

Greenlee County
Single Audit Reports

Year Ended June 30, 2012

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Single Audit Reports
Year Ended June 30, 2012
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REPORT ISSUED SEPARATELY

Annual 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***

The Auditor General of the State of Arizona

The Board of Supervisors of
Greenlee County

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Greenlee County, Arizona, as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 22, 2013. 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

The County's management is responsible for establishing and maintaining effective 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control 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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's basic financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs, as items 12-01 through 12-02 to be material weaknesses.

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*.

Greenlee County's responses to the findings identified in our audit are presented on page 13. We did not audit the County's responses and, accordingly, we express no opinion on them.

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, others within the County, 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.

A handwritten signature in black ink that reads "Fester & Chapman P.C." The signature is written in a cursive, slightly slanted style.

May 22, 2013

**Independent Auditors' Report on Compliance with Requirements
That Could Have a Direct and Material Effect on 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
Greenlee County

Compliance

We have audited Greenlee County's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. 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, Greenlee County complied, in all material respects, with the 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, 2012. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 12-101.

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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of the County's 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 was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 12-101 to be a material weakness.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Greenlee County as of and for the year ended June 30, 2012, and have issued our report thereon dated May 22, 2013, that contained an unqualified opinion on those financial statements. 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 OMB Circular A-133 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.

The County's response to the finding identified in our audit is presented on page 14. We did not audit the County's response and accordingly, we express no opinion on it.

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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, others within the County, 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.

May 22, 2013

Greenlee County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

| Federal Grantor/ Pass-Through Grantor/Program Title | CFDA Number | Pass-Through Grantor's Number | Expenditures |
|---|----------------|----------------------------------|------------------|
| U.S. Department of Agriculture | | | |
| Direct Program: | | | |
| Cooperative Law Enforcement | 10.unknown | N/A | \$ 10,029 |
| Emergency Watershed Protection Program | 10.923 | N/A | 127,690 |
| Passed through the Arizona State Forestry Division: | | | |
| Cooperative Forestry Assistance | 10.664 | WFHF 09-026 | 249,514 |
| Passed through the Arizona State Treasurer: | | | |
| Schools and Roads - Grants to States | 10.665 | None | <u>817,224</u> |
| Total U.S. Department of Agriculture | | | <u>1,204,457</u> |
| U.S. Department of the Interior | | | |
| Direct Program: | | | |
| Payments in Lieu of Taxes | 15.226 | N/A | 891,483 |
| Geothermal Resources | 15.434 | N/A | <u>5,205</u> |
| Total U.S. Department of the Interior | | | <u>896,688</u> |
| U.S. Department of Justice | | | |
| Passed through the Arizona Criminal Justice Commission: | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | DC-12-003 | 32,560 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | DC-12-053 | <u>30,208</u> |
| Total Edward Byrne Memorial Justice Assistance Grant Program | | | <u>62,768</u> |
| U.S. Department of Labor | | | |
| Passed through the Arizona Department of Economic Security: | | | |
| Workforce Investment Act Cluster: | | | |
| WIA Adult Program | 17.258 | DE111008001 | 14,968 |
| WIA Youth Activities | 17.259 | DE111008001 | 9,694 |
| WIA Dislocated Workers | 17.278 | DE111008001 | <u>9,571</u> |
| Total Workforce Investment Act Cluster | | | <u>34,233</u> |
| Total U.S. Department of Labor | | | <u>34,233</u> |
| U.S. Department of Transportation | | | |
| Direct Program: | | | |
| Airport Improvement Program | 20.106 | N/A | <u>125,826</u> |
| U.S. Department of Education | | | |
| Passed through the Governor's Office of Economic Recovery: | | | |
| ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services | 84.397 | OER-11-IGA-GS-32 | 29,327 |
| ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services | 84.397 | OER-11-IGA-GS-147 | <u>40,000</u> |
| Total ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services | | | <u>69,327</u> |

(continued)

See accompanying notes to schedule of expenditures of federal awards.

Greenlee County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012
(Continued)

| Federal Grantor/ Pass-Through Grantor/Program Title | CFDA Number | Pass-Through Grantor's Number | Expenditures |
|---|----------------|----------------------------------|-------------------------|
| U.S. Elections Assistance Commission | | | |
| Passed through the Arizona Secretary of State: | | | |
| Help America Vote Act Requirements Payments | 90.401 | None | \$ <u>5,344</u> |
| U.S. Department of Health and Human Services | | | |
| Passed through the Arizona Department of Health Services: | | | |
| Public Health Emergency Preparedness | 93.069 | HG754197 | 12,500 |
| Public Health Emergency Preparedness | 93.069 | 12-007889 | <u>122,796</u> |
| Total Public Health Emergency Preparedness | | | 135,296 |
| Immunization Grants | 93.268 | HG854286/11-003824 | 30,944 |
| Centers for Disease Control and Prevention-Investigations and Technical Assistance | 93.283 | HG761265 | 47,593 |
| HIV Prevention Activities - Health Department Based | 93.940 | HG852274 | 3,648 |
| Maternal and Child Health Services Block Grant to the States | 93.994 | HG854249/11-005261 | 8,431 |
| Passed through the Arizona Secretary of State: | | | |
| Voting Access for Individuals with Disabilities-Grants to States | 93.617 | None | <u>1,850</u> |
| Total U. S. Department of Health and Human Services | | | <u>227,762</u> |
| U.S. Department of Homeland Security | | | |
| Passed through the Arizona Department of Emergency and Military Affairs: | | | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 1586-DR-AZ-11-99011 | 7,737 |
| Emergency Management Performance Grants | 97.042 | 2011-EP-APP-00006 | 81,689 |
| Emergency Management Performance Grants | 97.042 | 2012-EP-00003 | <u>3,021</u> |
| Total Emergency Management Performance Grants | | | 84,710 |
| Passed through the Arizona Department of Homeland Security: | | | |
| Homeland Security Grant Program | 97.067 | 777307-01 | 33,677 |
| Homeland Security Grant Program | 97.067 | 777307-02 | 664 |
| Homeland Security Grant Program | 97.067 | 888302-01 | 3,271 |
| Homeland Security Grant Program | 97.067 | 777317-01 | <u>5,476</u> |
| Total Homeland Security Grant Program | | | <u>43,088</u> |
| Total U.S. Department of Homeland Security | | | <u>135,535</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 2,761,940</u> |

See accompanying notes to schedule of expenditures of federal awards.

Greenlee County
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

NOTE 1 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Greenlee 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 States, 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.

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 2012 *Catalog of Federal Domestic Assistance*. When no CFDA number had been assigned to a program and there was no federal contract number, the two-digit federal agency identifier, a period, and the word "unknown" were used.

NOTE 3 - SUBRECIPIENTS

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

| <u>Program Title</u> | <u>CFDA Number</u> | <u>Amount</u> |
|--------------------------------------|--------------------|---------------|
| Schools and Roads - Grants to States | 10.665 | \$ 217,224 |

Greenlee County
Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

SUMMARY OF AUDITORS' RESULTS

Financial Statements

| | | |
|---|-------------------|-----------------------------|
| Type of auditors' report issued: | Unqualified | |
| | <u>Yes</u> | <u>No</u> |
| Internal control over financial reporting: | | |
| Material weaknesses identified? | <u>X</u> | <u> </u> |
| Significant deficiencies identified? | <u> </u> | <u>X</u> (None reported) |
| Noncompliance material to the financial statements noted? | <u> </u> | <u>X</u> |

Federal Awards

| | | |
|---------------------------------------|-------------------|-----------------------------|
| Internal control over major programs: | | |
| Material weakness identified? | <u>X</u> | <u> </u> |
| Significant deficiencies identified? | <u> </u> | <u>X</u> (None reported) |

| | | |
|--|-------------------|----------|
| Type of auditors' report issued on compliance for major programs: | Unqualified | |
| Any findings disclosed that are required to be reported in accordance with Circular A-133 (section .510[a])? | <u> </u> | <u>X</u> |

Major programs:

| CFDA Number | Name of Federal Program or Cluster |
|-------------|--------------------------------------|
| 10.664 | Cooperative Forestry Assistance |
| 10.665 | Schools and Roads - Grants to States |
| 15.226 | Payments in Lieu of Taxes |

| | | |
|--|-------------------|------------|
| Dollar threshold used to distinguish between Type A and Type B programs: | | \$ 300,000 |
| Auditee qualified as low-risk auditee? | <u> </u> | <u>X</u> |

Other matters:

| | | |
|---|----------|-------------------|
| Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with Circular A-133 (section .315[b])? | <u>X</u> | <u> </u> |
|---|----------|-------------------|

Greenlee County
Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

FINANCIAL STATEMENT FINDINGS

12-01 INTERNAL CONTROL - SEGREGATION OF DUTIES (REPEAT FINDING: SEE 11-01)

- Criteria: The County should have an adequate segregation of duties and responsibilities in the handling and recording of payroll transactions.
- Condition: An individual who is responsible for processing payroll transactions also can create and/or modify employee computer payroll records.
- Cause: Limited number of personnel.
- Effect: The lack of segregation of duties increases risks of errors, and/or misappropriation of assets which would not be prevented or detected.
- Recommendation: The County should implement adequate segregation of duties over the payroll process to help ensure no unauthorized or undocumented transactions occur.

12-02 INTERNAL CONTROL - TIMELINESS OF FINANCIAL REPORTING
(REPEAT FINDING: SEE 11-03)

- Criteria: The County should provide timely and accurate record keeping.
- Condition: The County did not prepare its financial records for audit in a timely manner.
- Cause: Unknown.
- Effect: The financial statements were not completed until over nine months after the end of the fiscal year. According to OMB Circular A-133 sections .300(d) and (e), a recipient of federal awards is required to prepare appropriate financial statements and to ensure that audits required are performed and submitted when due. Failure to prepare the financial statements and complete the audit in accordance with OMB Circular A-133 could result in the suspension of federal funding. Additionally, untimely financial information has the result of preventing those charged with governance from making informed financial decisions.
- Recommendation: The County should prepare its financial records for audit in a timely manner.

Greenlee County
Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

12-101 TIMELINESS OF FINANCIAL REPORTING (REPEAT FINDING: SEE 11-101)

CFDA: Not Applicable.

Federal Agency: Not Applicable.

Questioned Costs: Not Applicable.

Criteria: OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, §.320 requires the County to submit its Single Audit Report to the federal clearinghouse no later than nine (9) months after the fiscal year end.

Condition and Context: The federal reporting deadline for the County's Single Audit Report was March 31, 2013; however the County did not issue the report until May 22, 2013.

Effect: The County did not comply with OMB Circular A-133 audit requirements. The late submission of the Single Audit Report affects all federal programs administered by the County. This finding is noncompliance with OMB Circular A-133, §.320. However, this finding does not result in a control deficiency over compliance or noncompliance for the individual federal programs.

Cause: The County was late submitting its prior year Single Audit Report and, therefore, delayed preparation of its fiscal year 2012 reports.

Recommendations: The County should submit its Single Audit Report to the federal clearinghouse by the required deadline.

DEBORAH K. GALE
County Administrator
(928) 865-2310

YVONNE PEARSON
Clerk of the Board
(928) 865-2072

FACSIMILE (928) 865-9332



DAVID GOMEZ
District 1

RON CAMPBELL
District 2

RICHARD LUNT
District 3

BOARD OF SUPERVISORS
P.O. BOX 908
253 5TH STREET
CLIFTON, AZ 85533

May 22, 2013

Ms. Debbie Davenport, Auditor General
State of Arizona, Office of the Auditor General
2910 North 44th Street, Suite 410
Phoenix, Arizona 85018

Dear Ms. Davenport:

The accompanying Corrective Action Plan has been prepared as required by the standards applicable to financial audits contained in *Governmental Auditing Standards*, and U.S. Office of Management and Budget Circular A-133. Specifically, we are providing you with the names of the contact persons responsible for corrective action, the corrective action planned, and the anticipated completion date for each audit finding included in the current year's Schedule of Findings and Questioned Costs.

Please do not hesitate to contact my office if you have any questions or need further information.

Sincerely,

Deborah K. Gale, County Administrator
Greenlee County

Greenlee County, Arizona
Corrective Action Plan
Year Ended June 30, 2012

Financial Statement Findings

Item: 12-01 (Repeat Finding)

Subject: Internal Control – Segregation of Duties

Contact Person: Kay Gale, County Administrator

Anticipated Completion Date: Ongoing

Corrective Action: The county is currently working on improving the existing policies and procedures for stronger internal controls in order to segregate the handling and recording of any one transaction from beginning to end. As of January 1, 2012 the county hired a Chief Finance Officer to provide additional controls and segregation of handling and recording transactions.

Item: 12-02 (Repeat Finding)

Subject: Internal Control – Timeliness of Financial Reporting

Contact Person: Kay Gale, County Administrator

Anticipated Completion Date: Immediately

Corrective Action: The County has implemented an internal policy to ensure timely preparation of the financial statements. In doing so, the county has contracted with a firm to prepare financial statements in compliance with generally accepted accounting principles. Completion of the single audit within the required time period is a priority. The county is working with the Arizona Auditor General's Office to ensure audits are completed within the required time periods. As of January 1, 2012 the county hired a Chief Finance Officer to also assist with this action item.

Greenlee County, Arizona
Corrective Action Plan
Year Ended June 30, 2012
(Continued)

Federal Award Finding

Item: 12-101 (Repeat Finding)

Subject: Timeliness of Financial Reporting

Contact Person: Kay Gale, County Administrator

Anticipated Completion Date: Immediately

Corrective Action: Completion of the single audit within the required time period is a priority. The county is working with the Arizona Auditor General's Office to ensure audits are completed within the required time periods. As of January 1, 2012 the county hired a Chief Finance Officer to also assist with this action item.

DEBORAH K. GALE
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(928) 865-2310

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May 22, 2013

Ms. Debbie Davenport, Auditor General
State of Arizona, Office of the Auditor General
2910 North 44th Street, Suite 410
Phoenix, Arizona 85018

Dear Ms. Davenport:

The accompanying Summary Schedule of Prior Audit Findings has been prepared as required by U.S. Office of Management and Budget Circular A-133. Specifically, we are reporting the status of the audit findings included in the prior audit's Schedule of Findings and Questioned Costs related to federal awards. This schedule also includes audit findings in the prior audit's Summary Schedule of Prior Audit Findings that were not corrected.

Please do not hesitate to contact my office if you have any questions or need further information.

Sincerely,

Deborah K. Gale, County Administrator
Greenlee County

Greenlee County
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2012

Status of Prior Year Federal Award Findings and Questioned Costs

Finding No: 11-101, 08-11, 07-09

CFDA No: 10.665, 15.226, 93.283, 97.067

Program: Schools and Roads – Grants to States, Payments in Lieu of Taxes, Centers for Disease Control and Prevention – Investigations and Technical Assistance, Homeland Security Grant Program

Status: Not corrected

Corrective Action: The County has implemented an internal policy to ensure timely preparation of the financial statements. In doing so, the county has contracted with a firm to prepare financial statements in compliance with generally accepted accounting principles. Completion of the single audit within the required time period is a priority. The county is working with the Arizona Auditor General's Office to ensure audits are completed within the required time periods. As of January 1, 2012 the county hired a Chief Finance Officer to also assist with this action item.

Finding No: 08-12, 07-11

CFDA No: 10.665.15.226, 93.283, 97.067

Program: Schools and Roads – Grants to States, Payments in Lieu of Taxes, Centers for Disease Control and Prevention – Investigations and Technical Assistance, Homeland Security Grant Program

Status: Not corrected

Corrective Action: The County is currently working on improving the existing policies and procedures for stronger internal controls in order to segregate the handling and recording of any one transaction from beginning to end. As of January 1, 2012 the county hired a Chief Finance Officer to provide additional controls and segregation of handling and recording transactions.

Greenlee County
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2012
(Continued)

Finding No: 08-14, 07-13

CFDA No: 10.665, 15.226, 93.283, 97.067

Program: Schools and Roads – Grants to States, Payments in Lieu of Taxes, Centers for Disease Control and Prevention – Investigations and Technical Assistance, Homeland Security Grant Program

Status: Not corrected

Corrective Action: The County is currently working on improving the existing policies and procedures for stronger internal controls in order to segregate the handling and recording of any one transaction from beginning to end. As of January 1, 2012 the county hired a Chief Finance Officer to provide additional controls and segregation of handling and recording transactions.

Finding No: 08-13, 07-12

CFDA No: 10.665.15.226, 93.283, 97.067

Program: Schools and Roads – Grants to States, Payments in Lieu of Taxes, Centers for Disease Control and Prevention – Investigations and Technical Assistance, Homeland Security Grant Program

Status: Fully corrected