

# Yuma County

Single Audit Report

Year Ended June 30, 2019



A Report to the Arizona Legislature

Lindsey A. Perry  
Auditor General





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Comprehensive Annual Financial Report



MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL  
LINDSEY A. PERRY

JOSEPH D. MOORE  
DEPUTY AUDITOR GENERAL

## **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***

Members of the Arizona State Legislature

The Board of Supervisors of  
Yuma County, Arizona

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 18, 2019.

### **Internal control over financial reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2019-01 and 2019-02, that we consider to be significant deficiencies.

## **Compliance and other matters**

As part of obtaining reasonable assurance about whether the County's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and that is described in the accompanying schedule of findings and questioned costs as item 2019-03.

## **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 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 County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lindsey Perry, CPA, CFE  
Auditor General

December 18, 2019



MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL  
LINDSEY A. PERRY

JOSEPH D. MOORE  
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  
Yuma County, Arizona

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

We have audited Yuma 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, 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***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 provides 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 Housing Vouchers Cluster***

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the Housing Vouchers Cluster's reporting as described in 2019-103. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

### ***Qualified opinion on Housing Vouchers Cluster***

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 Housing Vouchers Cluster for the year ended June 30, 2019.

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

In our opinion, 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, 2019.

### ***Other matters***

The results of our auditing procedures disclosed other 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 items 2019-101 and 2019-102. Our opinion on each major federal program is not modified with respect to these matters.

### **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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and 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. We consider the deficiency in internal control

over compliance described in the accompanying schedule of findings and questioned costs as item 2019-103 to be a material weakness.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2019-101 and 2019-102 to be significant deficiencies.

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, each major fund, and aggregate remaining fund information as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 18, 2019, that contained unmodified opinions on those financial statements. 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. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Lindsey Perry, CPA, CFE  
Auditor General

February 18, 2020





# 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? No

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? Yes

Type of auditors' report issued on compliance for major programs: Unmodified for all major programs except for the Housing Vouchers Cluster (14.871) 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

CFDA number	Name of federal program or cluster
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
14.228	Community Development Block Grants / State's Program and Non-entitlement Grants in Hawaii
14.871	Housing Vouchers Cluster

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

Auditee qualified as low-risk auditee? Yes

**Other matters**

Auditee’s summary schedule of prior audit findings required to be reported in accordance with 2 CFR §200.511 (b)? Yes

# Financial statement findings

## 2019-01

### Managing risk

**Condition and context**—The County's process for managing and documenting its risks did not include identifying, classifying, and inventorying sensitive information that might need stronger access and security controls and evaluating and determining the business functions and IT systems that would need to be restored quickly if the County were impacted by disasters or other system interruptions.

**Criteria**—The County's process of managing risks should address the risk of unauthorized access and use, modification, or loss of sensitive information and the risk of losing the continuity of business operations in the event of a disaster or interruption.

**Effect**—Without correcting these deficiencies, the County's administration and IT management may put the County's operations and IT systems and data at unintended and unnecessary risk.

**Cause**—The County focused its efforts on the day-to-day operations and did not prioritize developing procedures commensurate with guidance from a credible industry source, such as the National Institute of Standards and Technology (NIST), for identifying, classifying, and inventorying sensitive information and analyzing the impact of disasters or other system interruptions.

**Recommendation**—The County should identify, analyze, and reduce risks to help prevent undesirable incidents and outcomes that could impact business functions and IT systems and data. The County should also plan for where to allocate resources and where to implement critical controls. To help ensure it has effective entity-wide policies and procedures to achieve these objectives, the County should follow guidance from a credible industry source, such as NIST. Responsible administrative officials and management over finance, IT, and other entity functions should be asked for input in the County's process for managing risk. The County should conduct the following as part of its process for managing risk.

- Evaluate and manage the risks of holding sensitive information by identifying, classifying, and inventorying the information the County holds to assess where stronger access and security controls may be needed to protect data in accordance with State statutes and federal regulations.
- Evaluate and determine the critical organization functions and IT systems that would need to be restored quickly given the potential impact disasters or other IT system interruptions could have on the organization's operations, such as public safety, and operations, such as payroll and accounting, and determine how to prioritize and plan for recovery.

The County's responsible officials' views and planned corrective action are in its corrective action plan at the end of this report.

This finding is similar to prior-year finding 2018-01.

## 2019-02

### Information technology (IT) controls—access, configuration and change management, security, and contingency planning

**Condition and context**—The County's control procedures were not sufficiently designed, documented, and implemented to respond to risks associated with its IT systems and data. The County lacked adequate procedures over the following:

- **Restricting access to its IT systems and data**—Procedures did not consistently help prevent or detect unauthorized or inappropriate access.
- **Configuring systems securely and managing system changes**—Procedures did not ensure all IT system changes were adequately managed and configuration settings maintained.
- **Securing systems and data**—IT security policies and procedures lacked controls to prevent unauthorized or inappropriate access or use, manipulation, damage, or loss.
- **Updating and implementing a contingency plan**—Plan lacked key elements related to restoring operations in the event of a disaster or other system interruption.

**Criteria**—The County should have effective internal controls to protect its IT systems and help ensure the integrity and accuracy of the data it maintains.

- **Logical and physical access controls**—Help to ensure systems and data are accessed by users who have a need, systems and data access granted is appropriate, key systems and data access is monitored and reviewed, and physical access to its system infrastructure is protected.
- **Well-defined, documented configuration management process**—Ensures the County's IT system configurations are documented and that changes to the systems are identified, documented, evaluated for security implications, tested, and approved prior to implementation. This helps limit the possibility of an adverse impact on the system's security or operation. Separation of responsibilities is an important control for system changes; the same person who has authority to make system changes should not put the change into production. If those responsibilities cannot be separated, a post-implementation review should be performed to ensure the change was implemented as designed and approved.
- **IT security internal control policies and procedures**—Help prevent, detect, and respond to instances of unauthorized or inappropriate access or use, manipulation, damage, or loss to its IT systems and data.
- **Comprehensive, documented, and tested contingency plan**—Provides the preparation necessary to place the plan in operation and helps to ensure business operations continue and systems and data can be recovered in the event of a disaster, system or equipment failure, or other interruption.

**Effect**—There is an increased risk that the County 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. It also increases the County's risk of not being able to effectively continue daily operations and completely and accurately recover vital IT systems and data in the event of a disaster or system interruption.

**Cause**—The County focused its efforts on the day-to-day operations and was unable to address the risks associated with its IT systems.

**Recommendation**—To help ensure the County has effective policies and procedures over its IT systems and data, the County should follow guidance from a credible industry source, such as NIST. To help achieve

these control objectives, the County should develop, document, and implement control procedures in each IT control area described below:

**Access:**

- Assign and periodically review employee user access ensuring appropriateness and compatibility with job responsibilities.
- Remove terminated employees' access to IT systems and data.
- Review all other account access to ensure it remains appropriate and necessary.
- Evaluate the use and appropriateness of accounts shared by 2 or more users and manage the credentials for such accounts.
- Enhance authentication requirements for IT systems.
- Review data center physical access periodically to determine appropriateness.

**Configuration and change management**

- Establish and follow a documented change management process.
- Review proposed changes for appropriateness, justification, and security impact.
- Document changes, testing procedures and results, change approvals, and post-change review.
- Document a plan to roll back changes in the event of a negative impact to IT systems.
- Test changes prior to implementation.
- Separate responsibilities for the change management process or, if impractical, perform a post-implementation review to ensure the change was implemented as approved.
- Monitor the system for unauthorized or unintended configuration changes.

**Security:**

- Perform proactive key user and system activity logging and log monitoring, particularly for users with administrative access privileges.
- Implement a security incident response plan clearly stating how to report and handle such incidents.
- Provide all employees ongoing training on IT security risks and their responsibilities to ensure systems and data are protected.
- Develop, document, and follow a process for awarding and subsequent monitoring of IT vendor contracts.

**Contingency Planning:**

- Update and implement a contingency plan and ensure it includes all critical elements to restore critical operations, including being prepared to move critical operations to a separate alternative site if necessary.
- Test the contingency plan.
- Train staff responsible for implementing the contingency plan.

The County's responsible officials' views and planned corrective action are in its corrective action plan at the end of this report.

This finding is similar to prior-year finding 2018-02.

## 2019-03

The County paid \$7,446 for an annual employee appreciation event without documenting the public purpose, resulting in an elevated risk of misuse of County monies

**Condition and context**—The County invited all employees and their families to an annual appreciation event that cost \$7,446. This may have constituted a gift of public monies. The event consisted of a dinner and movie in April 2019. The County did not document that it determined prior to the event that providing such an event served a public purpose and was not a gift of public monies.

**Criteria**—Article 9, Section 7 of the Arizona Constitution prohibits a gift of public monies by a public entity, including counties.

**Effect**—The County is at an elevated risk of violating the Arizona Constitution.

**Cause**—The County had not adopted policies and procedures concerning the gift of public monies or the purchase of such event for employees and their families.

**Recommendation**—To help ensure compliance with the Arizona Constitution regarding the gift of public monies, the County should:

- Develop and implement policies and procedures to prohibit the gifting of public monies.
- Ensure that a determination is made and documented prior to a County appreciation event that explains why it serves a public purpose and does not violate the Arizona Constitution's gift clause and retain such documentation in the accounting records in accordance with the County's record retention requirements.

The County's responsible officials' views and planned corrective action are in its corrective action plan at the end of this report.

## Federal award findings and questioned costs

### 2019-101

**CFDA number and name:** Not applicable

**Questioned costs:** N/A

**Condition and context**—The County omitted 4 federal programs with expenditures totaling over \$678,000 from its schedule of expenditures of federal awards (SEFA) and understated 4 other federal programs by nearly \$4,400 in total. In addition, the County did not always report the correct federal program names. The County adjusted its SEFA to correct these errors.

**Criteria**—The County is required to separately identify in its accounts all federal awards received and expended and prepare an accurate and complete SEFA that reports its federal award expenditures for the year. [Uniform Guidance contained in 2 Code of Federal Regulations (CFR) §200.302 and 2 CFR §200.510].

**Effect**—The County could mislead users relying on its SEFA and incur unnecessary audit costs if the incorrect federal awards are identified as major federal programs. This finding was not a result of internal

control deficiencies of individual federal programs and, accordingly, did not have a direct and material effect on the reporting requirements over the County's major federal programs.

**Cause**—The County did not have effective policies and procedures in place to ensure that all federal award expenditures were separately identified in its accounting system and properly reported on its SEFA.

**Recommendation**—To help ensure that the County prepares a SEFA that is accurate and complete so that it does not risk unnecessary audit costs, the County should:

- Develop and implement policies and procedures to separately identify in its accounting system each federal award the County receives and expends.
- Establish a review process to help ensure that its SEFA is accurate and complete and complies with Uniform Guidance requirements.

The County's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

## 2019-102

<b>Cluster name:</b>	<b>Housing Vouchers Cluster</b>
<b>CFDA number and name:</b>	14.871 <b>Section 8 Housing Choice Vouchers</b>
<b>Award number and year:</b>	AZ013, July 1, 2018 through June 30, 2019
<b>Federal agency:</b>	<b>U.S. Department of Housing and Urban Development (HUD)</b>
<b>Compliance requirement:</b>	Eligibility
<b>Questioned costs:</b>	\$3,205

**Condition and context**—The County may have over-awarded some tenants at least \$3,205 in federal housing assistance because for 4 of 40 tenant files we tested, the County did not obtain a family self-certification that their childcare expenses were not paid or reimbursed by another source. We also found that the County does not have procedures in place to obtain any self-certifications that childcare expenses were not paid or reimbursed by another source when tenants exclude those expenses from their reported incomes. The County's Section 8 Housing Choice Vouchers program had a total of 209 tenants with children who received \$1.2 million in federal housing assistance. However, it was not practical to extend our auditing procedures to determine whether any more of those 209 tenants excluded childcare expenses from their reported incomes and then did not self-certify that those expenses were not paid or reimbursed by another source.

**Criteria**—The County is required to obtain, document, and verify, unless self-declared, factors that affect the determination of each tenant's annual income, including childcare expenses. The County's Section 8 Administrative Plan requires tenants applying for federal housing assistance to self-certify that their childcare expenses are not paid by or reimbursed to the family from another source. [24 CFR §§5.603(b) and 982.516(a)] In addition, the County must establish and maintain effective internal control over its federal awards that provides reasonable assurance that it is managing them in compliance with all applicable laws, regulations, and award terms. (2 CFR §200.303)

**Effect**—The County could provide excess federal housing assistance to tenants who are not eligible to receive assistance and may have to collect excess awards or return them to HUD.

**Cause**—The County failed to follow its Section 8 Administrative Plan’s policies regarding self-certification.

**Recommendation**—To help ensure that the County does not provide excess federal housing assistance to tenants who are not eligible to receive it, the County should follow its Section 8 Administrative Plan’s policies and establish procedures to ensure as a condition of eligibility for the program, it requires tenants to self-certify that claimed childcare expenses are not paid by or reimbursed to the family from another source.

The County’s responsible officials’ views and planned corrective action are in its corrective action plan included at the end of this report.

## 2019-103

<b>Cluster name:</b>	<b>Housing Vouchers Cluster</b>
<b>CFDA number and name:</b>	14.871 <b>Section 8 Housing Choice Vouchers</b>
<b>Award number and year:</b>	AZ013, July 1, 2018 through June 30, 2019
<b>Federal agency:</b>	<b>U.S. Department of Housing and Urban Development (HUD)</b>
<b>Compliance requirement:</b>	Reporting
<b>Questioned costs:</b>	N/A

**Condition and context**—For 3 of 40 tenant files we tested, the County did not accurately report required information for certain key line items on the HUD-50058 Family Report. In addition, for 1 of 40 tenant files we tested, the County did not retain documentation to support all the data reported for the tenant.

**Criteria**—HUD requires the County to submit each tenant’s family report electronically and retain documentation supporting data reported for 3 years. (24 CFR §908) In addition, the County must establish and maintain effective internal control over its federal awards that provides reasonable assurance that it is managing them in compliance with all applicable laws, regulations, and award terms. (2 CFR §200.303).

**Effect**—The County’s inaccurately reported information means HUD cannot effectively monitor the County’s program administration and puts HUD at risk of not being able to carry out its responsibilities of effectively analyzing the program’s success and to prevent and detect fraud. In addition, the County must use additional resources to correct errors and gather new supporting documentation.

**Cause**—The County did not have an adequate review process in place to ensure that the tenants’ family reports contained accurate information and did not ensure it retained supporting documentation.

**Recommendation**—To help ensure that HUD obtains accurately reported and supported information on tenants’ family reports and to help the County operate more efficiently by reducing the risk of using additional resources, the County should require that each family report be reviewed by a person who is independent of its preparation to ensure all information reported is accurate and adequately supported prior to the report’s submission to the grantor.

The County’s responsible officials’ views and planned corrective action are in its corrective action plan included at the end of this report.



# COUNTY SECTION

**YUMA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Period 7/1/2018 - 6/30/2019**

Federal Awarding Agency/Program Title	Federal CFDA Number	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
<b>DEPARTMENT OF AGRICULTURE</b>								
SCHOOL BREAKFAST PROGRAM	10.553	ARIZONA DEPARTMENT OF EDUCATION	ED09-0001		\$54,706	\$54,706	CHILD NUTRITION CLUSTER	\$78,398
NATIONAL SCHOOL LUNCH PROGRAM	10.555	ARIZONA DEPARTMENT OF EDUCATION	ED09-0001		\$23,692	\$23,692	CHILD NUTRITION CLUSTER	\$78,398
WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS14-053059 ADHS19-206553		\$1,379,928	\$1,379,928	N/A	\$0
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-106310		\$325,092	\$325,092	SNAP CLUSTER	\$325,092
WATER AND WASTE DISPOSAL LOANS AND GRANTS (SECTION 306C)	10.770				\$531,532	\$531,532	N/A	\$0
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>					<u>\$2,314,950</u>			
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>								
			104-17 110-17 117-17 140-17 105-19 106-19 107-19 115-19		\$49,429	\$540,917	N/A	\$0
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228	ARIZONA DEPARTMENT OF HOUSING	500.19		\$85,002	\$85,002	N/A	\$0
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	ARIZONA DEPARTMENT OF HOUSING	306-19		\$724,655	\$724,655	N/A	\$0
PUBLIC AND INDIAN HOUSING	14.850				\$81,143	\$81,143	N/A	\$0
RESIDENT OPPORTUNITY AND SUPPORTIVE SERVICES- SERVICE COORDINATORS	14.870				\$2,743,267	\$2,743,267	HOUSING VOUCHER CLUSTER	\$2,743,267
SECTION 8 HOUSING CHOICE VOUCHERS	14.871				\$293,770	\$293,770	N/A	\$0
PUBLIC HOUSING CAPITAL FUND	14.872				\$146,197	\$146,197	N/A	\$0
FAMILY SELF- SUFFICIENCY PROGRAM	14.896							
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				\$49,429	<u>\$4,614,951</u>			
<b>DEPARTMENT OF JUSTICE</b>								
CRIME VICTIM ASSISTANCE	16.575	STATE OF ARIZONA	2016-VA-GX0046		\$370,742	\$370,742	N/A	\$0
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606				\$55,611	\$55,611	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738	ARIZONA CRIMINAL JUSTICE COMMISSION	DC-19-035 DC-19-014		\$150,474	\$150,474	N/A	\$0
<b>TOTAL DEPARTMENT OF JUSTICE</b>					<u>\$576,827</u>			
<b>DEPARTMENT OF LABOR</b>								
WIOA ADULT PROGRAM	17.258	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI16-002113	\$2,214,965	\$2,214,965	\$2,214,965	WIOA CLUSTER	\$5,627,227
WIOA YOUTH ACTIVITIES	17.259	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI16-002113 DI19-002210	\$2,523,723	\$2,523,723	\$2,523,723	WIOA CLUSTER	\$5,627,227
WIA/WIOA DISLOCATED WORKER FORMULA GRANTS	17.278	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI16-002113	\$888,539	\$888,539	\$888,539	WIOA CLUSTER	\$5,627,227
<b>TOTAL DEPARTMENT OF LABOR</b>				<u>\$5,627,227</u>	<u>\$5,627,227</u>			
<b>DEPARTMENT OF TRANSPORTATION</b>								
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2018-PTS-077		\$4,039	\$4,039	HIGHWAY SAFETY CLUSTER	\$4,039
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703	ARIZONA DIVISION OF EMERGENCY AND MILITARY AFFAIRS	HM-HMP-0583-16-01-00		\$4,749	\$4,749	N/A	\$0
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>					<u>\$8,788</u>			
<b>DEPARTMENT OF TREASURY</b>								
FEDERAL EQUITABLE SHARING PROGRAM	21.000	DEPARTMENT OF HOMELAND SECURITY	AZ0141200		\$82,601	\$82,601	N/A	\$0
<b>TOTAL DEPARTMENT OF TREASURY</b>					<u>\$82,601</u>			
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES</b>								
GRANTS TO STATES	45.310	DEPARTMENT OF LIBRARY, ARCHIVES AND PUBLIC RECORDS	2017-0260-13		\$30,000	\$30,000	N/A	\$0
<b>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES</b>					<u>\$30,000</u>			
<b>DEPARTMENT OF EDUCATION</b>								
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010	ARIZONA DEPARTMENT OF EDUCATION	19FT1TTI-910208-01A		\$36,575	\$36,575	N/A	\$0
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013	ARIZONA SUPREME COURT	19FLCCCL-911577-02A 19FESCBG-910681-09A 19FESCBG-910208-09A 18FESSCG-811577-55B 18FISCB6-8-09A		\$12,495	\$12,495	N/A	\$0
SPECIAL EDUCATION--GRANTS TO STATES (IDEA, PART B)	84.027	ARIZONA DEPARTMENT OF EDUCATION	19FESCBG910734-09A		\$52,021	\$52,021	N/A	\$0
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS	84.367	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	19FT1TII-911577-03A 19FT1TII-910208-03A		\$5,389	\$5,389	N/A	\$0
<b>TOTAL DEPARTMENT OF EDUCATION</b>					<u>\$106,480</u>			
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								

<i>PUBLIC HEALTH EMERGENCY PREPAREDNESS</i>	93.069	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-133162 ADHS18-177197		\$260,496	\$260,496	N/A	\$0
<i>ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE</i>	93.070	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-175516		\$13,174	\$13,174	N/A	\$0
<i>AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM</i>	93.092	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-150243		\$53,309	\$53,309	N/A	\$0
<i>PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS</i>	93.116	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-188133		\$95,371	\$95,371	N/A	\$0
<i>CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION</i>	93.135	UNIVERSITY OF ARIZONA	5U48DP005002-03R		\$41,322	\$41,322	N/A	\$0
<i>TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION</i>	93.235	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-00006630		\$80,214	\$80,214	N/A	\$0
<i>PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS</i>	93.539	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-177693		\$271,892	\$271,892	N/A	\$0
<i>CHILD SUPPORT ENFORCEMENT</i>	93.563	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI16-002139/KR15-0084		\$183,824	\$183,824	N/A	\$0
<i>GRANTS TO STATES FOR ACCESS AND VISITATION PRGRAMS</i>	93.597	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DE111153001		\$30,264	\$30,264	N/A	\$0
<i>SOCIAL SERVICES BLOCK GRANT</i>	93.667	STATE OF ARIZONA	ADES D18-002138	\$36,616	\$36,616	\$36,616	N/A	\$0
<i>HIV CARE FORMULA GRANTS</i>	93.917	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHD18-193952		\$204,121	\$204,121	N/A	\$0
<i>HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED</i>	93.940	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-188832		\$18,116	\$18,116	N/A	\$0
<i>SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION CONTROL GRANTS</i>	93.977	ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR040483 ADHS14-068673		\$32,487	\$32,487	N/A	\$0
<i>PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT</i>	93.991	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-102202		\$59,964	\$59,964	N/A	\$0
<i>MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES</i>	93.994	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS14-074955 ADHS16-102202		\$222,112	\$222,112	N/A	\$0
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					\$36,616	\$1,603,282		
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>								
AMERICORPS	94.006				\$8,330	\$8,330	N/A	\$0
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>						\$8,330		
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>								
<i>HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM</i>	95.001	CITY OF TUCSON	HT-17-2638/G17SA0007A HT-18-2638/G185SA0007A HT-18-2839		\$254,366	\$254,366	N/A	\$0
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>						\$254,366		
<b>DEPARTMENT OF HOMELAND SECURITY</b>								
<i>EMERGENCY MANAGEMENT PERFORMANCE GRANTS</i>	97.042	STATE OF ARIZONA DEPARTMENT OF HOMELAND SECURITY	DHS-17-GPD-0-0-01		\$123,349	\$123,349	N/A	\$0
<i>PRE-DISASTER MITIGATION</i>	97.047	STATE OF ARIZONA DEPARTMENT OF HOMELAND SECURITY	16-AZDOHS-HSGP-160602-01 17-AZDOHS-HSGP-170409-01 17-AZDOHS-HSGP-170602-01 17-AZDOHS-HSGP170410-01 18-AZDOHS-HSGP-180408-01 17-AZDOHS-OPSG-170410-02 18-AZDOHS-OPSG-180408-02		\$8,317	\$8,317	N/A	\$0
<i>HOMELAND SECURTY GRANT PROGRAM</i>	97.067	STATE OF ARIZONA DEPARTMENT OF HOMELAND SECURITY	18-AZDOHS-OPSG-180408-03		\$1,328,385	\$1,328,385	N/A	\$0
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>						\$1,460,051		
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>					\$5,713,272	\$16,687,853		

**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.

**YUMA COUNTY**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Period 7/1/2018 - 6/30/2019**

**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 auditee did not use the de minimis cost rate.

**Basis of presentation**

The accompanying schedule of expenditures of federal awards (schedule) includes Yuma Countys federal grant activity for the year ended June 30, 2019. 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.

**Catalog of Federal Domestic Assistance (CFDA) numbers**

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2019 Catalog of Federal Domestic Assistance. When no CFDA number had been assigned to a program, the 2-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the 2 digit federal agency identifier and the word unknown were used.

# COUNTY RESPONSE

FINANCIAL  
SERVICES  
DEPARTMENT



Gilberto Villegas, Jr.  
Chief Financial Officer  
Toni Lindsay  
Deputy Chief Financial Officer

Accountability, Integrity, Innovation, Teamwork

11 February, 2020

Lindsey Perry  
Auditor General  
2910 N. 44th St., Ste. 410  
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying corrective action plan as requested and 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,

Gilberto Villegas, Jr.  
Chief Financial Officer / Director

## Financial statement findings

### 2019-01

#### Managing Risk

**Contact:** Clif Summers, Chief information Officer.

Gil Villegas, Jr. Chief financial Officer / Director.

**Anticipated completion date:** Full review and estimated completion date of December 31, 2020

There is an opportunity for the Yuma County to analyze risk(s) of sensitive information and prevent incidents and outcomes that could affect business functions, IT systems, and data. This is a County-Wide risk analysis that will be a collective effort of all, offices, and departments within the Yuma County that interact with sensitive data to identify and classify data, created, collected and housed by the County. Although Yuma County currently have processes (enterprise risk management process) in place to identify opportunities to mitigate risk; the County is aware of the additional efforts needed to comply with recommended item. County will use the National Institute of Standards and Technology (NIST) framework for our assessment.

Partially completed from prior fiscal year. County IT continues formalizing their written plan to determine the business functions that would need to be restored quickly if the County was impacted by disasters or system interruptions. Fiscal year 2020 and possible 2021 will see the migration of our two main ERP systems (Oracle and Tyler) to the cloud, significantly reducing our exposure to disaster and/or system interruptions.

### 2019-02

#### Information technology controls—access, configuration and change management, security and contingency planning.

**Contact:** Clif Summers, Chief information Officer.

Gil Villegas, Jr. Chief financial Officer / Director.

**Anticipated completion date:** Full review and estimated completion date of December 31, 2020

Yuma County needs to establish additional written policies and procedures of County information technology (IT) systems and data using National Institute of Standards and Technology (NIST) as the framework to implement control procedures. This will include the initial analysis, implementation, testing, post implementation and a roll back plan. This will require a countywide review of internal policies and procedures with a concentration on Information Technology, Human Resources, and Financial Services.

- Access Control – Policy and procedure exist, however, not documented in a method that satisfies the NIST framework. We will document the policy and procedures using the NIST framework.
- Configuration and Change Management - Policy and procedure exist, however, not documented in a method that satisfies the NIST framework. We will document the policy and procedures using the NIST framework.
- Security – Policy and procedure exist, however, not documented in a method that satisfies the NIST framework. We will document the policy and procedures using the NIST framework.
- Contingency Planning – We will work on creating and implementing a contingency plan for all critical operations.

Partially completed from prior fiscal year. County-IT department is working on two main projects demanding their full attention, thus delaying creation of written policies and procedures. Yuma County as a whole is fully aware of the importance of written procedures and strive to always have updated and complete policies, however, time and other responsibilities often delay a full implementation. County-IT will continue to make progress creating these written policies and procedures. For the moment internal procedures continue to be addressed as recommended and needed.

Yuma County  
Corrective Action Plan  
Year ended June 30, 2019

## 2019-03

The County paid \$7,446 for an annual employee appreciation event without documenting the public purpose, resulting in an elevated risk of misuse of County monies

**Contact:** Gil Villegas, Jr. Chief financial Officer / Director.

**Anticipated completion date:** Adoption of County-wide policy by December 31, 2020

County agrees currently, there is no adopted policy and procedures concerning the gift of public monies as per Article 9, Section 7 of the Arizona Constitution, However, County feels proper procedures and internal control are in place to mitigate the risk of violating the addressed Arizona Constitution.

Employee appreciation activities and yearly events were discussed at a public meeting during a regular Board of Supervisors meeting. By adopting the yearly employee appreciation resolution, it is implied board is aware of the possible expenditures to realize the employee appreciation event and activities. An amount for the employee appreciation activities is appropriated when adopting the yearly budget. The appropriation resides within the Human Resources department who is tasked with planning, organizing, and delivering the employee appreciation and recognition events.

## Federal award findings and questioned costs

### 2019-101

CFDA number and program name: N/A

**Contact:** Gil Villegas, Jr. Chief financial Officer / Director.

**Anticipated completion date:** December 31, 2019

Upon auditors' request Yuma County delivered the first SEFA report on September 30<sup>th</sup>, 2019. Our understanding was for this to be only a draft as year was not yet completely closed. On late October an updated version was provided including CFDA 21.000, in the amount of \$82,601. Yuma County staff identified the expenditure after receiving report from the grantee. On December 4, 2019, while working on our Expenditure Limitation Report, the County reported to the auditors the omission of 3 programs from the DRAFT SEFA provided late October 2019. The programs were as follow (\$595,473 total amount):

CFDA 10.770, PW fund 4717.09.994 \$531,532.00

CFDA 16.606, Sheriff fund 02300.02.3400 \$55,611.00 and

CFDA 94.006, Adult Probation fund 02350.02.3000 \$8,330.00

In all instances County staff immediately updated and corrected the errors and submitted updated DRAFTs during the audit process. The miscommunication has been addressed with the audit staff as County did not realize original report was to be considered as the final report. County is now aware first SEFA report released to audit staff will be considered the final report.

The County also acknowledges an opportunity to improve on the deliverance of instructions provided when employees are in transition. Accountant responsible for the FYE 2019 SEFA was new to the position and responsibility, since the omitted programs were new, accountant did not follow all instruction as provided. Furthermore, accountant was made aware to use the complete program name without abbreviations as that is not acceptable by the auditors. County feels item has been addressed.

### 2019-102

CFDA Number and Name: 14.871 Section 8 Housing Choice Vouchers.

**Contact:** Jesus Roldan, Housing Director.

Gil Villegas, Jr. Chief financial Officer / Director.

**Anticipated completion date:** Full review and estimated completion date of December 31, 2020

To help ensure the County does not provide excess federal housing assistance to tenants who are not eligible to receive it, the county will follow the Section 8 Administrative plan policies and will require them to sign a form to self-certify that claimed childcare expenses are not paid by or reimbursed to the family from



Yuma County  
Corrective Action Plan  
Year ended June 30, 2019

another source as a condition of eligibility for the program.

County and department feels the Item has been addressed, as starting in September 19, 2019 (current fiscal year) The Housing Department included the certification letter in all annual briefings and new admissions. The Eligibility workers are making sure the Head of household signs the letter to certify that child care expenses are not being reimbursed. For the Record, of those 209 families there are some that are not claiming child care expense.

## 2019-103

CFDA Number and Name: 14.871 Section 8 Housing Choice Vouchers.

**Contact:** Jesus Roldan, Housing Director.

Gil Villegas, Jr. Chief financial Officer / Director.

**Anticipated completion date:** Full review and estimated completion date of December 31, 2020

To help ensure that the County can effectively prevent and detect fraud by reporting accurate and supported information on tenants' family reports submitted to the grantor. The Yuma County Housing Department will complete quality control quarterly by a person other than the one who prepare the files to ensure that all information reported is accurate and adequately supported prior to the submission to the grantor.

FINANCIAL  
SERVICES  
DEPARTMENT



Gilberto Villegas, Jr.  
Chief Financial Officer

Toni Lindsay  
Deputy Chief Financial Officer

Accountability, Integrity, Innovation, Teamwork

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December 18, 2019

Lindsey Perry  
Auditor General  
2910 N. 44<sup>th</sup> St., Ste. 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 Award*. 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 scheduled of prior audit findings that were not completely corrected.

Sincerely,

Gilberto Villegas, Jr.  
Chief Financial Officer  
Yuma County, Arizona.

Status of financial statements findings.

Title: **Managing Risk**  
Finding No. **2018-01**  
Status: **Partially corrected**

The previous corrective plan contemplated a complete County-wide review of sensitive information. In conjunction with our information and technology (IT) department, schedules and meetings were to be developed. This was done with the intention to reach to individual departments to inquire, review, and assess their sensitive information and begin creating the required data/information inventory. After the review and assessment was completed, then, following the Chief Information Officer's (CIO) direction, the County would identify and implement the needs for stronger access and security control. Unfortunately, other major projects have delayed completion of this County-wide effort; however, the CIO and Chief Financial Officer (CFO) have met and contemplated plans to address this item. We will resume the plan and deploy strategies after the 2021 budget season.

County IT continues formalizing their written plan to determine the business functions that would need to be restored quickly if the County was impacted by disasters or system interruptions. Fiscal year 2020 and possible 2021 will see the migration of our two main ERP systems (Oracle and Tyler) to the cloud, significantly reducing our exposure to disaster and/or system interruptions.

Title: **Information and Technology controls- access, configuration and change management, security, and contingency planning.**  
Finding No. **2018-02**  
Status: **Partially corrected**

The previous corrective plan contemplated establishing additional written policies and procedures using the National Institute of Standards and Technology (NIST) to strengthen internal controls within the IT department. There has been progress in the areas of Access, Security, and Contingency Planning where operating procedures have been improved.

You will find improvement details by comparing recommendations from prior fiscal year to current findings. County-IT department is working on two main projects demanding their full attention, thus delaying creation of written policies and procedures. Yuma County as a whole is fully aware of the importance of written procedures and strive to always have updated and complete policies, however, time and other responsibilities often delay a full implementation. County-IT will continue to make progress creating these written policies and procedures. For the moment internal procedures continue to be addressed as recommended and needed.

