

Yuma County

Annual financial statement and compliance audits

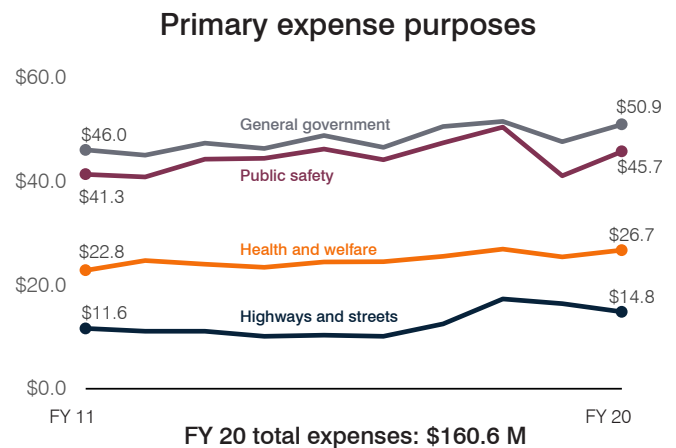
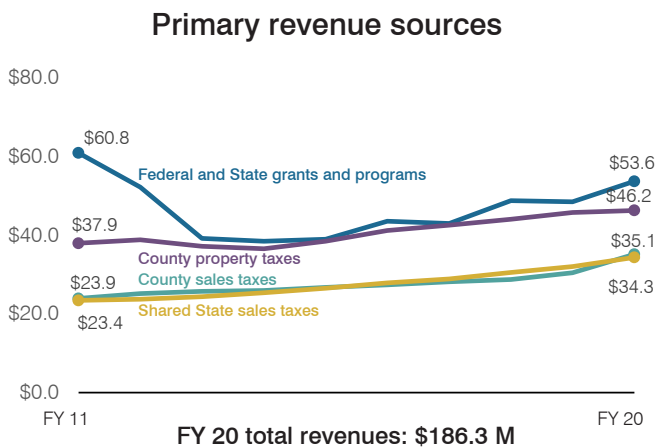
The County's fiscal year 2020 reported financial information is reliable. However, we reported deficiencies and noncompliance over financial reporting and federal programs, summarized on the next page.

Audits' purpose

To express our opinions on the County's financial statements and on compliance with certain federal requirements and, if applicable, to report findings over noncompliance with certain laws and regulations or other financial deficiencies.

Primary revenue sources and how they were spent

Fiscal years (FY) 2011 through 2020
(In millions)



Source: Auditor General staff summary of information obtained from the County's financial statements.

Largest primary revenue sources

- **Federal and State grants and programs—28.8% FY 20:** Includes federal and State government grants and programs awarded as assistance to the County and its citizens, including highway user tax revenues for authorized transportation purposes.
- **County property taxes—24.8% FY 20:** Levied and collected from property owners based on the assessed value of real and personal property within the County.

Largest primary expense purposes

- **General government—31.7% FY 20:** Costs for general operation, oversight, and administration of County operations, including property assessments and taxes, budgeting and finance, and elections.
- **Public safety—28.4% FY 20:** Costs for protecting the County's persons and property with the largest portion for County jail operations, County Sheriff's office services, probation services, and Flood Control District operations.

County's net position increased in FY 20

County revenues were \$25.7 million greater than its expenses, increasing total net position to \$341.8 million at June 30, 2020. Net position includes all assets, such as buildings, vehicles, and cash and investments, less all liabilities, such as unpaid pension and other payroll obligations, long-term debt, and accounts payable. None of this net position is unrestricted, meaning some is not in spendable form, and the rest is restricted by external parties.

Auditor findings and recommendations

Summarized below are our findings and recommendations included in the County's [Single Audit Report](#) where there is further information and the County's responses.

- The County needs to prioritize developing, documenting, and implementing policies and procedures over its information technology (IT) systems and data, including sensitive data, to effectively prevent, detect, and respond to unauthorized or inappropriate access or use, manipulation, damage, or loss. We reported similar IT findings in prior years.
- The County needs to improve its procurement card policy to prohibit using procurement cards to obtain gift cards for employees to use like cash advances for County purchases for supplies, such as clothing and computer accessories. This process contradicted County policy and put County monies at risk of theft or misuse. Also, the County needs to require all its departments to comply with the procurement card policy and require the procurement card administrator to train all employees who are procurement cardholders on allowable and unallowable procurement card uses.
- The County needs to annually perform and document an onsite monitoring review visit of its federal workforce programs contracted service provider to ensure that it is complying with all program requirements. If an onsite visit is not possible, perform alternatives to a physical onsite visit, such as videoconferencing and reviewing documents electronically.
- The County's Housing Department needs to improve its processes for ensuring its federal housing program reports contain accurate data and are independently reviewed against supporting documentation prior to their submission to the grantor. We reported a similar finding in the prior year.

Auditor General website report links

- The June 30, 2020, Yuma County Comprehensive Annual Financial Report and Single Audit Report that are summarized in these highlights can be found at this [link](#). These reports should be read to fully understand the County's overall financial picture and our reporting responsibilities.
- The County's reports from prior years are available at this [link](#).
- For help in understanding important information presented in these reports, please refer to our user guides at the following links:
 - [Financial Report User Guide for State and Local Governments](#).
 - [Internal Control and Compliance Reports User Guide](#).