

PINAL COUNTY COMMUNITY COLLEGE DISTRICT
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAAconnect.com

**PINAL COUNTY COMMUNITY COLLEGE DISTRICT
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2024**

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND REPORT ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	1
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	3
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	
SUMMARY OF AUDITORS' RESULTS	7
FINANCIAL STATEMENT FINDINGS	8
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS	8
DISTRICT SECTION	
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	9
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	11
DISTRICT RESPONSE	
CORRECTIVE ACTION PLAN	
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	
REPORT ISSUED SEPARATELY	
ANNUAL COMPREHENSIVE FINANCIAL REPORT	



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND REPORT ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Arizona Auditor General
The Board of Governors of
Pinal County Community College District

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 business-type activities and discretely presented component unit of the Pinal County Community College District (District), 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, and have issued our report thereon dated June 9, 2025. Our report includes a reference to other auditors who audited the financial statements of the Central Arizona College Foundation, Inc. (Foundation), the discretely presented component unit, as described in our report on the District's financial statements. The Foundation's financial statements were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Phoenix, Arizona
June 9, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

The Arizona Auditor General
The Board of Governors of
Pinal County Community College District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Pinal County Community College District's (District) 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 the District's 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 auditing standards generally accepted in the United States of America (GAAS); 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 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.

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 the District'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 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 GAAS, *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 GAAS, *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, 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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-001. 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 did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001, 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 business-type activities and discretely presented component unit of the District 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 have issued our report thereon, dated June 9, 2025, which contained unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was conducted for the purpose of forming 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 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 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.



CliftonLarsonAllen LLP

Phoenix, Arizona
June 9, 2025

**PINAL COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

1. Type of auditors' report on whether the financial statements audited were prepared in accordance with generally accepted accounting principles issued: Unmodified
2. Is a going concern emphasis-of-matter paragraph included in the auditors' report? No
3. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
4. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes _____ no

Identification of Major Federal Programs

Assistance Listing Numbers

17.258, 17.259
84.007, 84.033, 84.063, 84.268

Name of Federal Program or Cluster

Workforce Innovation and Opportunity Act Cluster
Student Financial Assistance Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

_____ yes x no

**PINAL COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2024–001: Return of Title IV (R2T4) Calculations

Federal Agency: U.S. Department of Education

Cluster Name: Student Financial Assistance Cluster

Federal Program Name: Federal Supplemental Educational Opportunity Grants; Federal Pell Grant Program; Federal Direct Student Loans; Federal Work Study Program

Assistance Listing Number: 84.007, 84.033, 84.063, 84.268

Federal Award Identification Number and Year: P007A240134; P033A240134; P063P242910; P268K242910 - 2024

Award Period: July 01, 2023 - June 30, 2024

Compliance Requirement: Special tests and provisions

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or specific requirement: Once a student's withdrawal date is determined, a school needs to calculate the percentage of the payment period or period of enrollment completed. Institutionally scheduled breaks of five or more consecutive days are excluded from the return of Title IV calculation as periods of nonattendance and, therefore, do not affect the calculation of the amount of Federal Student Aid earned (34 CFR 668.22(f)(2)(i)).

Condition: During our testing, it was noted the College's process did not ensure scheduled breaks were properly factored into the R2T4 calculations for both the Fall 2023 and Spring 2024 term.

Questioned costs: \$109.45.

Context: The College did not correctly factor in scheduled breaks to 12 of the 17 students tested for Fall 2023 and 18 of the 18 students tested for Spring 2024. The College did not include the 5 day break for Thanksgiving for the Fall 2023 Semester and used 6 days of scheduled spring break instead of the entire spring break of 9 days in the Spring 2024 calculations.

Cause: Management did not have a process in place to exclude the correct amount of days in the scheduled breaks of 5 days or more.

Effect: The College did not complete an accurate calculation as defined by Federal regulations.

Repeat Finding: Yes- 2023-001.

Recommendation: We recommend the College review the R2T4 requirements and implement procedures to ensure scheduled breaks are properly factored into the R2T4 calculations.

Views of responsible officials: There is no disagreement with the audit finding, see District's corrective action plan.

**PINAL COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number (ALN)	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Labor				
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
Passed through SunLife Health WIOA Adult Program	17.258	GR-WIOA-GOYFF-100123-12	\$ -	\$ 40,711
Passed through Pinal County WIOA Youth Activities	17.259	220126RFP	-	732,239
Total WIOA Cluster			-	772,950
Passed through Pima County Community College District H-1B Job Training Grants	17.268	HG-33037-19-60-A-4	-	21,010
Total U.S. Department of Labor			-	793,960
U.S. Department of Treasury				
Passed through Arizona Water Infrastructure Finance Authority COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	WC2-077-2023	-	141,125
Total U.S. Department of Treasury			-	141,125
National Aeronautics and Space Administration				
Passed through University of Arizona Office of Stem Engagement (OSTEM)	43.008	571906	-	3,261
Total National Aeronautics and Space Administration			-	3,261
National Science Foundation Programs				
Research and Development Cluster:				
Passed through Maricopa County Community College District STEM Education	47.076	1953763	-	115
Total Research and Development Cluster			-	115
Total National Science Foundation Programs			-	115
Small Business Administration				
Passed through Maricopa County Community College District Small Business Development Centers	59.037	SBAOEDSB230060-01-00	-	77,731
Small Business Development Centers	59.037	SBAOEDSB240114-01-00	-	13,589
Total Small Business Administration			-	91,320

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**PINAL COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number (ALN)	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Education				
Student Financial Assistance Cluster:				
Federal Pell Grant Program	84.063	N/A	\$ -	\$ 8,114,932
Federal Direct Student Loans	84.268	N/A	-	1,011,809
Federal Supplemental Educational Opportunity Grants	84.007	N/A	-	155,082
Federal Work-Study Program	84.033	N/A	-	76,823
Total Student Financial Aid Assistance Cluster			-	9,358,646
TRIO Cluster:				
TRIO - Student Support Services	84.042	N/A	-	262,681
TRIO - Upward Bound	84.047	N/A	-	338,393
Total TRIO Cluster			-	601,074
Other Department of Education Programs:				
Passed through Arizona Department of Education				
Adult Education - Basic Grants to States	84.002	24-FABASC-412601-01A	-	186,809
Adult Education - Basic Grants to States	84.002	24-FIETCO-412601-01A	-	88,649
Adult Education - Basic Grants to States	84.002	24-FIELCC-412601-01A	-	86,598
Adult Education - Basic Grants to States	84.002	24-FPRLEC-412601-01A	-	81,463
Adult Education - Basic Grants to States	84.002	24-FIETC-412601-01A	-	33,473
Adult Education - Basic Grants to States	84.002	24-FEAWEF-412601-01	-	3,610
Total Assistance Listing Number 84.002			-	480,602
Higher Education- Institutional Aid	84.031	N/A	-	489,054
Passed through Arizona Department of Education				
Career and Technical Education - Basic Grants to States	84.048	23FCTDBG-312601-20A	-	163,548
Career and Technical Education - Basic Grants to States	84.048	24-FCTDBG-412601-20A	-	132,279
Total Assistance Listing Number 84.048			-	295,827
Passed through Yavapai County Community College District				
Fund for the Improvement of Postsecondary Education	84.116T	P116T210013	-	83,794
Passed through Center for the Future of Arizona				
Education Innovation and Research	84.411	U411C190109	-	835
Total U.S. Department of Education			-	11,309,832
Total Expenditures of Federal Awards			\$ -	\$ 12,339,613

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**PINAL COUNTY COMMUNITY COLLEGE DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (schedule) includes the federal grant activity of Pinal 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*.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

NOTE 3 FEDERAL ASSISTANCE LISTING NUMBERS

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

NOTE 4 INDIRECT COST RATE

The District has not elected to use the 10 percent de minimis indirect cost rate as established in 2 CFR 200.414.



June 3, 2025

Lindsey A. Perry, CPA, CFE
Auditor General
2910 N. 44th 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,

A handwritten signature in black ink that reads "Luisa M. Ott". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Luisa M. Ott

Vice President, Operations and Finance

Federal award findings and questioned costs

2024-001

Cluster name:

Student Financial Assistance Cluster

Assistance Listings numbers and names:

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

Luisa Ott

Anticipated completion date: June 30, 2025

The District agrees with the finding. After reviewing the students in the finding, the District re-processed the Return of Title IV calculation. The students records were updated and resulted in an amount of \$109.45 to be returned to the students by offsetting their current balance with the District. The District will fund the reimbursement with institutional funds. During the fiscal year ending June 30, 2024, the District created a supporting automated processes to identify potential Return to Title IV accounts. This new process utilizes the student information system to automatically compute student Return to Title IV calculations. The District will also be implementing new procedures to ensure that the proper amount of scheduled breaks are included and reviewed as a final step before returning the funds.



June 3, 2025

Lindsey A. Perry, CPA, CFE
Auditor General
2910 N. 44th 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. 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,

A handwritten signature in black ink that reads "Luisa M. Ott". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Luisa M. Ott

Vice President, Operations and Finance

Superstition Mountain Campus
805 S. Idaho Road
Apache Junction, AZ 85119

Aravaipa Campus
80440 E. Aravaipa Road
Winkelman, AZ 85192

Central Arizona College
District Offices
Signal Peak Campus
8470 North Overfield Road
Coolidge, AZ 85128-9030

Maricopa Campus
17945 North Regent Drive
Maricopa, AZ 85138-7808

San Tan Campus
3736 E. Bella Vista Rd
San Tan Valley, AZ 85143

1-800-237-9814
www.centralaz.edu

Pinal County Community College District
(Central Arizona College)
Summary schedule of prior audit findings
Year ended June 30, 2024

Status of federal award findings and questioned costs

2023-101

Cluster name:	Student Financial Assistance Cluster
Assistance Listings numbers and names:	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

Year finding initially occurred: FY 2021
Status: Partially corrected

During the fiscal year ending June 30, 2024, the District continued to use an automated process to identify potential Return to Title IV accounts. This newly implemented process uses the student information system to automatically compute student Return to Title IV calculations. The District will continue to strengthen and update procedures surrounding Return to Title IV to ensure compliance with applicable grant requirements.

