

# Coconino County

Single Audit Report

Year Ended June 30, 2016



A Report to the Arizona Legislature

Debra K. Davenport  
Auditor General





The Auditor General is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she 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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## Contact Information

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Comprehensive annual financial report

**Independent auditors' report** on internal control over financial reporting and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards*





DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
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  
Coconino County, Arizona

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

We have audited Coconino 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, 2016. 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 opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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

In our opinion, Coconino 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 major federal programs for the year ended June 30, 2016.

### ***Other matters***

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance and that is described in the accompanying schedule of findings and questioned costs as item 2016-101. 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 were not identified. We identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-101, that we consider to be a 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.

### **Coconino County response to finding**

Coconino County's response to the finding identified in our audit is presented in its corrective action plan at the end of this report. The County's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on it.

## **Report on schedule of expenditures of federal awards required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Coconino County as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 22, 2016, 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.

Jay Zsorey, CPA  
Financial Audit Director

March 29, 2017





# 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 deficiency identified? Yes

Noncompliance material to the financial statements noted? No

### Federal awards

#### Internal control over major programs

Material weakness identified? Yes

Significant deficiencies identified? None noted

Type of auditors' report issued on compliance for major programs Unmodified

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
10.665	Schools and Roads—Grants to States
17.258, 17.259, 17.278	WIA/WIOA Cluster
84.366	Mathematics and Science Partnerships

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

Auditee qualified as low-risk auditee? No

**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

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

### 2016-101

<b>Cluster name:</b>	<b>Forest Service Schools and Roads Cluster</b>
<b>CFDA no. and name:</b>	10.665 <b>Schools and Roads—Grants to States</b>
<b>Award number and years</b>	N/A
<b>Federal agency:</b>	<b>Department of Agriculture</b>
<b>Compliance requirement:</b>	Reporting
<b>Questioned costs:</b>	None

**Criteria**—In accordance with the Secure Rural Schools and Community Self-Determination Act §303(a), the County must submit a certification that it used its Title III monies for the uses authorized under §302(a).

**Condition and context**—The County did not accurately report financial information on its 2015 Title III report. Specifically, the County understated expenditures related to search and rescue and other emergency services by \$107,043.

**Effect**—The County submitted inaccurate financial information to the grantor, which may result in potential errors in analysis or other determinations. This finding did not result in questioned costs because the report was not used to request reimbursement of federal expenditures.

**Cause**—The County did not have an adequate review process in place to ensure that its Title III report contained accurate financial information.

**Recommendation**—To help ensure its Title III report contains accurate financial information, the County should improve its established procedures by requiring a more detailed review of all underlying data supporting the report.

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



# COUNTY SECTION

**Coconino County**  
**Schedule of expenditures of federal awards**  
**Year ended June 30, 2016**

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's numbers	Program expenditures	Amount provided to subrecipients
<b>Department of Agriculture</b>						
10 167	Transportation Services		Bureau of Indian Affairs, Navajo Regional Office	A12AC01067; A14AC00016	\$ 125,565	
10 553	School Breakfast Program	Child Nutrition Cluster	Arizona Department of Education	ED09-0001	10,485	
10 555	National School Lunch Program	Child Nutrition Cluster	Arizona Department of Education	ED09-0001	24,189	
	<i>Total Child Nutrition Cluster</i>				<u>34,674</u>	
10 557	Special Supplemental Nutrition Program for Women, Infants, and Children		Arizona Department of Health Services	ADHS14-053061	661,342	
10 561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	SNAP Cluster	Arizona Community Action Association	None	18,351	
10 561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	SNAP Cluster	Arizona Department of Health Services	ADHS12-030674; ADHS16-106171	341,232	
	<i>Total SNAP Cluster</i>				<u>359,583</u>	
10 565	Commodity Supplemental Food Program	Food Distribution Cluster	Arizona Department of Health Services	ADHS12-010891:4	11,304	
10 572	WIC Farmers' Market Nutrition Program (FMNP)		Arizona Department of Health Services	ADHS14-053061	882	
10 576	Senior Farmers' Market Nutrition Program		Arizona Department of Health Services	ADHS12-010891:4	168	
10 665	Schools and Roads—Grants to States	Forest Service Schools and Roads Cluster	N/A	N/A	3,887,172	\$ 2,240,398
10 923	ARRA—Emergency Watershed Protection Program		N/A	N/A	343,775	
	<b>Total Department of Agriculture</b>				<u>5,424,465</u>	<u>2,240,398</u>
<b>Department of Housing and Urban Development</b>						
14 218	Community Development Block Grants/Entitlement Grants	CDBG-Entitlement Grants Cluster	City of Flagstaff	1220C-15	9,562	
14 228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii		Arizona Department of Housing	120-15	166,907	88,327
	<b>Total Department of Housing and Urban Development</b>				<u>176,469</u>	<u>88,327</u>
<b>Department of the Interior</b>						
15 226	Payments in Lieu of Taxes		N/A	N/A	1,857,691	
<b>Department of Justice</b>						
16 523	Juvenile Accountability Block Grants		Arizona Governor's Office for Children, Youth and Families	JB-CSG-13-3365-03; JB-CSG-14-4365-02	3,535	
16 593	Residential Substance Abuse Treatment for State Prisoners		Arizona Criminal Justice Commission	RSAT-14-002; RSAT-15-002; RSAT-16-002	94,088	
16 606	State Criminal Alien Assistance Program		N/A	N/A	9,675	
16 738	Edward Byrne Memorial Justice Assistance Grant Program		Arizona Criminal Justice Commission	DC-16-022	54,055	
16 812	Second Chance Act Reentry Initiative		N/A	N/A	185,760	104,613
	<b>Total Department of Justice</b>				<u>347,113</u>	<u>104,613</u>
<b>Department of Labor</b>						
17 258	WIA/WIOA Adult Program	WIA/WIOA Cluster	Arizona Department of Economic Security	DI16-002119	202,360	
17 259	WIA/WIOA Youth Activities	WIA/WIOA Cluster	Arizona Department of Economic Security	DI16-002119	197,709	

**Coconino County**  
**Schedule of expenditures of federal awards**  
**Year ended June 30, 2016**

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's numbers	Program expenditures	Amount provided to subrecipients
17 278	WIA/WIOA Dislocated Worker Formula Grants	WIA/WIOA Cluster	Arizona Department of Economic Security	DI16-002119	<u>348,898</u>	
	<i>Total WIA/WIOA Cluster</i>				<u>748,967</u>	
17 281	WIA/WIOA Dislocated Worker National Reserve Technical Assistance and Training		Arizona Department of Economic Security	DI16-002119	<u>6,108</u>	
	<b>Total Department of Labor</b>				<u>755,075</u>	

<b>Department of Transportation</b>						
20 219	Recreational Trails Program	Highway Planning and Construction Cluster	Arizona State Parks	471304, 471332		50,659
20 600	State and Community Highway Safety	Highway Safety Cluster	Arizona Governor's Office of Highway Safety	2013-OP-015; 2015-OP-014		20,243
20 703	Interagency Hazardous Materials Public Sector Training and Planning Grants		Arizona Emergency Response Commission	HM-HMP-0454-14-01-00	<u>7,900</u>	
	<b>Total Department of Transportation</b>				<u>78,802</u>	

<b>Environmental Protection Agency</b>						
66 468	ARRA—Capitalization Grants for Drinking Water State Revolving Funds		Water Infrastructure Finance Authority of Arizona	820110-16		15,213
66 818	ARRA—Brownfields Assessment and Cleanup Cooperative Agreements		City of Flagstaff	BF 00T97401	<u>52,779</u>	
	<b>Total Environmental Protection Agency</b>				<u>67,992</u>	

<b>Department of Education</b>						
84 013	Title I State Agency Program for Neglected and Delinquent Children and Youth		Arizona Supreme Court	KR16-0007		38,773
84 027	Special Education—Grants to States	Special Education Cluster (IDEA)	Arizona Department of Education	16FESCBG-91118709A; 16FESSCG-611187-55B; 16FESL10-610632-25A		56,762
84 184	School Safety National Activities		Arizona Department of Education	15-07-EDSG		8,249
84 365	English Language Acquisition State Grants		Arizona Department of Education	16FELENG-613173-66A	25,634	25,634
84 366	Mathematics and Science Partnerships		Arizona Department of Education	15FSDSPG-513173-10C; 16MSPINM-610632-11C; 16FMSPST-610632-13C	649,799	
84 367	Supporting Effective Instruction State Grant		Northern Arizona University	ITQ015-05 NAU; ITQ015-04 NAU	167,068	
84 413	Race to the Top		Navajo County Education Service Agency	None	<u>89,205</u>	
	<b>Total Department of Education</b>				<u>1,035,490</u>	<u>25,634</u>

<b>Department of Health and Human Services</b>						
93 053	Nutrition Services Incentive Program	Aging Cluster	Northern Arizona Council of Governments	866000441BA		172,180
93 069	Public Health Emergency Preparedness		Arizona Department of Health Services	ADHS12-007885:3	236,653	
93 268	Immunization Cooperative Agreements		Arizona Department of Health Services	ADHS13-041537	131,792	

**Coconino County**  
**Schedule of expenditures of federal awards**  
**Year ended June 30, 2016**

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's numbers	Program expenditures	Amount provided to subrecipients
93 283	Centers for Disease Control and Prevention—Investigations and Technical Assistance		Arizona Department of Health Services	ADHS13-042341	5,452	
93 558	Temporary Assistance for Needy Families	TANF Cluster	Arizona Department of Economic Security	ADES15-089142	149,985	
93 563	Child Support Enforcement		Arizona Department of Economic Security	DE111169001	29,778	
93 568	Low-Income Home Energy Assistance		Arizona Department of Economic Security	ADES15-089142	373,760	
93 569	Community Services Block Grant		Arizona Department of Economic Security	ADES15-089142	132,266	
93 597	Grants to States for Access and Visitation Programs		Arizona Department of Economic Security	DE111144001	8,386	
93 602	Assets for Independence Demonstration Program		Mesa Community Action Network, Inc	90-EI-0641	56,717	
93 667	Social Services Block Grant		Northern Arizona Council of Governments	866000441BA	8,796	
93 667	Social Services Block Grant		Arizona Department of Economic Security	ADES15-089142	10,165	
	<i>Total 93.667</i>				<u>18,961</u>	
93 758	Preventative Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)		Arizona Department of Health Services	ADHS14-063022	6,439	
93 917	HIV Care Formula Grants		Arizona Department of Health Services	ADHS13-040497	214,599	
93 940	HIV Prevention Activities—Health Department Based		Arizona Department of Health Services	ADHS13-031238, Amendment 1	26,897	
93 977	Preventive Health Services—Sexually Transmitted Diseases Control Grants		Arizona Department of Health Services	ADHS14-071555	16,727	
93 991	Preventive Health and Health Services Block Grant		Arizona Department of Health Services	ADHSIGA16-099160	72,853	
93 994	Maternal and Child Health Services Block Grant to the States		Arizona Department of Health Services	ADHS13-034535; ADHS14-058987;2; ADHS15-094961; ADHS12-010919	329,448	
	<b>Total Department of Health and Human Services</b>				<u>1,982,893</u>	
<b>Department of Homeland Security</b>						
97 024	Emergency Food and Shelter National Board Program		United Way of Northern Arizona	0246-00	11,679	
97 042	Emergency Management Performance Grants		Arizona Department of Emergency and Military Affairs	EMW-2014-EP-000016	189,798	
97 045	Cooperating Technical Partners		N/A	N/A	62,932	
97 067	Homeland Security Grant Program		Arizona Department of Homeland Security	130101-03; 130101-01; 140101-01; 140101-02; 150103-01; 150102-01	72,256	
	<b>Total Department of Homeland Security</b>				<u>336,665</u>	
	<b>Total expenditures of federal awards</b>				<u>\$ 12,062,655</u>	<u>\$ 2,458,972</u>

**Coconino County**  
**Notes to schedule of expenditures of federal awards**  
**Year ended June 30, 2016**

**Note 1 - Basis of presentation**

The accompanying schedule of expenditures of federal awards includes Coconino County's federal grant activity for the year ended June 30, 2016. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**Note 2 - Summary of significant accounting policies**

Expenditures reported on the schedule are reported on the 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.

**Note 3 - Catalog of Federal Domestic Assistance (CFDA) numbers**

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2016 *Catalog of Federal Domestic Assistance*.

**Note 4 - Indirect cost rate**

The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

# COUNTY RESPONSE



## FINANCE

March 22, 2017

Bonny Lynn  
CFO/Director

Megan Cunningham  
Assistant Finance  
Director

Jerri Garcia  
Financial Systems  
Manager

Tom Johnson  
Financial Reporting  
and Audit Manager

Scott Richardson  
Purchasing Manager

Debra Davenport  
Auditor General  
2910 N. 44<sup>th</sup> Street, Suite 410  
Phoenix, AZ 85018

Dear Ms. Davenport:

We have prepared the accompanying Corrective Action Plan as required by the standards applicable to financial audits contained in *Government Auditing Standards* and by *2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, for each federal award finding we are providing you with the names of the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

Bonny Lynn  
Chief Fiscal Officer

219 E. Cherry Ave.  
Flagstaff, AZ 86001  
928-679-7199

## Federal Award Findings and Questioned Costs

**2016-101**

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**Cluster Name:** Forest Service Schools and Roads Cluster

**CFDA No. and Name:** 10.665 Schools and Roads - Grants to States

**Responsible Persons:** Thomas Johnson, Finance Accounting Manager; Megan Cunningham, Assistant Finance Director; Bonny Lynn, Finance Director.

**Anticipated completion date:** June 30, 2017

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**Corrective Action Plan:**

Coconino County concurs with the recommendation to improve the established procedures for preparing the financial report. Finance will revise the current process to ensure that the financial results are accurate and reviewed.



**COCONINO**  
**COUNTY ARIZONA**  
**FINANCE**

March 6, 2017

*Bonny Lynn*  
*CFO/Director*

*Megan Cunningham*  
*Assistant Finance*  
*Director*

*Jerri Garcia*  
*Financial Systems*  
*Manager*

*Tom Johnson*  
*Financial Reporting*  
*and Audit Manager*

*Scott Richardson*  
*Purchasing Manager*

Debra Davenport  
Auditor General  
2910 N. 44<sup>th</sup> Street, Suite 410  
Phoenix, AZ 85018

Dear Ms. Davenport:

We have prepared the accompanying Summary Schedule of Prior Audit Findings as required by 2 CFR 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 June 30, 2015 Single Audit and the June 30, 2015 Report on Internal Control and Compliance.

Sincerely,

Bonny Lynn  
Chief Fiscal Officer

219 E. Cherry Ave.  
Flagstaff, AZ 86001  
928-679-7199

Coconino County  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2016

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**Status of Financial Statement Findings**

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**Financial Statements and Note Disclosures Procedures**

Finding No: 2015-01

Status: Fully corrected

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**Financial Accounting System Responsibilities**

Finding No: 2015-02

Status: Partially corrected

Explanation: The County's current financial system does not have the capability of separating the responsibilities for managing and operating the financial system infrastructure and software from the responsibilities of managing the system data and granting user access to the system. The County will be implementing a new ERP system beginning in June 2017 that will have this capability. In order to ensure continuity of its daily operations, the County began training a Senior Accountant in the Finance Department in April 2016 to perform duties related to managing and operating its financial accounting system.

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**Information Technology Resources Access Controls**

Finding No: 2015-03

Status: Not corrected

Explanation: As of June 30, 2016, the County had not yet implemented its corrective action. To help prevent and detect unauthorized access or use, manipulation, damage, or loss to IT resources, the County will develop and implement effective logical and physical access policies and procedures over its IT resources.

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**Information Technology Change Management Processes**

Finding No: 2015-04

Status: Not corrected

Explanation: As of June 30, 2016, the County had not yet implemented its corrective action. To help prevent and detect unauthorized, inappropriate, and unintended changes to IT systems, including its network, IT infrastructure, system software, and databases, the County will ensure that policies and procedures for change management are documented in writing and are operational.

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**Information Resources Security**

Finding No: 2015-05

Status: Not corrected

Explanation: As of June 30, 2016, the County had not yet implemented its corrective action. Policies and procedures are currently being drafted by the County's IT Department to improve security over its information technology resources.

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Coconino County  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2016

**Disaster Recovery Plan and Data Backup Procedures for Information Technology Resources**

Finding No: 2015-06

Status: Not corrected

Explanation: As of June 30, 2016, the County had not yet implemented its corrective action. To help ensure its operations continue in the event of a disaster, system or equipment failure, or other interruption, the County will further develop its contingency planning procedures.

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**Payroll Processing Policies and Procedures**

Finding No: 2015-07

Status: Fully corrected

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**Status of Federal Award Findings and Questioned Costs**

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CFDA No.: 10.561 **State Administrative Matching Grants for the Supplemental Nutrition Assistance Program**

Finding No.: 2015-101

Status: Fully corrected

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CFDA No.: 93.053 **Nutrition Services Incentive Program**

Finding No.: 2015-102

Status: Fully corrected

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CFDA No.: 93.053 **Nutrition Services Incentive Program**

Finding No.: 2015-103

Status: Fully corrected

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CFDA No.: 97.042 **Emergency Management Performance Grants**

Finding No.: 2015-104

Status: Fully corrected

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CFDA No.: 97.042 **Emergency Management Performance Grants**

Finding No.: 2015-105

Status: Not corrected

Explanation: The County is in the process of implementing the corrective action during FY17. The County is revising the Purchasing Policy and implementing a new review process that will verify purchases and purchase orders with vendors exceeding \$25,000 have been reviewed for suspension and debarment.

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CFDA No.: 97.042 **Emergency Management Performance Grants**

Finding No.: 2015-106

Status: Fully corrected

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