

Maricopa County

Single Audit Report

Year Ended June 30, 2021



A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General





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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Audit Staff

Stephanie Gerber, Director
David Glennon, Manager

Contact Information

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

(602) 553-0333

contact@azauditor.gov

www.azauditor.gov



TABLE OF CONTENTS

Auditors section

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 1

Schedule of findings and questioned costs 4

Summary of auditors' results 4

Financial statement findings 6

Federal award findings and questioned costs 6

County section

Schedule of expenditures of federal awards 9

Notes to schedule of expenditures of federal awards 12

County response

Corrective action plan

Summary schedule of prior audit findings

Reports issued separately

Comprehensive Annual Financial Report

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*



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY 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 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 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



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 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

Assistance Listings number	Name of federal program or cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
14.218	COVID-19 - Community Development Block Grants/Entitlement Grants
14.218	Community Development Block Grants/Entitlement Grants
14.871, 14.879	COVID-19 - Housing Voucher Cluster
14.871, 14.879	Housing Voucher Cluster
16.575	Crime Victim Assistance

Assistance Listings number	Name of federal program or cluster
21.019	COVID-19 - Coronavirus Relief Fund
21.023	COVID-19 - Emergency Rental Assistance Program
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
84.374	Teacher and School Leader Incentive Grants
93.136	Injury Prevention and Control Research and State and Community Based Programs
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

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 USAspending.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, USAspending.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.

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](https://FSRS.FederalFundingAccountabilityandTransparencyActSubawardReportingSystem).

COUNTY SECTION

MARICOPA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2020 - 6/30/2021

Federal Awarding Agency/Program Title	Federal CFDA Number	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity	Identifying Number Assigned by Funder Pass-Through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF AGRICULTURE									
SCHOOL BREAKFAST PROGRAM	10.553		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001		\$95,056	\$120,505	CHILD NUTRITION CLUSTER	\$311,952
SCHOOL BREAKFAST PROGRAM (NON CASH)	10.553		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001		\$25,449	\$120,505	CHILD NUTRITION CLUSTER	\$311,952
NATIONAL SCHOOL LUNCH PROGRAM	10.555		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001		\$151,016	\$191,447	CHILD NUTRITION CLUSTER	\$311,952
NATIONAL SCHOOL LUNCH PROGRAM (NON CASH)	10.555		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001		\$40,431	\$191,447	CHILD NUTRITION CLUSTER	\$311,952
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR040876 CTR046145		\$10,069,922	\$10,069,922	N/A	\$0
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-106547	\$143,648	\$1,876,584	\$1,876,584	SNAP CLUSTER FOREST SERVICE SCHOOLS AND ROADS CLUSTER	\$1,876,584
SCHOOLS AND ROADS - GRANTS TO STATES	10.665					\$328,251	\$328,251	N/A	\$328,251
COOPERATIVE LAW ENFORCEMENT AGREEMENT	10.U01	16-LE-11031200-005				\$47,756	\$47,756	N/A	\$0
COOPERATIVE LAW ENFORCEMENT AGREEMENT	10.U02	21-LE-11031200-041				\$41,481	\$41,481	N/A	\$0
TOTAL DEPARTMENT OF AGRICULTURE					\$143,648	\$12,675,946			
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
SECTION 8 HOUSING ASSISTANCE PAYMENTS PROGRAM	14.195					\$1,178,590	\$1,178,590	SECTION 8 PROJECT-BASED CLUSTER CDBG - ENTITLEMENT GRANTS CLUSTER	\$1,178,590
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218				\$2,253,230	\$2,688,361	\$3,667,752	CDBG - ENTITLEMENT GRANTS CLUSTER	\$3,667,752
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218		CITY OF TEMPE	39528385		\$500,000	\$3,667,752	CDBG - ENTITLEMENT GRANTS CLUSTER	\$3,667,752
COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	COVID-19				\$479,391	\$3,667,752	CDBG - ENTITLEMENT GRANTS CLUSTER	\$3,667,752
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231				\$218,073	\$220,166	\$1,265,855	N/A	\$0
COVID-19 - EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	COVID-19				\$1,045,689	\$1,265,855	N/A	\$0
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239				\$3,115,062	\$3,444,088	\$3,444,088	N/A	\$0
PUBLIC AND INDIAN HOUSING	14.850					\$11,501	\$11,501	N/A	\$0
SECTION 8 HOUSING CHOICE VOUCHERS	14.871					\$15,146,613	\$15,232,559	HOUSING VOUCHER CLUSTER	\$15,595,741
COVID-19 - SECTION 8 HOUSING CHOICE VOUCHERS	14.871	COVID-19				\$85,946	\$15,232,559	HOUSING VOUCHER CLUSTER	\$15,595,741
PUBLIC HOUSING CAPITAL FUND	14.872					\$156,639	\$156,639	N/A	\$0
MAINSTREAM VOUCHERS	14.879					\$363,182	\$363,182	HOUSING VOUCHER CLUSTER	\$15,595,741
FAMILY SELF-SUFFICIENCY PROGRAM	14.896					\$58,714	\$58,714	N/A	\$0
LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	14.900					\$204,024	\$284,506	N/A	\$0
LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	14.900		CITY OF PHOENIX	146579-0		\$80,482	\$284,506	N/A	\$0
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					\$5,586,365	\$25,663,386			
DEPARTMENT OF THE INTERIOR									
DISTRIBUTION OF RECEIPTS TO STATE AND LOCAL GOVERNMENTS	15.227					\$7,832	\$7,832	N/A	\$0
BLM FUELS MANAGEMENT AND COMMUNITY FIRE ASSISTANCE PROGRAM ACTIVITIES	15.228					\$10,600	\$10,600	N/A	\$0
TOTAL DEPARTMENT OF THE INTERIOR						\$18,432			
DEPARTMENT OF JUSTICE									
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034		ARIZONA CRIMINAL JUSTICE COMMISSION	2020-VD-BX-0309		\$128,568	\$128,568	N/A	\$0
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		ARIZONA CRIMINAL JUSTICE COMMISSION	NCP 18-20-001 2016-VA-GX-0046 2018-235		\$115,628	\$115,628	N/A	\$0
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	2018-V2-GX-0012		\$1,359,873	\$1,359,873	N/A	\$0
CRIME VICTIM COMPENSATION	16.576		ARIZONA CRIMINAL JUSTICE COMMISSION	VC-20-056		\$966,046	\$966,046	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		ARIZONA CRIMINAL JUSTICE COMMISSION	DC-20-027		\$968,264	\$1,130,030	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		ARIZONA CRIMINAL JUSTICE COMMISSION	DC-20-027		\$968,264	\$1,130,030	N/A	\$0
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		ARIZONA CRIMINAL JUSTICE COMMISSION	CV19-20-005		\$7,741	\$7,741	N/A	\$0
COURT APPOINTED SPECIAL ADVOCATES	16.756		NATIONAL CASA/GAL ASSOCIATION	CASAPPE2020		\$99,332	\$99,332	N/A	\$0
SMART PROSECUTION INITIATIVE	16.825					\$137,865	\$137,865	N/A	\$0
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.833					\$701,923	\$701,923	N/A	\$0
EQUITABLE SHARING PROGRAM	16.922					\$219,330	\$219,330	N/A	\$0
CENTRAL ARIZONA SAFE TRAIL TASK FORCE	16.U03	198-PX-C3103878				\$3,267	\$3,267	N/A	\$0
FBI JOINT TERRORISM TASK FORCE	16.U04	415A-PX-AS4565				\$11,455	\$11,455	N/A	\$0
FBI DESERT HAWK FUGITIVE TASK FORCE	16.U05	88A-PX-C5061747				\$61,576	\$61,576	N/A	\$0
ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCES	16.U06	SWAZP0858				\$143,927	\$143,927	N/A	\$0
ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCES	16.U07	SWAZP0904				\$164,578	\$164,578	N/A	\$0
FBI DESERT HAWK VIOLENT CRIME TASK FORCE	16.U08	UNKNOWN				\$13,174	\$13,174	N/A	\$0
DOJ FBI TASK FORCE	16.U09	UNKNOWN				\$7,357	\$7,357	N/A	\$0
DEA PHOENIX TASK FORCE	16.U10	UNKNOWN				\$46,808	\$46,808	N/A	\$0
DEA TASK FORCE	16.U11	UNKNOWN				\$1,680	\$1,680	N/A	\$0
TOTAL DEPARTMENT OF JUSTICE						\$5,320,158			
DEPARTMENT OF LABOR									
WIA ADULT PROGRAM	17.258		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI19-002202 DI21-002283		\$4,860,388	\$4,997,900	WIOA CLUSTER	\$18,448,358
WIA ADULT PROGRAM	17.258		STATE OF ARIZONA GOVERNOR'S OFFICE OF YOUTH, FAITH, AND FAMILY	IGA-WP-19-010119-01 ISA-SOR-20-010120-02Y2		\$137,512	\$4,997,900	WIOA CLUSTER	\$18,448,358
WIA YOUTH ACTIVITIES	17.259		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI19-002202 DI21-002283		\$5,974,435	\$5,974,435	WIOA CLUSTER	\$18,448,358
H-1B JOB TRAINING GRANTS	17.268		CITY OF PHOENIX	143704-0		\$74,097	\$74,097	N/A	\$0
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI16-002124 DI19-002202 DI21-002283		\$7,476,023	\$7,476,023	WIOA CLUSTER	\$18,448,358
TOTAL DEPARTMENT OF LABOR						\$18,522,455			
DEPARTMENT OF TRANSPORTATION									
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ARIZONA DEPARTMENT OF TRANSPORTATION	VARIOUS 1024		\$11,801,433	\$12,682,781	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$12,682,781
HIGHWAY PLANNING AND CONSTRUCTION	20.205		MARICOPA ASSOCIATION OF GOVERNMENTS	1024-1 2020-AI-006 2020-AL-021 2020-CIOT-016 2020-PTS-031 2021-207-006 2021-AL-019 2021-AI-006		\$373,661	\$881,348	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$12,682,781
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2021-CIOT-016 2021-PTS-034		\$402,513	\$402,513	HIGHWAY SAFETY CLUSTER	\$416,763
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS	20.614		ARIZONA SUPREME COURT, ADMINISTRATIVE OFFICE OF THE COURTS	2021-405D-050		\$61,890	\$61,890	N/A	\$0
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2021-405D-022		\$14,250	\$14,250	HIGHWAY SAFETY CLUSTER	\$416,763
TOTAL DEPARTMENT OF TRANSPORTATION					\$373,661	\$13,161,434			
DEPARTMENT OF TREASURY									
CORONAVIRUS RELIEF FUND	21.019	COVID-19			\$888,790	\$302,479,790	\$306,700,668	N/A	\$0
CORONAVIRUS RELIEF FUND	21.019	COVID-19	CITY OF MESA	NONE		\$2,000,000	\$306,700,668	N/A	\$0
CORONAVIRUS RELIEF FUND	21.019	COVID-19	STATE OF ARIZONA OFFICE OF THE GOVERNOR	ERMT-CRF-21-1005		\$2,220,878	\$306,700,668	N/A	\$0
EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023	COVID-19				\$9,151,920	\$9,151,920	N/A	\$0
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19				\$19,011,924	\$19,011,924	N/A	\$0
TOTAL DEPARTMENT OF TREASURY					\$888,790	\$334,864,512			

ENVIRONMENTAL PROTECTION AGENCY								
AIR POLLUTION CONTROL PROGRAM SUPPORT	66.001				\$1,076,098	\$1,076,098	N/A	\$0
SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034				\$132,850	\$132,850	N/A	\$0
STATE CLEAN DIESEL GRANT PROGRAM	66.040				\$319,981	\$379,566	N/A	\$0
TOTAL ENVIRONMENTAL PROTECTION AGENCY					\$319,981	\$1,588,514		
DEPARTMENT OF ENERGY								
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		ARIZONA DEPARTMENT OF ADMINISTRATION OFFICE OF GRANTS AND FEDERAL RESO	215-20	\$519,195	\$519,195	N/A	\$0
TOTAL DEPARTMENT OF ENERGY						\$519,195		
DEPARTMENT OF EDUCATION								
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		ARIZONA DEPARTMENT OF EDUCATION	20FAEABE-013237-01A 20FAEIEL-013237-01A 21FABSE-113237-01A 21FAWIOA-113237-01A 21FIELCE-113237-01A 21FIETFE-113237-01A 21FPROFL-113237-01A	\$195,697	\$195,697	N/A	\$0
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013		ARIZONA DEPARTMENT OF EDUCATION	20FLCCCL-613245-02A	\$64,854	\$64,854	N/A	\$0
SPECIAL EDUCATION GRANTS TO STATES	84.027		ARIZONA DEPARTMENT OF EDUCATION	21FESCBG-113229-09A	\$51,077	\$51,077	SPECIAL EDUCATION CLUSTER (IDEA)	\$51,077
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS	84.374				\$2,199,234	\$12,786,079	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19	ARIZONA DEPARTMENT OF EDUCATION	NONE	\$47,286	\$47,286	N/A	\$0
TOTAL DEPARTMENT OF EDUCATION					\$2,199,234	\$13,144,993		
DELTA REGIONAL AUTHORITY or DENALI COMMISSION or ELECTION ASSISTANCE COMMISSION or JAPAN U.S. FRIENDSHIP COMMISSION								
2018 HAVA ELECTION SECURITY GRANTS	90.404		ARIZONA SECRETARY OF STATE'S OFFICE	AZ20101001	\$333,932	\$333,932	N/A	\$0
TOTAL DELTA REGIONAL AUTHORITY or DENALI COMMISSION or ELECTION ASSISTANCE COMMISSION or JAPAN U.S. FRIENDSHIP COMMISSION						\$333,932		
DEPARTMENT OF HEALTH AND HUMAN SERVICES								
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		AREA AGENCY ON AGING	2021-28-MCH	\$586,776	\$1,011,244	AGING CLUSTER	\$1,011,244
COVID-19 - SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044	COVID-19	AREA AGENCY ON AGING	2021-28-MCH	\$424,468	\$1,011,244	AGING CLUSTER	\$1,011,244
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-133194 ADHS18-175519 ADHS18-184151	\$2,618,670	\$2,618,670	N/A	\$0
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	93.070		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-147348	\$55,664	\$55,664	N/A	\$0
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR048567	\$190,179	\$190,179	N/A	\$0
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-188102	\$424,182	\$424,182	N/A	\$0
CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION	93.135		ARIZONA BOARD OF REGENTS ON BEHALF OF THE UNIVERSITY OF ARIZONA	547365	\$12,782	\$12,782	N/A	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136				\$81,524	\$1,921,718	N/A	\$0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243				\$101,570	\$340,277	N/A	\$0
TEENAGE PREGNANCY PREVENTION PROGRAM	93.297					\$130,487	N/A	\$0
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-130023 ADHS17-163348 CTR045915 CTR047666 IGA2021-079	\$266,114	\$10,196,286	N/A	\$0
COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR055638 IGA2021-073	\$9,930,172	\$10,196,286	N/A	\$0
PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-133194	\$34,205	\$1,346,733	N/A	\$0
COVID-19 - PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-133194	\$1,312,528	\$1,346,733	N/A	\$0
STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATIONS HEALTH	93.421		NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS	2020-040204	\$6,581	\$7,080	N/A	\$0
STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATIONS HEALTH	93.421		COUNCIL OF STATE AND TERRITORIAL EPIDEMIOLOGISTS	5 NU380T000297	\$499	\$7,080	N/A	\$0
PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	93.539		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-177694	\$1,360,060	\$1,751,110	N/A	\$0
COVID-19 - PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	93.539	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-177694	\$391,050	\$1,751,110	N/A	\$0
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002264	\$58,118	\$224,083	N/A	\$0
CHILD SUPPORT ENFORCEMENT	93.563		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI18-002178 G1604A24004	\$1,901,101	\$1,901,101	N/A	\$0
LOW-INCOME HOME ENERGY ASSISTANCE	93.568		ARIZONA DEPARTMENT OF HOUSING	215-20	\$1,086,385	\$6,801,435	N/A	\$0
COVID-19 - LOW-INCOME HOME ENERGY ASSISTANCE	93.568	COVID-19	ARIZONA DEPARTMENT OF HOUSING	215-20	\$802,310	\$6,801,435	N/A	\$0
LOW-INCOME HOME ENERGY ASSISTANCE	93.568		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	ADES15-089115 DI20-002264	\$528,602	\$2,837,647	N/A	\$0
COVID-19 - LOW-INCOME HOME ENERGY ASSISTANCE	93.568	COVID-19	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002264	\$305,699	\$2,075,093	N/A	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002264	\$326,550	\$559,737	\$977,681	N/A
COVID-19 - COMMUNITY SERVICES BLOCK GRANT	93.569	COVID-19	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002264	\$206,375	\$417,944	\$977,681	N/A
REFUGEE AND ENTRANT ASSISTANCE_DISCRETIONARY GRANTS	93.576		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI18-002141	\$282,404	\$282,404	N/A	\$0
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	93.597		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	186600479-E8	\$30,299	\$30,299	N/A	\$0
HEAD START	93.600				\$17,729,165	\$18,411,592	HEAD START CLUSTER	\$18,411,592
COVID-19 - HEAD START	93.600	COVID-19			\$682,427	\$18,411,592	HEAD START CLUSTER	\$18,411,592
FOSTER CARE_TITLE IV-E SOCIAL SERVICES BLOCK GRANT	93.658		ARIZONA SUPREME COURT, ADMINISTRATIVE OFFICE OF THE COURTS	NONE	\$147,475	\$147,475	N/A	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		AREA AGENCY ON AGING	2021-28-MCH	\$754,177	\$1,052,860	N/A	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002264	\$298,683	\$1,052,860	N/A	\$0
CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES	93.670		NATIONAL QUALITY IMPROVEMENT CENTER FOR COLLABORATIVE COMMUNITY COURT	90CA1854	\$122,655	\$122,655	N/A	\$0
ENDING THE HIV EPIDEMIC: A PLAN FOR AMERICA RYAN WHITE HIV/AIDS PROGRAM PARTS A AND B (B)	93.686				\$592,537	\$945,819	N/A	\$0
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.758		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-102232 IGA2020-013	\$223,497	\$223,497	N/A	\$0
OPIOID STR MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	93.788		GOVERNOR'S OFFICE OF YOUTH, FAITH, AND FAMILY	ISA-SOR-21-070120-03	\$390,704	\$390,704	N/A	\$0
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-155910	\$457,657	\$1,600,485	N/A	\$0
COVID-19 - HIV EMERGENCY RELIEF PROJECT GRANTS	93.914	COVID-19			\$6,869,623	\$10,000,395	N/A	\$0
HIV CARE FORMULA GRANTS	93.917		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-172583 ADHS18-188819	\$552,851	\$555,380	\$10,555,775	N/A
HEALTHY START INITIATIVE	93.926				\$13,456	\$686,693	N/A	\$0
HIV PREVENTION ACTIVITIES_HEALTH DEPARTMENT BASED	93.940		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-141746 ADHS18-188819 CTR043100 IGA2021-051	\$1,109,975	\$1,109,975	N/A	\$0

BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959	STATE OF ARIZONA GOVERNOR'S OFFICE OF YOUTH, FAITH, AND FAMILY	IGA-SABC-GR-16-04011	\$19,992	\$19,992	N/A	\$0
PREVENTIVE HEALTH SERVICES_SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-116340 CTR040486 IGA2021-067	\$626,728	\$626,728	N/A	\$0
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-102232 ADHS17-133194 ADHS17-147348 ADHS18-175153 CTR046941 IGA2020-042	\$562,928	\$562,928	N/A	\$0
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				\$10,094,562	\$67,491,581		
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE							
AMERICORPS	94.006	ADMINISTRATIVE OFFICE OF THE COURTS, ARIZONA SUPREME COURT	NONE	-\$2,018	\$77,135	N/A	\$0
AMERICORPS	94.006	ARIZONA GOVERNOR'S OFFICE FOR CHILDREN, YOUTH AND FAMILIES	AC-VSG-18-0900118-10	\$79,153	\$77,135	N/A	\$0
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					\$77,135		
EXECUTIVE OFFICE OF THE PRESIDENT							
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001			\$514,827	\$514,827	N/A	\$0
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT					\$514,827		
DEPARTMENT OF HOMELAND SECURITY							
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036	COVID-19		\$643,011	\$643,011	N/A	\$0
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042	ARIZONA DEPARTMENT OF EMERGENCY AND MILITARY AFFAIRS	EMF-2018-EP-00012-SX EMF-2019-EP-00010	\$869,723	\$869,723	N/A	\$0
COOPERATING TECHNICAL PARTNERS	97.045		EMF-2020-EP-00009	\$136,227	\$136,227	N/A	\$0
PRE-DISASTER MITIGATION	97.047	ARIZONA DEPARTMENT OF EMERGENCY AND MILITARY AFFAIRS	EMF-2020-PC-0001 170811-03 180810-04 190206-02 190811-01 190811-02 190811-03 200208-01 200209-01 200812-02	\$72,800	\$72,800	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067	ARIZONA DEPARTMENT OF HOMELAND SECURITY	200812-03	\$477,683	\$477,683	N/A	\$0
HOMELAND SECURITY BIOWATCH PROGRAM	97.091			\$695,132	\$695,132	N/A	\$0
SECURING THE CITIES PROGRAM	97.106			\$103,842	\$103,842	N/A	\$0
TOTAL DEPARTMENT OF HOMELAND SECURITY					\$2,998,418		
TOTAL EXPENDITURE OF FEDERAL AWARDS				\$19,606,241	\$496,894,918		

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
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2020 - 6/30/2021

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.

COUNTY RESPONSE



Maricopa County

Office of Budget and Finance

301 West Jefferson St.
9th Floor
Phx, AZ 85003-2148
Phone: 602-506-3561
Fax: 602-506-4451
www.maricopa.gov/

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,

A handwritten signature in cursive script that reads "Cynthia Goelz".

Cynthia Goelz
Chief Financial Officer

**Maricopa County
Corrective Action Plan
Year ended June 30, 2021**

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.



301 West Jefferson St.
Suite 960
Phx, AZ 85003-2148
Phone: 602-506-3561
Fax: 602-506-4451
www.maricopa.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,

A handwritten signature in cursive script that reads "Cynthia Goelz".

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.

