

Mohave County, Arizona
SINGLE AUDIT REPORTING PACKAGE
Year Ended June 30, 2018

Mohave County, Arizona
Single Audit Reporting Package
Year Ended June 30, 2018
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**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***

The Auditor General of the State of Arizona

The Board of Supervisors of
Mohave 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, business-type activities, each major fund, and aggregate remaining fund information of Mohave County as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 29, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2018-001 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2018-002 to be a significant deficiency.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Mohave County's Response to Findings

Mohave 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's responses 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.

Fester & Chapman, PLLC

March 29, 2019



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

The Auditor General of the State of Arizona

The Board of Supervisors of
Mohave County, Arizona

Report on Compliance for Each Major Federal Program

We have audited Mohave 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, 2018. 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, Mohave 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, 2018.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and aggregate remaining fund information of Mohave County as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 29, 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 auditing standards generally accepted in the United States of America. 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.

Fester & Chapman, PLLC

March 29, 2019

Mohave County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's number(s)	Program expenditures	Amount provided to subrecipients
Department of Agriculture						
10 553	School Breakfast Program	Child Nutrition Cluster	Arizona Department of Education	ADE Contract 0001 ED09-	\$ 8,327	
10 555	National School Lunch Program	Child Nutrition Cluster	Arizona Department of Education	ADE Contract 0001 ED09-	10,593	
10 555	National School Lunch Program (Non cash)	Child Nutrition Cluster	Arizona Department of Education	ADE Contract 0001 ED09-	887	
	<i>Total 10.555</i>				<u>11,480</u>	
	<i>Total Child Nutrition Cluster</i>				19,807	
10 557	Special Supplemental Nutrition Program for Women, Infants, and Children		Arizona Department of Health Services	ADHS14-053050	630,019	
10 561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	SNAP Cluster	Arizona Department of Health Services	ADHS16-106573	141,749	
10 565	Commodity Supplemental Food Program	Food Distribution Cluster	Arizona Department of Health Services	ADHS17-132850	5,082	
10 578	WIC Grants to States		Arizona Department of Health Services	ADHS14-053050	70,620	
10 665	Schools and Roads - Grants to States	Forest Service Schools and Roads Cluster	Arizona State Treasurer		5,250	
	Total Department of Agriculture				<u>872,527</u>	
Department of Housing and Urban Development						
14 228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii		Arizona Department of Housing	102-17, 152-17	648,243	
14 228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				167,206	
	<i>Total 14.228</i>				<u>815,449</u>	
14 239	Home Investment Partnerships Program		Arizona Department of Housing	308-15, 303-16	258,765	
14 241	Housing Opportunities for Persons with AIDS		Arizona Department of Housing	509-16, 524-17, 505-18	118,700	
14 267	Continuum of Care Program		Arizona Department of Housing	535-17, 544-17, 546-17, 525-18, 526-18	233,936	
14 871	Section 8 Housing Choice Vouchers	Housing Voucher Cluster			2,023,598	
14 879	Mainstream Vouchers	Housing Voucher Cluster			270,234	
	<i>Total Housing Voucher Cluster</i>				<u>2,293,832</u>	
	Total Department of Housing and Urban Development				<u>3,720,682</u>	
Department of the Interior						
15 659	National Wildlife Refuge Fund				2,568	
Department of Justice						
16 543	Missing Children's Assistance		City of Phoenix Police Department	2015-MC-FX-K027	5,741	
16 575	Crime Victim Assistance		Arizona Department of Public Safety	2018-306, 2018-307, 2018-308, 2018-309	152,909	
16 738	Edward Byrne Memorial Justice Assistance Grant Program		Arizona Criminal Justice Commission	DC-18-028	59,970	
16 Unknown	US Marshals Service District Fugitive Apprehension Task Force		Arizona Supreme Court, Arizona	MMO-M-18-D08-0-0000	2,383	
	Total Department of Justice				<u>221,003</u>	

See accompanying notes to schedule

Mohave County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's number(s)	Program expenditures	Amount provided to subrecipients
Department of Labor						
17 207	Employment Service/Wagner-Peyser Funded Activities	Employment Service Cluster	Arizona Department of Economic Security	IGA - DE081154-001	4,196	
17 258	WIA/WIOA Adult Program	WIOA Cluster	Arizona Department of Economic Security	DI16-002116	563,308	
17 259	WIA/WIOA Youth Activities	WIOA Cluster	Arizona Department of Economic Security	DI16-002116	745,375	37,945
17 278	WIA/WIOA Dislocated Worker Formula Grants	WIOA Cluster	Arizona Department of Economic Security	DI16-002116	599,002	
	<i>Total WIOA Cluster</i>				<u>1,907,685</u>	<u>37,945</u>
	Total Department of Labor				<u>1,911,881</u>	<u>37,945</u>
Department of Transportation						
20 600	State and Community Highway Safety	Highway Safety Cluster	Governor's Office of Highway Safety	2018-PT-039	16,487	
National Endowment for the Humanities						
45 149	Promotion of the Humanities Division of Preservation and Access				3,152	
Environmental Protection Agency						
66 463	Water Quality Cooperative Agreements		Arizona Department of Environmental Quality	ADEQ GSC 2015 00002	4,086	
Election Assistance Commission						
90 401	Help America Vote Act Requirements Payments		Arizona Secretary of State		65	
Department of Health and Human Services						
93 045	Special Programs for the Aging - Title III, Part C - Nutrition Services	Aging Cluster	Western Arizona Council of Governments	E86-6000539-401-01-18	323,505	
93 053	Nutrition Services Incentive Program	Aging Cluster	Western Arizona Council of Governments	E86-6000539-401-01-18	55,222	
	<i>Total Aging Cluster</i>				<u>378,727</u>	
93 069	Public Health Emergency Preparedness		Arizona Department of Health Services	ADHS 17-133195	290,683	
93 136	Injury Prevention and Control Research and State and community Based Programs		Arizona Department of Health Services	ADHS 16-110821	129,076	
93 268	Immunization Cooperative Agreements		Arizona Department of Health Services	ADHS13-041543, ADHS18-177683	238,468	
93 323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		Arizona Department of Health Services	ADHS17-133195-2, ADHS17-163349	66,822	
93 563	Child Support Enforcement		Arizona Department of Economic Security	ADES13-028556, DI18-002149, DI18-002167	81,607	
93 597	Grants to States for Access and Visitation Programs		Arizona Department of Economic Security	DE111148001	8,816	
93 667	Social Services Block Grant		Western Arizona Council of Governments	E86-6000539-401-01-18	40,501	

See accompanying notes to schedule

Mohave County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's number(s)	Program expenditures	Amount provided to subrecipients
93 758	Preventative Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)		Arizona Department of Health Services	ADHS 16-102329	22,797	
93 940	HIV Prevention Activities - Health Department Based		Arizona Department of Health Services	ADHS13-031197, ADHS18-188823	65,781	
93 977	Sexually Transmitted Diseases (STD) Prevention and Control Grants		Arizona Department of Health Services	ADHS 14-071554	13,030	
93 994	Maternal and Child Health Services Block Grant to the States		Arizona Department of Health Services	ADHS 16-102329	105,360	
Total Department of Health and Human Services					<u>1,441,668</u>	
Office of National Drug Control Policy						
95 001	High Intensity Drug Trafficking Areas Program		City of Tucson Police Department	G17SA0007A, G18SA0007A	88,730	
95 007	Research and Data Analysis		City of Kingman	40	19,987	
Total Office of National Drug Control Policy					<u>108,717</u>	
Department of Homeland Security						
97 024	Emergency Food and Shelter National Board Program				2,160	
97 042	Emergency Management Performance Grants		Arizona Department of Emergency and Military Affairs	EMW-2017-EP-00008-SO1	146,930	
97 045	Cooperating Technical Partners				568,760	
97 067	Homeland Security Grant Program		Arizona Department of Homeland Security	15-ADOHS-HSGP-150509-2, 16-AZDOHS-HSGP-160602-01, 16-AZDOHS-HSGP-160509-1	36,746	
Total Department of Homeland Security					<u>754,596</u>	
Total expenditures of federal awards					<u>\$ 9,057,432</u>	<u>\$ 37,945</u>

Mohave County, Arizona
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

NOTE 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes Mohave County's federal grant activity for the year ended June 30, 2018. 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) Number

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2018 *Catalog of Federal Domestic Assistance*. When no CFDA number had been assigned to a program, the two digit federal agency identifier and the federal contract number were used.

NOTE 4 - Indirect Cost Rate

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

Mohave County, Arizona
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2018

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	
	<u>Yes</u>	<u>No</u>
Internal control over financial reporting:		
Material weakness(es) identified?	<u>X</u>	<u> </u>
Significant deficiency(ies) identified?	<u>X</u>	<u> </u>
Noncompliance material to the financial statements noted?	<u> </u>	<u>X</u>

Federal Awards:

Internal control over major programs:		
Material weakness(es) identified?	<u> </u>	<u>X</u>
Significant deficiency(ies) identified?	<u> </u>	<u>X</u>
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)?	<u> </u>	<u>X</u>

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
	WIOA Cluster:
17.258	WIA/WIOA Adult Program
17.259	WIA/WIOA Youth Activities
17.278	WIA/WIOA Dislocated Worker Formula Grants
	Aging Cluster:
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services
93.053	Nutrition Services Incentive Program
97.045	Cooperating Technical Partners

Mohave County, Arizona
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2018

Summary of Auditors' Results - Continued

Dollar threshold used to distinguish between Type A and Type B programs:	\$	750,000
	<u>Yes</u>	<u>No</u>
Auditee qualified as low-risk auditee?	<u> </u>	<u> X </u>

Other Matters

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with 2 CFR §200.511 (b)?	<u> X </u>	<u> </u>
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Financial Statement Findings

2018-001 Internal controls over information technology - Risk assessment (Repeat finding: 2017-002)

Criteria:	The County should consider performing county-wide risk assessment that involves members of the County's administration and information technology (IT) management to determine the risks the County faces as it seeks to achieve its objectives to report accurate financial information and protect sensitive data.
Condition:	The County did not perform a formal county-wide IT risk assessment.
Cause:	The County has relied on an informal process to perform risk-assessment procedures.
Effect:	There is an increased risk that the County's administration and IT management may not effectively respond to risks that may impact its IT resources.
Recommendation:	To help ensure the County has effective policies and procedures to identify, analyze, and respond to risks that may impact its IT resources, the County needs to implement a countywide IT risk-assessment process.

Mohave County, Arizona
Schedule of Findings and Questioned Costs
Year Ended June 30, 2018

Financial Statement Findings (continued)

2018-002 County-wide written contingency plan (Repeat finding: 2017-003)

Criteria:	The County should have a comprehensive and up-to-date contingency plan; taking steps to facilitate activation of the plan; and having system and data backup policies and procedures.
Condition:	The County did not have a county-wide written contingency plan in effect for the year. Also, although the County was performing system and data backups, it did not have documented policies and procedures for inventorying, securing, and testing them to ensure they were operational and could be used to restore its IT resources.
Cause:	The County had some contingency planning processes in place, but had not yet developed county-wide written contingency planning policies and procedures.
Effect:	In case of a disaster, system or equipment failure, or other interruption, the County may be at an increased risk of losing financial data or other data critical to operations.
Recommendation:	The County should develop a county-wide contingency plan for its financial systems, including system and data backup, and test the plan on a regular basis to ensure the sufficiency of the plan and the integrity of the back up data.

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

Mohave County, Arizona
Schedule of Findings and Questioned Costs
Year Ended June 30, 2018

Federal Award Findings and Questioned Costs

None

MOHAVE COUNTY FINANCIAL SERVICES

Coral A. Loyd
Financial Services Director

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March 29, 2019

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

Dear Ms. Perry:

We have prepared the accompanying corrective action plan as required by the standards applicable to financial audits contained in *Government Auditing Standards* and by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Specifically, for each 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,

Coral A. Loyd
Financial Services Director

Financial Statement Findings

2018-001 Internal controls over information technology - Risk assessment

Contact Person(s): Nathan McDaniel

Anticipated completion date: June 30, 2019

COUNTY DISCUSSION: Concur. The Information Technology (IT) Department formalized their policies and procedures to identify, analyze and respond to risks that may impact its IT resources. These procedures include annual risk assessments, implementation of security measures to protect sensitive information, and evaluation of the impact of disasters and other interruptions on critical IT resources.

2018-002 County-wide written contingency plan

Contact Person(s): Nathan McDaniel

Anticipated completion date: June 30, 2019

COUNTY DISCUSSION: Concur. The IT Department formalized a county-wide policy and procedure and procured required equipment to finalize the network, server, and storage infrastructure required in order to achieve data center level fault tolerance. Upon installation, IT will be able to achieve the hardware configuration desired for the basis of the documented Disaster Recovery Plan.

MOHAVE COUNTY FINANCIAL SERVICES

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March 29, 2019

Lindsey Perry
Auditor General
2910 N. 44th Street, 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 Awards*. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs. This schedule also includes the status of audit findings reported in the prior audit's summary schedule of prior audit findings that were not corrected.

Sincerely,

Coral A. Loyd
Financial Services Director

Mohave County, Arizona
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2018

Status of Financial Statement Findings

The County should develop detailed financial statement preparation policies and procedures.

Finding No.: 2017-001, 2016-01, 2015-01, 2014-01, 2013-07

Status: Fully corrected

The County should improve its risk-assessment process to include information technology security.

Finding No.: 2017-002, 2016-02, 2015-02, 2014-05, 2013-05

Status: Not corrected

COUNTY DISCUSSION

Mohave County is still actively developing its policies and procedures for a county-wide risk assessment process that includes information technology resources.

The County should improve its contingency planning procedures for its information technology resources.

Finding No.: 2017-003, 2016-06, 2015-05, 2014-08

Status: Partially corrected

COUNTY DISCUSSION

As of December 2017, Mohave County Information Technology has implemented a series of policies and procedures relating to disaster recovery and data protection. The department is still in the process of implementing hardware and software systems in order to fully complete the County IT Disaster Recovery Plan for technology resources.

The County should improve its controls over cash receipts.

Finding No.: 2016-07, 2015-07

Status: Fully corrected

Mohave County, Arizona
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2018

Status of Federal Award Findings and Questioned Costs

CFDA No. and Program Name: No applicable
Finding No.: 2016-101, 2015-101, 2014-101
Status: Fully corrected

CFDA No. and Program Name: 16.922 Equitable Sharing Program
Finding No.: 2016-102
Status: Fully corrected

CFDA No. and Program Name: 97.045 Cooperative Technical Partners
Finding No.: 2016-103
Status: Fully corrected

CFDA No. and Program Name: Not Applicable
Finding No.: 2017-101, 2016-106, 2015-104
Status: Fully corrected

Cluster name: Workforce Innovation and Opportunity Act (WIOA) Cluster
CFDA No. and Program Name:
 17.258 WIOA Adult Program
 17.259 WIOA Youth Activities
 17.278 WIOA Dislocated Worker Formula Grants
Finding No.: 2017-102, 2016-105
Status: Fully corrected