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October 21, 2019

The Honorable Rick Gray, Chair
Joint Legislative Audit Committee

The Honorable Anthony T. Kern, Vice Chair
Joint Legislative Audit Committee

Dear Senator Gray and Representative Kern:

We have recently completed a 12-month followup of the Apache County Attorney's Office (Office) regarding the implementation status of the 4 recommendations presented in the Diversion/Deferred Prosecution Program internal control and compliance review for the fiscal year ended June 30, 2017, released in July 2018 (Auditor General Report 18-304). As the attached grid indicates, the recommendations have been implemented.

Unless otherwise directed by the Joint Legislative Audit Committee, this concludes our follow-up work on the Office's efforts to implement the recommendations from the July 2018 internal control and compliance review.

Sincerely,

Donna Miller, CPA
Director, Financial Audit Division

cc: Michael B. Whiting, County Attorney, Apache County Attorney's Office

Apache County Attorney's Office

Auditor General Report 18-304

12-Month Follow-Up Report

Recommendation

Status/Additional Explanation

Finding 1: Apache County Attorney's Office should improve policies and procedures over administration of Diversion/Deferred Prosecution Program

To help ensure that its policies and procedures for administering the Program are current, the County Attorney's Office should have a process in place to update its policies and procedures when changes are made to the APAAC Guidelines. In addition, these policies and procedures should include detailed instructions for program eligibility determinations, enrollment processing, fee charges, payment receipts, monitoring participant progress, successful and unsuccessful terminations, and mandated reporting.

Implemented at 12 months

To help ensure the County Attorney's Office complies with the APAAC Guidelines, it should ensure compliance is documented and retained in accordance with its records-retention policy.

Implemented at 12 months

Finding 2: Apache County Attorney's Office should establish program fees in accordance with Arizona Prosecuting Attorneys' Advisory Council Deferred Prosecution Guidelines and state law

The County Attorney's Office should formally establish its program fees according to the APAAC Guidelines and state law.

Implemented at 12 months

Finding 3: Apache County Attorney's Office should report required statistical information in annual report

To help ensure compliance with the APAAC Guidelines, the County Attorney's Office should include the required statistical information in its annual report to the APAAC.

Implemented at 12 months