

**Mohave County, Arizona**  
**SINGLE AUDIT REPORTING PACKAGE**  
**Year Ended June 30, 2009**

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Issued separately

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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***

Auditor General of the State of Arizona

The Board of Supervisors of  
Mohave County, Arizona

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and aggregate remaining fund information of Mohave County 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 March 22, 2010. 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 weaknesses, 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.*

March 22, 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**

Auditor General of the State of Arizona

The Board of Supervisors of  
Mohave County, Arizona

**Compliance**

We have audited the compliance of Mohave County 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, Mohave 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.

**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.

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.

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.

Our consideration of internal control over compliance 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 compliance that we consider to be material weaknesses, as defined above.

#### **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and aggregate remaining fund information of Mohave County as of and for the year ended June 30, 2009, and have issued our report thereon dated March 22, 2010. 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.

*Foster & Chapman P.C.*

March 22, 2010

**MOHAVE COUNTY, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<b><u>U.S. Department of Agriculture</u></b>			
<b>Passed through Arizona Department of Education:</b>			
Food Donation	10.550	ED05 0001	\$ 4,423
Child Nutrition Cluster			
School Breakfast Program	10.553	ED05 0001	\$ 10,954
National School Lunch Program	10.555	ED05 0001	19,825
Total Child Nutrition Cluster			30,779
<b>Passed through Arizona Department of Health Services:</b>			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HP661311-001-2	22,342
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HG861084	90,650
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HG861084-2	600,367
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HP961188-1	52,155
Subtotal CFDA 10.557			765,514
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HG661032-3	30,828
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HG661032-4	91,427
Subtotal CFDA 10.561			122,255
Commodity Supplemental Food Program	10.565	HG861140-1	9,717
Commodity Supplemental Food Program	10.565	HG861140	3,474
Subtotal CFDA 10.565			13,191
<b>Passed through Arizona State Treasurer:</b>			
Secure Payments for States and Counties containing Federal Lands	10.665	None	8,585
Total U.S. Department of Agriculture			944,747
<b><u>U.S. Department of Housing and Urban Development</u></b>			
Housing Opportunities for Persons with AIDS	14.241	N/A	86,476
Section 8 Housing Choice Vouchers	14.871	N/A	1,813,683
<b>Passed through Arizona Department of Housing:</b>			
Community Development Block Grants/State's Program	14.228	118-09	51,525
Community Development Block Grants/State's Program	14.228	119-09	1,943
Community Development Block Grants/State's Program	14.228	120-09	1,943
Community Development Block Grants/State's Program	14.228	121-09	2,962
Community Development Block Grants/State's Program	14.228	122-09	25,523
Community Development Block Grants/State's Program	14.228	140-07	54,373
Community Development Block Grants/State's Program	14.228	143-07	52,158
Community Development Block Grants/State's Program	14.228	144-07	93,583
Subtotal CFDA 14.228			284,010
Supportive Housing Program	14.235	523-06	3,941
Supportive Housing Program	14.235	528-08	89,579
Supportive Housing Program	14.235	530-08	21,763
Supportive Housing Program	14.235	535-08	50,945
Supportive Housing Program	14.235	520-09	8,299
Supportive Housing Program	14.235	532-09	11,059
Subtotal CFDA 14.235			185,586
HOME Investment Partnerships Program	14.239	301-08	571,978
Total U.S. Department of Housing and Urban Development			2,941,733

(continued)

**MOHAVE COUNTY, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2009**  
**(CONTINUED)**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<b><u>U.S. Department of the Interior</u></b>			
Payments in Lieu of Taxes: Fish & Wildlife	15.226	N/A	3,595
Payments in Lieu of Taxes: Bureau of Land Management	15.226	N/A	4,307,407
Payments in Lieu of Taxes: Bureau of Reclamation	15.226	N/A	100,000
<i>Subtotal CFDA 15.226</i>			4,411,002
National Fire Plan-Wildland Urban Interface Community Fire Assistance	15.228	N/A	7,440
<b>Total U.S. Department of the Interior</b>			<b>4,418,442</b>
<b><u>U.S. Department of Justice</u></b>			
Domestic Cannabis Eradication/Suppression Program	16.2008-07	N/A	\$ 4,000
Victims of Child Abuse	16.547	N/A	1,850
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	35,347
<b>Passed through Arizona Supreme Court-Administrative Office of the Court</b>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	7-21-08	\$ 23,902
<b>Passed through Arizona Criminal Justice Commission:</b>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC-09-002	45,907
<i>Subtotal CFDA 16.738</i>			69,809
Crime Victim Compensation	16.576	VC-09-057	36,549
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CV-09-005	17,170
<b>Passed through Arizona Department of Public Safety:</b>			
Crime Victim Assistance: Domestic Violence	16.575	2007-399	56,118
Crime Victim Assistance: Restitution Advocate	16.575	2006-452	39,545
Crime Victim Assistance: Colorado City	16.575	2006-453	45,261
<i>Subtotal CFDA 16.575</i>			140,924
<b>Passed through Arizona Governor's Office for Children, Youth &amp; Families, Division for Children:</b>			
Juvenile Accountability Block Grants	16.523	JB-CSG-08-9273-06	15,148
<b>Passed through Arizona Supreme Court-Juvenile Justice Services Division:</b>			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	IGA #29891	14,953
<b>Total U.S. Department of Justice</b>			<b>335,750</b>
<b><u>U.S. Department of Labor</u></b>			
<b>Passed through Arizona Department of Economic Security:</b>			
Employment Service/Wagner-Peyser Funded Activities	17.207	DE081154-001	4,229
Senior Community Service Employment Program	17.235	DES060645-1	114,951
<b>Workforce Investment Act Cluster:</b>			
ARRA - WIA Adult Program	17.258	DE091208-001	12,398
WIA Adult Program	17.258	DE070299001	79,831
WIA Adult Program	17.258	DE081295001	336,757
ARRA - WIA Youth Activities	17.259	DE091208-001	150,890
WIA Youth Activities	17.259	DE070299001	48,700
WIA Youth Activities	17.259	DE081295001	301,119
WIA Dislocated Workers	17.260	DE081295001	30,500
<b>Passed through Gila County, Arizona:</b>			
WIA Dislocated Workers	17.260	MOU - 04/05/06	26,857
<i>Total Workforce Investment Act Cluster</i>			987,052

(continued)



MOHAVE COUNTY, ARIZONA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2009  
(CONTINUED)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<b><u>U.S. Department of Labor - Continued</u></b>			
Passed through Arizona Department of Economic Security:			
Work Incentive Grants	17.266	DE081088-001	\$ 6,416
Incentive Grants - WIA Section 503	17.267	DE081031	\$ 11,170
Incentive Grants - WIA Section 503	17.267	DE091089	7,635
<i>Subtotal CFDA 17.267</i>			18,805
<b>Total U.S. Department of Labor</b>			<b>1,131,453</b>
<b><u>U.S. Department of Transportation</u></b>			
Passed through the Governor's Office of Highway Safety:			
<i>National Highway Traffic Safety Administration Cluster:</i>			
State and Community Highway Safety	20.600	2008-AL-001	41,054
<i>Passed through La Paz County, Arizona:</i>			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	410	14,907
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	410	4,812
<i>Total National Highway Traffic Safety Administration Cluster</i>			60,773
Passed through Arizona Emergency Response Commission:			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	None	989
<b>Total U.S. Department of Transportation</b>			<b>61,762</b>
<b><u>Institute of Museum and Library Services</u></b>			
Passed through Arizona State Library, Archives and Public Records:			
Grants to States	45.310	None	5,759
<b>Total Institute of Museum and Library Services</b>			<b>5,759</b>
<b><u>U.S. Environmental Protection Agency</u></b>			
Passed through Arizona Department of Environmental Quality:			
Water Quality Cooperative Agreements	66.463	EV 05-0063	3,375
<b>Total U.S. Environmental Protection Agency</b>			<b>3,375</b>
<b><u>U.S. Department of Education</u></b>			
Passed through Arizona Supreme Court:			
Safe and Drug-Free Schools and Communities - State Grants	84.186A	IGA #29891	101
State Grants for Innovative Programs	84.298	IGA #29891	79
Title I Program for Neglected and Delinquent Children	84.013	IGA #29891	37,004
Special Education - Grants to States	84.027A	IGA #29891	20,506
Special Education - Grants to States	84.027	IGA #29891	11,329
Passed through Arizona Department of Education:			
Special Education - Grants to States	84.027	H027A080007	8,500
<i>Subtotal CFDA 84.027</i>			40,335
Tech-Prep Education	84.243A	V243A080003	81,701
Tech-Prep Education	84.243A	V243A070003	8,061
<i>Subtotal CFDA 84.243A</i>			89,762
Improving Teacher Quality State Grants	84.367A	S367A080049	18,802
<b>Total U.S. Department of Education</b>			<b>186,083</b>

(continued)

**MOHAVE COUNTY, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2009**  
**(CONTINUED)**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<b><u>U.S. Elections Assistance Commission</u></b>			
Passed through Arizona Secretary of State:			
Help America Vote Act Requirements Payments	90.401	Public Law 107-252 10/29/02	\$ 11,737
Help America Vote Act Requirements Payments	90.401	Public Law 107-252 10/29/02	64,011
<b><i>Subtotal CFDA 90.401</i></b>			<b>\$ 75,748</b>
<b>Total U.S. Election Assistance Commission</b>			<b>75,748</b>
<b><u>U.S. Department of Health and Human Services</u></b>			
Passed through National Association of County and City Health Officials:			
Medical Reserve Corps Small Grant Program	93.008	MRC 09 1145	5,000
Passed through Arizona Department of Health Services:			
Immunization Grants	93.268	HG854289	53,841
Immunization Grants	93.268	HG854289-1	56,600
<b><i>Subtotal CFDA 93.283</i></b>			<b>110,441</b>
Public Health Emergency Preparedness	93.069	HG754200	427,254
Child Abuse and Neglect State Grants	93.669	HG861507	8,398
HIV Prevention Activities - Health Department Based	93.940	HG852275	6,689
HIV Prevention Activities - Health Department Based	93.940	HG852275-1	17,183
<b><i>Subtotal CFDA 93.940</i></b>			<b>23,872</b>
Preventive Health and Health Services Block Grant	93.991	HG854372	59,225
Maternal and Child Health Services Block Grant to the States	93.994	HG854243	18,431
Maternal and Child Health Services Block Grant to the States	93.994	HG854243-1	102,285
Maternal and Child Health Services Block Grant to the States	93.994	HG861395-2	5,225
<b><i>Subtotal CFDA 93.994</i></b>			<b>125,941</b>
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	HG854322	1,491
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	HG854322-1	2,165
Passed through Arizona Family Planning Council:			
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	76-1107	947
<b><i>Subtotal CFDA 93.977</i></b>			<b>4,603</b>
Family Planning Services	93.217	76-1107	104,557

(continued)

**MOHAVE COUNTY, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2009**  
**(CONCLUDED)**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<b><u>U.S. Department of Health and Human Services - Continued</u></b>			
Passed through Arizona Department of Economic Security:			
Grants to States for Access and Visitation Programs	93.597	DES060677-1	\$ 8,703
Passed through Western Arizona Council of Governments:			
<i>Aging Cluster:</i>			
Special Programs for the Aging - Title III, Part C -			
Nutrition Services	93.045	E86-6000539-401-01-09	\$ 276,514
Nutrition Services Incentive Program	93.053	E86-6000539-401-01-09	90,084
<i>Total Aging Cluster</i>			366,598
Special Programs for the Aging - Title III, Part D -			
Disease Prevention and Health Promotion Services	93.043	E86-6000539-401-01-09	4,800
Social Services Block Grant	93.667	E86-6000539-401-01-09	26,958
Passed through Clark County Social Services, Nevada:			
HIV Emergency Relief Project Grants	93.914	IGA 8/7/07	38,963
HIV Emergency Relief Project Grants	93.914	IGA5/20/08	132,786
<i>Subtotal CFDA 93.914</i>			171,749
<b>Total U.S. Department of Health and Human Services</b>			<b>1,448,099</b>
<b><u>U.S. Department of Homeland Security</u></b>			
Passed through Arizona Department of Emergency and Military Affairs:			
<i>Homeland Security Cluster:</i>			
State Domestic Preparedness Equipment Support Program			
Homeland Security Grant Program	97.067	2006-GE-T6-0007	21,832
Homeland Security Grant Program	97.067	08-AZDOHS-HSGP	43,170
Homeland Security Grant Program	97.067	2007-GE-T7-006	22,312
<i>Total Homeland Security Cluster</i>			87,314
Emergency Food and Shelter National Board Program	97.024	None - 12/31/09	2,967
Emergency Management Performance Grant	97.042	None - 9/30/09	132,931
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 1581-DR-AZ-015- 99015-00	147,434
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 1586-DR-AZ-015- 99015-00	230,136
<i>Subtotal CFDA 97.036</i>			377,570
<b>Total U.S. Department of Homeland Security</b>			<b>600,782</b>
<b><u>U.S. Office of National Drug Control Policy</u></b>			
Passed through Pima County Sheriff's Office:			
High Intensity Drug Trafficking Area Program XVII	07.HT17-07-1310	HT17-07-1310	8,750
High Intensity Drug Trafficking Area Program XVIII	07.HT18-08-1310	HT18-08-1310	93,739
<i>Subtotal CFDA 07.HT</i>			102,489
<b>Total U.S. Office of National Drug Control Policy</b>			<b>102,489</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 12,256,222</b>

The accompanying notes are an integral part of this schedule.

**Mohave 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 Mohave 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 2009 *Catalog of Federal Domestic Assistance Update*. 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.

**NOTE 3 - Subrecipients**

Mohave County did not have any subrecipients for the year ended June 30, 2009.

**Mohave 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 (None Reported)
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>
14.871	Section 8 Housing Choice Vouchers
15.226	Payments in Lieu of Taxes
93.069	Public Health Emergency Preparedness
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 367,687
Auditee qualified as low-risk auditee?	X

**Other Matters**

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with Circular A-133 (section .315[b])?	X
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**Mohave County, Arizona**  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2009  
(continued)

**Financial Statement Findings**

There were no matters identified that are required to be reported.

**Federal Award Findings and Questioned Costs**

There were no instances of noncompliance that are required to be reported.