

Navajo County

Single Audit Report

Year Ended June 30, 2017



A Report to the Arizona Legislature





The Arizona Office of the Auditor General's mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, the Office provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits and special reviews of school districts, state agencies, and the programs they administer.

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Comprehensive 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*



STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

Independent auditors' report on compliance for each major federal program; report on internal control over compliance; and report on schedule of expenditures of federal awards required by the Uniform Guidance

Members of the Arizona State Legislature

The Board of Supervisors of
Navajo County, Arizona

Report on compliance for each major federal program

We have audited Navajo County's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 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* (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on each major federal program

In our opinion, Navajo County complied, in all material respects, with the types of 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, 2017.

Other matters

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance and that is described in the accompanying schedule of findings and questioned costs as item 2017-101. Our opinion on each major federal program is not modified with respect to this matter.

Report on internal control over compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2017-101 and 2017-102, that we consider to be significant deficiencies.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Navajo County response to findings

Navajo County's responses to the findings identified in our audit are presented in its corrective action plan at the end of this report. The County's responses were not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on them.

Report on schedule of expenditures of federal awards required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Navajo County as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 18, 2017, that contained unmodified opinions 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 the Uniform Guidance 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.

Jay Zsorey, CPA
Director, Financial Audit Division

March 26, 2018





SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of auditors' results

Financial statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles Unmodified

Internal control over financial reporting

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

Noncompliance material to the financial statements noted? No

Federal awards

Internal control over major programs

Material weaknesses identified? No

Significant deficiencies identified? Yes

Type of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)? Yes

Identification of major programs

CFDA number	Name of federal program or cluster
14.228	Community Development Block Grants/State's Program and Non-Entitlements Grants in Hawaii
15.226	Payments in Lieu of Taxes
17.258, 17.259, 17.278	WIOA Cluster
84.366	Mathematics and Science Partnerships
93.563	Child Support Enforcement
97.042	Emergency Management Performance Grants

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? No

Other matters

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with 2 CFR §200.511 (b)? Yes

Financial statement findings

Financial statement findings were reported 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

2017-101

Compliance requirements: Not applicable

Questioned costs: N/A

Criteria—Title 2 U.S. Code of Federal Regulations (CFR), Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires the County to accurately identify and report all federal award expenditures. Specifically, 2 CFR, §200.302(b)(1), requires the County to identify, in its accounts, all federal awards received and expended and the federal programs under which they are received. Therefore, the County should maintain effective internal controls for identifying in its accounting records all federal awards it receives and disburses and preparing an accurate and complete schedule of expenditures of federal awards (SEFA).

Condition and context—The County did not properly identify federal award receipts and disbursements in its accounting records so that it could prepare an accurate and complete SEFA. On the County's original SEFA expenditures for the Edward Byrne Memorial Justice Assistance Grant, Child Support Enforcement, and Emergency Management Performance Grants programs were overstated by approximately \$211,100, \$164,000, and \$150,600, respectively. In addition, on the County's original SEFA federal award expenditures for four other federal programs were misstated. The County's SEFA was adjusted for these errors.

Effect—The County's original SEFA was not accurate, complete and prepared in accordance with Uniform Guidance. This finding was not a result of internal control deficiencies of individual federal programs and, accordingly, did not have a direct and material effect on the reporting requirements over the County's major federal programs. However, these errors did affect our initial determination of major federal programs.

Cause—The County did not have written policies and procedures to help ensure that all federal awards were accurately identified in its accounting records and properly reported on its SEFA. Additionally, county personnel responsible for preparing the SEFA were not adequately trained on the Uniform Guidance requirements for reporting federal award expenditures on the County's SEFA.

Recommendation—To help ensure that the County's SEFA is accurate, complete, and prepared in accordance with Uniform Guidance requirements, the County should develop and implement written policies and procedures to identify in its accounting records all federal awards the County receives and disburses. In addition, for each federal award, the County's records should include the catalog of federal domestic assistance title and number, federal award identification number and year, name of the federal awarding agency and pass-through grantor, and pass-through grantor number, if applicable. Also, these policies and procedures should require that the SEFA be reviewed and approved by someone who is independent of the SEFA's preparation and knowledgeable about the Uniform Guidance requirements. Further, employees who are responsible for the administering the County's federal awards and preparing the County's SEFA should be trained on these policies and procedures and the Uniform Guidance requirements for accounting for and reporting federal award expenditures.

This finding is similar to prior-year finding 2016-101.

2017-102

CFDA number and name:	97.042 Emergency Management Performance Grants
Award number and year:	EMF-2016-EP-00009-S01, 2017
Federal agency:	U.S. Department of Homeland Security
Pass-through grantor:	Arizona Department of Emergency and Military Affairs
Compliance requirement:	Suspension and debarment
Questioned costs:	None

Criteria—In accordance with 2 CFR §180.220, subawards and contracts should not be made to parties listed on the Excluded Parties List System (EPLS) in the federal System for Award Management. Therefore, the County should have policies and procedures in place to verify that subawards and contracts with vendors for goods and services costing more than \$25,000 are not awarded to parties who have been suspended, debarred, or otherwise excluded from or ineligible for participating in federal assistance programs or activities.

Condition and context—The County awarded contracts to three vendors for goods and services totaling approximately \$113,130 for the year using program monies. For one of these vendors, the County made payments totaling \$32,271 without verifying that the vendor had not been suspended, debarred, or otherwise excluded from participating in federal assistance programs.

Effect—The County is at risk for not complying with the program's requirements for suspension and debarment and awarding contracts and making payments to suspended or debarred parties. We performed further auditing procedures and verified that no payments using program monies were made to suspended or debarred parties.

Cause—Program personnel did not consistently follow the County's existing policies and procedures to maintain documentation that they checked the EPLS to verify the vendor had not been suspended, debarred, or otherwise excluded from participating in federal assistance programs prior to making payments to the vendor.

Recommendation—The County should follow its existing policies and procedures to document its determinations that vendors being paid over \$25,000 or more in federal monies have not been suspended, debarred, or otherwise excluded from participating in federal assistance programs or activities.

COUNTY SECTION

Navajo County
Schedule of expenditures of federal awards
Year ended June 30, 2017

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's numbers	Program expenditures	Amount provided to subrecipients
Department of Agriculture						
10 557	Special Supplemental Nutrition Program for Women, Infants, and Children		Arizona Department of Health Services	ADHS14-053056	\$ 289,377	
10 561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	SNAP Cluster	Arizona Department of Health Services	ADHS15-00004836	303,476	
10 665	Schools and Roads—Grants to States	Forest Service Schools And Roads Cluster			49,983	
Total Department of Agriculture					<u>642,836</u>	
Department of Housing and Urban Development						
14 228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii		Arizona Department of Housing	123-16	458,825	
Department of the Interior						
15 226	Payments in Lieu of Taxes				1,509,522	
15 958	Route 66 Corridor Preservation Program				6,350	
Total Department of the Interior					<u>1,515,872</u>	
Department of Justice						
16 554	National Criminal History Improvement Program (NCHIP)		Arizona Criminal Justice Commission	NCP15-16-002	13,266	
16 575	Crime Victim Assistance		Arizona Department of Public Safety	2015-426, 2015-427	80,890	
16 582	Crime Victim Assistance/Discretionary Grants		National Association of VOCA	13-095	12,803	
16 738	Edward Byrne Memorial Justice Assistance Grant Program		Arizona Criminal Justice Commission	DC-17-029, DC-16-009, DC-17-009	126,655	\$ 61,104
16 922	Equitable Sharing Program				70,786	
Total Department of Justice					<u>304,400</u>	<u>61,104</u>
Department of Labor						
17 258	WIOA Adult Program	WIOA Cluster	Arizona Department of Economic Security	DI16-002107	305,032	
17 259	WIOA Youth Activities	WIOA Cluster	Arizona Department of Economic Security	DE14-051529, DI16-002107	221,916	
17 278	WIOA Dislocated Worker Formula Grants	WIOA Cluster	Arizona Department of Economic Security	DE14-051529, DI16-002107	278,082	
<i>Total WIOA Cluster</i>					<u>805,030</u>	
Total Department of Labor					<u>805,030</u>	
U.S. Department of Transportation						
20 600	State and Community Highway Safety	Highway Safety Cluster	Governor's Office of Highway Safety	2017-AL-028	12,098	
20 616	National Priority Safety Programs	Highway Safety Cluster	Governor's Office of Highway Safety	2016-AL-019	7,018	
<i>Total Highway Safety Cluster</i>					<u>19,116</u>	
20 703	Interagency Hazardous Materials Public Sector Training and Planning Grants		Arizona Department of Emergency and Military Affairs	HM-HMP-0513-15-01-00	2,383	
Total U.S. Department of Transportation					<u>21,499</u>	
Institute of Museum and Library Services						
45 310	Grants to States		Arizona State Library, Archives and Public Records	2016-36001-05, 2015-35001-20	9,214	

See accompanying notes to schedule.

Navajo County
Schedule of expenditures of federal awards
Year ended June 30, 2017

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's numbers	Program expenditures	Amount provided to subrecipients
Department of Education						
84 027	Special Education—Grants to States	Special Education Cluster (IDEA)	Arizona Department of Education	17FESCBG-711413-553	4,299	
84 366	Mathematics and Science Partnerships		Arizona Department of Education	S366B160003	216,889	
Total Department of Education					<u>221,188</u>	
Department of Health and Human Services						
93 008	Medical Reserve Corps Small Grant Program		National Association of County and City Health Officials	MRC15-0945		23
93 069	Public Health Emergency Preparedness		Arizona Department of Health Services	ADHS12-007893	162,410	
93 074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements		Arizona Department of Health Services	ADHS12-007893	9,813	
93 136	Injury Prevention and Control Research and State and Community Based Programs		Arizona Department of Health Services	ADHS16-110830	74,038	
93 505	Affordable Care Act (ACA), Maternal, Infant, and Early Childhood Home Visiting Program	Maternal, Infant, and Early Childhood Home Visiting Cluster	Arizona Department of Health Services	ADHS13-028371		27,291
93 539	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds		Arizona Department of Health Services	ADHS13-041545	128,565	
93 563	Child Support Enforcement		Arizona Department of Economic Security	G-16-04-AZ-4004	429,838	
93 940	HIV Prevention Activities—Health Department Based		Arizona Department of Health Services	ADHS13-036900	30,071	
93 977	Sexually Transmitted Diseases (STD) Prevention and Control Grants		Arizona Department of Health Services	ADHS14-071223	8,639	
93 991	Preventive Health and Health Services Block Grant		Arizona Department of Health Services	ADHS15-094982	52,186	
93 994	Healthy People Healthy Communities-Family Planning Block Grant to the States		Arizona Department of Health Services	ADHS15-094982	43,147	
Total Department of Health and Human Services					<u>966,021</u>	
Executive Office of the President						
95 001	High Intensity Drug Trafficking Areas Program		City of Tucson	HT-15-2515, HT-16-2614, HT-16-2643	142,295	
Department of Homeland Security						
97 042	Emergency Management Performance Grants		Arizona Department of Emergency and Military Affairs	EMF-2016-EP-00009-S01	212,733	
97 047	Pre-Disaster Mitigation		Arizona Department of Emergency Management	PDMC-PL109-AZ-2015-002/EMF-2016-PC-003	30,315	
97 067	Homeland Security Grant Program		Arizona Department of Homeland Security	16-AZDOHS-HSGP-160105-01-150100-002	14,977	
Total Department of Homeland Security					<u>258,025</u>	
Total expenditures of federal awards					<u>\$ 5,345,205</u>	<u>\$ 61,104</u>

Navajo County
Notes to schedule of expenditures of federal awards
Year ended June 30, 2017

Note 1 - Basis of presentation

The accompanying schedule of expenditures of federal awards includes Navajo County's federal grant activity for the year ended June 30, 2017. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Note 2 - Summary of significant accounting policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 3 - Catalog of Federal Domestic Assistance (CFDA) numbers

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2017 *Catalog of Federal Domestic Assistance*.

Note 4 - Indirect cost rate

The County elected to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

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COUNTY RESPONSE



NAVAJO COUNTY

Administration

Bryan Layton
Assistant County Manager

Glenn Kephart
County Manager

Paige Peterson
Finance Director

We are Navajo County

March 26, 2018

Jay Zsorey
Financial Audit Director
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Mr. Zsorey:

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,

Paige Peterson
Finance Director

Navajo County
Corrective action plan
Year ended June 30, 2017

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

2017-101

Contact Person: Paige Peterson, Finance Director, 928-524-4066
Anticipated completion date: June 30, 2018

County Response: Concur

The County will develop and implement policies and procedures to verify transactions are entered into the County's accounting system accurately and establish a review process to ensure that the SEFA is accurate and complete. This finding is similar to a prior year finding. The County Finance Department experienced a considerable amount of staff turnover and therefore was unable to correct the finding by June 30, 2017.

2017-102

CFDA no.:97.042 Emergency Management Performance Grants
Contact Person: Paige Peterson, Finance Director, 928-524-4066
Anticipated completion date: June 30, 2018

County Response: Concur

The County will ensure that program personnel follow its existing policies and procedures to verify that vendors are not suspended or debarred prior to making payments and awarding contracts.



Bryan Layton
Assistant County Manager

NAVAJO COUNTY

Administration

Glenn Kephart
County Manager

Paige Peterson
Finance Director

We are Navajo County

March 26, 2018

Jay Zsorey
Financial Audit Director
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Mr. Zsorey:

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,

Paige Peterson
Finance Director

Navajo County
Summary schedule of prior audit findings
Year ended June 30, 2017

Status of financial statement findings

The County should improve policies and procedures for processing journal entries and preparing financial statements

Finding No.: 2016-01

Status: Partially corrected

To help ensure that the County's financial statements are accurate and prepared in accordance with Generally Accepted Accounting Principles, we will follow our existing policies and procedures for preparing year-end journal entries which will include a detail review of the data and schedules used in the adjusting journal entry preparation.

The County should improve policies and procedures for processing interfund reimbursements

Finding No.: 2016-02

Status: Fully corrected

The County should improve its risk-assessment process to include information technology security

Finding No.: 2016-03

Status: Not corrected

To ensure that the County has adequate policies and procedures to identify, analyze, and respond to risks that may impact our IT resources, we will develop a county-wide IT risk-assessment process that incorporates NIST best practices.

The County should improve security over its information technology resources

Finding No.: 2016-04, 2015-01, 2014-01

Status: Not corrected

To help prevent, detect, and respond to instances of unauthorized or inappropriate access or use, manipulation, damage, or loss to our IT resources, we will further develop policies and procedures over IT security.

The County should improve access controls over its information technology resources

Finding No.: 2016-05, 2015-02, 2014-02, 2013-02, 2012-01, 2011-01, 2010-02, 2009-02, 2008-02, 2007-10

Status: Not corrected

To help prevent and detect unauthorized access or use, manipulation, damage, or loss to our IT resources, we will develop and implement effective logical and physical access policies and procedures over our IT resources.

The County should improve its configuration management processes over its information technology resources

Finding No.: 2016-06, 2015-03, 2014-03

Status: Not corrected

To help prevent and detect unauthorized, inappropriate, and unintended changes to its IT resources, we will improve our policies and procedures over our configuration management process.

The County should improve its contingency planning procedures for its information technology resources.

Finding No.: 2016-07, 2015-04, 2014-04, 2013-03, 2012-02, 2011-03, 2010-04, 2009-04, 2008-04, 2007-12, 2006-05, 2005-04

Status: Not corrected

To help ensure the County operations continue in the event of a disaster, system or equipment failure, or other interruption, we will further develop our contingency planning procedures.

Status of Federal Award Findings and Questioned Costs

CFDA No.: Not applicable

Finding No.: 2016-101

Status: Not corrected

The County will develop and implement policies and procedures to verify transactions are entered into the County's accounting system accurately and establish a review process to ensure that the SEFA is accurate and complete.

CFDA No.: 93.069 Public Health Emergency Preparedness

Finding No.: 2016-102, 2015-105

Status: Fully corrected

