

COUNTY SINGLE AUDIT TRACKING

NC=NOT CORRECTED

RF/SF=REPEAT OR SIMILAR TO PRIOR YEAR FINDING

FY 2023 Single Audits

County	Filing Date	FY 2023 Audit Findings	Estimated Corrective Action Date
Apache	Pending Financials	Notice of Pending Financials linked with other financials but not included in County FY 2025 budget	
Cochise	3/29/2024	2023-01 Purchasing cards of \$12,049 w/o complying to policies & documenting how \$3,683 served a public purpose	6/30/2024
Coconino	3/29/2024	2023-01 Controls over IT not sufficient (SF 2022-02 & FY 16) 2023-101 Good Neighbor Authority-FCD failed to submit required financials 2023-102 Good Neighbor Authority-FCD failed to consider price as a selection factor 2023-103 WIOA cluster spending 2023-104 WIOA cluster reporting	6/30/2024 6/30/2024 6/30/2025 6/30/2024 6/30/2024
Gila	3/29/2024	2023-01 County awarded \$135,461 to orgs w/o proper doc use for econ dev benefit (SF 2022-01) 2023-02 County did not ensure \$99,755 on purchasing card exp authorized (SF 2022-02 & FY 2017) 2023-03 Deficiencies in process for managing & documents risks may put IT systems & data at risk (SF 2022-04 & FY 2014) 2023-04 Control procedures over IT not sufficient (SF 2022-05 & FY 2014) 2023-05 County did not obtain conflict of interest statements for elected & employees 2023-101 COVID-19 recovery funds questioned costs (SF 2022-103)	6/30/2024 6/30/2024 6/30/2024 6/30/2024 3/31/2024 6/30/2024
Graham	3/25/2024	2023-01 Deficiencies in managing and documenting risks put IT systems & data at risk 2023-02 Control procedures over IT systems & data not sufficient	Jun-24 Aug-24
Greenlee	N/A 7/31/24	FY 25 budget doesn't include notice of pending financials	
La Paz	Pending Financials	FY 25 budget doesn't include notice of pending financials; however, pending notice linked with other financial audits on website-est 12/2024	
Maricopa	3/29/2024	2023-01 Financial statements contained misstatements & misclassifications related to capital assets 2023-02 Deficiencies in process for managing & documenting risks may put IT systems & data at risk (SF 2022-01, FY 2017) 2023-03 Control procedures over IT systems & data not sufficient 2023-04 Failed to withhold FICA & federal & state income taxes for 1 of 2 state-funded retention/recruitment incentive pmnts-Sheriffs 2023-05 School Sup risks receiving more or less state funding to support juvenile detention center ed program ops 2023-06 School Sup paid \$21,019 for services, travel, supplies, etc. using purchasing cards w/o complying with county policy	6/30/2024 6/30/2025 12/31/2024 6/30/2024 6/30/2024 6/30/2024
Mohave	3/28/2024	2023-001 Financial reporting process (SF) 2023-002 Financial reporting process (SF) 2023-101 Reporting COVID-19 LATCF overstated by \$2M	6/30/2024 6/30/2024 6/30/2024
Navajo	3/26/2024 12/29/2023	2023-101 WIOA Cluster Dislocated worker grants-\$32,344 questioned costs 2023-01 \$38k employee fuel purchases w/o ensuring used in county vehicles, \$52 alcoholic bev using purchasing cards 2023-02 Deficiencies in process for managing & documenting risks put IT systems & data at risk 2023-03 Control procedures over IT systems & data not sufficient	6/30/2024 6/30/2024 6/30/2025 6/30/2025
Pima	2/29/2024	No findings	0
Pinal	Pending Financials	Estimated completion 8/31/24 as stated in pending financial statement in county FY 2025 final budget	
Santa Cruz	3/28/2024	2023-01 Assessor lacked oversight & written policies for property valuation process 2023-02 Deficiencies in process for managing & documenting risks put IT systems & data at risk 2023-03 Control procedures over IT systems & data not sufficient 2023-101 WIOA cluster \$116,512 questioned costs 2023-102 Homeland Security Grant Program-Sheriff did not prepare & submit timely program information 2023-103 COVID-19 funds-inaccurate information reported to fed agency-overstated expenditures by \$3,170,013	6/30/2024 12/31/2024 12/31/2024 6/30/2025 4/30/2024 4/30/2024
Yavapai	2/28/2024	2023-001 It control over accounts payable (RF) 2023-002 IT controls over cash reconciliations 2023-003 Perform comprehensive risk assessment over IT and create policies/procedures (RF) 2023-004 Improve IT policies & procedures over training & access to significant systems & data 2023-005 Improve reporting to Governance (RF)-BOS doesn't receive quarterly reports 2023-006 Capital assets reporting (RF) 2023-007 Financial statement preparation 2023-008 Allocation of Admin expenses to HURF	6/30/2024 6/30/2024 3/19/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024 7/1/2024
Yuma	3/27/2024	2023-001 Financial reporting process-deficiencies in process for managing its risks put ops & IT systems at risk 2023-002 Financial reporting process-control procedures over IT systems & data not sufficient	6/30/2024 6/30/2024