



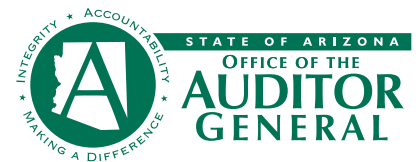
A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Single Audit

Yavapai County Community College District

Year Ended June 30, 2015



Debra K. Davenport
Auditor General

The **Auditor General** is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits of school districts, state agencies, and the programs they administer.



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Yavapai County Community College District
(Yavapai College)
Single Audit Reporting Package
Year Ended June 30, 2015

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Reports Issued Separately

Comprehensive Annual Financial Report



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

**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**

Members of the Arizona State Legislature

The Governing Board of
Yavapai County Community College District

We have audited the financial statements of the business-type activities and discretely presented component unit of Yavapai County Community College District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 9, 2015. Our report includes a reference to other auditors who audited the financial statements of the Yavapai College Foundation, the discretely presented component unit, as described in our report on the District's financial statements. 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. However, the financial statements of the Yavapai College Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Yavapai College Foundation.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 District's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2015-01, that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's basic financial statements are free from 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*.

Yavapai County Community College District's Response to Findings

Yavapai County Community College District's responses to the findings identified in our audit are presented on pages 16 through 18. The District's responses were not subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Jay Zsorey, CPA
Financial Audit Director

December 9, 2015



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

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 OMB Circular A-133

Members of the Arizona State Legislature

The Governing Board of
Yavapai County Community College District

Report on Compliance for Each Major Federal Program

We have audited Yavapai County Community College District'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, 2015. The District'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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District'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 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 District'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 District's compliance.

Opinion on Each Major Federal Program

In our opinion, Yavapai County Community College District 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, 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with OMB Circular A-133 and that are described in the accompanying Schedule of Findings and Questioned Costs as items 2015-101 and 2015-102. Our opinion on each major federal program is not modified with respect to these matters.

Yavapai County Community College District's responses to the noncompliance findings identified in our audit are presented on pages 16 through 18. The District'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 Internal Control over Compliance

The District'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 District'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 OMB Circular A-133, 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 District'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 were not 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 2015-101 and 2015-102, that we consider to be significant deficiencies.

Yavapai County Community College District's responses to the internal control over compliance findings identified in our audit are presented on pages 16 through 18. The District's responses were not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on them.

Purpose of this Report

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the business-type activities and discretely presented component unit of Yavapai County Community College District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 9, 2015, that contained an unmodified opinion on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the District'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 District'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
Financial Audit Director

February 4, 2016

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**Yavapai County Community College District
(Yavapai College)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015**

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's number	Program expenditures
Department of Agriculture					
10 170	Specialty Crop Block Grant Program—Farm Bill		Arizona Department of Agriculture	SCBGP-FB12-34	\$ 2,405
10 558	Child and Adult Care Food Program				23,184
	Total Department of Agriculture				<u>25,589</u>
Department of Labor					
17 282	Trade Adjustment Assistance Community College and Career Training (TAACCT) Grants				<u>465,545</u>
National Endowment for the Humanities					
45 129	Promotion of the Humanities—Federal/State Partnership		Arizona Humanities Council	GG07-6392-2015	<u>3,200</u>
National Science Foundation					
47 076	Education and Human Resources for SFAz+8 Building Capacity for STEM Pathways in Rural Arizona		Science Foundation Arizona	STEM 610-14	<u>8,356</u>
Small Business Administration					
59 037	Small Business Development Center		Maricopa County Community College District	5-603001-EZ-0004, 4-6013301-EZ-0025	<u>113,259</u>
Department of Education					
84 007	Federal Supplemental Educational Opportunity Grants	Student Financial Assistance			114,717
84 033	Federal Work-Study Program	Student Financial Assistance			125,960
84 038	Federal Perkins Loan Program—Federal Capital Contributions	Student Financial Assistance			263,223
84 063	Federal Pell Grant Program	Student Financial Assistance			10,033,836
84 268	Federal Direct Student Loans	Student Financial Assistance			<u>6,376,612</u>
	<i>Total Student Financial Assistance Cluster</i>				<u>16,914,348</u>
84 042	TRIO—Student Support Services	TRIO Cluster			408,482
84 044	TRIO—Talent Search	TRIO Cluster			281,062
84 047	TRIO—Upward Bound	TRIO Cluster			165,207
	<i>Total TRIO Cluster</i>				<u>854,751</u>
84 002	Adult Education—Basic Grants to States		Arizona Department of Education	15FAECCR-512611- 05A, 15FAEABE- 512611-16B, 15FAEAEF-512611- 16B, 15FAEADL- 512611-16B, 15SAEAEB-512611- 72A	211,320

See accompanying notes to schedule

**Yavapai County Community College District
(Yavapai College)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015**

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's number	Program expenditures
84 048	Career and Technical Education—Basic Grants to States		Arizona Department of Education	15FCTDBG-512611-20A, 14FCTDBG-470620-01A	173,352
84 069	Leveraging Educational Assistance Partnership		Arizona Commission for Postsecondary Education	None	38,446
Total Department of Education					<u>18,192,217</u>
Department of Health and Human Services					
93 575	Child Care and Development Block Grant		Arizona Department of Economic Security	ADES12-026244, ADES12-026245, ADES12-026247, ADES12-029410	117,670
Total expenditures of federal awards					<u>\$ 18,925,836</u>

Yavapai County Community College District
(Yavapai College)
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Yavapai County Community College District and is presented on the 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) Numbers

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2015 Catalog of Federal Domestic Assistance.

Note 3 - Loans Outstanding

The expenditures reported on the Schedule of Expenditures of Federal Awards included loan balances outstanding at June 30, 2015, of \$263,223 for the Federal Perkins Loan Program—Federal Capital Contributions, CFDA number 84.038.

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Yavapai County Community College District
(Yavapai College)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2015

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified	
	Yes	No
Internal control over financial reporting:		
Material weakness identified?	___	_X_
Significant deficiency identified?	_X_	___
Noncompliance material to the financial statements noted?	___	_X_

Federal Awards

Internal control over major programs:		
Material weakness identified?	___	_X_
Significant deficiencies identified?	_X_	___
Type of auditors' report issued on compliance for major programs:	Unmodified	
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>
	Student Financial Assistance Cluster:
84.007	Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.038	Federal Perkins Loan Program—Federal Capital Contributions
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loans
84.048	Career and Technical Education—Basic Grants to States

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Yavapai County Community College District
(Yavapai College)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2015

	Yes	No
Auditee qualified as low-risk auditee?	___	<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>
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Yavapai County Community College District
(Yavapai College)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2015

Financial Statement Findings

2015-01

The District should continue to improve internal control over its information technology resources

Criteria: The District should have effective internal control policies and procedures to control access, manage changes, and secure its information technology (IT) resources, which include its systems, network, infrastructure, and data.

Condition and context: The District has made significant efforts to correct internal control weaknesses noted in the prior year's audit regarding access, change management, and security controls to its IT resources. However, auditors noted that the District did not correct all of the reported weaknesses. Specifically, the District has generic multiple-user accounts that have not been properly monitored or updated. Further, although the District implemented an independent review to approve changes made to its IT resources, a review was not completed after implementation. Finally, the District did not ensure employees using home computers to access the District's IT resources had the appropriate security controls in place.

Effect: There is an increased risk that the District may not prevent or detect unauthorized access or use, manipulation, damage, or loss of IT resources, including sensitive and confidential information. Further, changes to its IT resources could have unintended results without proper review of the changes implemented.

Cause: The District prioritized the implementation of policies and procedures to address prior-year IT internal control weaknesses, but was unable to correct all of the weaknesses prior to June 30, 2015, because of time constraints.

Recommendation: To help prevent and detect unauthorized access and unauthorized, inappropriate, and unintended changes to its IT resources and effectively secure its IT resources, the District policies and procedures should include the following:

- Properly monitoring and updating generic multiple-user account access.
- Reviewing changes to verify they were implemented as approved and followed the change management process.
- Managing employee-owned home computers connecting to the network, including specifying configuration requirements and the data appropriate to access; and requiring security features, such as passwords, antivirus controls, file encryption, and software updates.

This finding is similar to prior-year findings 2014-01 through 2014-03.

Yavapai County Community College District
(Yavapai College)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2015

Federal Award Findings and Questioned Costs

2015-101

Cluster Name:	Student Financial Assistance Cluster
CFDA No. and Name:	84.007 Federal Supplemental Educational Opportunity Grants (FSEOG) 84.033 Federal Work Study Program (FWS) 84.038 Federal Perkins Loan (FPL)—Federal Capital Contributions 84.063 Federal Pell Grant Program 84.268 Federal Direct Student Loans
Award Numbers and Years:	P007A140148, P033A140148, P063A141069, and P268A151069; July 1, 2014 through June 30, 2015
Federal Agency:	Department of Education
Compliance Requirement:	Special Tests and Provisions
Questioned Costs:	N/A

Criteria: 34 Code of Federal Regulations (CFR) §685.309(b) requires institutions to notify the National Student Loan Data System (NSLDS) within 60 days of a change in student status in its enrollment-reporting roster file.

Condition and context: For 7 of 40 students receiving student financial assistance tested for the Federal Pell Grant Program and Federal Direct Student Loans program, auditors determined that the change in student status was not reported to NSLDS in an enrollment-reporting roster file submitted within 60 days. Each of these students graduated from the District, but the change in the students status was submitted between 6 to 9 days late.

Effect: The District did not comply with the enrollment-reporting requirement included within the special tests and provisions compliance requirement for the Federal Pell Grant Program and Federal Direct Student Loan program. Consequently, student statuses in the NSLDS were not always accurate and up to date potentially affecting repayment status or new student financial aid assistance awarded.

Cause: The District did not have adequate policies and procedures in place to ensure graduated student statuses were reported in an enrollment-reporting roster file within 60 days.

Recommendation: The District should implement policies and procedures to ensure that status changes for all students, including those who graduated, are accurate and complete and submitted to the NSLDS in an enrollment-reporting roster file within 60 days.

Yavapai County Community College District
(Yavapai College)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2015

2015-102

CFDA No. and Name: 84.048 **Career and Technical Education—Basic Grants to States**
Award Numbers and Years: 14FCTDBG-470620-01A; July 1, 2013 through September 30, 2014; 15FCTDBG-512611-20A; July 1, 2014 through September 30, 2015
Federal Agency: **Department of Education**
Pass-Through Grantor: Arizona Department of Education
Compliance Requirement: Suspension and Debarment
Questioned Costs: None

Criteria: In accordance with 2 Code of Federal Regulations (CFR) §180.300, when a nonfederal entity enters into a procurement transaction that is expected to equal or exceed \$25,000 or makes a subaward to a subrecipient regardless of award amount, the nonfederal entity must verify that the entity is not suspended or debarred or otherwise excluded.

Condition and context: The District's Procurement Office did not establish adequate written policies and procedures to document that vendors providing goods and services paid with federal monies of \$25,000 or more had not been suspended or debarred, or otherwise excluded, from federal contracts. As a result, for the two vendors subjected to test work, the Procurement Office did not maintain documentation that the vendor was not suspended or debarred. Auditors performed additional procedures for the two vendors and determined no payments were made to suspended or debarred vendors; therefore, no questioned costs were noted.

Effect: Payments could be made to suspended or debarred vendors.

Cause: The District's procedures did not require documentation that vendors receiving \$25,000 or more in federal funds were not suspended or debarred.

Recommendation: The District should establish written policies and procedures to document its determinations that vendors being paid over \$25,000 in federal monies have not been suspended or debarred from doing business with governmental entities before incurring expenditures. This verification may be accomplished by checking the Excluded Parties List System maintained by the General Services Administration, obtaining a vendor certification, or adding a clause or condition to the contract regarding suspension and debarment.

February 2, 2016

Debbie Davenport
Auditor General
2910 N. 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Davenport:

We have prepared the accompanying Corrective Action Plan as required by the standards applicable to financial audits contained in *Government Auditing Standards* and by U.S. Office of Management and Budget Circular A-133. Specifically, for the financial reporting finding and for each federal award finding, we are providing you with the name of the contact people responsible for the corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

Clint Ewell, Ed.D.
Vice President, Finance & Administrative Services

**Yavapai County Community College District
(Yavapai College)
Corrective Action Plan
Year Ended June 30, 2015**

2015-01

The District should continue to improve controls over its information systems

Patrick Burns, Chief Information Officer
Anticipated completion date: June 2016

Corrective Action Plan:

The College agrees with the finding related to its information systems and concurs with the recommendation. The College has already made the recommended change to its change management process. The institution made significant progress surrounding the remediation of maintenance issues with generic accounts during the current fiscal year. This work is approximately 90% complete and the College will continue its efforts related to best practices in this area. Lastly, the College is currently exploring additional procedures and technologies related to managing employee-owned devices that connect to internal networks.

**Yavapai County Community College District
(Yavapai College)
Corrective Action Plan
Year Ended June 30, 2015**

2015-101

Cluster Name: Student Financial Assistance Cluster
CFDA No. and Name: 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)
84.033 Federal Work Study Program (FWS)
84.038 Federal Perkins Loan (FPL)—Federal Capital Contributions
84.063 Federal Pell Grant Program
84.268 Federal Direct Student Loans

Diana Dowling, Director of Financial Aid
Anticipated completion date: February 2016

Corrective Action Plan:

The College currently utilizes the National Student Clearinghouse (NSC) to report enrollment standings and graduate statuses. The College reported its graduated students to the NSC in a timely manner, however, the delay in reporting from the NSC to the National Student Load Data System for Students (NSLDS) was approximately four (4) weeks. As a result of this delay, graduated students statuses were not updated in the required time to NSLDS. To prevent this reporting error from occurring in the future, the College will report enrollment standings directly to the NSLDS until the NSC resolves its issues surrounding timely reporting.

2015-102

CFDA No. and Name: 84.048 Career and Technical Education—Basic Grants to States

Ryan Bouwhuis, Director of Purchasing & Contracting
Anticipated completion date: February 2016

Corrective Action Plan:

The District agrees with the finding and although the Purchasing staff do verify that vendors receiving \$25,000 or more in federal funds are not suspended or debarred, the procedure should be in writing and the results documented. The procedure is currently being drafted.