

**LA PAZ COUNTY, ARIZONA  
SINGLE AUDIT REPORTING PACKAGE  
FOR THE YEAR ENDED JUNE 30, 2005**

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

The Auditor General of the State of Arizona

The Board of Supervisors  
La Paz County, Arizona

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of La Paz County, Arizona as of and for the year ended June 30, 2005, which collectively comprise La Paz County, Arizona's basic financial statements and have issued our report thereon dated November 18, 2008. Our report was modified as to consistency because of the implementation of Governmental Accounting Standards Board Statement No. 40. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered La Paz County, Arizona's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect La Paz County, Arizona's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 05-1.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether La Paz County, Arizona's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Auditor General of the State of Arizona, the Board of Supervisors, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

*Heinfeld, Meech & Co., P.C.*

HEINFELD, MEECH & CO., P.C.  
Certified Public Accountants

November 18, 2008



**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Auditor General of the State of Arizona

The Board of Supervisors  
La Paz County, Arizona

Compliance

We have audited the compliance of La Paz County, Arizona with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2005. La Paz County, Arizona's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of La Paz County, Arizona's management. Our responsibility is to express an opinion on La Paz County, Arizona's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 La Paz County, Arizona'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. Our audit does not provide a legal determination of La Paz County, Arizona's compliance with those requirements.

In our opinion, La Paz County, Arizona complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2005. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 05-2, 05-3, 05-4 and 05-5.

### Internal Control Over Compliance

The management of La Paz County, Arizona is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered La Paz County, Arizona's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect La Paz County, Arizona's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 05-2, 05-3, 05-4 and 05-5.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above as 05-2 is a material weakness.

### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of La Paz County, Arizona as of and for the year ended June 30, 2005, and have issued our report thereon dated November 18, 2008. Our report was modified as to consistency because of the implementation of Governmental Accounting Standards Board Statement No. 40. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise La Paz County, Arizona's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Auditor General of the State of Arizona, the Board of Supervisors, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

*Heinfeld, Meech & Co., P.C.*

HEINFELD, MEECH & CO., P.C.  
Certified Public Accountants

July 16, 2009, except for the  
Schedule of Expenditures of Federal Awards, for which the date is November 18, 2008

**LA PAZ COUNTY, ARIZONA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2005**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>CFDA Number</b>	<b>Pass-Through Grantor's Number</b>	<b>Expenditures</b>
<b><u>Office of National Drug Control Policy</u></b>			
Passed through the Pima County Sheriff's Department High Intensity Drug Trafficking Area	7.000	1-11-L-136215-1004	\$ <u>107,977</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>			
Passed through the Arizona Department of Housing: Community Development Block Grants/State's Program	14.228	010-02H, 164-02	<u>344,998</u>
<b><u>U.S. Department of the Interior</u></b>			
Payments in Lieu of Taxes	15.226	None	<u>1,059,374</u>
<b><u>U.S. Department of Justice</u></b>			
Passed through the Arizona Criminal Justice Commission: Byrne Formula Grant Program	16.579	PC-160-03 AC-120-03	<u>245,650</u>
<b><u>U.S. Department of Labor</u></b>			
Passed through the Mohave County Board of Supervisors: WIA Cluster:			
WIA Adult Program	17.258	E572008	49,269
WIA Youth Activities	17.259	E572008	24,249
WIA Dislocated Workers	17.260	E572008	<u>24,242</u>
<b>Total U.S. Department of Labor</b>			<u>97,760</u>
<b><u>U.S. Department of Transportation</u></b>			
Passed through the Arizona Department of Emergency and Military Affairs: Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	None	2,960
<b><u>U.S. Department of Education</u></b>			
Passed through the Arizona Department of Education: Adult Education- State Grant Program	84.002	V002A010003	<u>21,738</u>
<b><u>U.S. Department of Health and Human Services</u></b>			
Passed through the Arizona Department of Health Services:			
Immunization Grants	93.268	152050	27,545
Maternal and Child Health Services Block Grant to the States	93.994	761110	49,847
Bioterrorism Training and Curriculum Development Program	93.996	KR02-1179ALS	299,374
Passed through the Arizona Department of Economic Security: Child Support Enforcement	93.563	E7201012	<u>220,437</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>597,203</u>
<b><u>U.S. Department of Homeland Security</u></b>			
Passed through the Arizona Department of Emergency and Military Affairs: Homeland Security Grant Program Cluster:			
State Domestic Preparedness Equipment Support Program	97.004	None	119,139
Emergency Management Performance Grants	97.042	None	45,919
Citizen Corps	97.053	None	94
<b>Subtotal Homeland Security Grant Program Cluster</b>			<u>165,152</u>
Cooperating Technical Partners	97.045	GR0229/A001	187,985
State and Local All Hazards Emergency Operations Planning	97.051	None	1,650
Community Emergency Response Teams	97.054	None	<u>9,612</u>
<b>Total U.S. Department of Homeland Security</b>			<u>364,399</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 2,842,059</u>

**LA PAZ COUNTY, ARIZONA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2005**

**NOTE 1 - BASIS OF PRESENTATION**

The Schedule of Expenditures of Federal Awards includes the federal grant activity of La Paz County, Arizona and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**NOTE 2 - CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS**

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2005 *Catalog of Federal Domestic Assistance*.

**NOTE 3 - SUBRECIPIENTS**

The County did not award federal monies to subrecipients for the fiscal year ended June 30, 2005.

**LA PAZ COUNTY, ARIZONA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2005**

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued: Unqualified

Internal control over financial reporting:  
 Material weakness(es) identified?            yes   X   no  
 Reportable condition(s) identified that are not considered  
 to be a material weakness(es)?   X   yes            none reported

Noncompliance material to financial statements noted?            yes   X   no

**Federal Awards**

Internal control over major programs:  
 Material weakness(es) identified?   X   yes            no  
 Reportable condition(s) identified that are not considered  
 to be a material weakness(es)?   X   yes            none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in  
 accordance with section 510(a) of OMB Circular A-133?   X   yes            no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grants/State's Programs
15.226	Payments in Lieu of Taxes
93.563	Child Support Enforcement
93.996	Bioterrorism Training and Curriculum Development Program

Dollar threshold used to distinguish between Type A and Type B  
 programs: \$300,000

Auditee qualified as low-risk auditee?            yes   X   no

**Other Matters**

Auditee's Summary Schedule of Prior Audit Findings required to  
 be reported in accordance with Circular A-133 (Section.315[b])?   X   yes            no

**LA PAZ COUNTY, ARIZONA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2005**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

05-1 CRITERIA

Financial accounting duties should be distributed among appropriate employees to ensure the proper safeguarding of assets.

CONDITION/CONTEXT

The Office of the Auditor General conducted a special investigation of allegations of financial misconduct in the La Paz County Parks Department. The report issued in June 2006 reported occurrences of theft and misuse of public monies from May 2002 through December 2004.

EFFECT

The investigation revealed that a former employee embezzled at least \$84,193 and misused \$364,387 of public money, a portion of which was attributable to the fiscal year 2005. The complete investigative report is available on the State of Arizona Office of the Auditor General's website at [www.azauditor.gov](http://www.azauditor.gov).

CAUSE

The County's lack of internal controls, including segregation of duties in the Parks Department.

RECOMMENDATION

To help ensure proper control over and use of public monies, La Paz County management should establish effective internal controls over cash receipt activities, including policies, procedures, and monitoring activities.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

After the discovery of theft at the Parks in December 2004, Parks management was found to have not been following proper procedure. Cash-handling procedures were reviewed with the appropriate Parks staff. In March of 2006, Parks staff was again found noncompliant with established procedures. Procedures were reviewed again and acknowledgements were signed by the appropriate staff. Additionally, the Finance Department then started monitoring deposit compliance daily and general compliance annually.

**LA PAZ COUNTY, ARIZONA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2005**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, U.S. DEPARTMENT OF INTERIOR, U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Finding Number:** 05-2

**Program Name:** Community Development Block Grants,  
Payments in Lieu of Taxes, Child Support Enforcement,  
Bioterrorism Training and Curriculum Development Program

**CFDA Numbers:** 14.228, 15.226, 93.563, 93.996

**Pass-Through Agency:** Arizona Department of Housing, Arizona Department of Economic Security,  
Arizona Department of Health Services

**Questioned Costs:** None

**Grantor Numbers:** 010-02H,  
164-02, E7201012, KR02-1179ALS

**CRITERIA**

The Office of Management and Budget (OMB) Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, §320, requires that the single audit reporting package be submitted within nine months after the end of the audit period, unless a longer period is agreed to by the oversight agency.

**CONDITION/CONTEXT**

The County's fiscal year 2004-05 single audit reporting package was not submitted within nine months after the end of the audit period.

**EFFECT**

Due to the late submission of the County's single audit reporting package, the County has a internal control weakness and noncompliance with OMB Circular A-133 report submission requirements, which impacts all Federal programs administered by the County.

**CAUSE**

The County was unable to prepare the accounting records and financial statements in a timely manner.

**RECOMMENDATION**

To help ensure compliance with the OMB Circular A-133, the County should prepare accurate and complete financial statements in a timely manner to facilitate the submission of the single audit reporting package by the required deadline.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS**

The County has taken action to ensure compliance with the OMB Circular A-133 for upcoming audit submissions by procuring accounting services from a private firm and by seeking additional qualified staff.

Contact Person: Ava Alcaida, Finance Director  
Anticipated Completion Date: June 30, 2010

**LA PAZ COUNTY, ARIZONA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2005**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Cont'd)**

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Finding Number:** 05-3

**Program Names:** Child Support Enforcement, Bioterrorism  
Training and Curriculum Development Program

**Pass-Through Agency:** Arizona Department of Economic  
Security, Arizona Department of Health Services

**Questioned Costs:** None identified

**CFDA Numbers:** 93.563, 93.996

**Grantor Numbers:** E7201012

KR02-1179ALS

CRITERIA

The County did not require employees provide periodic certifications or monthly personnel activity reports for time spent on the federal program as required by Circular A-87. Audit procedures did not identify employees improperly paid from federal funds.

CONDITION/CONTEXT

According to Office of Management and Budget (OMB) Circular A-87, an employee paid from a single federal program must submit a semi-annual certification that indicates the employee worked solely for that federal program. An employee paid from more than one federal program or a federal program and non-federal funds must submit monthly activity reports, documenting time worked in each Federal program.

EFFECT

The County did not comply with OMB Circular A-87 for the operation of its federally funded programs.

CAUSE

The County did not implement a uniform process to incorporate the documentation of time distribution into employee activity logs.

RECOMMENDATION

Employees whose salaries are split between funds, including at least one federal fund, should submit monthly activity reports. Employees paid solely from one federal fund should complete semi-annual certifications of the duties performed.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

The Finance Director will provide Emergency Management and other County staff with forms and instructions to properly document time spent on federally funded programs.

Contact Person: Ava Alcaida, Finance Director

Anticipated Completion Date: March 31, 2009

**LA PAZ COUNTY, ARIZONA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2005**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Cont'd)**

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Finding Number:** 05-4

**Questioned Costs:** None identified

**Program Name:** Child Support Enforcement

**CFDA Number:** 93.563

**Grantor Number:** E7201012

**Pass-Through Agency:** Arizona Department of Economic Security

**CRITERIA**

Federal regulations contained in 45 CFR §302.33 outline requirements for the agency to determine whether the custodial parent had satisfactory health insurance other than Medicaid. If not, the agency must petition the court or administrative authority to include medical support in the form of health insurance coverage and/or cash medical support in all new or modified orders for support be provided by either or both parents.

**CONDITION/CONTEXT**

The County did not timely establish satisfactory health insurance information for two of ten cases reviewed.

**EFFECT**

The County is not in compliance with the program requirements of the program. The County may be subject to reduced funding of the program by the Federal agency.

**CAUSE**

The County did not take proper measures in order to acquire or retain documentation relating to health insurance related to the Child Support Enforcement Grant.

**RECOMMENDATION**

To ensure compliance with the program requirements, the County should follow established policies and procedures to ensure that all documentation for the Child Support Enforcement Grant is properly acquired and retained.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS**

In order to be in compliance with program requirements the Child Support Office will do the following for each new case opened and all cases that are reviewed for Modification in the La Paz County Attorney Division of Child Support Enforcement IV-D Office:

1. Upon intake information will be requested from the applicant for any current medical insurance information for the children that services are begin applied for to include obtaining copies of any current medical insurance available to the children.

**LA PAZ COUNTY, ARIZONA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2005**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Finding Number:** 05-4 (Cont'd)

2. When establishing a new support order each case worker will request information on the availability of medical insurance accessible to each parent through their employer to determine if insurance is available at a reasonable and accessible cost. Each party will be asked return an Affidavit of Financial Information to include copies of medical insurance coverage available to them.
3. When a case is reviewed for modification if there is no medical support order, the Division of Child Support Enforcement will petition the court to modify the current support order to include medical insurance coverage and/or cash medical support for the children is provided by one or both of the parties.
4. All cases referred to the Deputy County Attorney for establishment and/or modification litigation will contain all medical insurance information obtained from the parties for the attorney's determination on how to proceed with medical insurance and/or cash medical support.

Contact Person: Jasmine Mahkewa, Legal Assistant Supervisor  
Anticipated Completion Date: August 14, 2009

**LA PAZ COUNTY, ARIZONA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2005**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Finding Number:** 05-5

**Questioned Costs:** None identified

**Program Name:** Community Development Block Grants

**CFDA Number:** 14.228

**Grantor Number:** 010-02H, 164-02

**Pass-Through Agency:** Arizona Department of Housing

CONDITION/CONTEXT

Federal regulations contained in 29 CFR Part 5, as well as A-102 Common Rule §\_\_.36(i)(5), outline requirements for non-Federal recipients of Federal financial assistance regarding construction contracts subject to the Davis-Bacon Act. The County is required to provide documentation of compliance with such requirements, including a copy of the payroll and a statement of compliance from the contractor or subcontractor.

CRITERIA

The County could not provide supporting documentation for compliance with Davis-Bacon requirements.

EFFECT

A determination could not reasonably be made that Davis-Bacon requirements were met in regards to Community Development Block Grants funding in accordance with program requirements. The County may be subject to reduced funding of the program by the Federal agency.

CAUSE

The County did not take proper measures in order to retain documentation relating to fiscal year procurement and bidding transactions relating to the Community Development Block Grants Program.

RECOMMENDATION

To ensure compliance with the program requirements, the County should follow established policies and procedures to ensure that all requirements associated with the federal program are properly supported by appropriate accounting records.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

In April 24, 2006, the County appointed a new Grants Administrator who had extensive grant writing and administration experience. Additionally, the County has sent the Grants Administrator to extensive training. The change in staff and investment in training will help to prevent such errors from occurring.

Contact Person: Ava Alcaida, Finance Director

Anticipated Completion Date: April 24, 2006

**LA PAZ COUNTY, ARIZONA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2005**

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

Finding No. 04-2

CFDA No. 15.226, 97.004, 97.042, 97.053

Program Name: Payments in Lieu of Taxes, Homeland Security Grant Program Cluster

Status: Not corrected. See current year finding 05-2.

Views of Responsible Officials and Planned Corrective Action:

The County has taken action to ensure compliance with the OMB Circular A-133 for upcoming audit submissions by procuring accounting services from a private firm and by seeking additional qualified staff.

Finding No. 04-3

CFDA No. 97.004

Program Name: Homeland Security Grant Program Cluster

Status: Not corrected. See current year finding 05-3.

Views of Responsible Officials and Planned Corrective Action:

The Finance Director will provide Emergency Management and other County staff with forms and instructions to properly document time spent on federally funded programs.

Finding No. 04-4

CFDA No. 97.004

Program Name: State Domestic Preparedness Equipment Support Program

Status: Corrected.