

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

FY 2022 Single Audits

County	FY 2022 filing date	FY 2022 Audit Findings	Estimated Corrective Action Date
Apache	N/A 4-25-24	See FY 2021	
Cochise	6/21/2023	2022-01 county allowed 3 employees ability to change their pay rates w/o independent review 2022-02 IT control systems not sufficient 2022-03 failure to timely provide key financial information to auditors/issued report late 2022-101 3 months late on county single audit	7/1/2022 6/30/2023 6/23/2023 3/31/2024
Coconino	4/28/2023	2022-01 county failed to provide key financial info to auditors timely & issued report late (SF 2021-01) 2022-02 control procedures over IT systems & data not sufficient (SF 2021-02) 2022-101 Good Neighbor Authority-questioned costs \$42,555 2022-102 late filing of single audit report by 2 months	3/31/2023 6/30/2023 6/30/2023 3/31/2023
Gila	3/31/2023	2022-01 county awarded \$140,925 to various orgs w/o doc that used for econ dev benefited public (SF 2021-01) 2022-02 county did not ensure \$36,610 employees spent on various purchase card exp were authorized (SF 2021-02) 2022-03 county lacked inventorying and recordkeeping for nearly \$6M of capital assets (SF 2021-04) 2022-04 deficiencies in its process for managing & documenting risks, may put ops & IT systems & data at risk (SF 2021-05) 2022-05 control procedures over IT systems & data not sufficient (SF 2021-06) 2022-101 Failure to submit single audit report until 2 months after deadline 2022-102 COVID-19 S&L fiscal recovery funds - \$25,625 questioned costs 2022-103 COVID-19 s&l fiscal recovery funds-lack of review before submitting to fed agency 2022-104 COVID-19 community programs to improve minority health grant program	12/31/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 5/31/2023 6/30/2023 5/31/2023 6/30/2023
Graham	3/23/2023	2022-01 County misspent \$81,700 in HURF \$ 2022-02 IT systems and data (RF 2021-01) 2022-03 IT systems and data not sufficient (RF 2021-02)	Mar-23 Jun-24 Jun-24
Greenlee	1/2/2024	2022-001 Cash Monitoring (RF 2021-001)- thousands in unreconciled transactions 2022-002 (RF2021-002) Credit Card Approval-Failed to receive prior auth for \$72k in credit card transactions 2022-003 Federal & state grants & contracts reconciliations 2022-101 (RF 2021-103) Fed award findings & questioned costs-Single Audit not filed timely 2022-102 Allowable costs/cost principles	3/31/2024 3/31/2024 3/31/2024 3/31/2024 3/31/2024
La Paz	N/A 5/6/24		
Maricopa	12/22/2022	2022-01 Deficiencies in process for managing & documenting IT risks (SF 2021-01) 2022-02 County school Sup office pd \$227,631 for svcs, travel, etc., w/o complying w/policy-risk misuse of public monies 2022-03 County school sup offc risks having to return juvenile detention ctr ed program monies 2022-04 Housing Authority's financial reporting lacked effective internal controls (SF 2021-03) 2022-101 COVID 19 emergency solutions grant program-reimbursements late 2022-102 Teacher & School Leader Incentive Grants-county sup overdraw \$1,370,113 for exp not incurred (\$925,524 questioned costs) 2022-103 COVID 19 - \$60,199 questioned costs 2022-104 Section 8 Project-Based Cluster-inadequate internal controls	12/31/2023 6/30/2023 6/30/2024 6/30/2023 4/1/2023 6/30/2023 6/30/2023 6/30/2023
Mohave	3/30/2023	2022-001 Inadequate internal controls to ensure financials are prepared in accordance with GAAP	
Navajo	2/23/2023	2022-01 financial statements contained misstatements (RF 2021-01) 2022-02 \$35k in fuel purchases, possible misuse (2021-02) 2022-03 IT deficiencies for managing & documenting risks (RF 2021-03) 2022-04 IT control procedures insufficient (RF 2021-04) 2022-101 Forest service schools & roads cluster 2022-102 WIOA Cluster \$25,761 questioned costs 2022-103 WIOA Cluster \$27,180 questioned costs 2022-104 COVID-19 reporting	6/30/2023 6/30/2024 6/30/2024 6/30/2024 6/30/2023 6/30/2023 6/30/2023 6/30/2023
Pima	3/30/2023	Emergency food and shelter national board program-questioned costs unknown	Jun-24
Pinal	6/28/2023	2022-001 Improve internal control over procurement cards (SD) 2022-002 Cash reconciliation (MW/RF)-payroll bank acct not fully reconciled since July 2016 2022-003 Receivables (SD/RF) 2022-004 Improve timing/effectiveness of financial reporting (SD/Partial RF) 2022-101 Improve timeliness/accuracy of financial & programmatic reports (SD) 2022-102 Improve timeliness of filing annual audit (SD) 2022-103 Improve eligibility screening & documentation (WIC) 2022-104 Inaccurate amount of voucher mgnt system submission (MW) 2022-105 Spending not in compliance with activities allowed by compliance req (MW) Housing Voucher Cluster	3/31/2024 6/30/2024 6/30/2024 12/31/2023 6/30/2023 6/30/2024 12/31/2023 6/30/2023 6/30/2023
Santa Cruz	9/26/2023	2022-01 financials not provided to auditors timely & issued ACFR late 2022-02 Assr did not follow state property -valuation laws-alleged bribery schemes 2022-03 IT systems at risk 2022-04 control procedures over IT systems and data not sufficient 2022-05 superior court indigents legal defense svcs pd \$832,456 to 28 attorneys, putting public monies at risk 2022-101 WIOA Cluster \$114,224 questioned costs 2022-102 COVID-19 ELC \$66,984 questioned costs 2022-103 Did not submit Single Audit Report to federal clearinghouse until Sept 2023, 6 months late	3/31/2024 7/1/2024 10/31/2023 10/31/2023 6/9/2023 6/30/2024 12/31/2023 3/31/2024
Yavapai	5/8/2023	2022-001 Improve internal control over the acct payable cycle (sig def) 2022-002 Improve the acctg for Intergov revenues (sig def) 2022-003 Improve information technology policies & procedures (sig def/RF) 2022-004 Improve the reporting to governance (sig def) 2022-005 capital assets (sig def) 2022-101 Improve timeliness/accuracy of financial & programmatic reports (SD/RF) 2022-102 Improve timeliness of filing the annual audit (SD/RF)	6/30/2023 6/30/2023 12/31/2023 7/31/2023 6/30/2023 6/30/2023 6/30/2023
Yuma	5/19/2023	2022-001 Financial reporting (SF 2021-02) 2022-002 Internal controls over IT (SF 2021-03) 2022-003 Internal control over IT-protection over systems & data (SF 2021-04) 2022-101 timeliness of financial reporting	6/30/2023 6/30/2023 6/30/2023 6/30/2023