*(Letterhead)*

*Date*

Lindsey A. Perry

Arizona Auditor General

2910 N. 44th St., Ste. 410

Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying corrective action plan as required by the standards applicable to financial audits contained in *Government Auditing Standards* and 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, for each finding, we are providing you with our responsible officials’ views, the names of the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

*County representative’s name*

*Title*

Financial statement findings

2023-01

*Subject heading*

*Name(s) of contact person(s)*

Anticipated completion date:

*Describe the corrective action planned.*

*Omit the above section when there were no financial statement findings reported. However, when the Government Auditing Standards report on internal control over financial reporting and on compliance and other matters has been issued separately and included financial statement findings, include the following:*

The corrective action plan for financial statement findings was included in the separately issued 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*.

Federal award findings and questioned costs

2023-101

Assistance Listings number and program name:

*Name(s) of contact person(s)*

Anticipated completion date:

*Describe the corrective action planned.*

*If the County does not agree with an audit finding or believes corrective action is not required, then its corrective action plan must include an explanation and specific reasons why it does not agree with the finding or believes corrective action is not required.* *Uniform Guidance 2 CFR §200.511(c)*

*When the audited entity’s comments are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, the auditors should evaluate the validity of the audited entity’s comments. If the auditors disagree with the comments, they should explain in the report their reasons for disagreement. Conversely, the auditors should modify their report as necessary if they find the comments valid and supported by sufficient, appropriate evidence (Government Auditing Standards, paragraph 6.59).*

*(Letterhead)*

*Date*

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. This schedule also includes the status of audit findings reported in the prior audit’s summary schedule of prior audit findings that were not corrected.

Sincerely,

*County representative’s name*

*Title*

*For each finding in this Schedule:*

* *If the status is fully corrected, no further explanation is necessary.*
* *If the status is partially corrected, the County should describe the reasons for the finding’s recurrence, the partial action taken, and the remaining planned action.*
* *If the status is not corrected, the County should describe the reasons for the finding’s recurrence and the planned action.*
* *If the County took corrective action that was significantly different from the corrective action it previously reported in a corrective action plan or in a federal agency’s or pass-through entity’s management decision, the County should explain the action taken and why it was different.*
* *If the County believes the finding is no longer valid or does not warrant further action, it should describe the reasons for this position. A valid reason for considering an audit finding as not warranting further action is that all of the following have occurred:*
  + *Two years have passed since the County submitted the audit report in which the finding occurred to the Federal Audit Clearinghouse.*
  + *A federal agency or pass-through entity is not currently following up with the auditee on the audit finding.*
  + *A federal agency or pass-through entity did not issue a management decision.*

Status of financial statement findings

*Subject heading*

Finding number: *Use itemized number from most recent prior year report and list only the most recent prior year’s finding number. Further, the County should also disclose the initial year this finding occurred in accordance with 2 CFR 200.511(a).* This finding initially occurred in fiscal year 20XX.

Status: *Choose one of the following:* Fully corrected, partially corrected, not corrected, significantly different corrective action, or no longer valid.

*Explanation, if required. When audit findings were not corrected or were only partially corrected, the summary schedule must describe the reasons for the finding's recurrence and planned corrective action, and any partial corrective action taken. When corrective action taken is significantly different from corrective action previously reported in a corrective action plan or in the federal agency's or pass-through entity's management decision, the summary schedule must provide an explanation (2 CFR §200.511[b][2]). See 2 CFR §200.511 for more information.*

Status of federal award findings and questioned costs

Assistance Listings number and program name:

Finding number: *Use itemized number from most recent prior year report and list only the most recent prior year’s finding number. Further, the County should also disclose the initial year this finding occurred in accordance with 2 CFR 200.511(a).* This finding initially occurred in fiscal year 20XX.

Status: *Choose one of the following:* Fully corrected, partially corrected, not corrected, significantly different corrective action, or no longer valid.

*Explanation, if required. When audit findings were not corrected or were only partially corrected, the summary schedule must describe the reasons for the finding's recurrence and planned corrective action, and any partial corrective action taken. When corrective action taken is significantly different from corrective action previously reported in a corrective action plan or in the federal agency's or pass-through entity's management decision, the summary schedule must provide an explanation (2 CFR §200.511[b][2]). See 2 CFR §200.511 for more information.*