

**Yavapai County, Arizona**  
**Single Audit Reporting Package**  

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**Year ended June 30, 2023**

## Table of Contents

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	<u>Page</u>
<b>Auditors' Section</b>	
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 <i>Government Auditing Standards</i> .....	1-2
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.....	3-5
<b>Schedule of Findings and Questioned Costs</b>	
Summary of Auditors' Results .....	6-7
Financial Statement Findings.....	8-15
<b>Yavapai County's Section</b>	
Schedule of Expenditures of Federal Awards .....	16-20
Notes to Schedule of Expenditures of Federal Awards.....	21
<b>Yavapai County's Response</b>	
Corrective Action Plan.....	22-25
Summary Schedule of Prior Audit Findings .....	26-28
<b>Report Issued Separately</b>	
Annual Comprehensive 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 Arizona Auditor General  
Honorable Board of Supervisors of  
Yavapai County, Arizona

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Yavapai County, Arizona (Yavapai County) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Yavapai County's basic financial statements, and have issued our report thereon dated February 28, 2024.

## **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Yavapai County's internal control over financial reporting (internal control) as a basis for designing 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 Yavapai County's internal control. Accordingly, we do not express an opinion on the effectiveness of Yavapai County'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 entity's 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 preceding paragraph 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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-001 through 2023-008 to be significant deficiencies.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Yavapai County'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 financial statements. 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and that is described in the accompanying schedule of findings and questioned costs as item 2023-008.

## **Yavapai County's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on Yavapai County's responses to the findings identified in our audit that are presented in its corrective action plan at the end of this report. Yavapai County is responsible for preparing a corrective action plan to address each finding. Yavapai County's responses and corrective action plan were not subjected to the other 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 Yavapai County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Yavapai County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Walker & Armstrong, LLP*

Phoenix, Arizona  
February 28, 2024

**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**

The Arizona Auditor General  
Honorable Board of Supervisors of  
Yavapai County, Arizona

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Yavapai County, Arizona's (Yavapai County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Yavapai County's major federal programs for the year ended June 30, 2023. Yavapai County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Yavapai County, Arizona 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, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Yavapai County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Yavapai County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Yavapai County's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Yavapai County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Yavapai County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Yavapai County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Yavapai County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Yavapai County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

### **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 the aggregate remaining fund information of Yavapai County as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Yavapai County's basic financial statements. We issued our report thereon dated February 28, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the 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 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 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 auditing standards generally accepted in the United States of America. 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 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.

*Walker & Armstrong, LLP*

Phoenix, Arizona  
February 28, 2024

**Yavapai County, Arizona**  
**Schedule of Findings and Questioned Costs**  
**Year ended June 30, 2023**

**A. Summary of Audit Results**

***Financial Statements***

Type of auditors' report issued:

Unmodified	
Yes	No

***Internal Control over Financial Reporting***

Material weaknesses identified?

	X
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Significant deficiencies identified?

X	
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Noncompliance material to the financial statements noted?

	X
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***Federal Awards***

Material weaknesses identified?

	X
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Significant deficiencies identified?

None reported	
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Type of auditors' report issued on compliance for major programs:

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

X	
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Identification of major programs:

<b>Assistance Listings Number</b>	<b>Name of Federal Program or Cluster</b>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children <i>Forest Service Schools and Roads Cluster</i>
10.665	Schools and Roads – Grants to States
21.023	COVID-19 - Emergency Rental Assistance Program
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
32.006	COVID-19 - Telehealth Program
84.425D	COVID-19 - Education Stabilization Fund
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.498	COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution





## Schedule of Findings and Questioned Costs – Continued

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### B. Financial Statement Findings:

#### **Finding 2023-001 – Improve Internal Control over the Accounts Payable Cycle** **(Significant Deficiency) (Repeat Finding)**

**Condition** – During our audit, we noted weaknesses in internal control over the disbursement cycle, as follows:

- i. Secondary approval is not required for disbursements exceeding a threshold.
- ii. No approved vendor list exists.
- iii. One of 25 P-card transactions tested was miscoded to the incorrect expense line item.

**Effect** – The effect of these internal control weaknesses is that Yavapai County is subject to a heightened risk of errors and misappropriation.

**Cause** – The cause is outdated policies and procedures and insufficient monitoring processes to identify the internal controls that should be in place and compliance with such procedures.

**Criteria** – As it relates to item i, the UAMAC states that “separation of functions, duties, and responsibilities is necessary so that no individual performs incompatible duties that may permit errors or fraud to occur and remain undetected.”

For item ii, the UAMAC requires that counties establish criteria for selecting vendors to ensure that each vendor is a legitimate, established business; is financially responsible; and can meet Yavapai County’s requirements. Counties may establish and maintain a list of vendors that have provided satisfactory service in the past and any new vendors that have requested to be contacted in the future to fulfill county requirements.

For item iii, Yavapai County should follow their policy of assigning proper account codes for all P-card transactions in the P-card reconciliation process.

**Recommendations** – We recommend that Yavapai County perform a comprehensive review of its policies and procedures over the accounts payable cycle and determine if they are sufficient and whether Yavapai County is complying with such policies and procedures.

## Schedule of Findings and Questioned Costs – Continued

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### B. Financial Statement Findings - Continued:

#### **Finding 2023-002 - Improve Internal Controls over Cash Reconciliations (Significant Deficiency)**

**Condition** – During our audit, we noted weaknesses in internal control over cash as follows:

- i. Two of 10 selected bank accounts tested did not have documentation supporting the independent review of bank reconciliations.
- ii. Reconciliations are not being performed for one bank account.
- iii. There are many long outstanding checks in custodial bank reconciliations, with some dating back to July 2020.
- iv. One account with long outstanding deposits in transit, including items that cleared before year end.

**Effect** – The effect of these internal control weaknesses is that Yavapai County is subject to heightened risk of errors or misstatements.

**Cause** – The cause is insufficient monitoring processes to identify the internal controls that should be in place and compliance with such procedures.

**Criteria** – As it relates to items i, ii, and iv, the UAMAC states that monthly reconciliations should be dated and signed by the individual who has prepared the reconciliation, and that a department supervisor should periodically review the monthly bank reconciliations.

For item iv, Yavapai County should establish a process to ensure that all cash reconciling items are accurate.

**Recommendation** – We recommend that Yavapai County perform a comprehensive review of its policies and procedures over the cash reconciliation process and determine if they are sufficient and whether Yavapai County is complying with such policies and procedures.

**Schedule of Findings and Questioned Costs – Continued**

**B. Financial Statement Findings - Continued:**

**Finding 2023-003 – Perform a Comprehensive Risk Assessment over Information Technology and Create Policies and Procedures (Significant Deficiency) (Repeat Finding)**

**Condition** – During our audit, and as noted in prior years’ audits, opportunities exist for Yavapai County to improve its internal control over information technology. Specifically, Yavapai County should perform and document a risk assessment and develop corresponding policies and procedures over the following information technology areas:

<b>Security Policy Areas</b>	
Acceptable uses of computer equipment	Password and creation
Security awareness and training	Network security including auditing
Change management	Software licensing and patches
E-mail management and social media usage	Access authorization and modification including mobile device management
Back-up and recovery	Data classification, inventorying, retention, and encryption
Remote access	Vendor management

**Effect** – The effect of not performing a comprehensive risk assessment over information technology and developing policies and procedures in response to the identified risks is an increased risk of security breaches and a resulting loss of Yavapai County data.

**Cause** – The cause is insufficient processes, policies and procedures and other resources devoted to information technology security.

**Criteria** – The National Institute of Standards and Technology (NIST) provides guidance on establishing and maintaining policies and procedures, known as the NIST IT framework. In NIST SP 500-53, NIST provides guidance on establishing and maintaining a comprehensive risk assessment.

**Recommendation** – We recommend that Yavapai County perform a comprehensive risk assessment over critical information technology security areas and develop policies and procedures in response to the identified risk. We also recommend that Yavapai County implement a process of reviewing compliance with the policy on an annual basis and reporting the results to the County Manager and the Board of Supervisors.

## Schedule of Findings and Questioned Costs – Continued

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### B. Financial Statement Findings - Continued:

**Finding 2023-004 - Improve Information Technology Policies and Procedures Over Granting and Managing Access to Significant Systems and Data, Change and Configuration Management, Securing the System and Data, and Continuity Planning (Significant Deficiency)**

**Condition** – Yavapai County’s internal control over information technology do not follow the practices set forth by NIST in the following areas:

1. Granting and Managing Access to Significant Systems and Data

- i. Yavapai County lacked sufficient logical access controls over significant systems and data.
- ii. Yavapai County did not perform a review of users with physical access to information technology infrastructure.

2. Change and Configuration Management

- i. Yavapai County lacked proper logical access controls related to change management.
- ii. Yavapai County lacked a comprehensive configuration repository. In addition, Yavapai County lacked proper approval of changes made to the configuration repository.

3. Securing the System and Data

- i. Yavapai County lacked proper review of service vendor organization controls as they relate to the security of Yavapai County data.

4. Contingency Planning

- i. Yavapai County did not encrypt backed-up data.

**Effect** – Insufficient logical and physical access controls pose a heightened cyber-security risk due to unauthorized access to significant systems and data.

The lack of logical access controls for change and configuration management elevates the risk of unauthorized changes to essential systems and data.

The absence of a comprehensive configuration repository can lead to security vulnerabilities, inconsistent environments, higher operational costs, difficulty in managing changes, increased risk of outages, and slow response times to information technology issues and lost knowledge should turnover occur.

## Schedule of Findings and Questioned Costs – Continued

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### B. Financial Statement Findings - Continued:

**Finding 2023-004 - Improve Information Technology Policies and Procedures Over Granting and Managing Access to Significant Systems and Data, Change and Configuration Management, Securing the System and Data, and Continuity Planning (Significant Deficiency) - Continued**

The lack of a review of service vendor organization controls in relation to Yavapai County data security increases the risk of regulatory noncompliance and jeopardizes data security.

The effect of not encrypting data backups increases the risk of being susceptible to unauthorized access to data and loss of confidential information.

**Cause** – The cause is outdated policies and procedures and insufficient resources devoted to information technology security.

**Criteria** – The National Institute of Standards and Technology (NIST) provides guidance on establishing and maintaining policies and procedures, known as the NIST IT framework.

**Recommendation** – We recommend that Yavapai County:

1. Implement policies and procedures for the security of sensitive data and determine that users have the proper training and accountability to reduce the risk of unauthorized access to significant systems. Yavapai County should assign and periodically review employee user access to determine appropriateness and compatibility with their job responsibilities and determine whether the employees have the correct access privileges.
2. Implement a routine review of physical access rights to IT infrastructure to assess whether access is appropriate and necessary.
3. Establish an additional step to the change management process requiring secondary approval of all changes made within significant systems and establish a post-review of changes to determine that actual changes were limited to only approved changes.
4. Create a comprehensive configuration repository that includes all major hardware, software, and firmware associated with its information systems and implement an approval process for changes made to the configuration repository to mitigate the risk of improper changes.
5. Establish a process for determining that third-party data hosts have the necessary information technology internal controls in place including whether a service organization audit is performed.
6. Establish policies and procedures to encrypt backup data.

## Schedule of Findings and Questioned Costs – Continued

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### B. Financial Statement Findings - Continued:

#### **Finding 2023-005 - Improve the Reporting to Governance (Significant Deficiency)** **(Repeat Finding)**

**Condition** – During our audit, we noted that the Board of Supervisors does not receive, on at least a quarterly basis, financial reports containing critical financial information such as budget versus actual results, cash and investment balances, outstanding indebtedness and pension related obligations. Yavapai County is an organization with over \$300 million in revenue and several departments with individual budgets which necessitates strong governance. Such governance can only occur with meaningful, accurate and timely financial information.

**Effect** – The effect is that the Board of Supervisors is not receiving timely and meaningful financial information necessary to make critical decisions.

**Cause** – Yavapai County has experienced turnover within its finance department which has affected the resources available to devote to financial reporting.

**Criteria** – 2 CFR §200.303, *Internal Controls*, requires that non-federal entities establish and maintain effective internal control over the Federal awards. These internal controls should follow guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). This guidance includes internal controls related to information and communication which encompasses governance receiving timely, meaningful, and accurate information pertaining to Yavapai County’s financial results.

**Recommendation** – We recommend that the Board of Supervisors receive, at least quarterly, financial information which at a minimum includes budget versus actual results for the general fund and other major funds, unrestricted and restricted cash and investment balances, a report of outstanding indebtedness and pension related obligations.

#### **Finding 2023-006 - Capital Assets Reporting (Significant Deficiency) (Repeat Finding)**

**Condition** – During our audit, we noted that equipment with an original cost of \$1,199,475 and net book value of \$1,032,498 was destroyed, but not recorded as a disposal, nor removed from the capital asset listing.

**Effect** – The effect was that capital assets and depreciation expense was overstated, and the gain on disposal of capital assets was understated.

**Cause** – Yavapai County has experienced turnover within its finance department which has affected the resources available to devote to financial reporting.

## Schedule of Findings and Questioned Costs – Continued

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### **B. Financial Statement Findings - Continued:**

#### **Finding 2023-006 - Capital Assets Reporting (Significant Deficiency) (Repeat Finding) - (Continued)**

**Criteria** – Capital asset records should be maintained in a manner that is complete, accurate and reviewed by knowledgeable personnel.

**Recommendation** – We recommend that Yavapai County follows its policy of removing capital assets from the listing that have been sold, traded-in or abandoned. Doing so will reduce the risk of material errors in the capital asset records.

#### **Finding 2023-007 – Financial Statement Preparation (Significant Deficiency)**

**Condition** – During our audit, we noted the following issues in preparation of Yavapai County’s financial statements:

- i. A fiduciary fund money market account was not included in the cash balance at year end in the Statement of Fiduciary Net Position, and the account’s activity was not included in the Statement of Changes in Fiduciary Net Position.
- ii. Several governmental fund balances were misclassified as restricted, committed, or unassigned.

**Effect** – For item i, the effect was that the cash balance and additions were understated on the fiduciary financial statements. For item ii, restricted, committed, and unassigned fund balances were misstated.

**Cause** – Yavapai County has experienced turnover within its finance department which has affected the resources available to devote to financial reporting.

**Criteria** – Financial statements and note disclosures should be prepared in a manner that is complete, accurate, and reviewed by knowledgeable personnel.

**Recommendation** – We recommend that Yavapai County devote the necessary resources to the finance department for the preparation and review of the financial statements.

#### **Finding 2023-008 – Allocation of Administrative Expenses to Highway User Revenue Fund (HURF) (Significant Deficiency)**

**Condition** – During our audit, we noted several instances of public works expenditures incorrectly charged to the restricted HURF fund. After discussions with management, non-streets and roads expenditures were identified and properly transferred to the general fund.

**Effect** – The effect is that unallowed expenditures were charged to HURF and was not detected until the annual financial statement audit was performed.



## Schedule of Findings and Questioned Costs – Continued

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### **B. Financial Statement Findings - Continued:**

#### **Finding 2023-008 – Allocation of Administrative Expenses to Highway User Revenue Fund (HURF) (Significant Deficiency) - (Continued)**

**Cause** – Yavapai County has not implemented a policy to allocate public works expenditures between funds.

**Criteria** – Article IX § 14 of the Arizona Constitution states that “No moneys derived from fees, excises, or license taxes relating to registration, operation, or use of vehicles on the public highways or streets or to fuels or any other energy source used for the propulsion of vehicles on the public highways or streets, shall be expended for other than highway and street purposes.”

**Recommendation** – We recommend that Yavapai County continue to identify non-streets and road expenditures and allocate these expenditures to the proper fund to ensure only allowable expenditures are reported in the restricted HURF fund.

### **C. Federal Award Findings - None**

**Yavapai County, Arizona**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

Federal Grantor/Program Title/Pass-Through Grantor	Federal Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures	Amount Provided to Subrecipients
<b><u>U.S. Department of Agriculture</u></b>				
<i>Passed through the Arizona Department of Education</i>				
<i>Child Nutrition Cluster:</i>				
School Breakfast Program	10.553	ED09-0001	\$ 23,008	\$ -
National School Lunch Program	10.555	ED09-0001	41,083	-
National School Lunch Program (Noncash)	10.555	ED09-0001	<u>27,638</u>	<u>-</u>
<i>Total Child Nutrition Cluster</i>			91,729	-
<i>Passed through the Arizona Department of Health Services</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	ADHS19-207420	786,365	-
<i>SNAP Cluster:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	RFGA2020-0001-006	165,978	-
<i>Forest Service Schools and Roads Cluster</i>				
Schools and Roads-Grants to States	10.665	None	<u>1,550,127</u>	<u>-</u>
<i>Total U.S. Department of Agriculture</i>			<b>2,594,199</b>	<b>-</b>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
<i>Passed through the Arizona Department of Housing</i>				
Community Development Block Grant / State's Program and Non-Entitlement Grants in Hawaii	14.228	100-22, 101-22, 106-22	613,424	-
Home Investments Partnership Program	14.239	304-22	<u>201,800</u>	<u>-</u>
<i>Total U.S. Department of Housing and Urban Development</i>			<b>815,224</b>	<b>-</b>
<b><u>U.S. Department of Justice</u></b>				
Domestic Cannabis Eradication/Suppression Program	16.U02 2022-03	N/A	11,977	-
Domestic Cannabis Eradication/Suppression Program	16.U02 2023-03	N/A	<u>1,008</u>	<u>-</u>
<i>Total Domestic Cannabis Eradication/Suppression</i>			12,985	-
<i>Passed through the Arizona Criminal Justice Commission</i>				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	ACESF-21-053	35,222	-
Residential Substance Abuse Treatment for State Prisoners	16.593	RSAT-23-004	79,147	-
State Criminal Alien Assistance Program	16.606	N/A	87,778	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	CJI-22-002, DC-23-013, DC-23-034	203,740	-
Equitable Sharing Program	16.922	N/A	20,521	-
<i>Passed through the Arizona Department of Public Safety</i>				
Crime Victim Assistance	16.575	2020-202, 2020-209	<u>342,437</u>	<u>-</u>
<i>Total U.S. Department of Justice</i>			<b>781,830</b>	<b>-</b>

The accompanying notes are an integral part of this schedule.

Yavapai County, Arizona  
Schedule of Expenditures of Federal Awards - Continued  
Year Ended June 30, 2023

Federal Grantor/Program Title/Pass-Through Grantor	Federal Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures	Amount Provided to Subrecipients
<b><u>U.S. Department of Labor</u></b>				
<i>Passed through the Arizona Department of Economic Security</i>				
<i>WIOA Cluster:</i>				
WIOA Adult Program	17.258	DI21-002290	\$ 660,157	\$ 660,157
WIOA Youth Activities	17.259	DI21-002290	446,543	446,543
WIOA Dislocated Worker Formula Grants	17.278	DI21-002290	<u>531,063</u>	<u>531,063</u>
<i>Total WIOA Cluster</i>			<u>1,637,763</u>	<u>1,637,763</u>
<i>Total U.S. Department of Labor</i>			<b>1,637,763</b>	<b>1,637,763</b>
<b><u>U.S. Department of Transportation</u></b>				
Airport Improvement Program and COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	N/A	2,454,970	-
COVID-19 - Airport Improvement Program and COVID-19 Airports Programs and Infrastructure Investment and Jobs Act Programs	20.106	N/A	<u>41,817</u>	-
<i>Total FAL 20.106</i>			2,496,787	-
<i>Passed through Arizona Department of Transportation</i>				
<i>Highway Planning and Construction Cluster:</i>				
Highway Planning and Construction	20.205	GRT-21-0008159-T	<u>529,158</u>	-
<i>Total Highway Planning and Construction Cluster</i>			529,158	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	GRT-21-0008159-T	72,393	-
<i>Passed through the Northern Arizona Council of Governments</i>				
<i>Transit Services Programs Cluster:</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	GRT-20-0007795-T	72,217	-
<i>Passed through Arizona Governor's Office of Highway Safety</i>				
<i>Highway Safety Cluster:</i>				
State and Community Highway Safety	20.600	2022-AI-014, 2022-AL-044, 2023-PTS-077, 2022-AI-014, 2022-AL-041, 2022-PS-013, 2022-PTS-075	163,853	-
National Priority Safety Programs	20.616	2023-CIOT-027	<u>99,532</u>	-
<i>Total Highway Safety Cluster</i>			<u>263,385</u>	-
<i>Total U.S. Department of Transportation</i>			<b>3,433,940</b>	-
<b><u>U.S. Department of the Treasury</u></b>				
COVID-19 - Emergency Rental Assistance Program	21.023	N/A	2,834,667	2,832,949
<i>Passed through the Arizona Supreme Court</i>				
COVID-19 - Emergency Rental Assistance Program	21.023	Unknown	<u>59,555</u>	-
<i>Total FAL 21.023</i>			2,894,222	2,832,949
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	1,564,733	321,578
<i>Passed through the Arizona Criminal Justice Commission</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	VC-23-014	<u>33,000</u>	-
<i>Total FAL 21.027</i>			<u>1,597,733</u>	321,578
<i>Total U.S. Department of the Treasury</i>			<b>4,491,955</b>	<b>3,154,527</b>

The accompanying notes are an integral part of this schedule.

Yavapai County, Arizona  
Schedule of Expenditures of Federal Awards - Continued  
Year Ended June 30, 2023

Federal Grantor/Program Title/Pass-Through Grantor	Federal Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures	Amount Provided to Subrecipients
<b><u>Federal Communications Commission</u></b>				
COVID-19 - Telehealth Program	32.006	N/A	\$ 852,948	\$ -
COVID-19 - Emergency Connectivity Fund Program	32.009	N/A	69,175	-
<i>Total Federal Communications Commission</i>			<b>922,123</b>	<b>-</b>
<b><u>Institute of Museum and Library Services</u></b>				
<i>Passed through the Arizona State Library, Archives and Public Records</i>				
Grants to States	45.310	2021-0010-InfoAcc-11, 2021-0260-InEduc-09, 2022-0170-07, 2022-0260-02	40,880	-
<i>Total Institute of Museum and Library Services</i>			<b>40,880</b>	<b>-</b>
<b><u>U.S. Department of Education</u></b>				
<i>Passed through the Arizona Department of Education</i>				
Title I Grants to Local Educational Agencies	84.010	23FT1TTI-311555-01A	38,609	-
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	23FLCCCL-313357-02A	65,188	-
<i>Special Education Cluster (IDEA)</i>				
Special Education Grants to States	84.027	23FESCBG-311555-09A, 24ICSGBA-410683-01A	21,891	-
<i>Total Special Education Cluster (IDEA)</i>			<b>21,891</b>	<b>-</b>
<i>Passed through the Arizona Department of Education</i>				
English Language Acquisition State Grants	84.365	23FELENG-313357-66A	34,295	-
Supporting Effective Instruction State Grants	84.367	23FT1TII-311555-03A	2,385	-
Comprehensive Literacy Development	84.371	23FCLSDG-313357-01A	200,524	-
Student Support and Academic Enrichment	84.424	23FT4TIV-311555-01A,	10,030	-
COVID-19 - Education Stabilization Fund Program	84.425D	21FERFNT-113357-01A, 21FEIINT-113357-01A, 21FESSII-111555-01A, CTR059821	495,892	-
<i>Total U.S. Department of Education</i>			<b>868,814</b>	<b>-</b>
<b><u>U.S. Election Assistance Commission</u></b>				
<i>Passed through the Arizona Secretary of State</i>				
2018 HAVA Election Security Grant	90.404	AZ18101001, AZ20101001	37,481	-
<i>Total U.S. Election Assistance Commission</i>			<b>37,481</b>	<b>-</b>
<b><u>U.S. Department of Health and Human Services</u></b>				
<i>Passed through the National Association of County and City Health Officials</i>				
Medical Reserve Corps Small Grant Program	93.008	MRC 23-0007, MRC RISE 22-0007	53,837	-
<i>Passed through the Arizona Department of Health Services</i>				
Public Health Emergency Preparedness	93.069	CTR055220	272,789	-

The accompanying notes are an integral part of this schedule.

**Yavapai County, Arizona**  
**Schedule of Expenditures of Federal Awards - Continued**  
**Year Ended June 30, 2023**

Federal Grantor/Program Title/Pass-Through Grantor	Federal Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures	Amount Provided to Subrecipients
<b><i>Passed through the Arizona Department of Health Services</i></b>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	CTR055629, CTR063483 IGA2021-068	\$ 289,491	\$ 4,510
<b><i>Passed through the Arizona Family Health Partnership</i></b>				
Family Planning Services	93.217	Unknown	42,071	-
<b><i>Health Center Program Cluster</i></b>				
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	1,121,660	-
Grants for New and Expanded Services	93.527	N/A	112,950	-
Grants for New and Expanded Services under the Health Center Program	93.527	N/A	1,717,610	-
<i>Total Health Center Program Cluster</i>			2,952,220	-
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	N/A	1,056,913	-
Grants for Capital Development in Health Centers	93.526	N/A	1,050	-
<b><i>Passed through the Arizona Department of Health Services</i></b>				
Immunization Cooperative Agreements	93.268	CTR060048	120,006	-
COVID-19 - Immunization Cooperative Agreements	93.268	CTR060276	531,554	-
<i>Total FAL 93.268</i>			651,560	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	CTR057223, CTR058660, IGA2021-065	993,527	-
COVID-19 - Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	CTR055220	339,915	-
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	CTR055995	249,563	-
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	CTR046530	64,451	-
<b><i>Passed through the Arizona Department of Education</i></b>				
COVID-19 - Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	22FASNAP-213357-01A	169,127	-
<b><i>Passed through the Arizona Department of Economic Security</i></b>				
Child Support Enforcement	93.563	G1804AZ4004	259,818	-
Grants to States for Access and Visitation Programs	93.597	1601AZSAVP	11,092	-
<b><i>Passed through the Arizona Supreme Court</i></b>				
Foster Care Title IV-E	93.658	Unknown	162,919	-
<b><i>Passed through the Arizona Department of Health Services</i></b>				
Opioid STR	93.788	CTR063483, IGA2021-068	47,883	35,200

The accompanying notes are an integral part of this schedule.

Yavapai County, Arizona  
Schedule of Expenditures of Federal Awards - Continued  
Year Ended June 30, 2023

Federal Grantor/Program Title/Pass-Through Grantor	Federal Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures	Amount Provided to Subrecipients
<i>Passed through the Care 1st</i>				
Opioid STR	93.788	2021-466A1	\$ 51,671	\$ -
<i>Passed through Health Choice Arizona</i>				
Opioid STR	93.788	YCSO	11,136	-
<i>Total FAL 93.788</i>			<u>110,690</u>	<u>35,200</u>
<i>Passed through the Arizona Department of Health Services</i>				
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	CTR059642 ADHS18-188824,	155,001	-
HIV Prevention Activities - Health Department Based Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.940	CTR066158	19,133	-
Preventive Health and Health Services Block Grant	93.977	CTR061538, CTR064826	34,541	-
Maternal and Child Health Services	93.991	CTR055259	126,786	-
Block Grant to the States	93.994	IGA2020-041	128,741	-
<i>Total U.S. Department of Health and Human Services</i>			<b>8,145,235</b>	<b>39,710</b>
<b><u>U.S. Department of Homeland Security</u></b>				
<i>Passed through the Arizona Department of Emergency and Military Affairs</i>				
Emergency Management Performance Grants	97.042	EMF-2022-EP-00009-S01	179,343	-
BRIC: Building Resilient Infrastructure and Communities	97.047	EMF-2020-PC-0014 (2), EMF-2020-PC-0014 (6)	226,731	-
<i>Passed through the Arizona Department of Homeland Security</i>				
Homeland Security Grant Program	97.067	200511-01	16,128	-
<i>Total U.S. Department of Homeland Security</i>			<b>422,202</b>	<b>-</b>
<b>Total expenditures of federal awards</b>			<b><u>\$ 24,191,646</u></b>	<b><u>\$ 4,832,000</u></b>

The accompanying notes are an integral part of this schedule.

**Yavapai County, Arizona**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2023**

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**Note 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal awards (schedule) includes Yavapai County's federal grant activity for the year ended June 30, 2023. 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* (the Uniform Guidance).

**Note 2 – Indirect Cost Rate**

Grantor funding under Yavapai County's federal awards does not allow for indirect costs and, accordingly, Yavapai County did not use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

**Note 3 – 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 4 – Federal Assistance Listings Number**

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2023 *Federal Assistance Listings*. When no Federal Assistance Listings number had been assigned to a program, the 2-digit federal agency identifier and the federal contract number were used.

**Note 5 – Donated Personal Protective Equipment (PPE)**

Yavapai County received donated personal protective equipment (PPE) with a fair market value of \$314,345 for the fiscal year ended June 30, 2023.



YAVAPAI COUNTY  
**FINANCE**  
Connie DeKemper, Director  
[www.yavapaiaz.gov/finance](http://www.yavapaiaz.gov/finance)

1015 Fair Street, Room 221  
Prescott, AZ 86305  
928-771-3238

February 28, 2024

Jay Parke  
Walker & Armstrong  
1850 N. Central Ave., Suite 400  
Phoenix, AZ 85004

Dear Mr. Parke:

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,

A handwritten signature in cursive script that reads "Connie DeKemper".

Connie DeKemper  
Finance Director



Yavapai County  
Corrective action plan  
Year ended June 30, 2023

## Financial statement findings

### 2023-001

Improve Internal Control over the Accounts Payable Cycle  
Name of contact person: Connie DeKemper, Finance Director  
Anticipated completion date: 06/30/2024

Accounts payable procedures will include a secondary approval for disbursements exceeding \$500,000.

The County does not maintain an approved vendor list because we have a decentralized purchasing process that allows departments to decide which vendor best suits their needs. We have strengthened existing procedures for setting up new vendors in our financial accounting system to ensure each vendor is a legitimate and established business to limit the risk that errors or fraud occur and remain undetected.

Accounts payable procedures do include a review of all P-card transactions to ensure they are properly coded and approved by an authorized signer at the department level. Accounts payable staff will receive additional training on the review process to ensure that all transactions are properly coded to the correct expense line item.

### 2023-002

Improve Internal Controls over Cash Reconciliations  
Name of contact person: Connie DeKemper, Finance Director  
Anticipated completion date: 06/30/2024

Policies and procedures for cash reconciliations will be strengthened to ensure that reconciliations are accurate, done in a timely manner, and reviewed by someone independent of the preparation.

### 2023-003

Perform a Comprehensive Risk Assessment over Information Technology and Create Policies and Procedures  
Name of contact person: Pat Galassi, ITS Director  
Anticipated completion date: 03/19/2024

The County has engaged an IT policy expert to assist in the creation of a comprehensive set of policies. Specifically crafted to address the audit findings as well as other areas of deficiency. To include: IT Governance, Policy Management, Data Classification, Information Security Program, Systems Acquisition and Development, Security Awareness Training and Education, System Security Maintenance, Contingency Planning, Incident Response Planning, Media Protection, Physical Security Protection, Personnel Security Controls, Acceptable Use, Account Management, Access Controls, System Security Logging and Monitoring, Identification and Authentication, System and Communication Protection, System Privacy.

## Yavapai County

### Corrective action plan

### Year ended June 30, 2023

In addition to getting these policies approved, ITS will be working with County departments and key stakeholders to implement necessary and appropriate procedures supporting the policies listed above. The ITS Cybersecurity team will perform an annual risk assessment and compliance with policies and present the findings to the County Manager. ITS will seek the Board of Supervisors approval for the above policies in the first quarter of 2024.

#### 2023-004

Improve Information Technology Policies and Procedures Over Granting and Managing Access to Significant Systems and Data, Change and Configuration management, Security the System and Data, and Contingency Planning

Name of contact person: Pat Galassi, ITS Director

Anticipated completion date: 06/30/2024

ITS will implement new policies and procedures concerning the security of sensitive data through a new policy set. ITS will also collaborate with data owners to implement training methods as well as utilize the new policies to ensure accountability. ITS will also collaborate with data owners to identify methods for periodic reviews concerning access privileges and the correct alignment to the user's role(s).

ITS will work with the Yavapai County Facilities department to create a review process for physical access rights on a quarterly basis.

Currently, ITS has an established Change Management system that performs peer related reviews and approvals. However, ITS will include a post-review of all changes to verify any change performed matches what was approved in the change at our daily CAB meeting.

ITS is leveraging the State sponsored and in-house tools to catalogue and inventory all hardware and software systems.

ITS will work with the Yavapai County procurement team and the County Attorney's Office to include necessary internal controls along with organizational audits for every contract we present to the Board of Supervisors.

ITS implemented a new backup solution in FY24 that will encrypt all backups. Also, we are developing policies to address backup data encryption as well.

#### 2023-005

Improve the Reporting to Governance

Name of contact person: Connie DeKemper, Finance Director

Anticipated completion date: 06/30/2024

The Board of Supervisors (Board) does not receive, on at least a quarterly basis, financial reports containing critical financial information. The County currently provides the statutorily required financial information to the Board. The County also provides income and expenditure information by department/fund on the County's intranet that

## Yavapai County

### Corrective action plan

### Year ended June 30, 2023

is available to department managers and staff within 5 days of month end. Financial information is also provided on the internet for both the public and internal staff through the County's transparency reporting.

The Finance Department is in the process of developing quarterly summarized reports to be presented to the Board during a public meeting at the end of each quarter.

### 2023-006

#### Capital Assets Reporting

Name of contact person: Connie DeKemper, Finance Director

Anticipated completion date: 06/30/2024

The equipment with original cost of \$1,199,475 and net book value of \$1,032,498 was destroyed in a fire. The County's insurance covered the cost of the loss, however, the notification of the "disposal" was not processed and provided to Finance. The Finance Department is addressing the need to train department staff on the notification process of the disposal of fixed asset disposals.

### 2023-007

#### Financial Statement Preparation

Name of contact person: Connie DeKemper, Finance Director

Anticipated completion date: 06/30/2024

County yearend procedures include reviewing Arizona State Treasurer collateral statements to ensure all bank balances are included in the financial statements. The Finance Department will be reviewing these statements quarterly to ensure a complete bank account population is identified prior to yearend.

The County has recognized the need for additional resources in the Finance Department. Additional staff has been hired and financial reporting procedures are being reviewed to ensure a reliable and complete review can be completed in all reporting areas including fund balance classification.

### 2023-008

#### Allocation of Administrative Expenses to Highway User Revenue Fund (HURF)

Name of contact person: Connie DeKemper

Anticipated completion date: 07/01/2024

The County is in the process of developing an allocation plan for the Public Works Administration building and Public Works staff to ensure that costs are properly charged to the various divisions, including the HURF highways and roads. Currently, the County is adjusting for this manually but will be implementing a formal allocation plan in the 2024-25 fiscal year.



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1015 Fair Street, Room 221  
Prescott, AZ 86305  
928-771-3238

February 28, 2024

Jay Parke  
Walker & Armstrong  
1850 N. Central Ave., Suite 400  
Phoenix, AZ 85004

Dear Mr. Parke:

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,

Connie DeKemper  
Finance Director

Yavapai County  
Summary schedule of prior audit findings  
Year ended June 30, 2023

## Status of financial statement findings

### Improve Internal Control over the Accounts Payable Cycle

Finding number: 2022-001. This finding initially occurred in fiscal year 2022.

Status: Partially corrected

Accounts payable procedures will include a secondary approval for disbursements exceeding \$500,000.

The County does not maintain an approved vendor list because we have a decentralized purchasing process that allows departments to decide which vendor best suits their needs. We have strengthened existing procedures for setting up new vendors in our financial accounting system to ensure each vendor is a legitimate and established business to limit the risk that errors or fraud occur and remain undetected.

We performed a review and applications are on file for all existing cardholders.

### Improve the Accounting for Intergovernmental Revenues

Finding number: 2022-002. This finding initially occurred in fiscal year 2022.

Status: Fully corrected

### Improve Information Technology Policies and Procedures

Finding number: 2022-003. This finding initially occurred in fiscal year 2018.

Status: Partially corrected

In FY24, the Yavapai County Board of Supervisors approved an engagement with a policy expert. This engagement scope of work encompassed the creation of a comprehensive set of IT policies that comply with applicable State, Federal, and industry standards or requirements. These standards include but are not limited to HIPAA, CJIS, NIST, and PCI. We anticipate a full adoption of this policy set during the first quarter of 2024.

### Improve the Reporting to Governance

Finding number: 2022-004. This finding initially occurred in fiscal year 2022.

Status: Not corrected

The Finance Department is in the process of developing quarterly summarized reports to be presented to the Board during a public meeting at the end of each quarter.

### Capital Assets

Finding number: 2022-005. This finding initially occurred in fiscal year 2022.

Status: Not corrected

The Finance Department is addressing the need to train department staff on the notification process of fixed asset disposals to the Finance Department.

## Yavapai County

### Summary schedule of prior audit findings

Year ended June 30, 2023

### Status of federal award findings and questioned costs

21.023 Emergency Rental Assistance Program, 21.027 Coronavirus State and Local Fiscal Recovery Funds, 93.224 and 93.527 Health Center Program Cluster

Finding number: 2022-101. This finding initially occurred in fiscal year 2021.

Status: Fully corrected

17.258, 17.259 and 17.278 Workforce Investment Opportunities Act (WIOA) Cluster, 20.205 Highway Planning and Construction, 21.023 Emergency Rental Assistance Program, 21.027 Coronavirus State and Local Fiscal Recovery Funds, 93.224 and 93.527 Health Center Program Cluster, 93.268 Immunization Cooperative Agreements

Finding number: 2022-102. This finding initially occurred in fiscal year 2022.

Status: Fully corrected