18/2021	2020-01 deficiencies for managing & documenting risks put IT systems at risk (RF 2019-02) 2020-02 IT systems insufficient (RF 2019-03)	Jun-22 Jun-22
Greenlee	7/28/2021	2020-001 Cash monitoring & reconciliations (RF 2019-001) 2020-002 Credit card approval & purpose (Significant deficiency) 2020-101 Allowable costs/cost principles	12/31/2021 12/31/2021 12/31/2021
La Paz	6/23/2021	2020-001 parks fund documentation & reconciliation 2020-002 grant mgnt, acctg, & prep of scheduled of expenditures federal awards (RF 2019-009) 2020-003 monitoring of liability accounts (RF 2019-007) 2020-004 Timely account reconciliation & fin statement prep (RF 2019-006) 2020-005 golf course volunteers (RF 2019-004) 2020-006 credit card controls 2020-007 cash monitoring & reconciliations RF 2019-010) 2020-008 segregation of duties (RF 2019-001) 2020-009 budgetary control (RF 2019-002) 2020-010 golf course pro shop & parks inventory (RF 2019-005) 2020-011 capital asset inventory (RF 2019-003) 2020-012 excessive number of funds 2020-013 purchasing policies 2020-014 cash deficits financed by restricted proceeds (RF 2019-011) 2020-101 capital asset inventory (SF, CF: RF) 2020-102 grant mgnt, acctg, prep of schedule of exp federal awards (RF 2019-009) 2020-103 purchasing policies & payroll approval (SD)	6/30/2022 6/30/2022
Maricopa	12/18/2020	2020-01 deficiencies for managing & documenting risks put IT systems at risk (RF 2019-01) 2020-02 procedures over IT systems & data insufficient (RF 2019-02) 2020-03 District 5 Supervisor & assist. made purchases contradictory to policy-potential misuse 2020-04 Housing Authority's financial reporting process lacked effective internal controls	
Mohave	5/14/2020	No Findings	
Navajo	4/29/2021 12/17/2020	2020-101 WIOA earmarking, reporting, \$21,113 questioned costs 2020-102 SNAP cluster, \$5,351 questioned costs 2020-01 County Public Health Director misused public monies- criminal indictment 2020-02 County paid \$41k for fuel purchases w/o ensuring use in county vehicles 2020-03 IT risks 2020-04 Control procedures over IT systems and data insufficient	4/1/2021 6/30/2021 3/31/2021 6/30/2021 6/30/2021 6/30/2021
Pima	3/10/2021	2020-01 control procedures over IT (RF 2019-01)	Jun-21
Pinal	7/30/2021	2020-001 Oversight of financial reporting process (RF 2019-001) 2020-002 Capital Assets (RF 2019-002) 2020-003 Cash Reconciliation (RF 2019-003) \$392k in unreconciled differences between Finance/Treasurer's cash 2020-004 Receivables (RF 2019-005) 2020-005 Information Technology (RF 2019-006) 2020-101 Schedule of Expenditures of Federal Awards-incorrectly overstated \$405k in matching costs	6/30/2021 6/30/2021 6/30/2021 6/30/2021 12/31/2021 6/30/2022
Santa Cruz	5/25/2021	2020-01 control procedures over IT	7/1/2022
Yavapai	3/31/2021	2020-01 IT risks-lacked policies & procedures over sensitive information (RF 2019-02) 2020-02 Controls over IT not sufficient-could lead to unauthorized or inapprop access RF 2019-03)	2/17/2021 2/17/2021
Yuma	3/31/2021	2020-01 process managing & documenting IT risks 2020-02 Control procedures over IT 2020-03 Juv courts used county procurement cares for gift cards for employees \$14,110 2020-101 WIOA Cluster subrecipient monitoring 2020-102 Housing Voucher Cluster	6/30/2022 6/30/2022 12/31/2021 5/30/2021 5/30/2021