

COUNTY SINGLE AUDIT TRACKING

NC=NOT CORRECTED

RF=REPEAT OR SIMILAR TO PRIOR YEAR FINDING

FY 2021 Single Audits

County	FY 2021 filing date	FY 2021 Audit Findings	Estimated Corrective Action Date
Apache	N/A 4-25-24	Notice of Pending Financial Statement	6/30/2022
Cochise	4/18/2022	2021-01 County did not appropriately restrict employee access to payroll processing records (RF 2020-01) 2021-02 Control procedures over IT systems and data insufficient (RF 2020-04)	4/1/2022 6/30/2022
Coconino	10/14/2022	2021-01 Failure to provide financial information timely, contained misstatements & misclassifications, delayed issuance (RFs 2020-02, 2020-03) 2021-02 IT control procedures not sufficient (RF 2020-04) 2021-101 misstated amounts for federal programs (RF 2020-101) 2021-102 county's health dept failed to document vendors prior to making COVID purchases 2021-103 county's health dept spent \$ on unallowable purchases	3/31/2023 6/30/2023 3/31/2023 3/31/2023 3/31/2023
Gila	5/18/2022	2021-01 county awarded \$145,612 to orgs w/o requiring docs used only for econ development (RF 2020-01) 2021-02 County did not ensure \$48,598 of card expenditures were used for county business (RF 2020-02) 2021-03 financial statements continued misstatements , etc., delayed issuance (RF 2020-03) 2021-04 county lacked inventorying & other recordkeeping for nearly \$14.1m in capital assets (RF 2020-04) 2021-05 IT systems (RF 2020-05) 2021-06 IT systems & data procedures (RF 2020-06)	12/31/2022 6/30/2023 2/2/2022 12/31/2022 6/30/2023 6/30/2022
Graham	3/24/2022	2021-01 Deficiencies in process for managing & documenting risks put operations & IT systems and data at risk (RF 2020-01) 2021-02 Control procedures over IT systems and data insufficient (RF 2020-02)	Jun-23 Jun-23
Greenlee	11/29/2022	2021-001 cash monitoring deficiency (RF 2020-001) 2021-002 Credit card approval & purpose (RF 2020-002) 2021-003 federal & state grants & contracts reconciliations 2021-101 allowable costs/cost principles 2021-102 Reporting 2021-103 Single audit reporting pkg not filed timely	6/30/2023 12/7/2021 6/30/2023 6/30/2023 6/30/2023 3/31/2023
La Paz	4/20/2023	2021-001 Parks Fund doc & reconciliation (Reissue of PF 2020-001 reworded) 2021-002 Grant mgmt, acctg, preparation of schedule to exp Federal awards (Reissue of PF 2020-002) 2021-003 Timely Account Reconciliation & financial statement prep (Reissue of PF 2020-004 reworded) 2021-004 Golf Courts Volunteers (Reissue of PF 2020-005) 2021-005 Credit Card Controls (Reissue of PF 2020-006) 2021-006 Cash Monitoring & Recon. (Reissue of PF 2020-007) 2021-007 Segregation of Duties (Reissue of PF 2020-008 reworded) 2021-008 Budgetary Control (Reissue of PF 2020-009) 2021-009 Golf Course Pro Shop & Parks Inventory (Reissue of PF 2020-010, reworded) 2021-010 Capital Asset Inventory (Reissue of PF 2020-011) 2021-011 Excessive Number of Funds (Reissue of PF 2020-012) 2021-012 Purchasing Policies (Reissue of PF 2020-013) 2021-013 Cash Deficits Financed by Restricted Proceeds (Reissue of PF 2020-014, reworded) 2021-101 Grant mgmt, acctg, prep (Material weakness, reissue of PF 2020-102, 2019-009)	6/30/2023 completed 6/30/2023 completed 6/30/2023 6/30/2023 6/30/2023 completed 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 completed completed completed
Maricopa	5/23/2022	2021-101 County School Sup. Received \$1.7M of federal grant monies it was not eligible to receive 2021-102 County Public Health Dept failed to report a \$450k federal subaward to its sole recipient, a state agency, to monitor prescription drug program	completed completed
Mohave	6/21/2022	None.	
Navajo	9/29/2022	2021-101 WIOA Cluster-\$41,441 questioned costs (SF 2020-101) 2021-102 COVID-19 cash mgmt & reporting	11/1/2022 11/1/2022
Pima	4/18/2022	None	
Pinal	7/29/2022	2021-001 Oversight of financial reporting process (RF 2020-001) 2021-002 Cash reconciliation (RF 2020-003) 2021-003 Receivables (RF 2020-004) 2021-004 Improve payroll documentation 2021-101 Improve subrecipient monitoring	
Santa Cruz	5/17/2022	2021-01 Deficiencies in process for managing & documenting risks put operations & IT systems and data at risk 2021-02 control procedures over IT systems and data not sufficient (RF 2020-01) 2021-03 Superior court lacked written agreements/procedures to ensure services received from \$645,229 payment	1/31/2023 1/31/2023 12/31/2022
Yavapai	9/15/2022	2021-01 issued annual financial report late, resulting in untimely financial info for decision makers 2021-02 deficiencies in process for managing & documenting risks of IT systems & data (RF 2020-01) 2021-03 controls over IT systems & data not sufficient (RF 2020-02) 2021-101 COVID 19 emergency rental assistance program-questioned costs unknown-lacked monitoring of monies 2021-102 COVID-19 emergency rental assistance program-reported inaccurate information to fed agency	3/31/2023 6/30/2023 6/30/2023 12/31/2022 1/31/2023
Yuma	8/25/2022	2021-01 deficiencies in reviewing & approving payroll timecards increased risk of fraud & potential misues of monies 2021-02 county failed to provide key financial info to auditors timely & contained misstatements & misclassifications 2021-03 deficiencies in process for managing & documenting risks put its ops and IT systems & data at unintended risk (RF 2020-01) 202104 control procedures over IT systems & data not sufficient (RF 2020-02) 2021-05 county paid \$18,484 for food/beverages using procurement cards w/o documenting how purchases served public purpose, possible misuse 2021-101 COVID-19 epidemiology & laboratory capacity for infectious diseases-quesitoned costs unknown 2021-102 Housing voucher cluster-reporting inaccurate data (RF 2020-102) 2021-103 COVID-19 Public & Indian Housing	1/24/2022 12/31/2022 6/30/2023 6/30/2023 6/30/2023 8/31/2022 1/31/2022 12/30/2022