

**COCONINO COUNTY, ARIZONA**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2025**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAcconnect.com](https://CLAcconnect.com)

**COCONINO COUNTY, ARIZONA  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2025**

<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS</b>	<b>1</b>
<b>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</b>	<b>3</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	
<b>SUMMARY OF AUDITORS' RESULTS</b>	<b>6</b>
<b>FINANCIAL STATEMENT FINDINGS</b>	<b>7</b>
<b>FEDERAL AWARD FINDINGS AND QUESTIONED COSTS</b>	<b>7</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>8</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>15</b>
<b>COUNTY RESPONSE</b>	
<b>CORRECTIVE ACTION PLAN</b>	
<b>SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS</b>	
<b>REPORTS ISSUED SEPARATELY</b>	
<b>ANNUAL COMPREHENSIVE FINANCIAL REPORT</b>	



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

The Arizona Auditor General and  
The Board of Supervisors of  
Coconino County, Arizona  
Flagstaff, 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 Coconino County, Arizona (County), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 30, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 County'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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a significant deficiency.

The Arizona Auditor General and  
The Board of Supervisors of  
Coconino County, Arizona

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

As part of obtaining reasonable assurance about whether the County'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*.

### **Coconino County, Arizona's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on Coconino County, Arizona's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Coconino County, Arizona's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Tempe, Arizona  
March 30, 2026



**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 and  
The Board of Supervisors of  
Coconino County, Arizona  
Flagstaff, Arizona

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

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

We have audited Coconino County, Arizona's 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 Coconino County, Arizona's major federal programs for the year ended June 30, 2025. Coconino County, Arizona'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, Coconino County, Arizona 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, 2025.

***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 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 the 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 the 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 Coconino County, Arizona'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 Coconino County, Arizona'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 Coconino County, Arizona'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 Coconino County, Arizona'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 Coconino County, Arizona'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.

The Arizona Auditor General and  
The Board of Supervisors of  
Coconino County, Arizona

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. 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.

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.

#### **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 Coconino County, Arizona as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Coconino County, Arizona's basic financial statements. We have issued our report thereon dated March 30, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted 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 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**

Tempe, Arizona  
March 30, 2026

**COCONINO COUNTY, ARIZONA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2025**

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

***Financial Statements***

Type of auditor’s report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified?   X   yes \_\_\_\_\_ none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported

Type of auditor's 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   X   no

Identification of major programs:

<u>Federal Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.665	Schools and Roads Cluster
10.923	Emergency Watershed Protection Program

Dollar threshold used to distinguish between Type A and Type B programs: \$1,302,384

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes   X   no

**COCONINO COUNTY, ARIZONA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**2025-001 IT Controls**

**Type of Finding:** Significant Deficiency in Internal Control over Financial Reporting

**Condition:** It was observed that one of the selected network changes lacked a formally documented approval from the appropriate personnel. The County's internal auditing procedures identified and resolved this issue prior to the independent audit.

**Criteria:** Establishing a process for managing risk that follows a credible industry source, such as the National Institute of Standards and Technology, helps the County to effectively manage risk related to IT systems and data.

**Cause:** The cause of this condition appears to be an oversight in the approval process. The lack of a formally documented approval from the appropriate personnel suggests that the necessary review and authorization steps were inadvertently missed.

**Effect:** The absence of such documentation could indicate a lapse in the approval process, which might lead to unauthorized or unreviewed changes being implemented.

**Recommendation:** It is recommended that a process be established to ensure all network changes receive formally documented approvals from the appropriate personnel prior to implementation.

**Management's Response:** See corrective action plan within County's Response.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None noted.

**COCONINO COUNTY, ARIZONA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2025**

Federal Awarding Agency/Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number(s)	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Passed through Arizona Department of Health Services WIC Special Supplemental Nutrition Program for Women, Infants, and Children SNAP Cluster	10.557	CTR067914	-	526,111
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	RFGA2020-001-002	-	377,416
Passed through Wildfire AZ State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	-	16,025
Total SNAP Cluster			<u>-</u>	<u>393,441</u>
Schools and Roads Cluster Schools and Roads - Grants to States	10.665	Direct	-	2,431,115
Total Schools and Roads Cluster			<u>-</u>	<u>2,431,115</u>
Good Neighbor Authority	10.691	Direct	-	10,964,789
Law Enforcement Agreements	10.704	Direct	-	75,000
Community Project Funds - Congressionally Directed Spending	10.730	Direct	-	21,282
Emergency Watershed Protection Program	10.923	Direct	-	17,678,727
Urban Agriculture and Innovative Production	10.935	Direct	48,603	50,480
Total U.S. Department of Agriculture			<u>48,603</u>	<u>32,140,945</u>
<b>U.S. Department of Defense</b>				
Passed through Army Corp of Engineers Section 595	12.unknown	N/A	-	113,522
Total U.S. Department of Defense			<u>-</u>	<u>113,522</u>
<b>U.S. Department of Housing and Urban Development</b>				
Passed through Arizona Department of Housing CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	88C-24	-	9,756
Total CDBG - Entitlement Grants Cluster			<u>-</u>	<u>9,756</u>

**COCONINO COUNTY, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2025**

Federal Awarding Agency/Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number(s)	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Housing and Urban Development (Continued)</b>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	124-25,125-25	-	14,753
Total U.S. Department of Housing and Urban Development			-	<b>24,509</b>
<b>U.S. Department of Justice</b>				
Missing and Unidentified Human Remains (MUHR) Program Passed through Arizona Department of Public Safety	16.050	Direct	-	58,852
Crime Victim Assistance Passed through Arizona Criminal Justice Commission	16.575	2023-223, 2023-224, 2024-209	-	56,637
National Criminal History Improvement Program (NCHIP)	16.554	NCHIP-22-24-002, NCHIP-23-25-002, NCHIP-24-26-007	-	70,033
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC-24-002, DC-25-022	-	131,596
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	Direct	-	48,161
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838	Direct	-	79,429
Equitable Sharing Program	16.922	Direct	523,799	523,799
Total U.S. Department of Justice			<b>523,799</b>	<b>968,507</b>
<b>U.S. Department of Labor</b>				
Passed through Arizona Department of Economic Security Workforce Innovation and Opportunity Act Cluster				
WIOA Adult Program	17.258	DI23-002385	194,550	267,738
WIOA Youth Activities	17.259	DI23-002385	193,514	418,187
WIOA Dislocated Worker Formula Grants	17.278	DI23-002385	163,279	809,828
Total Workforce Innovation and Opportunity Act Cluster			551,343	1,495,753
Total U.S. Department of Labor			<b>551,343</b>	<b>1,495,753</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COCONINO COUNTY, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2025**

Federal Awarding Agency/Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number(s)	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Transportation</b>				
Passed through Arizona Governor's Office of Highway Safety Highway Safety Cluster				
State and Community Highway Safety	20.600	2025-015-PTS, 2025-OP-007, 2025-PS-003, 2024-OP-004	-	36,849
National Priority Safety Programs	20.616	2025-405d-008, 2024-405d-009	-	39,459
Total Highway Safety Cluster			-	<u>76,308</u>
Total U.S. Department of Transportation			-	<u><b>76,308</b></u>
<b>U. S. Department of the Treasury</b>				
<b>COVID-19</b> - Coronavirus State and Local Fiscal Recovery Funds				
Passed through Arizona Criminal Justice Commission	21.027	Direct	528,091	1,767,948
<b>COVID-19</b> - Coronavirus State and Local Fiscal Recovery Funds				
Passed through Arizona Department of Public Safety	21.027	VC-25-003A	239,915	239,915
<b>COVID-19</b> - Coronavirus State and Local Fiscal Recovery Funds				
Passed through Arizona Office of Tourism	21.027	2023-314, 2024-187, 2024-188	-	127,700
<b>COVID-19</b> - Coronavirus State and Local Fiscal Recovery Funds				
Passed through Arizona Supreme Court's Administrative Office of the Courts	21.027	GR-ARPA-09162022-03-023	-	31,393
<b>COVID-19</b> - Coronavirus State and Local Fiscal Recovery Funds				
Total 21.027	21.027	Not Assigned	-	724,667
Total U.S. Department of the Treasury			<u>768,006</u>	<u>2,891,623</u>
			<u><b>768,006</b></u>	<u><b>2,891,623</b></u>
<b>U.S. National Science Foundation</b>				
Passed through Navajo Technical University				
Computer and Information Science and Engineering	47.070	42711-21	-	11,719
Total U.S. National Science Foundation			-	<u><b>11,719</b></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COCONINO COUNTY, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2025**

Federal Awarding Agency/Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number(s)	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Environmental Protection Agency</b>				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	Direct	-	51,186
Total U.S. Environmental Protection Agency			-	<b>51,186</b>
<b>U.S. Department of Education</b>				
Passed through Arizona Department of Education Special Education Cluster (IDEA)				
Special Education Grants to States	84.027	H027A230007	-	25,920
Total Special Education Cluster (IDEA)			-	25,920
Impact Aid	84.041	Direct	-	494,630
Rural Education	84.358A	Direct		35,434
Passed through Arizona Department of Education English Language Acquisition State Grants	84.365A	S365A230003	6,085	6,085
COVID-19 Education Stabilization Fund - Elementary and Secondary School Emergency Relief	84.425U	S425D210038	-	29,080
Total U.S. Department of Education			<b>6,085</b>	<b>591,149</b>
<b>U.S. National Archives and Records Administration</b>				
Passed through National Historical Publications & Records Commission				
National Historical Publications and Records Grants	89.003	ED-104702-23	-	304,985
Total U.S. National Archives and Records Administration			-	<b>304,985</b>
<b>U.S. Election Assistance Commission</b>				
Help America Vote College Program	90.400	Direct	-	222
Passed through Arizona Secretary of State HAVA Election Security Grants	90.404	HAVA 2020	-	45,550
Total U.S. Election Assistance Commission			-	<b>45,772</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COCONINO COUNTY, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2025**

Federal Awarding Agency/Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number(s)	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Health and Human Services</b>				
Passed through Northern Arizona Council of Governments Area Agency on Aging				
Aging Cluster				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	202431235TSP	-	8,733
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	202412347NTR	-	98,020
Nutrition Services Incentive Program	93.053	202412347NTR	-	3,746
Total Aging Cluster			-	110,499
Passed through Arizona Department of Health Services				
Public Health Emergency Preparedness	93.069	CTR055208	-	450,672
Passed through Prevent Child Abuse Arizona				
Maternal and Child Health Federal Consolidated Programs	93.110	Coconino10012023-1	-	81,722
Passed through Arizona Department of Health Services				
Injury Prevention and Control Research and State and Community Based Programs	93.136	CTR070186, CTR070126, CTR063849, CTR043159	-	354,984
Passed through Arizona Department of Health Services				
Immunization Cooperative Agreements	93.268	CTR060580	-	238,095
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	CTR058659, CTR059132	-	316,697
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	CTR055991	-	140,693
Passed through Arizona Department of Economic Security				
Temporary Assistance for Needy Families	93.558	DI20-002262 DI18-002172, DI18-	-	149,875
Child Support Enforcement	93.563	002155	-	1,991
Low-Income Home Energy Assistance	93.568	DI20-002262	-	62,521
Community Services Block Grant	93.569	DI20-002262	-	171,796

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COCONINO COUNTY, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2025**

Federal Awarding Agency/Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number(s)	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>				
Grants to States for Access and Visitation Programs Passed through Arizona Community Action Association	93.597	DI16-002155	-	9,771
Social Services Research and Demonstration Passed through Arizona Department of Child Safety	93.647	23-0	-	39,201
Foster Care Title IV-E Passed through Northern Arizona Council of Governments Area Agency on Aging	93.658	2101AZFOST	-	163,635
Social Services Block Grant Passed through Arizona Department of Economic Security	93.667	202412347NTR	-	34,497
Social Services Block Grant	93.667	DI20-002262	-	3,327
Total 93.667			-	37,824
Passed through Arizona Department of Health Services				
<b>COVID-19</b> - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	CTR073351	592,990	802,515
Opioid STR	93.788	CTR068793	-	28,263
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	CTR050595	-	58,812
HIV Care Formula Grants	93.917	CTR067639	-	279,182
HIV Prevention Activities Health Department Based	93.940	CTR066156	-	21,279
Passed through Arizona Governor's Office of Youth, Faith and Family				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	GR-SUBG-GOYFF- 100123-06Y2	-	166,187
Passed through Arizona Department of Health Services				
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	CTR064463	-	71,964
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	CTR040474, CTR067652	-	95,869
Preventive Health and Health Services Block Grant	93.991	CTR055271	-	54,758
Maternal and Child Health Services Block Grant to the States	93.994	CTR055271	-	95,552
Total U.S. Department of Health and Human Services			<b>592,990</b>	<b>4,004,357</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COCONINO COUNTY, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2025**

<u>Federal Awarding Agency/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-through Entity Identifying Number(s)</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<b>U.S. Department of Homeland Security</b>				
Passed through Arizona Department of Emergency and Military Affairs (DEMA)				
Emergency Management Performance Grants	97.042	EMF-2024-EP-05013	-	323,151
BRIC: Building Resilient Infrastructure and Communities	97.047	EMF-2023-BR-001-0003		19,224
Emergency Operations Center	97.052	EMF-2023-EO-00002, EMF-2024-EO-05006	-	255,712
Passed through Arizona Department of Homeland Security				
		24-AZDOHS-HSGP-240102-01, 24-AZDOHS-HSGP-240102-02, 24-AZDOHS-HSGP-240102-03, 220102-03		
Homeland Security Grant Program	97.067	FM-5284-03-03R	-	94,383
Total U.S. Department of Homeland Security			<u>-</u>	<u>692,470</u>
Total Expenditures of Federal Awards			<u>\$ 2,490,826</u>	<u>\$ 43,412,805</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COCONINO COUNTY, ARIZONA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Coconino County (County) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the County's basic financial statements for the year ended June 30, 2025. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards. Under these principles, 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 LISTINGS NUMBER**

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the *2025 Federal Assistance Listings*. When no Federal Assistance Listings number has been assigned to a program, the 2-digit federal agency identifier and the word "unknown" were used.

**NOTE 4 INDIRECT COST**

The County elected to use the 15 percent de minimus indirect cost rate as covered in 2 CFR 200.414.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



March 30, 2026

Jean Marie Dietrich  
CliftonLarsonAllen, PLLC  
20 E Thomas Rd #2300  
Phoenix, AZ 85012

Dear Ms. Dietrich:

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 "Siri Mullaney".

Siri Mullaney  
Chief Financial Officer

**CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2025**

**FINDINGS—FINANCIAL STATEMENT AUDIT**

SIGNIFICANT DEFICIENCY

**2025-001**      **IT Controls**

**Recommendation:** It is recommended that a process be established to ensure all network changes receive formally documented approvals from the appropriate personnel prior to implementation.

**Response to audit finding:** Concur.

**Action planned/taken in response to finding:**

Coconino County has successfully implemented NIST 800-53 rev5 best practices to identify risks and safeguard County assets. Comprehensive IT policies and procedures are implemented with a high emphasis on access control, least privilege, disaster recovery, internal audits, change management, and incident response; further promoting governance, risk, and compliance. To address this observation, additional change management training was provided to key County stakeholders during fiscal year 2025.

**Name of the contact person responsible for corrective action:** Matt Fowler, Chief Information Officer

**Completion date for corrective action plan:** June 30, 2025

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

None noted.



March 30, 2026

Jean Marie Dietrich  
CliftonLarsonAllen, PLLC  
20 E Thomas Rd #2300  
Phoenix, AZ 85012

Dear Ms. Dietrich:

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 "Siri Mullaney".

Siri Mullaney  
Chief Financial Officer

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2025**

**FINDINGS—FINANCIAL STATEMENT AUDIT**

**2024 – 001**

**Significant Deficiency in Internal Control over Financial Reporting**

**Year finding initially occurred:** Fiscal Year 2024

**Condition:** It was observed that one of the selected network changes lacked a formally documented approval from the appropriate personnel.

**Status:** Partially corrected.

**Explanation:** Coconino County has successfully implemented NIST 800-53 rev5 best practices to identify risks and safeguard County assets. Comprehensive IT policies and procedures are implemented with a high emphasis on access control, least privilege, disaster recovery, internal audits, change management, and incident response; further promoting governance, risk, and compliance. To address this observation, additional change management training was provided to key County stakeholders during fiscal year 2025.