Maricopa County

Single Audit Report
Year Ended June 30, 2021

A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General

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

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- Representative **Tim Dunn**
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**Audit Staff**

- **Stephanie Gerber**, Director
- **David Glennon**, Manager

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- Phoenix, AZ 85018-7271
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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 Board of Supervisors of
Maricopa County, Arizona

Report on compliance for each major federal program

We have audited Maricopa County’s compliance with the types of compliance requirements described 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, 2021, except for the Housing Voucher Cluster (Assistance Listing numbers 14.871 and 14.879), a major federal program administered by the Housing Authority of Maricopa County. This major federal program was audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to this major federal program’s compliance with the types of compliance requirements described in the OMB Compliance Supplement, is based solely on the report of the other auditors. The County’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

Maricopa County’s basic financial statements include the operations of the Maricopa County Accommodation Schools, which expended $1,326,953 in federal awards that are not included in Maricopa County’s schedule of expenditures of federal awards for the year ended June 30, 2021. Our audit, described below, did not include the operations of the Maricopa County Accommodation Schools because they engaged other auditors to perform their audit.

Management’s responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors’ responsibility

Our responsibility is to express an opinion on compliance for each of the County’s major federal programs based on our audit of the types of compliance requirements referred to above. 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 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes
examining, on a test basis, evidence about the County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit and the report of the other auditors provide a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the County’s compliance.

**Basis for qualified opinion on Teacher and School Leader Incentive Grants**

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the Teacher and School Leader Incentive Grants' allowable costs/cost principles as described in item 2021-101. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

**Qualified opinion on Teacher and School Leader Incentive Grants**

In our opinion, except for the noncompliance described in the basis for qualified opinion paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Teacher and School Leader Incentive Grants program for the year ended June 30, 2021.

**Unmodified opinion on each of the other major federal programs**

In our opinion, based on our audit and the report of the other auditors, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2021.

**Other matters**

The results of our auditing procedures disclosed another 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 2021-102. Our opinion on each major federal program is not modified with respect to this matter.

**Report on internal control over compliance**

The County’s management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County’s 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...
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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2021-101 and 2021-102, that we consider to be material weaknesses.

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.

County response to findings

The County’s responses to the findings identified in our audit are presented in its corrective action plan at the end of this report. The County is responsible for preparing a corrective action plan to address each finding. The County’s responses and corrective action plan were not subjected to the 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 County’s governmental activities, aggregate discretely presented component units, each major fund, and aggregate remaining fund information as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements. We issued our report thereon dated December 17, 2021, that contained unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the County’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 County’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 by us and the other auditors. In our opinion, based on our audit, the procedures performed as described previously, and the report of the other auditors, 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

May 23, 2022
Summary of auditors’ results

Financial statements

Type of auditors’ report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles: Unmodified

Internal control over financial reporting

- Material weaknesses identified? Yes
- Significant deficiencies identified? Yes
- Noncompliance material to the financial statements noted? No

Federal awards

Internal control over major programs

- Material weaknesses identified? Yes
- Significant deficiencies identified? None reported

Type of auditors’ report issued on compliance for major programs

Unmodified for all major programs except for the Teacher and School Leader Incentive Grants program (Assistance Listing number 84.374) which was qualified.

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

Identification of major programs

<table>
<thead>
<tr>
<th>Assistance Listings number</th>
<th>Name of federal program or cluster</th>
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<tr>
<td>10.557</td>
<td>Special Supplemental Nutrition Program for Women, Infants, and Children</td>
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<td>Housing Voucher Cluster</td>
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<td>Crime Victim Assistance</td>
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<td>21.019</td>
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<td>21.023</td>
<td>COVID-19 - Emergency Rental Assistance Program</td>
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<td>COVID-19 - Coronavirus State and Local Fiscal Recovery Funds</td>
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<td>84.374</td>
<td>Teacher and School Leader Incentive Grants</td>
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<td>93.136</td>
<td>Injury Prevention and Control Research and State and Community Based Programs</td>
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<td>COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</td>
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<tr>
<td>93.323</td>
<td>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</td>
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</table>

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

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

Federal award findings and questioned costs

2021-101
Assistance Listings number and name: 84.374 Teacher and School Leader Incentive Grants
Award numbers and years: U374A160041-19 October 1, 2019–September 30, 2020; U374A160041-20 October 1, 2020–September 30, 2022
Federal agency: U.S. Department of Education
Compliance requirement: Allowable costs/cost principles
Questioned costs: $1,678,947

Condition—Contrary to federal regulations and State and County policies and procedures, the Maricopa County School Superintendent’s Office (Office) did not have documentation to support how $1,678,947 of costs for which it received federal reimbursement, or 13.1 percent of the grant program’s total expenditures, were necessary and reasonable to support the grant program purposes. Specifically, through journal entries, the Office moved other County expenditures that it had initially recorded as administrative expenditures in the General Fund and other Office program accounts into the grant program’s expenditure accounts in lump-sum amounts and did not have documentation to support the specific costs or types of costs included in the amounts it moved to the grant program. The Office then claimed to us that these costs were indirect costs of the grant program but had no documentation to support them as such and received federal reimbursement for them.

In addition, the Office did not record the $1,678,947 in costs to the grant program based on an indirect cost rate proposal approved by the Arizona Department of Education (ADE) as required by federal regulations, which would have allowed it to receive reimbursement from the federal government for appropriately documented indirect costs necessary to support the grant program purpose. Therefore, even if the Office had the necessary documentation to support these questioned costs for which it had inappropriately received federal reimbursement, according to federal regulations, it still should not have requested reimbursement for these costs it claimed to be indirect.

Effect—The Office received almost $1.7 million of federal monies that it was not eligible to receive and, therefore, is at risk of having to return these monies to the federal government.

Cause—According to the Office staff person responsible for the grant program’s financial administration, he did not believe any documentation that explained how the costs benefited the grant program were needed because he believed them to be allowable indirect costs. In addition, he reported to us that after the Office last received approval from ADE for an indirect cost rate proposal in fiscal year 2017, ADE told the Office it did not have to submit indirect cost rate proposals for approval any longer. However, the Office staff person did not have any documentation to support this, and ADE’s policies and procedures state that ADE requires annual indirect cost rate proposals to be submitted and approved by ADE. ADE further confirmed to us that it requires them.
Criteria—Federal Uniform Guidance regulations require that to be reimbursed, costs must be necessary and reasonable for the performance of the grant award and adequately documented to be allowable under federal awards (2 Code of Federal Regulations [CFR] §200.403[a], [g]). Also, to support indirect costs charged to a U.S. Department of Education federal program, the Education Department General Administrative Regulations (EDGAR) requires an indirect cost rate proposal be submitted to the program recipient’s assigned cognizant agency, in this case ADE, within 90 days after the grant award notification is issued (34 CFR 75.560[b]). In addition, ADE’s policies and procedures require the Office to submit its indirect cost rate proposal to ADE to receive a current indirect cost rate agreement prior to charging indirect costs to the program (Arizona Department of Education Local Education Agency, Education Service Agency/County School Superintendent, Community College, and Small State Agency Federal Indirect Cost Proposal, Section 12.0). The County’s grant policies and procedures also require supporting documentation for all costs charged to the grant programs in accordance with the above-mentioned Uniform Guidance regulations and specify that the indirect cost rate proposals may require submission to the County’s federal cognizant agency for approval (Maricopa County Grants Manual [2018], Section E, page 18 and Section J, pages 25-26). Further, the Office must establish and maintain effective internal control over federal awards that provide reasonable assurance that federal programs are being managed in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303).

Recommendations—The Office should:

1. Maintain documentation to support how all costs charged to the grant program are necessary and reasonable for the performance of the grant program and allowable under federal regulations.

2. Annually submit an indirect cost rate proposal to ADE to obtain an approved indirect cost rate agreement with an approved indirect cost rate, and if the Office allocates indirect costs to the grant program, limit its allocation to an amount based on the approved indirect cost rate.

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

2021-102

Assistance Listings number and name: 93.136 Injury Prevention and Control Research and State and Community Based Programs

Award number and years: NU17CE924996, September 1, 2019–August 31, 2022

Federal agency: U.S. Department of Health and Human Services—Centers for Disease Control and Prevention

Compliance requirement: Reporting

Questioned costs: N/A

Condition—Contrary to federal regulations and County policies, the Maricopa County Department of Public Health (Department) failed to report certain information on the federal government’s reporting system about a $450,000 subaward it made under this program. Specifically, the Department awarded federal monies to its sole subrecipient, a State agency, to monitor County prescription drug data as part of the State-wide prescription drug-monitoring program. However, the Department had not reported any required information about the subaward, including the subrecipient and the subaward amount and term, during fiscal year 2021 or in any prior years since the initial $450,000 award over a 3-year term starting September 1, 2019, which was required to be reported by October 31, 2019. Further, the Department did
not report its reduction of the subrecipient’s total award to $389,632 on September 1, 2020, for the remaining 2 years of the award’s term, which it was required to report by October 31, 2020.

During fiscal year 2021, the Department spent $81,524 of federal monies related to this subaward, or 4 percent of the Department’s $1,921,718 total expenditures for this federal program. It did not spend any monies for this subaward in prior years.

**Effect**—The County’s stakeholders and the public did not have access to transparent and timely information about the Department’s federal award spending decisions on the USA spending.gov website as required by federal regulations.

**Cause**—Although the program’s reporting requirements were provided as additional award terms and conditions on the federal agency’s website, and the County’s grants manual instructed County departments to follow them, Department staff reported they were not aware of the program’s reporting requirements because of an oversight.

**Criteria**—The Federal Funding Accountability and Transparency Act (FFATA) and federal Uniform Guidance regulations require the Department, as a direct recipient of federal awards, to report certain information about each subaward action exceeding $30,000 in federal monies on the FFATA Subaward Reporting System no later than month-end of the month following the subaward action so that the information can be displayed to the public on the website, USA spending.gov.¹ Specifically, the federal Uniform Guidance requires the Department to report the subrecipient organization’s name, award amount, award term, executive compensation, and other information about the subaward, if applicable, for each subaward action exceeding the $30,000 (2 CFR, Part 170, Subpart 320 and Appendix A). Additionally, County grant policies and procedures require the Department to perform reporting for federal awards (Maricopa County Grants Manual [2018], Section K, page 29). Further, the Department must establish and maintain effective internal control over federal awards that provide reasonable assurance that federal programs are being managed in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303).

**Recommendations**—The Department should:

1. Immediately report on the FFATA Subaward Reporting System the required information for its subaward for this program.

2. Follow the County’s written policies and procedures for reporting subaward actions exceeding $30,000 no later than month-end of the month following the subaward action, as required by the FFATA and federal Uniform Guidance, and ensure Department employees are aware of all program requirements.

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

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¹ The FFATA of 2006 (Public Law 109-282), as amended by section 6202 of Public Law 110-252, was enacted to provide the public with transparency on federal award spending to hold the recipient government accountable for each spending decision and to help reduce wasteful spending of federal monies. As such, federal Uniform Guidance requires reporting on the FFATA Subaward Reporting System at FSRS—Federal Funding Accountability and Transparency Act Subaward Reporting System.
### MARICOPA COUNTY
#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2020 - 6/30/2021

#### DEPARTMENT OF AGRICULTURE

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<th>Item Description</th>
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#### TOTAL OF ALL DEPARTMENTS

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**Notes:**
- Federal CFDA Number: Federal Coordinating Framework for Determining Access
d to Federal Awards.
- Total Amount Provided to Sub-Recipients: The total amount provided to sub-recipients.
- Federal Expenditures: The federal expenditures.
- Total Award Amount: The total award amount.
- Awarded By: The entity that awarded the funds.
- State/Local Fiscal Year: The state/local fiscal year.
- Notes: Additional notes or information.
## Environmental Protection Agency

### Total Department of Education

**Venezuelan Assistance for Low Income Farmers**

<table>
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<th>Amount</th>
<th>Source</th>
<th>Notes</th>
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### Total Department of Education

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## Department of Health and Human Services

### Total Department of Agriculture

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<th>Amount</th>
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<tr>
<td>$13,144,993</td>
<td>ARIZONA DEPARTMENT OF ADMINISTRATION</td>
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**Page 10**
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<th>Fund</th>
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<th>SRC-24-01-06</th>
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<td>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</td>
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<td><strong>Total Expenditure of Federal Awards</strong></td>
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</table>

*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.
Significant Accounting Policies Used in Preparing the SEFA
Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

10% De Minimis Cost Rate
The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414 except for the Emergency Management Department.

Basis of presentation
The accompanying schedule of expenditures of federal awards (schedule) includes Maricopa County's federal grant activity for the year ended June 30, 2021. 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).

Federal Assistance Listings number
The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2021 Federal Assistance Listings. When no Federal Assistance Listings number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier and the word unknown were used.

Donated personal protective equipment (PPE)
The County received donated personal protective equipment (PPE) with a fair market value of $30,317,917 for the fiscal year ended June 30, 2021.
May 23, 2022

Lindsey A. Perry  
Arizona Auditor General  
2910 North 44th Street, Suite 410  
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying corrective action plan as required by the standards applicable to financial audits contained in Government Auditing Standards and by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Specifically, for each finding we are providing you with our responsible officials’ views, the names of the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

Cynthia Goelz  
Chief Financial Officer
Financial statement findings

The corrective action plan for financial statement findings was included in the separately issued report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with Government Auditing Standards.

Federal award findings and questioned costs

2021-101
Assistance Listings number and program name: 84.374 Teacher and School Leader Incentive Grants (formerly the Teacher Incentive Fund)
Department: Maricopa County School Superintendent
Contact Person(s): Marc Kuffner
Anticipate completion date: June 30, 2022

Concur: The Maricopa County School Superintendent’s Office (Superintendent’s Office) will update its internal processes to ensure appropriate supporting documentation is provided for journal entry transactions that demonstrates the costs charged to the grant are necessary, reasonable, and allowable. All transactions will have detailed support including properly approved cost methodologies and supporting calculations that agree to the amounts being charged. In addition, all transactions will include invoices, general ledger transaction detail, and other support, as appropriate, to properly and accurately demonstrate that the costs charged are necessary, reasonable, and allowable. The Office of Budget and Finance will review all journal entries for the Superintendent’s Office, including those already processed in fiscal year 2022, to ensure there is proper documentation and that costs are necessary, reasonable, and allowable. Journal entries that do not meet the criteria will be reversed or rejected, as appropriate. Further, indirect charges will not be charged to the grant without a properly approved indirect cost rate plan. Indirect costs charged for FY 2022 will be reversed until an indirect cost rate is approved by the Arizona Department of Education (ADE). The Superintendent’s Office will develop procedures to proactively work with ADE for review and approval of indirect cost rates. The Teacher and School Leader Incentive Grant ends September 30, 2022, and the Superintendent’s Office currently has no other direct federal grants that would require ADE to approve an indirect cost rate in the future. However, the Superintendent’s Office will annually submit a request to ADE as cognizant agent for approval of any direct federal grant indirect cost rates needed.

2021-102
Assistance Listings number and program name: 93.136 Injury Prevention and Control Research and State and Community Based Programs
Department: Maricopa County Department of Public Health
Contact Person(s): Scot Pitcairn
Anticipated completion date: April 30, 2022

Concur: The Maricopa County Department of Public Health will update its operating processes to conform with Federal Uniform Guidance and County policies on FFATA reporting. Additionally, appropriate Public Health staff will receive communication informing them of these updates and reminding them of the program requirements. On March 24, 2022, the Department completed and submitted the required FFATA form to USAspending.gov.
May 23, 2022

Lindsey Perry  
Auditor General  
2910 North 44th 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,

Cynthia Goelz  
Chief Financial Officer
Status of financial statement findings

Information technology (IT) access controls
Finding No. 2020-02. This finding initially occurred in fiscal year 2015.

Status: Fully corrected

Managing Risk
Finding No. 2020-01. This finding initially occurred in fiscal year 2017.

Status: Partially corrected

Maricopa County takes all IT audit findings seriously and will make efforts to resolve any deficiencies. The County will continue to make improvements in the risk assessment process. The County has drafted policies and procedures and will continue to develop and implement policies. Contact persons are Kevin Westover, Business Engagement Manager, Office of Enterprise Technology (602) 506-1667 and Deborah Lukens, Information Technology Manager, Maricopa County Treasurer, (602) 372-4472.

The County’s District 5 Board of Supervisors member and his assistant made purchases that conflicted with County policies and lacked appropriate documentation and the County paid for them, which put public monies at risk of misuse.
Finding No. 2020-03. This finding initially occurred in fiscal year 2019.

Status: Fully corrected

County Supervisors’ purchasing card travel expense were not appropriately reviewed and approved before the County paid them, which put public monies at risk of misuse.
Finding No. 2019-04

Status: Fully corrected.

Maricopa County Housing Authority’s financial reporting process lacked effective internal controls and numerous adjustments were required by the Authority to correct the financial statements.
Finding No. 2020-04

Status: Partially corrected.

The Housing Authority has started implementing processes and procedures to ensure all transactions are recorded timely and properly.