

Pima County

Single Audit Report

Year Ended June 30, 2021



A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General





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TABLE OF CONTENTS

Auditors section

Independent auditors' report on compliance for each major federal program; report on internal control over compliance; and report on schedule of expenditures of federal awards required by the Uniform Guidance 1

Schedule of findings and questioned costs 4

Summary of auditors' results 4

County section

Schedule of expenditures of federal awards 6

Notes to schedule of expenditures of federal awards 9

County response

Summary schedule of prior audit findings

Reports issued separately

Annual Comprehensive Financial Report

Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards*



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

**Independent auditors' report on compliance for each major federal program;
report on internal control over compliance; and report on schedule of
expenditures of federal awards required by the Uniform Guidance**

Members of the Arizona State Legislature

The Board of Supervisors of
Pima County, Arizona

Report on compliance for each major federal program

We have audited Pima County's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on each major federal program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on internal control over compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on schedule of expenditures of federal awards required by the Uniform Guidance

We have audited the financial statements of the County's governmental activities, business-type activities, discretely presented component unit, each major fund, and aggregate remaining fund information as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 16, 2021, that contained unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of the County's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain

additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

April 18, 2022



SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of auditors' results

Financial statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles	Unmodified
Internal control over financial reporting	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to the financial statements noted?	No

Federal awards

Internal control over major programs

Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)?	No

Identification of major programs

Assistance Listings number	Name of federal program or cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
17.258, 17.259, 17.278	WIOA Cluster
21.019	COVID-19 - Coronavirus Relief Fund
21.023	COVID-19 - Emergency Rental Assistance
21.027	COVID-19 - ARPA State and Local Fiscal Recovery Fund
93.268	Immunization Cooperative Agreements
93.268	COVID-19 - Immunization Cooperative Agreements
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

93.568
93.568

Low-Income Home Energy Assistance
COVID-19 - Low-Income Home Energy Assistance

Dollar threshold used to distinguish between Type A and Type B programs **\$3,000,000**

Auditee qualified as low-risk auditee? **Yes**

COUNTY SECTION

PIMA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2020 - 6/30/2021

Federal Awarding Agency/Program Title	Federal CFDA Number	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity	Identifying Number Assigned By Funder Pass-Through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF AGRICULTURE									
PARTICIPANT RESEARCH INNOVATION LABORATORY FOR ENHANCING WIC SERVICE	10.540		JOHN HOPKINS UNIVERSITY	OPS-WIC-PRIL-JH-2018		\$53,607	\$53,607	N/A	\$0
SCHOOL BREAKFAST PROGRAM	10.553		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001 101001000		\$53,313	\$53,313	CHILD NUTRITION CLUSTER	\$157,699
NATIONAL SCHOOL LUNCH PROGRAM	10.555		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001 101001000		\$104,386	\$104,386	CHILD NUTRITION CLUSTER	\$157,699
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR040838 IGA AM1; PORTAL 2; PO76408 CTR040838 IGA AM2; PORTAL; PO25804 CTR040838 AM2; PORTAL 3; PO25804		\$1,845,358	\$1,845,358	N/A	\$0
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-106455		\$5,277	\$5,277	SNAP CLUSTER	\$5,277
SCHOOLS AND ROADS - GRANTS TO STATES	10.665					\$138,485	\$138,485	FOREST SERVICE SCHOOLS AND ROADS CLUSTER	\$138,485
LAW ENFORCEMENT AGREEMENTS	10.704					\$63,569	\$63,569	N/A	\$0
WATERSHED PROTECTION AND FLOOD PREVENTION	10.904					\$171,106	\$171,106	N/A	\$0
EMERGENCY WATERSHED PROTECTION PROGRAM	10.923					\$19,518	\$19,518	N/A	\$0
TOTAL DEPARTMENT OF AGRICULTURE						\$2,454,619			
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218				\$1,292,079	\$2,173,463	\$2,888,725	CDBG - ENTITLEMENT GRANTS CLUSTER	\$2,888,725
COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	COVID-19			\$329,289	\$715,262	\$2,888,725	CDBG - ENTITLEMENT GRANTS CLUSTER	\$2,888,725
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231				\$214,663	\$233,236	\$731,181	N/A	\$0
COVID-19 - EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	COVID-19			\$428,951	\$433,951	\$731,181	N/A	\$0
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	AZDES18-206221	\$61,603	\$63,994	\$731,181	N/A	\$0
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239		CITY OF TUCSON	COT 18755		\$2,055,721	\$2,055,721	N/A	\$0
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241				\$221,727	\$235,996	\$280,315	N/A	\$0
COVID-19 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241	COVID-19			\$41,354	\$44,319	\$280,315	N/A	\$0
NEIGHBORHOOD STABILIZATION PROGRAM (RECOVERY ACT FUNDED)	14.256					\$67,421	\$67,421	N/A	\$0
CONTINUUM OF CARE PROGRAM	14.267				\$1,065,315	\$1,669,302	\$1,750,336	N/A	\$0
CONTINUUM OF CARE PROGRAM	14.267		OUR FAMILY SERVICES	OFS-21-102		\$26,899	\$1,750,336	N/A	\$0
CONTINUUM OF CARE PROGRAM	14.267		CITY OF TUCSON	COT 18845	\$50,289	\$54,135	\$1,750,336	N/A	\$0
LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	14.900					\$252,151	\$252,151	N/A	\$0
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					\$3,705,270	\$8,025,850			
DEPARTMENT OF THE INTERIOR									
PARTNERS FOR FISH AND WILDLIFE	15.631					\$4,981	\$4,981	N/A	\$0
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		ARIZONA STATE PRESERVATION OFFICE	P19AF00142/AZ-19-10016		\$34,078	\$34,078	N/A	\$0
LAND AND WATER CONSERVATION FUND	15.916		ARIZONA STATE PARKS	P17AP00556		\$61,470	\$61,470	N/A	\$0
TOTAL DEPARTMENT OF THE INTERIOR						\$100,529			
DEPARTMENT OF JUSTICE									
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034	COVID-19				\$42,602	\$638,391	N/A	\$0
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034	COVID-19	ARIZONA CRIMINAL JUSTICE COMMISSION	ACESF-21-040/ACESF-21-041		\$595,789	\$638,391	N/A	\$0
JUVENILE JUSTICE AND DELINQUENCY PREVENTION_ALLOCATION TO STATES	16.540		GOVERNOR'S OFFICE OF YOUTH, FAITH AND FAMILY	J2-CSG-18-100118-09Y2		\$71,677	\$71,677	N/A	\$0
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	2020-187/2016-VA-GX-0046/2020-186/2018-319/2018-V2-GX-0012		\$1,238,170	\$1,238,170	N/A	\$0
CRIME VICTIM COMPENSATION	16.576		ARIZONA CRIMINAL JUSTICE COMMISSION	VC-21-0595		\$233,954	\$233,954	N/A	\$0
DRUG COURT DISCRETIONARY GRANT PROGRAM	16.585					\$153,543	\$153,543	N/A	\$0
GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	16.590					\$267,728	\$267,728	N/A	\$0
PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	16.710					\$408,988	\$408,988	N/A	\$0
US DEPARTMENT OF JUSTICE-JUVENILE MENTORING PROGRAM	16.726		NATIONAL CASA GAL	GAL AZ10770-19-0520-M1		\$44,816	\$44,816	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		ARIZONA CRIMINAL JUSTICE COMMISSION	DC-21-030 18687 18848 18688 18968		\$148,138	\$290,738	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		CITY OF TUCSON			\$142,600	\$290,738	N/A	\$0
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742					\$84,491	\$84,491	N/A	\$0
CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM	16.745					\$234,208	\$234,208	N/A	\$0
COURT APPOINTED SPECIAL ADVOCATES	16.756		NATIONAL CASA GAL	GAL AZ10770-19-0120-PD		\$8,761	\$8,761	N/A	\$0
SECOND CHANCE ACT REENTRY INITIATIVE	16.812					\$143,819	\$143,819	N/A	\$0
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.833				\$282,320	\$526,842	\$526,842	N/A	\$0
JUSTICE DEPARTMENT	16.U01	UNKNOWN				\$92,164	\$92,164	N/A	\$0
TOTAL DEPARTMENT OF JUSTICE					\$282,320	\$4,438,290			
DEPARTMENT OF LABOR									
WIOA ADULT PROGRAM	17.258		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI21-002286 DI19-002205	\$1,062,599	\$2,694,564	\$2,694,564	WIOA CLUSTER	\$7,736,968
WIOA YOUTH ACTIVITIES	17.259		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI21-002286 DI19-002205	\$994,308	\$2,541,576	\$2,541,576	WIOA CLUSTER	\$7,736,968
H-1B JOB TRAINING	17.268				\$31,966	\$33,851	\$33,851	N/A	\$0
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI21-002286 DI19-002205	\$686,793	\$2,500,828	\$2,500,828	WIOA CLUSTER	\$7,736,968
HOMELESS VETERANS REINTEGRATION PROJECT	17.805				\$45,282	\$126,773	\$126,773	N/A	\$0
TOTAL DEPARTMENT OF LABOR					\$2,820,948	\$7,897,592			
DEPARTMENT OF TRANSPORTATION									
AIRPORT IMPROVEMENT PROGRAM	20.106	COVID-19				\$17,377	\$17,377	N/A	\$0
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ARIZONA DEPARTMENT OF TRANSPORTATION	PPM0267 PPM-0(254)-SH652 PPM0257 PPM0264 PPM0263 PPM0266 PPM0265 PPM0256		\$9,579,048	\$9,585,823	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$9,585,823
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	GOHS 2021-PS-001		\$6,775	\$9,585,823	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$9,585,823
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2020-OP-015 2020-PTS-045 2021-AI-008 2021-OP-016 2021-PTS-049 2021-405D-031		\$81,151	\$81,151	HIGHWAY SAFETY CLUSTER	\$177,023

				2020-405D-030 2020-405H-013 2021-405H-014 2021-405D-031 2021-CIOT-020					
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY			\$95,872	\$95,872	HIGHWAY SAFETY CLUSTER	\$177,023
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703		ARIZONA DEPARTMENT OF ENVIRONMENTAL QUALITY	693JK31940003HMPEP		\$6,650	\$6,650	N/A	\$0
TRANSPORTATION UNKNOWN	20.U02	UNKNOWN				\$1,683	\$1,683	N/A	\$0
TOTAL DEPARTMENT OF TRANSPORTATION						\$9,788,556			
DEPARTMENT OF TREASURY									
EQUITABLE SHARING	21.016					\$30,172	\$30,172	N/A	\$0
CORONAVIRUS RELIEF FUND	21.019	COVID-19				\$7,570,993	\$45,315,427	\$49,889,593	N/A
CORONAVIRUS RELIEF FUND	21.019	COVID-19	CITY OF TUCSON	CTN_HD_21_38		\$4,000,000	\$49,889,593	N/A	\$0
CORONAVIRUS RELIEF FUND	21.019	COVID-19	AZ GOVERNOR'S OFFICE OF STRATEGIC PLANNING & BUDGETING	ERMT-CRF-21-1008		\$513,120	\$49,889,593	N/A	\$0
CORONAVIRUS RELIEF FUND	21.019	COVID-19	ARIZONA DEPARTMENT OF EDUCATION	ERMT-21-2456/ERMT-21-2457		\$61,046	\$49,889,593	N/A	\$0
EMERGENCY RENTAL ASSISTANCE	21.023	COVID-19				\$2,630,467	\$7,533,881	\$7,533,881	N/A
ARPA STATE AND LOCAL FISCAL RECOVERY FUND	21.027	COVID-19					\$8,903,566	\$8,903,566	N/A
TREASURY UNKNOWN	21.U03	UNKNOWN				\$6,111	\$6,111	N/A	\$0
TOTAL DEPARTMENT OF TREASURY						\$10,201,460	\$66,363,323		
INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES									
LSTA GRANTS TO STATES	45.310		INSTITUTE OF MUSEUM AND LIBRARY SERVICES	2018-0271-05 2019-0010-8 2019-0170-3 2019-0010-0-0 2019-0271-05 & 7 SGIA 21-A-11		\$45,254	\$49,254	N/A	\$0
COVID-19 - LSTA GRANTS TO STATES	45.310	COVID-19	INSTITUTE OF MUSEUM AND LIBRARY SERVICES	2020-0370-02		\$4,000	\$49,254	N/A	\$0
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES						\$49,254			
ENVIRONMENTAL PROTECTION AGENCY									
AIR POLLUTION CONTROL PROGRAM SUPPORT SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.001					\$534,841	\$534,841	N/A	\$0
	66.034					\$229,111	\$229,111	N/A	\$0
TOTAL ENVIRONMENTAL PROTECTION AGENCY						\$763,952			
DEPARTMENT OF ENERGY									
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		ARIZONA DEPARTMENT OF HOUSING	218-20		\$60,050	\$60,050	N/A	\$0
TOTAL DEPARTMENT OF ENERGY						\$60,050			
DEPARTMENT OF EDUCATION									
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		ARIZONA DEPARTMENT OF EDUCATION	21FEAEWF-113309-01 21FTITTI-110267-01A 21FECSIM-110267-01A 21MTSS-110267-01A		\$164,683	\$164,683	N/A	\$0
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		ARIZONA DEPARTMENT OF EDUCATION			\$112,119	\$112,119	N/A	\$0
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013		ARIZONA DEPARTMENT OF EDUCATION	S010A170003 H07A170007		\$106,695	\$106,695	N/A	\$0
SPECIAL EDUCATION GRANTS TO STATES	84.027		ARIZONA DEPARTMENT OF EDUCATION	21FESCBG-110267-09A		\$41,164	\$41,164	SPECIAL EDUCATION CLUSTER (IDEA)	\$41,164
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365		ARIZONA DEPARTMENT OF EDUCATION	S365A170003		\$13,669	\$13,669	N/A	\$0
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS	84.367		ARIZONA DEPARTMENT OF EDUCATION	21FTITII-110267-03A		\$184	\$184	N/A	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424		ARIZONA DEPARTMENT OF EDUCATION	21FT4TIV-110267-01A		\$10,009	\$10,009	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425C	ARIZONA DEPARTMENT OF EDUCATION	20FESSER-010267-01A		\$50,000	\$116,433	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425D	ARIZONA DEPARTMENT OF EDUCATION	S425D200038/S425D210038		\$66,433	\$116,433	N/A	\$0
TOTAL DEPARTMENT OF EDUCATION						\$564,956			
DELTA REGIONAL AUTHORITY or DENALI COMMISSION or ELECTION ASSISTANCE COMMISSION or JAPAN U.S. FRIENDSHIP COMMISSION									
HAVA ELECTION SECURITY GRANTS	90.404		ARIZONA SECRETARY OF STATE	AZ20101001 AZ18101001		\$123,234	\$123,234	N/A	\$0
TOTAL DELTA REGIONAL AUTHORITY or DENALI COMMISSION or ELECTION ASSISTANCE COMMISSION or JAPAN U.S. FRIENDSHIP COMMISSION						\$123,234			
DEPARTMENT OF HEALTH AND HUMAN SERVICES									
PUBLIC HEALTH EMERGENCY PREPAREDNESS AFFORDABLE CARE ACT (ACA) HEALTH PROFESSION OPPORTUNITY GRANTS	93.069	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR042421 AMD2 CY1920 CTR042421 AMD4 CY2021		\$896,183	\$896,183	N/A	\$0
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		PIMA COMMUNITY COLLEGE	CSPCCHPOGHSP201601		\$172,650	\$315,675	\$315,675	N/A
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR050602		\$27,900	\$27,900	N/A	\$0
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		ARIZONA DEPARTMENT OF HEALTH SERVICES	AZDHS18-188129		\$68,576	\$68,576	N/A	\$0
CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION	93.135		UNIVERSITY OF ARIZONA BOARD OF REGENTS	6U48DP006413-01-01		\$76,017	\$76,017	N/A	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-110837 3		\$252,702	\$252,702	N/A	\$0
FAMILY PLANNING SERVICES	93.217		ARIZONA DEPARTMENT OF HEALTH SERVICES	FHPHA006468-02		\$615,698	\$615,698	N/A	\$0
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR040353		\$1,426	\$1,426	N/A	\$0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243					\$355,405	\$1,212,546	\$1,223,874	N/A
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		UNIVERSITY OF ARIZONA BOARD OF REGENTS	IH79SP021778-04		\$11,328	\$1,223,874	N/A	\$0
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-177695		\$290,708	\$7,495,418	N/A	\$0
COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS	93.268	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-177695		\$7,204,710	\$7,495,418	N/A	\$0
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	IGA2021-039 CTR048597 IGA2021-061 CTR055324		\$222,222	\$13,289,562	\$13,289,562	N/A
PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR042421 AMD3		\$772,758	\$772,758	N/A	\$0
STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	93.421	COVID-19	NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS	2020-1000313 2020-121602		\$32,962	\$48,251	\$48,251	N/A
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	AZDES18-206221 AZDES D120-002265		\$625,676	\$676,295	\$676,295	N/A

CHILD SUPPORT ENFORCEMENT	93.563		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	D118-002176 D118-002160		\$714,654	\$714,654	N/A	\$0
LOW-INCOME HOME ENERGY ASSISTANCE	93.568		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	AZDES D120-002265	\$135,657	\$2,333,248	\$4,226,493	N/A	\$0
COVID-19 - LOW-INCOME HOME ENERGY ASSISTANCE	93.568	COVID-19	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	AZDES D120-002265		\$1,756,683	\$4,226,493	N/A	\$0
LOW-INCOME HOME ENERGY ASSISTANCE	93.568		ARIZONA DEPARTMENT OF HOUSING	AZDOHS 218-20		\$59,434	\$4,226,493	N/A	\$0
COVID-19 - LOW-INCOME HOME ENERGY ASSISTANCE	93.568	COVID-19	ARIZONA DEPARTMENT OF HOUSING	AZDOHS 218-20		\$77,128	\$4,226,493	N/A	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	AZDES D120-002265	\$304,289	\$702,202	\$794,579	N/A	\$0
COVID-19 - COMMUNITY SERVICES BLOCK GRANT	93.569	COVID-19	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	AZDES D120-002265	\$90,339	\$92,377	\$794,579	N/A	\$0
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	93.597		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	D116-002144		\$31,385	\$31,385	N/A	\$0
FOSTER CARE_TITLE IV-E	93.658		ADMINISTRATIVE OFFICE OF THE COURTS	DE101072001		\$214,909	\$214,909	N/A	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	AZDES D118-002139	\$36,184	\$38,684	\$38,684	N/A	\$0
PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS	93.738				\$271,462	\$911,200	\$914,421	N/A	\$0
COVID-19 - PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS	93.738	COVID-19				\$3,221	\$914,421	N/A	\$0
OPIOID STR	93.788		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-110837		\$409,275	\$409,275	N/A	\$0
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	93.870		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR041606		\$346,260	\$346,260	N/A	\$0
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR042422	\$129,315	\$300,224	\$300,224	N/A	\$0
HIV CARE FORMULA GRANTS	93.917		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-193947:1		\$136,593	\$136,593	N/A	\$0
HIV PREVENTION ACTIVITIES_HEALTH DEPARTMENT BASED	93.940		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-188815		\$274,032	\$274,032	N/A	\$0
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	93.944		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-141791		\$15,028	\$15,028	N/A	\$0
PREVENTIVE HEALTH SERVICES_SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS-CTR040484		\$81,877	\$93,310	N/A	\$0
PREVENTIVE HEALTH SERVICES_SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977		ARIZONA FAMILY HEALTH PARTNERS	AFHP-FPPHA006468-02-00		\$11,433	\$93,310	N/A	\$0
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS-IGA2020-044 ADHS-IGA2020-026		\$330,193	\$330,193	N/A	\$0
HEALTH AND HUMAN SERVICES UNKNOWN	93.U04	UNKNOWN	ARIZONA DEPARTMENT OF EMERGENCY AND MILITARY AFFAIRS	Payment ID 202103171553445		\$3,650	\$3,650	N/A	\$0
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES						\$2,376,161	\$34,697,527		
EXECUTIVE OFFICE OF THE PRESIDENT									
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001					\$909,796	\$909,796	N/A	\$0
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT							\$909,796		
SOCIAL SECURITY ADMINISTRATION									
FUNDS RECEIVED FROM THE SOCIAL SECURITY ADMINISTRATION	96.U05	CTN-SD-19-221				\$44,000	\$44,000	N/A	\$0
TOTAL SOCIAL SECURITY ADMINISTRATION							\$44,000		
DEPARTMENT OF HOMELAND SECURITY									
EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024		UNITED WAY	0272-00-059 0272-00-015		\$44,274	\$513,569	N/A	\$0
COVID-19 - EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024	COVID-19	UNITED WAY	0272-00-059 0272-00-48 0272-00-015	\$93,516	\$469,295	\$513,569	N/A	\$0
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		ARIZONA DEPARTMENT OF EMERGENCY AND MILITARY AFFAIRS	EMF-2020-EP-00009		\$505,860	\$505,860	N/A	\$0
COOPERATING TECHNICAL PARTNERS	97.045					\$384,966	\$384,966	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	200402-01 200402-02 190402-05 180403-06 180403-07		\$128,950	\$128,950	N/A	\$0
TOTAL DEPARTMENT OF HOMELAND SECURITY						\$93,516	\$1,533,345		
TOTAL EXPENDITURE OF FEDERAL AWARDS						\$19,479,675	\$137,814,873		

Please Note:

Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

PIMA COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2020 - 6/30/2021

Significant Accounting Policies Used in Preparing the SEFA

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

10% De Minimis Cost Rate

The County elected to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

Basis of presentation

The accompanying schedule of expenditures of federal awards (schedule) includes Pima County's federal grant activity for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Federal Assistance Listings number

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2021 Federal Assistance Listings as well as SAM.GOV and Grants.gov websites. When no Federal Assistance Listings number had been assigned to a program, the 2-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the 2-digit federal agency identifier and the word unknown were used.

Donated Personal Protective Equipment (PPE)

At the time of receipt, the fair market value of donated personal protective equipment purchased with federal assistance funds for the year ended June 30, 2021 was \$565,507.99.

COUNTY RESPONSE



March 17, 2022

Lindsey A. Perry
Arizona Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying summary schedule of prior audit findings as required by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs.

Sincerely,

A handwritten signature in blue ink, appearing to read "Regina Kelly", written in a cursive style.

Regina Kelly
Director, Grants Management & Innovation

A handwritten signature in blue ink, appearing to read "Michelle Campagne", written in a cursive style.

Michelle Campagne
Director, Finance and Risk Management

Regina Kelly, Director

130 W Congress St., Third Floor, Tucson, Arizona 85701 • Phone: 520-724-6679

Pima County
Summary schedule of prior audit findings
Year ended June 30, 2021

Status of financial statement findings

Information Technology (IT) controls – access

Finding number: 2020-01. This finding initially occurred in fiscal year 2015.

Status: Fully corrected.

