

Yuma County

Annual financial statement and compliance audits

The County’s fiscal year 2023 reported financial information is reliable. However, the County’s auditors reported deficiencies over financial reporting, summarized on the next page.¹

Audits’ purpose

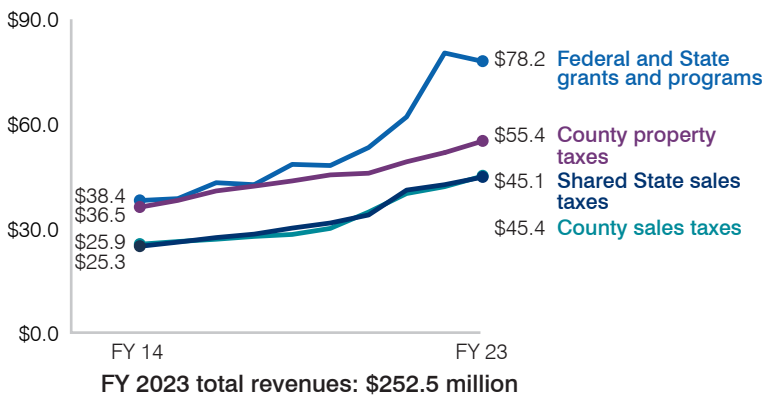
To express opinions on the County’s financial statements and on compliance with certain federal requirements and, if applicable, to report findings over noncompliance with certain laws and regulations or other financial deficiencies.

Primary revenue sources and how they were spent

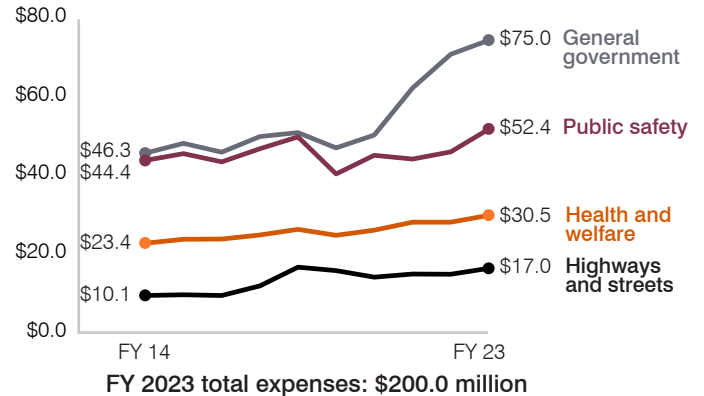
Fiscal years (FY) 2014 through 2023

(In millions)

Primary revenue sources



Primary expense purposes



Source: Auditor General staff summary of information obtained from the County’s financial statements.

Largest primary revenue sources FY 2023

- **Federal and State grants and programs 31.0%**—Includes federal and State government grants and programs awarded as assistance to the County and its residents, including highway user tax revenues for authorized transportation purposes.
- **County property taxes 21.9%**—Levied and collected from property owners based on the assessed value of real and personal property within the County.

Largest primary expense purposes FY 2023

- **General government 37.5%**—Costs for general operation, oversight, and administration of County operations, including property assessments and taxes, budgeting and finance, and elections.
- **Public safety 26.2%**—Costs for protecting the County’s persons and property with the largest portion for County jail operations, County Sheriff’s office services, probation services, and Flood Control District operations.

County’s net position increased in FY 2023

County revenues were \$52.5 million greater than its expenses, increasing total net position to \$470.4 million at June 30, 2023. Net position includes all assets, such as buildings, vehicles, and cash and investments, less all liabilities, such as unpaid pension and other payroll obligations, long-term debt, and accounts payable. Of the total net position, \$466.6 million is restricted by external parties or is not in spendable form, and the remaining \$3.8 million is unrestricted.

¹ The certified public accounting firm Fester and Chapman, PLLC conducted these audits under contract with the Arizona Auditor General in accordance with Arizona Revised Statutes §41-1279.21

Auditor findings and recommendations

Summarized below are the findings and recommendations included in the County's [Single Audit Report](#) where there is further information and the County's responses. The County needs to:

- Prioritize developing, documenting, and implementing policies and procedures over its information technology (IT) systems and data, including sensitive data, to effectively prevent, detect, and respond to unauthorized or inappropriate access or use, manipulation, damage, or loss. The County's auditors found that processes for managing and documenting risks and control procedures over IT systems and data were not sufficient, which may put County operations and IT systems and data at unintended and unnecessary risk of potential harm. Similar IT findings were initially reported in fiscal year 2018.

Auditor General website report links

- The June 30, 2023, Yuma County Annual Comprehensive Financial Report and Single Audit Report that are summarized in these highlights can be found at this [link](#). These reports should be read to fully understand the County's overall financial picture and the County auditors' reporting responsibilities.
- The County's reports from prior years are available at this [link](#).
- For help in understanding important information presented in these reports, please refer to our user guides at the following links:
 - [Financial Report User Guide for State and Local Governments](#).
 - [Internal Control and Compliance Reports User Guide](#).