



# Single Audit Report Year Ended June 30, 2025

## Maricopa County Community College District

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**Lindsey A. Perry**  
Auditor General

# Arizona Auditor General's mission

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The Arizona Auditor General's mission is to provide independent and impartial information, impactful recommendations, and stakeholder education to improve Arizona government for its citizens. To this end, the Office conducts financial statement audits and provides certain accounting services to the State and political subdivisions, investigates possible criminal violations involving public officials and public monies, and conducts performance audits and special reviews of school districts, State agencies, and the programs they administer.

## The Joint Legislative Audit Committee

The Joint Legislative Audit Committee consists of 5 Senate members appointed by the Senate President and 5 House members appointed by the House Speaker. The Committee is responsible for overseeing the Office, including (1) overseeing all audit functions of the Legislature and State agencies, including sunset, performance, special, and financial audits; special research requests; and the preparation and introduction of legislation resulting from audit report findings; (2) requiring State agencies to comply with audit findings and recommendations; (3) receiving status reports regarding the progress of school districts to implement recommendations; and (4) scheduling hearings to review the status of State agencies and school districts.

Senator **Mark Finchem**, Co-chairman

Senator **Flavio Bravo**

Senator **Tim Dunn**

Senator **David C. Farnsworth**

Senator **Catherine Miranda**

Senator **Warren Petersen** (ex officio)

Representative **Matt Gress**, Chairman

Representative **Michael Carbone**

Representative **Michele Peña**

Representative **Stephanie Stahl-Hamilton**

Representative **Betty Villegas**


Representative **Steve Montenegro** (ex officio)

## Audit staff

**Katherine Edwards Decker**, Director

**Vicki Fisher**, Manager

## Contact information

 (602) 553-0333

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

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

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

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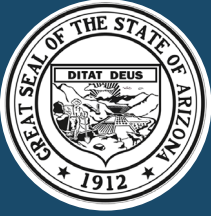
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**ARIZONA  
AUDITOR  
GENERAL**

Lindsey A. Perry, 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  
Maricopa County Community College District

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

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

We have audited Maricopa 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, 2025. 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, 2025.

***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.

### ***Other matter—Federal expenditures not included in the compliance audit***

The District's basic financial statements include the operations of Maricopa County Community College District Foundation, which was reported as a discretely presented component unit. This component unit expended \$116,293 in federal awards that are not included in the District's schedule of expenditures of federal awards during the year ended June 30, 2025. Our compliance audit, described in the opinion on each major federal program section, does not include the operations of Maricopa County Community College District Foundation because the District engaged other auditors to perform a separate compliance audit.

### ***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 2025-101. 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 2025-101 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, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 19, 2025, 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 24, 2026

# 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 U.S. 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? No

Significant deficiencies identified? Yes

Noncompliance material to the financial statements noted? No

### Federal awards

#### Internal control over major federal program(s)

Material weaknesses identified? No

Significant deficiencies identified? Yes

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

#### Identification of major federal program(s) and types of auditors' reports issued on compliance

Assistance Listings number(s)	Name of federal program or cluster	Auditors' report type
59.037	Small Business Development Centers	 Unmodified
84.002	Adult Education—Basic Grants to States	 Unmodified
84.007, 84.033, 84.038, 84.063, 84.268	Student Financial Assistance Cluster	 Unmodified
84.031	Higher Education Institutional Aid	 Unmodified
84.425P, 84.425U, 84.425V, 84.425W	COVID-19 – Education Stabilization Funds	 Unmodified

Dollar threshold used to distinguish between Type A and Type B programs \$3,000,000

Auditee qualified as low-risk auditee? No

# Financial statement findings

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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*.

## The District did not timely return Title IV funds to the U.S. Department of Education, increasing the risk of reduced or terminated future awards

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**Cluster name:** Student Financial Assistance Cluster

**Assistance Listings number(s) and name(s):**

- 84.007 Federal Supplemental Educational Opportunity Grants
- 84.033 Federal Work-Study Program
- 84.038 Federal Perkins Loan Program—Federal Capital Contributions
- 84.063 Federal Pell Grant Program
- 84.268 Federal Direct Student Loans

**Award number(s) and year(s):**

- P063P241066 July 1, 2024 to June 30, 2025
- P007A240115 July 1, 2024 to June 30, 2025
- P033A240115 July 1, 2024 to June 30, 2025
- P268K241066 July 1, 2024 to June 30, 2025

**Federal agency:** U.S. Department of Education

**Compliance requirement:** Special tests and provisions - return of Title IV funds

**Questioned costs:** None

### Condition

Contrary to federal regulation and the District’s policies and procedures, the District’s Student Financial Services Office (SF Office) did not initiate a return of Title IV funds to the U.S. Department of Education (ED) within the required 45 days of becoming aware that a student withdrew from the District.<sup>1</sup> Specifically, for 3 of 25 students tested, the District did not initiate returns until between 71 and 83 days after becoming aware the students withdrew.

### Effect

The District’s failure to timely return Title IV funding and the lack of monitoring over the SF Office’s compliance with federal regulation and District policies and procedures increases the risk that additional Title IV funds could be returned past the 45-day requirement and increases the risk that ED could reduce or terminate future awards of Title IV funds for noncompliance.

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<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.”

## Cause

The District did not monitor its SF Office's adherence to District-wide policies and procedures to ensure compliance with Title IV program requirements. Specifically, although the District had communicated District-wide policies to the SF Office that is responsible for administering the federal programs, adhering to federal regulations, and following District-wide policies and procedures, the District did not have procedures in place to monitor and address employee turnover of personnel responsible for adherence to District-wide policies regarding timely return of Title IV funds.

## 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.<sup>2</sup> 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 assistances 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 no later than 45 days after the date of the District's determination that the student withdrew (34 Code of Federal Regulations [CFR] §668.22[a-j]). Further, federal guidelines require 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 to the District

1. Monitor its SF Office to ensure its compliance with District policies and procedures for the return of Title IV funds.
2. Design and document control procedures to monitor and address employee turnover of personnel responsible for performing procedures related to the return of Title IV funds.
3. Initiate returns of Title IV funds to ED no later than 45 days after the date of the District's determination that the student withdrew.

## Views of responsible officials

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

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<sup>2</sup> Maricopa County Community College District (MCCCD). (2026). *Return of Federal Funds*. Retrieved 2/23/2026 from <https://www.maricopa.edu/students/financial-aid/return-federal-funds>

## The District prepared the subsequent pages of this document.

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### **Schedule of expenditures of federal awards and related notes**

This schedule includes the District's federal grant activity for the fiscal year and the related notes, which are an integral part of the schedule and describe the significant accounting policies used in preparing the schedule and other disclosures as required by 2 Code of Federal Regulations (CFR) §200.510(b).

The results of our auditing procedures on this schedule are described in the 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.

### **District response and corrective action plan**

The District response and corrective action plan includes the District's response to each finding identified in our audit, including the District's corrective action plan and anticipated completion date to implement our audit finding recommendations, as required by 2 CFR §200.511(c).

We are not required to audit and have not audited these responses and planned corrective actions and therefore provide no assurances as to their accuracy.

### **Summary schedule of prior audit findings**

The summary schedule of prior audit findings includes the District's status of implementing audit finding recommendations from the prior year's audit in addition to the status of any older audit findings that were not reported as fully corrected in the prior year's summary schedule of prior audit findings as required by 2 CFR §200.511(b).

We performed auditing procedures to follow up on prior audit findings, including assessing the reasonableness of the summary schedule of prior audit findings as required by 2 CFR §200.514(e).

**MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Fiscal Period 7/1/2024 - 6/30/2025**

Federal Awarding Agency/Program Title	Assistance Listings Number	Additional Award Identification (Optional)	Name of Grantor Pass-Through Entity	Identifying Number Assigned By Grantor Pass-Through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
<b>DEPARTMENT OF AGRICULTURE</b>									
NATIONAL SCHOOL LUNCH PROGRAM	10.555		ARIZONA DEPARTMENT OF EDUCATION	07-86-47, 07-87-43		\$215,080	\$215,080	CHILD NUTRITION CLUSTER	\$215,080
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		WILDFIRE	202525251446		\$30,757	\$30,757	SNAP CLUSTER	\$30,757
COOPERATIVE FORESTRY ASSISTANCE	10.664		ARIZONA DEPARTMENT OF FORESTRY AND FIRE MANAGEMENT	CCG 3-105		\$24,000	\$24,000	N/A	\$0
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>						<b>\$269,837</b>			
<b>DEPARTMENT OF COMMERCE</b>									
CONNECTING MINORITY COMMUNITIES PILOT PROGRAM	11.028					\$1,002,795	\$1,002,795	N/A	\$0
CHIPS RESEARCH AND DEVELOPMENT	11.042		NATCAST, INC.	NAT-WF-24-001		\$65,033	\$65,033	N/A	\$0
<b>TOTAL DEPARTMENT OF COMMERCE</b>						<b>\$1,067,828</b>			
<b>DEPARTMENT OF DEFENSE</b>									
PROCUREMENT AND TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002					\$475,838	\$475,838	N/A	\$0
<b>TOTAL DEPARTMENT OF DEFENSE</b>						<b>\$475,838</b>			
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>									
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218		CITY OF TEMPE	C2024-324		\$11,500	\$11,500	COMMUNITY DEVELOPMENT BLOCK GRANT CLUSTER	\$11,500
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						<b>\$11,500</b>			
<b>DEPARTMENT OF LABOR</b>									
WIOA NATIONAL DISLOCATED WORKER GRANTS/WIA NATIONAL EMERGENCY GRANTS	17.277		CITY OF PHOENIX	159695-0		\$53,183	\$53,183	WIOA CLUSTER	\$53,183
<b>TOTAL DEPARTMENT OF LABOR</b>						<b>\$53,183</b>			
<b>DEPARTMENT OF TREASURY</b>									
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	CITY OF PHOENIX	074491515		\$692,638	\$11,099,184	N/A	\$0
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	MARICOPA COMMUNITY COLLEGE FOUNDATION	157095-01, ACON28722, 22-037C		\$1,922,617	\$11,099,184	N/A	\$0
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR0623473		\$3,592,509	\$11,099,184	N/A	\$0
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	MARICOPA COUNTY HUMAN SERVICES	C-22-23-041-X-00		\$2,939,121	\$11,099,184	N/A	\$0
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	ARIZONA GOVERNOR'S OFFICE	IGA-ARPA-MCCCD-070123-01	\$257,597	\$283,357	\$11,099,184	N/A	\$0
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	SEMI FOUNDATION	2024-35		\$59,012	\$11,099,184	N/A	\$0
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	ARIZONA COMMERCE AUTHORITY	ACA-2024-57B, ACA-2025-09B		\$1,609,930	\$11,099,184	N/A	\$0
<b>TOTAL DEPARTMENT OF TREASURY</b>						<b>\$257,597</b>	<b>\$11,099,184</b>		
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>									
SCIENCE	43.001		UNIVERSITY OF ARIZONA	PO #342523		\$19,710	\$19,710	N/A	\$0
<b>TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>						<b>\$19,710</b>			
<b>THE INSTITUTE OF MUSEUM AND LIBRARY SCIENCE</b>									
GRANTS TO STATES	45.310		ARIZONA DEPARTMENT OF LIBRARY AND PUBLIC RECORDS	2024-0340-WIFI-06		\$4,000	\$4,000	N/A	\$0
<b>TOTAL THE INSTITUTE OF MUSEUM AND LIBRARY SCIENCE</b>						<b>\$4,000</b>			
<b>NATIONAL SCIENCE FOUNDATION</b>									
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		MIAMI DADE COLLEGE	2433939		\$20,761	\$20,761	N/A	\$0
STEM EDUCATION	47.076		ARIZONA STATE UNIVERSITY	2120021		\$130,066	\$2,145,768	N/A	\$0
STEM EDUCATION	47.076		PENN STATE UNIVERSITY	2229983		\$114,641	\$2,145,768	N/A	\$0
STEM EDUCATION	47.076		UNIVERSITY OF ARIZONA	724764		\$43,714	\$2,145,768	N/A	\$0
STEM EDUCATION	47.076		NORTHERN ARIZONA UNIVERSITY	1004958-04		\$16,779	\$2,145,768	N/A	\$0
STEM EDUCATION	47.076		COLUMBUS STATE COMMUNITY COLLEGE	2300188PTE		\$21,716	\$2,145,768	N/A	\$0
STEM EDUCATION	47.076		SANTA CLARITA COMMUNITY COLLEGE DISTRICT	10044		\$9,057	\$2,145,768	N/A	\$0
STEM EDUCATION	47.076		OCCIDENTAL COLLEGE	CLURM-OXY		\$2,854	\$2,145,768	N/A	\$0
STEM EDUCATION	47.076		MIAMI DADE COLLEGE	2350120		\$75,687	\$2,145,768	N/A	\$0
STEM EDUCATION	47.076				\$228,484	\$1,731,254	\$2,145,768	N/A	\$0
NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS	47.084		ARIZONA STATE UNIVERSITY	2315479		\$100,691	\$100,691	N/A	\$0
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>						<b>\$228,484</b>	<b>\$2,267,220</b>		
<b>SMALL BUSINESS ADMINISTRATION</b>									
SMALL BUSINESS DEVELOPMENT CENTERS	59.037					\$1,882,629	\$3,019,080	N/A	\$0
<b>TOTAL SMALL BUSINESS ADMINISTRATION</b>						<b>\$1,882,629</b>	<b>\$3,019,080</b>		
<b>DEPARTMENT OF EDUCATION</b>									
ADULT EDUCATION—BASIC GRANTS TO STATES	84.002		ARIZONA DEPARTMENT OF EDUCATION	25FFSABE-512421-01A, 25FSESOL-512421-01A, 25FFSIET-512521-01A, 25FSIELT-512521-01A, 25FSPLSA-512421-01A		\$5,004,612	\$5,004,612	N/A	\$0
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007					\$2,775,828	\$2,775,828	STUDENT FINANCIAL ASSISTANCE	\$169,161,676
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES (TITLE I, PART A OF THE ESEA)	84.010	84.010A	ARIZONA DEPARTMENT OF EDUCATION	24FT1TTI-410133-01A, 24FT1TTI-412481-01A, 25FT1-510133-01A, 25FT1TTI-512481-01A		\$263,086	\$263,086	N/A	\$0
SPECIAL EDUCATION GRANTS TO STATES	84.027	84.027A	ARIZONA DEPARTMENT OF EDUCATION	24ICSGBA-412481-01A, 24ICSGBA-410133-01A, 25ICSGBA-512481-01A, 25ICSGBA-510133-01A		\$77,052	\$77,052	SPECIAL EDUCATION CLUSTER (IDEA)	\$77,052
HIGHER EDUCATION INSTITUTIONAL AID	84.031					\$7,166,860	\$7,166,860	N/A	\$0
FEDERAL WORK-STUDY PROGRAM	84.033					\$2,660,561	\$2,660,561	STUDENT FINANCIAL ASSISTANCE	\$169,161,676
FEDERAL PERKINS LOAN (FPL)	84.038					\$50,451	\$50,451	STUDENT FINANCIAL ASSISTANCE	\$169,161,676

TRIO STUDENT SUPPORT SERVICES	84.042					\$716,918	\$716,918	TRIO CLUSTER	\$1,232,653
TRIO UPWARD BOUND	84.047					\$515,735	\$515,735	TRIO CLUSTER	\$1,232,653
<i>CAREER AND TECHNICAL EDUCATION—BASIC GRANTS TO STATES</i>	84.048		ARIZONA DEPARTMENT OF EDUCATION	24CTDBG-412331-20A, 25CTDGB-512331-20A		\$2,151,063	\$2,151,063	N/A	\$0
FEDERAL PELL GRANT PROGRAM	84.063					\$127,903,501	\$127,903,501	STUDENT FINANCIAL ASSISTANCE	\$169,161,676
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116					\$1,234,960	\$1,234,960	N/A	\$0
FEDERAL DIRECT STUDENT LOANS	84.268					\$35,771,335	\$35,771,335	STUDENT FINANCIAL ASSISTANCE	\$169,161,676
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	84.335					\$59,126	\$59,126	N/A	\$0
<i>SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS</i>	84.367	84.367A	ARIZONA DEPARTMENT OF EDUCATION	24FT1TII-410133-03A, 24FT1TII-412481-03A, 25FT1TII512481-03A, 24FT4TIV-410133-01A, 24FT4TIV-412481-01A, 25FT4TIV-510133-01A, 25FT4TIV-412481-01A		\$23,445	\$23,445	N/A	\$0
<i>STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM</i>	84.424		ARIZONA DEPARTMENT OF EDUCATION			\$28,848	\$28,848	N/A	\$0
EDUCATION STABILIZATION FUND - INSTITUTIONAL RESILIENCE AND EXPANDED POSTSECONDARY OPPORTUNITY	84.425	COVID-19, 84.425P				\$7,549	\$2,486,974	N/A	\$0
<i>EDUCATION STABILIZATION FUND - AMERICAN RESCUE PLAN ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND</i>	84.425	COVID-19, 84.425U	ARIZONA DEPARTMENT OF EDUCATION	21FESIII-110133-01A, 21FESIII-112481-01A		\$262,909	\$2,486,974	N/A	\$0
<i>EMERGENCY ASSISTANCE FOR NON-PUBLIC SCHOOLS EDUCATION STABILIZATION FUND - ELEMENTARY AND SECONDARY EDUCATION EMERGENCY RELIEF - HOMELESS CHILDREN AND YOUTH</i>	84.425	COVID-19, 84.425V	ARIZONA GOVERNOR'S OFFICE	IGA-EANS-MCC-010124-01, IGA-EANS-MCC-040124-02		\$2,211,016	\$2,486,974	N/A	\$0
<b>TOTAL DEPARTMENT OF EDUCATION</b>							\$5,500	\$2,486,974	N/A
							\$188,890,354		
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>						\$2,368,710	\$207,177,735		

**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.

**MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Period 7/1/2024 - 6/30/2025**

**Basis of presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Maricopa County Community College District for the year ended June 30, 2025. 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* (Uniform Guidance).

**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. Also included in the schedule are endowment funds that are federally restricted for the Higher Education – Institutional Aid (Assistance Listing Number 84.031) program. The District recorded a total of \$1,521,785 on the SEFA in Fiscal Year 2025. The total balance is from prior year endowments that are each being held for 20 years. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**Federal Assistance Listings numbers**

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2025 Federal Assistance Listings.

**Indirect cost rate**

The District did not elect to use the 15 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

**Loans outstanding**

The expenditures reported on the schedule of expenditures of federal awards for the Federal Perkins Loan Program – Federal Capital Contributions (CFDA No. 84.038) included loan balances outstanding at June 30, 2025 of \$50,451.



March 24, 2026

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

Dear Ms. Perry:

We have prepared the accompanying summary 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 planned, and the anticipated completion date.

Sincerely,

A handwritten signature in cursive script that reads "Kristina Winterstein".

Kristina Winterstein, MAcc, MLS  
Controller, Business Services

**Maricopa County Community College District  
Corrective Action Plan  
Year Ended June 30, 2025**

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**2025-101**

Cluster name: Student Financial Assistance Cluster  
Assistance Listing number and name: 84.007 Federal Supplemental Educational Opportunity Grants  
84.033 Federal Work Study Program  
84.038 Federal Perkins Loan Program – Federal Capital Contributions  
84.063 Federal Pell Grant Program  
84.268 Federal Direct Student Loans  
Award numbers and years: P063P241066 July 1, 2024 to June 30, 2025  
P007A240115 July 1, 2024 to June 30, 2025  
P033A240115 July 1, 2024 to June 30, 2025  
P268K241066 July 1, 2024 to June 30, 2025  
Federal Agency: U.S. Department of Education  
Compliance Requirements: Special Tests and Provisions – return of Title IV funds  
Questioned Costs: None  
Name of Contact Persons: Kristina Winterstein, Controller  
Anticipated Completion Date: December 31, 2025

The Maricopa County Community College District understands the importance of adhering to District policies and procedures for the return of Title IV funds. During Fiscal Year 2025, the District Student Financial Services office experienced the unexpected death of a team member, which caused a temporary disruption of workflow and necessitated the reassignment of job duties. This disruption and reassignment caused a delay of return of Title IV completion within the required timeframe. The District has since updated its return of Title IV tracking procedures and added supervisory monitoring to ensure calculations are completed within the 45 day regulatory timeframe to ensure compliance with both District and Federal guidelines.

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2411 W. 14th Street, Tempe, Arizona 85281 - 6942 • T 480.731.8000 • F 480.731.8506 • [www.maricopa.edu](http://www.maricopa.edu)

March 24, 2026

Lindsey A. Perry  
Auditor General  
2910 N. 44<sup>th</sup> Street, Suite 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 dark ink that reads 'Kristina Winterstein'.

Kristina Winterstein, MAcc, MLS  
Controller, Business Services

Maricopa County Community College District  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2025

## Status of Financial Statement Findings

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District deficiencies related to supervisors not reviewing and approving 8,667 employee time sheets representing \$5.63 million in total wages increased the risk of fraud and potential misuse of public monies.

Finding No: 2024-01. This finding initially occurred in fiscal year 2014.

Status: Partially corrected

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As of January 2025, the District has implemented new system controls, new supervisor notifications, additional post-payroll verification procedures and additional monitoring from Human Resources (HR) to ensure employee time worked is reviewed, approved, and corrected, as necessary.

At the beginning of each pay period, dynamic calendar invitations are sent to individuals who should be approving time for that particular pay period. This invitation acts as a reminder to approve employee time by the designated deadline. In addition to the calendar reminder a dynamic email is also sent to individuals who need to approve time each pay period outlining specific detail for time approval for that pay period. On the day time approval is due, another dynamic email is sent to individuals who have not completed time approval. Emails are sent at multiple times during the day until time is approved. Furthermore, if a change is made to an employee time sheet after supervisory approval which requires reapproval, multiple emails are sent to ensure reapproval by the designated deadline.

District procedures following each pay period to ensure compliance have also been enhanced to provide both District and College leadership with information regarding supervisor non-approval. After each pay period, a list of supervisors that did not approve time is sent to leadership. An email with specific instructions is sent to the supervisor to verify and validate employee time worked. Applicable HR offices are also included in the email notification to ensure completion and to update HCM once approval is received

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District deficiencies in its process for managing and documenting its risks may put its operations and IT systems and data at unintended and unnecessary risk of potential harm.

Finding No: 2024-02

Status: Partially Corrected

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An institution-wide Data Governance committee has been established and tasked with developing comprehensive policies and procedures to guide data governance practices.

A comprehensive District-wide risk assessment was completed in FY2025. The scheduling details, along with a letter from the vendor outlining the scope and timeline of this assessment, were provided to the audit team. While certain measures to mitigate identified risks are already in place, the District is implementing additional protocols to further enhance the IT security systems and safeguard sensitive data.

Maricopa County Community College District  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2025

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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

Finding No: 2024-03. This finding initially occurred in fiscal year 2023.

Status: Partially Corrected

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Updated directives were published in November 2025. The directives have been updated and will be reviewed annually. These changes will be communicated institution wide.

The District has initiated the implementation of a new Identity and Access Management (IAM) solution to strengthen access controls and governance. This initiative includes enhancements to existing review and recertification processes, with plans to broaden their scope and ensure consistent application access all account types. Additional measures are being developed to improve account lifecycle management, enforce compliance with established standards, and address shared account usage, credential security, and training-related access requirements. These efforts aim to develop a more robust and streamlined framework for managing user access and safeguarding critical systems

Maricopa County Community College District  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2025

Status of Federal Award Findings and Questioned Costs

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Assistance Listing number and name: 93.575 Child Care and Development Block Grant  
Award numbers and years: D122-002326, July 1, 2023 through June 30, 2024;  
P00003796, July 1, 2023 through June 30, 2024;  
P0001273602, July 1, 2023 through June 30, 2024

Finding No: 2024-101  
Status: Fully Corrected

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Assistance Listing number and name: 84.002 Adult Education – Basic Grants to States  
Award numbers and years: 24FABASC-412421-01A, July 1, 2023 through June 30, 2024  
24FIELCC-412421-01A, July 1, 2023 through June 30, 2024  
24FIETCO-412421-01A, July 1, 2023 through June 30, 2024  
24FPRELEC-412421-01A, July 1, 2023 through June 30, 2024  
24FIECTC-412421-01A, July 1, 2023 through June 30, 2024

Assistance Listing number and name: 84.031 Higher Education – Institutional Aid  
Award numbers and years: P031S160090, October 1, 2016 through September 30, 2023;  
P031S190167, October 1, 2019 through September 30, 2024;  
P031S200096, October 1, 2020 through September 30, 2025;  
P031S200281, October 1, 2020 through September 30, 2025  
P031C210057, October 1, 2021 through September 30, 2026;  
P031C210077, October 1, 2021 through September 30, 2026;  
P031S220015, October 1, 2021 through September 30, 2027;  
P031S220179, October 1, 2022 through September 30, 2027;  
P031A230147, October 1, 2023 through September 30, 2028;  
P031S230158, October 1, 2023 through September 30, 2028

Finding No: 2024-102  
Status: Fully Corrected

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