

Coconino County, Arizona
Single Audit Reporting Package

Year Ended June 30, 2009

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Coconino County, Arizona
Single Audit Reports
Year Ended June 30, 2009
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Annual Financial Report

Issued separately

Single Audit Section

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Fester & Chapman P.C.

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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*

The Auditor General of the State of Arizona

The Board of Supervisors of
Coconino County, Arizona

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Coconino County, Arizona as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 25, 2010. Our report was modified for consistency because of the implementation of Governmental Accounting Standards Board Statement No. 45. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's basic financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the basic financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weakness, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Auditor General of the State of Arizona, the Board of Supervisors, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Foster & Chapman P.C.

January 25, 2010

**Independent Auditors' Report on Compliance with Requirements Applicable to
Each Major Program and on Internal Control over Compliance in
Accordance with OMB Circular A-133**

The Auditor General of the State of Arizona

The Board of Supervisors of
Coconino County, Arizona

Compliance

We have audited the compliance of Coconino County, Arizona with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The County's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, Coconino County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133, and that is described in the accompanying Schedule of Findings and Questioned Costs as item 09-101.

Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the County's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified a certain deficiency in internal control over compliance, that we consider to be a significant deficiency.

A control deficiency in the County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County's internal control. We consider an item 09-101 described in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency in internal control over compliance.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the County's internal control. We did not consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a material weakness.

The County's response to the finding identified in our audit is presented on pages 12 and 13. We did not audit the County's response and, accordingly, we express no opinion on it.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Coconino County as of and for the year ended June 30, 2009, and have issued our report thereon dated January 25, 2010. Our report was modified for consistency because of the implementation of Governmental Accounting Standards Board Statement No. 45. Our audit was performed 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 OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Auditor General of the State of Arizona, the Board of Supervisors, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Fester & Chapman P.C.

March 15, 2010, except for the Schedule of Expenditures of Federal Awards, for which the date is January 25, 2010.

Coconino County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number (Note 2)	Pass-Through Grantor's Number	Expenditures
U.S. Department of Agriculture			
Food Donation, passed through the Arizona Department of Education	10.550	ED09-0001	\$ 1,690
Child Nutrition Cluster, passed through the Arizona Department of Education			
School Breakfast Program	10.553	ED09-0001	15,409
National School Lunch Program	10.555	ED09-0001	23,647
Total Child Nutrition Cluster			<u>39,056</u>
Special Supplemental Nutrition Program for Women, Infants and Children, passed through the Arizona Department of Health Services	10.557	HG861083 HP661311-003, HG961187	648,729
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, passed through the Arizona Department of Health Services	10.561	HG661045	486,297
Commodity Supplemental Food Program, passed through the Arizona Department of Health Services	10.565	HG861147	9,900
WIC Farmers' Market Nutrition Program (FMNP), passed through the Arizona Department of Health Services	10.572	HG861330	329
Cooperative Forestry Assistance, passed through the Arizona State Land Department	10.664	SFA 08-001, SFA 7002 SFA7-11	255,738
Secure Payments for States and Counties Containing Federal Lands, passed through the Arizona State Treasurer	10.665	None	5,247,666
Total U.S. Department of Agriculture			<u>6,689,405</u>
U.S. Department of Housing and Urban Development			
Community Development Block Grants/Entitlement Grants, passed through the City of Flagstaff	14.218	B07-MC-05-510, B08-MC-05-0510	84,936
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, passed through the Arizona Department of Housing	14.228	074-98	170,960
Emergency Shelter Grants Program, passed through the Arizona Department of Economic Security	14.231	E6306011	13,179
HOME Investment Partnerships Program, passed through the Arizona Department of Housing	14.239	328.07	389,343
Total U.S. Department of Housing and Urban Development			<u>658,418</u>
U.S. Department of the Interior			
Payments in Lieu of Taxes	15.226		<u>2,121,513</u>
U.S. Department of Justice			
DEA Marijuana Eradication in Northern Arizona	16.unknown		5,760
Juvenile Accountability Incentive Block Grants, passed through the Arizona Governor's Division for Children	16.523	JB-CSG-08-9273-02, JB-CSG-09-0273-01	23,073
Missing Children's Assistance, passed through the City of Phoenix Police Department	16.543	2005-MC-CX-K009	1,216
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		115,672
Crime Victim Compensation, passed through the Arizona Criminal Justice Commission	16.576	VC-08-051, VC09-051	28,497
State Criminal Alien Assistance Program	16.606		98,708
Public Safety Partnership and Community Policing Grants	16.710		19,645
Edward Byrne Memorial Justice Assistance Grant Program, passed through the Arizona Criminal Justice Commission	16.738	DC-09-013	31,324
Edward Byrne Memorial Justice Assistance Grant Program, passed through the City of Flagstaff	16.738	2009-SB-B9-3125	3,323
Edward Byrne Memorial Justice Assistance Grant Program, passed through the Arizona Supreme Court	16.738	None	14,903
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>49,550</u>

See accompanying note to the schedule.

Coconino County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number (Note 2)	Pass-Through Grantor's Number	Expenditures
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		\$ 24,118
Southwest Border Prosecution Initiative Program	16.755		232,266
Total U.S. Department of Justice			<u>598,505</u>
U.S. Department of Labor			
WIA Cluster			
WIA Adult Program, passed through the Arizona Department of Economic Security	17.258	E5706003	270,002
ARRA-WIA Adult Program, passed through the Arizona Department of Economic Security	17.258	E5706003	2,698
Total WIA Adult Program			<u>272,700</u>
WIA Youth Activities, passed through the Arizona Department of Economic Security	17.259	E5706003	271,854
ARRA-WIA Youth Activities, passed through the Arizona Department of Economic Security	17.259	E5706003	60,446
Total WIA Youth Activities			<u>332,300</u>
WIA Dislocated Workers, passed through the Arizona Department of Economic Security	17.260	E5706003	130,615
ARRA-WIA Dislocated Workers, passed through the Arizona Department of Economic Security	17.260	E5706003	7,234
Total WIA Dislocated Workers			<u>137,849</u>
Total WIA Cluster			<u>742,849</u>
Youthbuild, passed through the Arizona Department of Economic Security	17.274	YB-16889-08-60-A-4	590,249
Women's Bureau	17.700		18,389
Total U.S. Department of Labor			<u>1,351,487</u>
U.S. Department of Transportation			
Highway Planning and Construction, passed through Arizona Department of Transportation	20.205	JPA 07-022T, JPA08-053-I JPA06-015T	183,941
Highway Safety Cluster			
State and Community Highway Safety, passed through Governor's Office of Highway Safety	20.600	2009-OP-016,2009-PT-33 2008-PT-001, 2009-PT-001	41,410
Alcohol Traffic Safety and Drunk Driving Prevention Incentive, passed through Governor's Office of Highway Safety	20.601	2007-K8HV-011	127
Total Highway Safety Cluster			<u>41,537</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants, passed through the Arizona Emergency Response Commission	20.703	None	2,718
Total U.S. Department of Transportation			<u>228,196</u>
U.S. Department of Education			
Title I Grants to Local Educational Agencies, passed through the Arizona Supreme Court	84.010	29896	42,729
Special Education - Grants to States, passed through the Arizona Department of Education	84.027	09FESSCG-960594-02A	25,000
Safe and Drug-Free Schools and Communities - State Grants, passed through the Arizona Supreme Court	84.186	29896	200
Fund for the Improvement of Education	84.215		81,470
State Grants for Innovative Programs, passed through the Arizona Department of Education	84.298	09FAATVE-970669-01A	22,500
State Grants for Innovative Programs, passed through the Arizona Supreme Court	84.298	29896	500
Total State Grants for Innovative Programs			<u>23,000</u>
English Language Acquisition Grants, passed through the Arizona Department of Education	84.365	09FACENG-970669-07A	13,201

See accompanying note to the schedule.

Coconino County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number (Note 2)	Pass-Through Grantor's Number	Expenditures
Mathematics and Science Partnerships, passed through the Arizona Department of Education	84.366	09FSDPRC-970669-02A, 08FSDMS2-870669-02A, 08FSDMS2-870669-04A, 09FSDPRC-970669-03A	\$ 489,247
Improving Teacher Quality State Grants, passed through the Arizona Department of Education	84.367	09FAAAZE970669-05A, 08FAAAZE-870669-01A	58,160
Improving Teacher Quality State Grants, passed through the passed through the Arizona Supreme Court	84.367	29896	5,247
Total Improving Teacher Quality State Grants			63,407
Total U.S. Department of Education			738,254
Elections Assistance Commission			
Help America Vote Act Requirements Payments, passed through the Arizona Secretary of State	90.401		64,011
U.S. Department of Health and Human Services			
State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program, passed through Arizona Department of Health Services	93.006	HR854059-006	3,414
Nutrition Services Incentive Program, passed through the Northern Arizona Council of Governments	93.053	866000441ba	168,853
Public Health Emergency Preparedness, passed through the Arizona Department of Health Services	93.069	HG754194	327,660
Family Planning Services, passed through the Arizona Family Planning Council	93.217	None	177,627
Immunization Grants, passed through the Arizona Department of Health Services	93.268	HG854283	73,715
Substance Abuse and Mental Health Services-Access to Recovery, passed through the Governor's Office for Children, Youth and Families	93.275	AR-GSA-09-9273-04	12,014
Temporary Assistance for Needy Families, passed through the Arizona Department of Economic Security	93.558	E6306011	132,368
Child Support Enforcement, passed through the Arizona Department of Economic Security	93.563	DES060824-1	36,940
Low-Income Home Energy Assistance, passed through the Arizona Department of Economic Security	93.568	E6306011	469,724
Community Services Block Grant, passed through the Arizona Department of Economic Security	93.569	E6306011	152,000
Community-Based Child Abuse Prevention Grants, passed through the Arizona Department of Economic Security	93.590	E4374140	349,435
Social Services Block Grant, passed through the Arizona Department of Economic Security	93.667	E6306011	14,976
Social Services Block Grant, passed through the Northern Arizona Council of Governments	93.667	866000441ba	243,364
Total Social Services Block Grant			258,340
HIV Care Formula Grants, passed through the Arizona Department of Health Services	93.917	HP652141-003	54,635
HIV Prevention Activities - Health Department Based, passed through the Arizona Department of Health Services	93.940	HG852279, HG454515	56,657
Block Grants for Prevention and Treatment of Substance Abuse, passed through The Guidance Center	93.959	None	3,370
Preventive Health Services - Sexually Transmitted Diseases Control Grants, passed through the Arizona Family Planning Council	93.977	None	1,351
Preventive Health and Health Services Block Grant, passed through the Arizona Department of Health Services	93.991	HG854370	90,582

See accompanying note to the schedule.

Coconino County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number (Note 2)	Pass-Through Grantor's Number	Expenditures
Maternal and Child Health Services Block Grant to the States, passed through the Arizona Department of Health Services	93.994	HG461341, H959209, HG854242, HP46413-012, HG754060-006	\$ 253,326
Total U.S. Department of Health and Human Services			<u>2,622,011</u>
Corporation for National and Community Service			
AmeriCorps	94.006		107,335
AmeriCorps, passed through the Arizona Governor's Office for Children, Youth and Families	94.006	AC-VSG-07-9273-02Y2, AC-VSG-07-9273-02Y3	300,485
ARRA-AmeriCorps, passed through the Arizona Governor's Office for Children, Youth and Families	94.006	AC-REC-09-0120-02	8,250
AmeriCorps, passed through The Corps Network	94.006	AC-VSG-07-9273-02	259,192
ARRA-AmeriCorps, passed through The Corps Network	94.006	None	11,093
Total AmeriCorps			<u>686,355</u>
Total Corporation for National and Community Service			<u>686,355</u>
U.S. Department of Homeland Security			
Emergency Food and Shelter National Board Program, passed through the Emergency Food and Shelter Program	97.024	None	18,515
Emergency Management Performance Grants, passed through the Arizona Department of Emergency and Military	97.042	None	74,439
Homeland Security Grant Program, passed through the Arizona Department of Homeland Security	97.067	HSGP- #2006-GE-T6-0007, 08-AZDOHS-HSGP-444104, 08-AZDOHS-HSGP-444101, 07-AZDOHS-HSGP-333104, P333104-02,	205,843
Total U.S. Department of Homeland Security			<u>298,797</u>
Total Expenditures of Federal Awards			<u><u>\$ 16,056,952</u></u>

See accompanying note to the schedule.

Coconino County, Arizona
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2009

Note 1 – Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Coconino County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The amount reported on the schedule for Food Donation (CFDA Number 10.550) represents the value of non-cash assistance expended from this federal program.

Note 2 – Catalog of Federal Domestic Assistance (CFDA) Number

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2009 Catalog of Federal Domestic Assistance. When no CFDA number had been assigned to a program, the two-digit federal agency identifier, a period, and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier, a period, and the work “unknown” were used.

Note 3 – Subrecipients

From the federal expenditures presented in the schedule, the County awarded the following to subrecipients:

Program Title	CFDA Number	Amount
Cooperative Forestry Assistance	10.664	\$ 181,587
Secure Payments for States and Counties Containing Federal Lands	10.665	1,994,633
DEA Marijuana Eradication in Northern Arizona	16.unknown	4,807
Crime Victim Compensation	16.576	28,497
AmeriCorps	94.006	190,423

Coconino County, Arizona
Schedule of Findings and Questioned Costs
Year Ended June 30, 2009

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified	
	<u>Yes</u>	<u>No</u>
Material weaknesses identified in internal control over financial reporting?		X
Significant deficiencies identified not considered to be material weaknesses?		X (None Reported)
Noncompliance material to the financial statements noted?		X

Federal Awards

Material weaknesses identified in internal control over major programs?		X
Significant deficiencies identified not considered to be material weaknesses?	X	
Type of auditors' report issued on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (section .510[a])?	X	

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.665	Secure Payments for States and Counties Containing Federal Lands
14.239	HOME Investment Partnerships Program
15.226	Payments in Lieu of Taxes
16.755	Southwest Border Prosecution Initiative Program
	WIA Cluster
17.258	WIA Adult Program
17.259	WIA Youth Activities
17.260	WIA Dislocated Workers
17.274	Youthbuild
84.366	Mathematics and Science Partnerships
94.006	AmeriCorps

Coconino County, Arizona
Schedule of Findings and Questioned Costs
Year Ended June 30, 2009
(continued)

	<u>Yes</u>	<u>No</u>
Dollar threshold used to distinguish between Type A and Type B programs:		\$ 481,708
Auditee qualified as low-risk auditee?		X

Other Matters

Auditee's Summary Schedule of Prior Findings required to be reported in accordance with Circular A-133 (section .315[b])?	X
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Financial Statement Findings

No matters were identified that were required to be reported.

Federal Award Findings and Questioned Costs

09-101 Eligibility

CFDA No: 17.274 - Youthbuild

Questioned Costs: Unknown

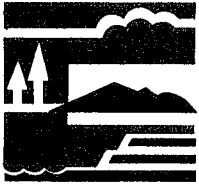
Criteria: The Youthbuild grant requires that participants be members of a disadvantaged youth population.

Condition/Context: For 3 out of 6 participants files reviewed, the County did not maintain proper documentation to support the participant's eligibility under the disadvantaged youth population clause.

Effect: The County could not document its compliance with Youthbuild eligibility requirements.

Cause: The County did not adhere to its internal policies and procedures that specify that all required documentation be included in the participant's file.

Recommendation: To comply with the terms of the Youthbuild grant, the County should properly maintain its member files to support eligibility.



COCONINO COUNTY ARIZONA
FINANCE DEPARTMENT

Sandra A. Schulz
Director - CFO

CORRECTIVE ACTION PLAN
March 11, 2010

Department of Agriculture

Coconino County respectfully submits the following corrective action plan for the year ended June 30, 2009.

Name and address of the independent public accounting firm:

Fester and Chapman, P.C.
4001 N. 3rd Street, Suite 275
Phoenix, AZ 85012

Audit Period: July 1, 2008 – June 30, 2009

The finding from the June 30, 2009 schedule of findings and questioned costs is discussed below. The finding is numbered consistently with the number assigned in the schedule.

Federal Award Findings and Questioned Costs

09-101 Eligibility

Recommendation: To comply with the terms of the Youthbuild grant, the County should properly maintain its member files to support eligibility.

Action Taken: Upon completion of Audit, a 100% file review was done on YouthBuild client files and started collection of documentation for all YouthBuild files. Since Audit, have reviewed and verified client files in case management client meetings with staff (meeting dates 1/13/10, 2/17/2010). Career Center staff has initiated cross training in eligibility and database maintenance systems to aid program support and bimonthly Career Coach training meetings. A request for additional eligibility and file documentation training has been requested of state. Assistance has been requested to Department of Labor YouthBuild FPO/MIS Help Desk on two occasions for assistance with eligibility and YouthBuild has supplied updated eligibility requirements on four separate occasions since program started. YouthBuild staff has attended two webinars since close of Audit, including Documentation in MIS & Program Management Strategies, both discussing area of eligibility process.

The Career Center will include an additional staff member in determining program eligibility and enrollment to ensure eligibility documentation is correct and client files adhere to program and internal policy and procedure.

An internal monitoring guide for use when determining customer eligibility will be developed by 4/16/10 which will outline YouthBuild program eligibility criteria and sustainability for program and shared with staff completing eligibility.

Documentation of eligibility for disadvantaged youth in program files will be completed by 4/30/10 and submitted to County Finance Department for review.

Completion Date: April 30, 2010

If the Department of Agriculture has questions regarding this plan, please call Carol Curtis at 928-679-7400.

Sincerely,

Sandra Schulz
Chief Fiscal Officer

Coconino County, Arizona
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2009

Status of Federal Award Findings and Questioned Costs

CFDA No.:	16.606	State Criminal Alien Assistance Program
Finding No.:	08-101	
Status:	Fully Corrected	The County implemented internal control procedures to comply with federal requirements.
CFDA No.:	94.006	AmeriCorps
Finding No.:	08-102	
Status:	Fully Corrected	The County developed and implemented an internal monitoring guide and annual refresher training was provided to all relevant staff.
CFDA No.:	94.006	AmeriCorps
Finding No.:	08-103	
Status:	Fully Corrected	The County developed and implemented an internal monitoring guide and annual refresher training was provided to all relevant staff.