

**Mohave County Community College District**  
**Single Audit Reporting Package**  
**June 30, 2025**

# Mohave County Community College District

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**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with *Government Auditing Standards***

The Auditor General of the State of Arizona  
The Governing Board of  
Mohave 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 U.S. Comptroller General, the financial statements of the business-type activities and discretely presented component unit of Mohave County Community College District (District) 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, and have issued our report thereon dated April 30, 2026.

**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, 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 items 2025-01 and 2025-02, that we consider to be significant deficiencies.

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

As part of obtaining reasonable assurance about whether the District's basic financial statements are free of 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 Audit Standards*.

### **District response to findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit 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 the basic financial statements, and accordingly, we express no opinion on them.

### **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 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.

*Snyder & Brown CPAs, PLLC*

Tempe, Arizona

April 30, 2026

**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**

The Auditor General of the State of Arizona

The Governing Board of  
Mohave County Community College District

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

**Opinion on Each Major Federal Program**

We have audited Mohave 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.

**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.

### **Auditor's 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 instances of noncompliance that are required to be reported in accordance with the Uniform Guidance and that are 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 these matters.

### **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 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 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 business-type activities and discretely presented component unit of the District, 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 April 30, 2026, that contained unmodified opinions on those financial statements. Our audit was performed 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 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 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.

*Snyder & Brown CPAs, PLLC*  
Tempe, Arizona  
April 30, 2026

**Mohave County Community College District  
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 on whether the financial statements audited were prepared in accordance with generally accepted accounting principles: Unmodified

Is a going concern emphasis-of-matter paragraph included in the auditors’ report? No

Internal control over financial reporting:  
Material weaknesses identified? No

Significant deficiencies identified? Yes

Non-Compliance material to financial statements noted? No

***Federal Awards***

Internal control over major programs:  
Material weaknesses identified? No

Significant deficiencies identified? Yes

Identification of major programs and type of auditor's report issued on compliance for major programs:

<u>Assistance Listings Number</u>	<u>Name of Federal Program or Cluster</u>	
	Student Financial Assistance Cluster:	Unmodified
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	

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

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? No

**Mohave County Community College District  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Section II-Financial Statement Findings**

**Item 2025-01: Information Technology Security (Significant Deficiency)**

*Criteria:* Implementing effective internal controls over user access rights that follows a credible industry source, such as the National Institute of Standards and Technology, helps the District to protect its IT systems and ensures the integrity and accuracy of the data it maintains as it seeks to achieve its financial reporting, compliance, and operational objectives.

*Condition:* It was noted that user access rights were evaluated by the IT department, but no formal documentation of that process for assigning and modifying user access was available for review. The current policies do not address documenting the review and approval process. This finding is similar to prior-year finding 2024-02.

*Cause:* Although the District's IT management prioritized developing, documenting, and implementing its IT policies and procedures, we noted areas that required improvement to reduce risk to an acceptable level.

*Effect:* There is an increased risk that the District may not adequately protect its IT systems and data, which could result in unauthorized or inappropriate access and/or the loss of confidentiality or integrity of systems and data.

*Recommendation:* The District should:

1. Continually review, develop and document comprehensive IT policies and procedures and ensure the procedures are adequately documented and evidenced.
2. Monitor adherence to the IT policies and procedures on a periodic basis to ensure they are consistently followed and inform employees of updates to the policies and procedures during the year.

*District's Response:* The District's responsible officials' views and planned corrective action are in its corrective action plan at the end of the report.

**Mohave County Community College District  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Item 2025-02: Mohave College Foundation (Component Unit)- Segregation of Accounting Duties (Significant Deficiency)**

*Criteria:* To help ensure the accuracy of financial records and to help reduce the risk of misappropriation of assets, duties should be segregated whereby the individual with custody of assets should not be the same individual responsible for recordkeeping of those assets.

*Condition:* Due to the limited size of the accounting staff, incompatible duties were not completely segregated during the year. This finding is similar to prior-year finding 2024-04.

*Cause:* There was a lack of resources and oversight devoted to the financial reporting process by the Foundation.

*Effect:* Concentration of duties in a limited number of personnel could create control situations where misappropriation of assets may occur and not be detected on a timely basis.

*Recommendation:* Management should be constantly mindful that the concentration of duties in a limited number of personnel could create control situations that would allow personnel to misappropriate assets. The Foundation should implement policies where incompatible duties are segregated and individuals independent of the processes cross-checks these incompatible functions.

*District's Response:* The District's responsible officials' views and planned corrective action are in its corrective action plan at the end of the report.

**Mohave County Community College District  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Section III-Federal Award Findings**

**Finding 2025-101 Reporting (Significant Deficiency, Compliance Finding)**

**Assistance Listings Number:** 84.007, 84.033, 84.063 & 84.268

**Cluster Title:** Student Financial Assistance Cluster

**Program Titles:** Federal Supplemental Educational Opportunity Grants, Federal Work-Study Program, Federal Pell Grant Program and Federal Direct Student Loans

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

**Award Year:** 2025

**Award Number:** None

**Compliance Requirement:** Reporting

**Question Costs:** None

*Criteria:* The student financial assistance cluster requires that the college submit the Fiscal Operations Report and Application to Participate (FISAP) annually. The amounts reported on the FISAP should agree to the underlying accounting records.

*Condition:* Total tuition and fees as reported in the FISAP report was \$10,843,372 while the district's underlying accounting records showed \$10,454,289 for a difference of \$389,083. Total Federal Pell expenditures were reported as \$9,260,936 on the FISAP report while the underlying accounting records and schedule of expenditures of federal awards showed \$9,190,309 for a difference of \$70,627. This finding is similar to prior-year finding 2024-101.

*Cause:* The District does not have adequate policies and procedures in place to ensure that revenues and expenditures are reported properly on the FISAP. Year-end adjustments were not identified and recorded prior to FISAP reporting.

*Effect:* Information reported by the District on the FISAP was not accurate and is not in compliance with requirements of the grant.

*Recommendation:* The District should establish policies and procedures to ensure that the amounts reported on the FISAP are accurate and agree to the underlying accounting records.

*District's Response:* The District's responsible officials' views and planned corrective action are in its corrective action plan at the end of the report.

**District Section**

**Mohave County Community College District  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2025**

<b>Federal agency/ Assistance Listings number</b>	<b>Federal program name</b>	<b>Pass-through grantor's number</b>	<b>Program expenditures</b>
<b>U.S. Department of Agriculture:</b>			
Passed through The Small Business Administration:			
59.037	Small Business Development Centers		\$ 142,446
	<b>Total U.S. Department of Agriculture</b>		<u>142,446</u>
<b>U.S. Department of Education</b>			
Student Financial Assistance Cluster			
	Federal Supplemental Education		
84.007	Opportunity Grants		270,402
84.033	Federal Work-Study Program		199,873
84.063	Federal Pell Grant Program		9,190,309
84.268	Federal Direct Student Loans		<u>2,090,580</u>
	<i>Total Student Financial Assistance Cluster</i>		<u>11,751,164</u>
	<b>Total U.S. Department of Education</b>		<u>11,751,164</u>
	<b>Total expenditures of federal awards</b>		<u><u>\$ 11,893,610</u></u>

See accompanying notes to schedule.

**Mohave County Community College District**  
**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 includes the federal grant activity of Mohave 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).

**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 listings numbers**

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

**Note 4 - 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.

**Note 5 - Subrecipients**

The District did not make any payments to subrecipients during the fiscal year.

## **Corrective Action Plan**



April 29, 2026

Dylan Brown  
Snyder & Brown, CPAs, PLLC  
3933 S McClintock Dr., Ste 505,  
Tempe, AZ 85282  
Email: [dbrown@snyderbrowncpas.com](mailto:dbrown@snyderbrowncpas.com)

Dear Mr. Brown

We have prepared the accompanying corrective action plans 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 person responsible for the corrective action, the corrective action planned and the anticipated completion date.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Pruitt', written over a light blue horizontal line.

Joline Pruitt  
Vice President Administrative Services & CFO

**MOHAVE COLLEGE**

(District Office)

1971 Jagerson Ave.  
Kingman, AZ 86409

**Bullhead City Campus**

3400 Highway 95  
Bullhead City, AZ 86442

**Lake Havasu City Campus**

1977 Acoma Blvd. West  
Lake Havasu City, AZ 86403

**Neal Campus - Kingman**

1971 Jagerson Ave.  
Kingman, AZ 86409

**Colorado City Campus**

480 S. Central  
Colorado City, AZ 86021

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**1.866.664.2832**

MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT

CORRECTIVE ACTION PLAN

YEAR ENDED JUNE 30, 2025

**2025-01 Information Technology Security**

**Implementing effective internal controls over user access rights that follows a credible industry source, such as the National Institute of Standards and Technology, helps the District to protect its IT systems and ensures the integrity and accuracy of the data it maintains as it seeks to achieve its financial reporting, compliance, and operational objectives.**

Joline Pruitt, Vice President Administrative Services & CFO

Anticipated Completion Date: September 30, 2026

Although the District did not have any unallowable user access rights noted in the system, the District agrees that formal approval of user access rights should be documented by the access group. During fiscal year 2025, the District continued to strengthen information technology governance through the development and implementation of formalized policies and procedures related to user access administration. While user access rights were reviewed and evaluated by IT personnel, documentation supporting the review, approval, and modification process was not consistently retained in a centralized and auditable format.

The District recognizes the importance of maintaining documented evidence of access approvals and periodic review processes to support internal control over financial reporting and system security. The District will undertake the following actions to enhance access controls over information technology resources:

1. Formalize and document procedures governing user provisioning, modification, periodic review, and termination of system access.
2. Establish periodic monitoring to confirm adherence to access control procedures and ensure documentation is consistently maintained.
3. Continue aligning IT governance practices with recognized frameworks such as the National Institute of Standards and Technology cybersecurity guidance.

These actions are intended to enhance documentation controls, improve consistency in access administration, and further strengthen the District's information security environment.

MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT

CORRECTIVE ACTION PLAN

YEAR ENDED JUNE 30, 2025

**2025-02 Mohave College Foundation (Component Unit)**

**To help ensure the accuracy of financial records and to help reduce the risk of misappropriation of assets, duties should be segregated whereby the individual with custody of assets should not be the same individual responsible for recordkeeping of those assets.**

Joline Pruitt, Vice President Administrative Services & CFO

Anticipated Completion Date: September 30, 2026

The District agrees with the reported finding and recommendation. Although the Foundation operates as a legally separate component unit with independent governance and staffing, the District recognizes the continued importance of strengthening segregation of duties within Foundation financial processes.

Due to the limited size of Foundation accounting personnel, complete segregation of incompatible duties remains challenging. However, compensating controls and oversight mechanisms continue to be evaluated to reduce risk and improve financial monitoring.

The District has communicated the finding and recommendation to Foundation leadership and will continue to support efforts to strengthen accounting oversight through the following actions:

1. Recommend additional independent review procedures for key accounting transactions and reconciliations.
2. Encourage implementation of compensating controls where segregation of duties cannot be fully achieved due to staffing limitations.
3. Continue discussions regarding outsourced accounting support or periodic external review to provide additional oversight and independent verification of financial activity.
4. Work collaboratively with Foundation leadership to formalize documented review procedures over financial reporting and cash activity.

These actions are intended to strengthen oversight, reduce risk associated with limited staffing resources, and improve the control environment surrounding Foundation accounting processes.

MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT

CORRECTIVE ACTION PLAN

YEAR ENDED JUNE 30, 2025

**Federal Award Findings**

**2025-101**

**Assistance Listing Number:** 84.007, 84.033, 84.063 & 84.268

**Cluster Title:** Student Financial Assistance Cluster

**Program Titles:** Federal Supplemental Educational Opportunity Grants, Federal Work-Study Program, Federal Pell Grant Program and Federal Direct Student Loans

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

**Award Year:** 2025

**Award Number:** None

**Compliance Requirement:** Reporting

**Question Costs:** None

**Total tuition and fees as reported in the FISAP report was \$10,843,372 while the district's underlying accounting records showed \$10,454,289 for a difference of \$389,083. Total Federal Pell expenditures were reported as \$9,260,936 on the FISAP report while the underlying accounting records and schedule of expenditures of federal awards showed \$9,190,309 for a difference of \$70,627. This finding is similar to prior-year finding 2024-101.**

Joline Pruitt, Vice President Administrative Services & CFO

Anticipated Completion Date: September 30, 2026

During fiscal year 2025, differences were identified between amounts reported on the Fiscal Operations Report and Application to Participate (FISAP) and the District's finalized accounting records due to year-end adjustments recorded after submission of the report.

The District recognizes the importance of ensuring reported amounts reconcile fully to underlying accounting records and acknowledges that additional coordination between Business Services and Financial Aid is necessary to strengthen reporting accuracy.

To address this finding, the District will undertake the following actions:

1. Develop a formal reconciliation process between the general ledger, student financial aid reporting, and FISAP submissions prior to report filing.
2. Establish documented timelines to ensure year-end accounting adjustments are evaluated and incorporated into federal reporting, when applicable.

These actions are intended to improve reporting accuracy, strengthen interdepartmental communication, and ensure compliance with federal reporting requirements under the Student Financial Assistance Cluster.



April 29, 2026

Dylan Brown  
Snyder & Brown, CPAs, PLLC  
3933 S McClintock Dr., Ste 505,  
Tempe, AZ 85282  
Email: [dbrown@snyderbrowncpas.com](mailto:dbrown@snyderbrowncpas.com)

Dear Mr. Brown

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 year's audit 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, appearing to read 'J. Pruitt', written over a light blue horizontal line.

Joline Pruitt  
Vice President Administrative Services & CFO

**MOHAVE COLLEGE**

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**WWW.MOHAVE.EDU**  
**1.866.664.2832**

MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2025

**Financial Statement Findings**

**2024-01**

**Condition:** The District did not have a system of internal controls that would enable management to conclude the financial statements and related disclosures are complete and presented in accordance with accounting principles generally accepted in the United States of America. This finding is similar to prior-year finding 2023-01.

**Status:** Corrected.

**2024-02**

**Condition:** It was noted that user access rights were evaluated by the IT department, but no formal documentation of that process for assigning and modifying user access was available for review. The current policies do not address documenting the review and approval process. This finding is similar to prior-year finding 2023-02.

**Status:** Not corrected.

A similar finding was noted in the current year as 2025-01. During fiscal year 2025, the District formalized user access review, ensuring a final listing of approved users by access group is maintained and available for review; however, documentation evidencing the formal approval, modification, and periodic review of access rights as a procedure was not executed.

**Reason Not Corrected:** The District corrected all matters, but lacked documentation of a second review of the user roles assigned by the District's IT department. No matters were noted that inappropriate rights were assigned and the District relies on the IT department's expertise in assigning rights that are not incompatible for assigned roles.

**Contact Person:** Joline Pruitt, Vice President Administrative Services & CFO

**Anticipated Completion Date:** September 30, 2026

**2024-03**

**Condition:** The District's control procedures for review and approval were not in place for all transactions tested. This finding is similar to prior-year finding 2023-03.

**Status:** Corrected.

MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2025

**2024-04**

**Condition:** Due to the limited size of the accounting staff, incompatible duties were not completely segregated during the year.

**Status:** Not corrected.

A similar finding was reported in the current year as 2025-02. The Foundation continued to operate with limited accounting personnel during fiscal year 2025, which restricted the ability to fully segregate incompatible duties. Management evaluated compensating controls and oversight mechanisms with an external independent firm to reduce risk within existing staffing constraints.

**Reason Not Corrected:** Due to the size and staffing structure of the Foundation, full segregation of duties remains operationally challenging. Although oversight and review procedures have improved, additional independent review processes and/or outsourced accounting support are necessary to further strengthen the control environment.

**Contact Person:** Joline Pruitt, Vice President Administrative Services & CFO

**Anticipated Completion Date:** September 30, 2026

**2024-05**

**Condition:** The subsidiary schedule used to identify and track assets held in the endowment and other assets with donor restrictions did not agree to the trial balance.

**Status:** Corrected.

MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2025

**Federal Award Findings**

**2024-101**

**Condition:** Total tuition and fees as reported in the FISAP report was \$8,787,259 while the district's underlying accounting records showed \$9,133,531 for a difference of \$346,272. Total Federal Pell expenditures were reported as \$6,259,684 on the FISAP report while the underlying accounting records and schedule of expenditures of federal awards showed \$6,298,477 for a difference of \$38,793.

**Status:** Not corrected. A similar finding was noted in the current year as 2025-101.

During fiscal year 2025, the District continued coordination between Business Services and Financial Aid to improve reporting accuracy; however, differences remained between the Fiscal Operations Report and Application to Participate (FISAP) and finalized accounting records due to year-end adjustments identified after report submission

**Reason Not Corrected:** Although procedures were improved to support communication between departments, formal reconciliation controls ensuring agreement between accounting records and federal reporting were not fully implemented prior to submission deadlines. Additional controls are necessary to ensure year-end adjustments are evaluated and incorporated into reporting before filing.

**Contact Person:** Joline Pruitt, Vice President Administrative Services & CFO

**Anticipated Completion Date:** September 30, 2026