

# Pima County Community College District

Single Audit Report

Year Ended June 30, 2024



A Report to the Arizona Legislature

Lindsey A. Perry  
Auditor General





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

## The Joint Legislative Audit Committee

Senator **Mark Finchem**, Chair

Senator **Flavio Bravo**

Senator **Tim Dunn**

Senator **David C. Farnsworth**

Senator **Catherine Miranda**

Senator **Warren Petersen** (ex officio)

Representative **Matt Gress**, Vice Chair

Representative **Michael Carbone**

Representative **Michele Peña**

Representative **Stephanie Stahl-Hamilton**

Representative **Betty Villegas**

Representative **Steve Montenegro** (ex officio)

## Audit Staff

**Katherine Edwards Decker**, Director

**Taryn Stangle**, Manager

## Contact Information

Arizona Auditor General  
2910 N. 44th St., Ste. 410  
Phoenix, AZ 85018-7271

(602) 553-0333

[contact@azauditor.gov](mailto:contact@azauditor.gov)

[www.azauditor.gov](http://www.azauditor.gov)



# TABLE OF CONTENTS

## Auditors section

**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 1

**Schedule of findings and questioned costs** 4

Summary of auditors' results 4

Financial statement findings 5

Federal award findings and questioned costs 5

## District section

Schedule of expenditures of federal awards 7

Notes to schedule of expenditures of federal awards 8

## District response

Corrective action plan

Summary schedule of prior audit findings

## Reports issued separately

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*



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

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

Members of the Arizona State Legislature

The Governing Board of  
Pima County Community College District

**Report on compliance for each major federal program**

***Opinion on each major federal program***

We have audited Pima County Community College District's compliance with the types of compliance requirements identified as subject to audit 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, 2024. The District'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, the District complied, in all material respects, with the 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, 2024.

***Basis for opinion on each major federal program***

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 U.S. Comptroller General, 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 auditors' responsibilities for the audit of compliance section of our report.

We are required to be independent of the District 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 the District's compliance with the compliance requirements referred to above.

***Management's responsibilities 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 the District's federal programs.

## ***Auditors' responsibilities for the audit of compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District'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 U.S. 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 the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with U.S. 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 the District'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 the District'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 the District's internal control over compliance. Accordingly, we express no such opinion.

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

## ***Other matters***

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance and that is described in the accompanying schedule of findings and questioned costs as item 2024-101. Our opinion on each major federal program is not modified with respect to this matter.

## **Report on internal control over compliance**

Our consideration of internal control over compliance was for the limited purpose described in the auditors' 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, 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, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-101 to be a significant deficiency.

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.

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.

### **District response to findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance and internal control over compliance findings that are presented in its corrective action plan at the end of this report. The District is responsible for preparing a corrective action plan to address each finding. The District's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

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

We have audited the financial statements of the District's business-type activities and discretely presented component unit as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 17, 2024, that contained unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was performed 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 the Uniform Guidance 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.

*Lindsey A. Perry*

Lindsey A. Perry, CPA, CFE  
Auditor General

March 27, 2025



# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

## Summary of auditors' results

### Financial statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles	Unmodified
Is a going concern emphasis-of-matter paragraph included in the auditors' report?	No
Internal control over financial reporting	
Material weaknesses identified?	Yes
Significant deficiencies identified?	None reported
Noncompliance material to the financial statements noted?	No

### Federal awards

Internal control over major programs	
Material weaknesses identified?	No
Significant deficiencies identified?	Yes
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)?	Yes
Identification of major programs	
Assistance Listings number	Name of federal program or cluster
21.027	COVID-19—Coronavirus State & Local Fiscal Recovery Funds
84.002	Adult Education—Basic Grants to States
84.007, 84.033, 84.063, 84.268	Student Financial Assistance Cluster
Dollar threshold used to distinguish between Type A and Type B programs	\$1,422,958
Auditee qualified as low-risk auditee?	No

# Financial statement findings

Financial statement findings were reported in the separately issued report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards*.

## Federal award findings and questioned costs

### 2024-101

<b>Cluster name:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listings numbers and names:</b>	84.007 <b>Federal Supplemental Educational Opportunity Grants</b> 84.033 <b>Federal Work-Study Program</b> 84.063 <b>Federal Pell Grant Program</b> 84.268 <b>Federal Direct Student Loans</b>
<b>Award numbers and year:</b>	P007A230133, P033A230133, P063P230512, P063Q230512, and P268K230512 July 1, 2023 through June 30, 2024
<b>Federal agency:</b>	<b>U.S. Department of Education</b>
<b>Compliance requirement:</b>	Special tests and provisions - return of Title IV funds
<b>Questioned costs:</b>	\$943

**Condition**—Contrary to federal regulation and the District’s policies and procedures, the District’s Financial Aid and Scholarships Department (Department) did not return \$943 of Student Financial Assistance’s (SFA) Title IV funds for 1 student who received grants and loans and withdrew during a payment period or period of enrollment in which the student began attendance.<sup>1</sup> Specifically, for 1 of 25 students tested, the District did not complete the required calculation and return the \$943 unearned portion of a student’s \$3,698 original Pell grant award to the U.S. Department of Education (ED) after the student withdrew from the District.

**Effect**—The District’s not returning \$943 of Title IV funds to ED resulted in Title IV funds not being spent as intended by program requirements. Further, there is an increased risk that the District may need to return additional Title IV funds to ED. For example, the Department’s Management reported that it identified an additional 81 students, or \$153,318 in Title IV funds, for whom it did not perform required calculations during the period November 2023 through June 30, 2024. This includes \$143,509 in Pell Grants, \$5,718 in Direct Loans, \$3,716 in Federal Work Study, and \$375 in Federal Supplemental Educational Opportunity Grants that may not have been spent as intended by program requirements.

**Cause**—The District’s student information system’s automated controls did not flag students who withdrew and required a return to Title IV calculation. In November 2023, the District made changes to its student information system without performing tests to ensure the automated controls were properly identifying and flagging students who withdrew.

**Criteria**—Federal regulation and District policies and procedures require the return of Title IV funds when a recipient of Title IV grant or loan assistance withdraws from the District during a payment period or period of enrollment in which the recipient began attendance. Specifically, the District must determine the amount of Title IV aid earned by the student as of the student’s withdrawal date. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or



her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs (34 Code of Federal Regulations [CFR] §668.22[a][1-5]).<sup>2</sup> Further, federal regulation requires establishing and maintaining effective internal control over federal awards that provides reasonable assurance that federal programs are being managed in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303).

**Recommendations**—The Department should:

1. Perform calculations for all students who received Title IV funds and withdrew during the period November 2023 through June 2024 and immediately return all unearned aid to ED.
2. Review and update the student information system's automated controls to properly identify and flag all students who receive Title IV funds and withdraw from the District.
3. Test any changes made to the student information system and verify controls are operating as designed to comply with the SFA cluster's requirements.

The District's corrective action plan at the end of this report includes the views and planned corrective action of its responsible officials. We are not required to and have not audited these responses and planned corrective actions and therefore provide no assurances as to their accuracy.

---

<sup>1</sup> The Title IV programs as part of the Student Financial Assistance cluster are administered by the Department of Education (those with Assistance Listings beginning with 84) and authorized by Title IV of the Higher Education Act of 1965, as amended (HEA), and collectively are referred to as the "Title IV programs."

<sup>2</sup> Pima County Community College District. (2023). Pima County Community College District Policy and Procedures 2023-2024 V2. Page 253 of 272.

# DISTRICT SECTION

**PIMA COUNTY COMMUNITY COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Fiscal Period 7/1/2023 - 6/30/2024**

<i>Federal Awarding Agency/Program Title</i>	<i>Assistance Listings Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Grantor Pass-Through Entity</i>	<i>Identifying Number Assigned By Grantor Pass-Through Entity</i>	<i>Total Amount Provided to Sub-Recipients</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
<b>DEPARTMENT OF COMMERCE</b>									
ECONOMIC ADJUSTMENT ASSISTANCE	11.307		CITY OF TUCSON	ED22HDQ3070041	\$25,000	\$25,000	\$25,000	N/A	\$0
<b>TOTAL DEPARTMENT OF COMMERCE</b>					\$25,000	\$25,000			
<b>DEPARTMENT OF THE INTERIOR</b>									
NATIONAL WILDLIFE REFUGE FUND	15.659		ARIZONA GAME AND FISH COMMISSION	800.80100.10.10000.10000.40.4130.999		\$79,591	\$79,591	N/A	\$0
<b>TOTAL DEPARTMENT OF THE INTERIOR</b>						\$79,591			
<b>DEPARTMENT OF LABOR</b>									
WIA YOUTH ACTIVITIES	17.259		STATE OF ARIZONA GOVERNORS' OFFICE OF YOUTH, FAITH, AND FAMILY	GR-WIOA-GOYFF-100123-11		\$15,953	\$15,953	WIOA CLUSTER	\$15,953
H-1B JOB TRAINING GRANTS	17.268					\$297,525	\$297,525	N/A	\$0
REINTEGRATION OF EX-OFFENDERS	17.270		GOODWILL	YF-36570-21-60-A-24		\$79,524	\$79,524	N/A	\$0
<b>TOTAL DEPARTMENT OF LABOR</b>						\$393,002			
<b>DEPARTMENT OF TRANSPORTATION</b>									
AVIATION MAINTENANCE TECHNICAL WORKFORCE GRANT PROGRAM	20.112					\$372,600	\$372,600	N/A	\$0
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2023-405d-033, 2024-405d-031		\$21,973	\$21,973	N/A	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		UNIVERSITY OF SOUTHERN CALIFORNIA	85319007, SCON-00005261		\$89,309	\$89,309	N/A	\$0
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>						\$483,882			
<b>DEPARTMENT OF TREASURY</b>									
COVID-19 CORONAVIRUS STATE & LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	PIMA COUNTY	CT-GMI-22*277		\$1,862,266	\$2,062,058		
COVID-19 CORONAVIRUS STATE & LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	CITY OF TUCSON	IGA - no award listed N/A		\$199,792	\$2,062,058		
<b>TOTAL DEPARTMENT OF TREASURY</b>							\$2,062,058		
<b>NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION</b>									
OFFICE OF STEM ENGAGEMENT (OSTEM)	43.008		UNIVERSITY OF ARIZONA	569111, 571943		\$47,833	\$47,833	N/A	\$0
<b>TOTAL NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION</b>							\$47,833		
<b>NATIONAL SCIENCE FOUNDATION</b>									
STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	47.076		ARIZONA STATE UNIVERSITY	DUE-2142734 & 2142516		\$13,259	\$147,574	RESEARCH AND DEVELOPMENT	\$147,574
STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	47.076					\$61,251	\$147,574	RESEARCH AND DEVELOPMENT	\$147,574
STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	47.076		AMATYC	2013493-002		\$18,803	\$147,574	RESEARCH AND DEVELOPMENT	\$147,574
STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	47.076					\$54,261	\$147,574	RESEARCH AND DEVELOPMENT	\$147,574
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>							\$147,574		
<b>SMALL BUSINESS ADMINISTRATION</b>									
SMALL BUSINESS DEVELOPMENT CENTERS	59.037	SMALL BUSINESS SERVICE DEVELOPMENT	MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT	SBAHQ2280041, SBAOEDS8230060-01-00		\$168,504	\$168,504	N/A	\$0
<b>TOTAL SMALL BUSINESS ADMINISTRATION</b>							\$168,504		
<b>DEPARTMENT OF EDUCATION</b>									
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		ARIZONA DEPARTMENT OF EDUCATION	24FVILEC-412501-01A, 24FABASC-412501-01A, 24FIELCC-412501-01A, 24FIECTC-412501-01A, 24FIETCO-412501-01A, 24FEAWF-412501-01, 24FPRLC-412501-01A		\$3,177,901	\$3,177,901	N/A	\$0
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007					\$484,767	\$484,767	STUDENT FINANCIAL ASSISTANCE	\$33,548,264
HIGHER EDUCATION, INSTITUTIONAL AID	84.031					\$2,669,127	\$2,669,127	N/A	\$0
FEDERAL WORK-STUDY PROGRAM	84.033					\$594,023	\$594,023	STUDENT FINANCIAL ASSISTANCE	\$33,548,264
TRIO_STUDENT SUPPORT SERVICES	84.042					\$784,953	\$784,953	TRIO CLUSTER	\$3,285,538
TRIO_TALENT SEARCH	84.044					\$580,027	\$580,027	TRIO CLUSTER	\$3,285,538
TRIO_UPWARD BOUND	84.047					\$1,920,558	\$1,920,558	TRIO CLUSTER	\$3,285,538
CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES	84.048		ARIZONA DEPARTMENT OF EDUCATION	24FCTDBG-412501-20A		\$475,125	\$475,125	N/A	\$0
FEDERAL PELL GRANT PROGRAM	84.063					\$25,883,492	\$25,883,492	STUDENT FINANCIAL ASSISTANCE	\$33,548,264
FEDERAL DIRECT STUDENT LOANS	84.268					\$6,585,982	\$6,585,982	STUDENT FINANCIAL ASSISTANCE	\$33,548,264
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	84.335					\$184,446	\$184,446	N/A	\$0
<b>TOTAL DEPARTMENT OF EDUCATION</b>							\$43,340,401		
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>									
PUBLIC HEALTH TRAINING CENTERS PROGRAM	93.516		EL RIO HEALTH	T29HP46685-PCC		\$655,262	\$655,262	N/A	\$0
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							\$655,262		
<b>DEPARTMENT OF HOMELAND SECURITY</b>									
CITIZENSHIP EDUCATION AND TRAINING	97.010		CATHOLIC COMMUNITY SERVICES OF S. AZ	22CICET00258-01-00		\$28,816	\$28,816	N/A	\$0
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>							\$28,816		
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>					\$25,000	\$47,431,923			

Please Note:  
Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

**PIMA COUNTY COMMUNITY COLLEGE DISTRICT**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Period 7/1/2023 - 6/30/2024**

**Significant Accounting Policies Used in Preparing the SEFA**

Expenditures reported on the schedule are reported on the 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.

**10% De Minimis Cost Rate**

The District did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

**Basis of presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Pima County Community College District for the year ended June 30, 2024. 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*.

**Federal Assistance Listings numbers**

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the *2024 Federal Assistance Listings*.

# DISTRICT RESPONSE



## PimaCountyCommunityCollegeDistrict

**District Office**

---

Office of the Executive Vice Chancellor  
for Finance and Administration  
4905D East Broadway Boulevard  
Tucson, Arizona 85709-1200  
Telephone (520) 206-4519  
Fax (520) 206-4516  
[www.pima.edu](http://www.pima.edu)

March 24, 2025

Lindsey A. Perry  
Arizona Auditor General  
2910 N. 44<sup>th</sup> St., Ste. 410  
Phoenix, AZ 85018

Dear Ms. Perry:

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,

David Bea, Ph.D.  
Executive Vice Chancellor for Finance and Administration

**Pima County Community College District  
Corrective Action Plan  
Year Ended June 30, 2024**

**Financial Statement Findings**

**Finding Number: 2024-101**

**Assistance Listings number and program name:**

84.007 Federal Supplemental Educational Opportunity Grants

84.033 Federal Work-Study Program

84.063 Federal Pell Grant Program

84.268 Federal Direct Student Loans

This finding initially occurred in fiscal year 2024.

Name of Contact Person: David Donderewicz, M. Ed., Executive Director of Financial Aid and Scholarships

Anticipated completion date: June 30, 2025

**Corrective Action:**

1. Perform calculations for all students who received Title IV funds and withdrew during the period November 2023 through June 2024 and immediately return all unearned aid to ED.
2. Review and update the student information system's automated controls to properly identify and flag all students who receive Title IV funds and withdraw from the District.
3. Test any changes made to the student information system and verify controls are operating as designed to comply with the SFA cluster's requirements.

The College concurs with the recommendations from the Arizona Auditor General. The College will conduct an additional review to identify any students who may have impacted financial aid adjustments and will enact any necessary corrections (estimated completion, 3/31/25). Additionally, the College will review the automated controls process to ensure the accuracy of the enrollment change data and will conduct assessments at the end of each term to ensure R2T4 calculations are processed correctly (estimated completion 6/30/25).



**PimaCountyCommunityCollegeDistrict**

**District Office**

---

Office of the Executive Vice Chancellor  
for Finance and Administration  
4905D East Broadway Boulevard  
Tucson, Arizona 85709-1200  
Telephone (520) 206-4519  
Fax (520) 206-4516  
[www.pima.edu](http://www.pima.edu)

February 28, 2025

Lindsey A. Perry  
Auditor General  
2910 N. 44<sup>th</sup> St., Ste. 410  
Phoenix, AZ 85018

Dear Ms. Perry:

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.

Sincerely,

David Bea, Ph.D.  
Executive Vice Chancellor for Finance and Administration



**Pima County Community College District**  
**Summary schedule of prior audit findings**  
**Year Ended June 30, 2024**

**Financial Statement Findings**

**Finding Number: 2023-01**

**Purchasing card (pcard) usage:** The District paid \$19,680 for food and beverages and entertainment at various events, including 2 team building events, using purchasing cards without complying with policies and procedures and/or documenting how these purchases were necessary to serve a public purpose and to benefit the District and its constituents, resulting in an elevated risk of misuse of public monies and possible violation of the Arizona Constitution.

*Status:* Fully corrected

**Financial Statement Findings**

**Finding Number: 2023-02**

**Information Technology (IT) systems and data:** The District's control procedures over IT systems and data were not sufficient, which increases the risk that the District may not adequately protect those systems and data.

*Status:* Fully corrected

