

Mohave County, Arizona

SINGLE AUDIT REPORTING PACKAGE

Year Ended June 30, 2010

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Issued separately

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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 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, 2010, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 14, 2011. We conducted our audit 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's basic 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, others within the County, 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.

Fester & Chapman P.C.

March 14, 2011

**Independent Auditors' Report on Compliance with Requirements That Could
Have a Direct and Material Effect on 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 of
Mohave County, Arizona

Compliance

We have audited Mohave County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The County'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 the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 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 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, Mohave County complied, in all material respects, with the 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, 2010.

Internal Control over Compliance

The County's management 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 the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

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, 2010, and have issued our report thereon dated March 14, 2011. Our audit was performed 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 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, others within the County, 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.

Fester & Chapman P.C.

March 14, 2011, except for the Schedule of Expenditures of Federal Awards, for which the date is March 15, 2011.

Mohave County, Arizona
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Department of Agriculture			
Passed through Arizona Department of Education:			
Food Donation	10.550	ED09 0001	\$ 4,815
Child Nutrition Cluster:			
School Breakfast Program	10.553	ED09 0001	\$ 21,483
National School Lunch Program	10.555	ED09 0001	14,034
Total Child Nutrition Cluster			35,517
Passed through Arizona Department of Health Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HG861084-2	211,624
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HG861084-3	523,818
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HP961188-1	40,127
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HP961188-2	15,720
Subtotal CFDA 10.557			791,289
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HG661032-4	25,246
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HI050059-2	83,894
Subtotal CFDA 10.561			109,140
Commodity Supplemental Food Program	10.565	HG861140-1	3,178
Commodity Supplemental Food Program	10.565	HG861140-2	8,942
Subtotal CFDA 10.565			12,120
Passed through Arizona State Treasurer:			
Secure Payments for States and Counties Containing Federal Lands	10.665	None	8,252
Total U.S. Department of Agriculture			961,133
U.S. Department of Housing and Urban Development			
Housing Opportunities for Persons with AIDS	14.241	N/A	78,804
Section 8 Housing Choice Vouchers	14.871	N/A	1,821,243
Passed through Arizona Department of Housing:			
CDBG - State-Administered Small Cities Program Cluster:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	118-09	116,878
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	119-09	47,303
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	120-09	7,099
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	121-09	197,930
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	122-09	55,688
ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.255	113-10	65,385
Total CDBG - State-Administered Small Cities Program Cluster			490,283
Supportive Housing Program	14.235	530-08	3,540
Supportive Housing Program	14.235	520-09	88,484
Supportive Housing Program	14.235	524-09	20,533
Supportive Housing Program	14.235	532-09	46,787
Supportive Housing Program	14.235	529-10	7,719
Supportive Housing Program	14.235	541-10	10,172
Subtotal CFDA 14.235			177,235
HOME Investment Partnerships Program	14.239	301-08	76,092
ARRA - Homelessness Prevention and Rapid Re-housing Program (HPRP)	14.257	508-10	194,563
Total U.S. Department of Housing and Urban Development			2,838,220

(continued)

The accompanying notes are an integral part of this schedule.

Mohave County, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Department of the Interior:			
Payments in Lieu of Taxes: Fish & Wildlife	15.226	N/A	\$ 3,378
Payments in Lieu of Taxes: Bureau of Land Management	15.226	N/A	3,216,280
Payments in Lieu of Taxes: Bureau of Reclamation	15.226	N/A	<u>100,000</u>
<i>Subtotal CFDA 15.226</i>			\$ 3,319,658
National Fire Plan-Wildland Urban Interface Community Fire Assistance	15.228	N/A	34,473
Total U.S. Department of the Interior			<u><u>3,354,131</u></u>
U.S. Department of Justice			
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	24,135
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	10,898
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	N/A	115,772
Domestic Cannabis Eradication/Suppression Program	16.2009-07	N/A	4,059
Passed through Arizona Supreme Court, Arizona Office of the Court:			
U.S. Marshals Service District Fugitive Apprehension Task Force	16.unknown	None	2,311
Passed through Arizona Criminal Justice Commission:			
Crime Victim Compensation	16.576	VC-10-057	37,845
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CV-09-005	2,724
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	DC-10-047	214,085
Passed through Arizona Department of Public Safety:			
Crime Victim Assistance: Domestic Violence	16.575	2009-202	48,828
Crime Victim Assistance: Restitution Advocate	16.575	2009-203	46,577
Crime Victim Assistance: Colorado City	16.575	2009-204	<u>41,729</u>
<i>Subtotal CFDA 16.575</i>			137,134
Passed through Arizona Governor's Office for Children, Youth and Families, Division for Children:			
Juvenile Accountability Block Grants	16.523	JB-CSG-09-9273-06	7,373
Passed through Arizona Supreme Court-Juvenile Justice Services Division:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	IGA #29891	6,720
Total U.S. Department of Justice			<u><u>563,056</u></u>
U.S. Department of Labor			
Passed through Arizona Department of Economic Security:			
Employment Service/Wagner-Peyser Funded Activities	17.207	DE081154-001	4,195
Senior Community Service Employment Program	17.235	DES060645-1	26,124
ARRA - Senior Community Service Employment Program	17.235	DES060645-1	<u>149,122</u>
<i>Subtotal CFDA 17.235</i>			175,246
WIA Cluster:			
ARRA - WIA Adult Program	17.258	DE091208-001	453,582
WIA Adult Program	17.258	DE101048	298,429
WIA Adult Program	17.258	DE081295001	185,608
ARRA - WIA Youth Activities	17.259	DE091208-001	428,248
WIA Youth Activities	17.259	DE101048	376,281
WIA Youth Activities	17.259	DE081295001	95,306
WIA Dislocated Workers	17.260	DE101048	71,436
Passed through Gila County, Arizona:			
WIA Dislocated Workers	17.260	MOU - 04/05/06	<u>26,828</u>
Total Workforce Investment Act Cluster			1,935,718

(continued)

The accompanying notes are an integral part of this schedule.

Mohave County, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Labor - Continued:</u>			
Work Incentive Grants	17.266	DE081088-001	\$ 6,123
Total U.S. Department of Labor			2,121,282
<u>U.S. Department of Transportation</u>			
Passed through Arizona Department of Transportation:			
ARRA - Highway Planning and Construction	20.205	JPA 06-137	\$ 273,314
Highway Planning and Construction	20.205	HIPA-10	103,278
Subtotal CFDA 20.205			376,592
Passed through the Governor's Office of Highway Safety:			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	2010-AL-010	1,997
State and Community Highway Safety	20.600	2010-PT-079	11,692
State and Community Highway Safety	20.600	2010-PT-080	7,485
Passed through La Paz County, Arizona:			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	2008-410-027	27,374
Total Highway Safety Cluster			48,548
Passed through Arizona Emergency Response Commission:			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	None	967
Total U.S. Department of Transportation			426,107
<u>Institute of Museum and Library Services</u>			
Passed through Arizona State Library, Archives and Public Records:			
Grants to States	45.310	None	4,060
Total Institute of Museum and Library Services			4,060
<u>U.S. Environmental Protection Agency</u>			
Passed through Arizona Department of Environmental Quality:			
Water Quality Cooperative Agreements	66.463	EV 09-0148	2,877
Total U.S. Environmental Protection Agency			2,877
<u>U.S. Department of Energy</u>			
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	N/A	182,184
Total U.S. Department of Energy			182,184
<u>U.S. Department of Education</u>			
Passed through Arizona Supreme Court:			
Safe and Drug-Free Schools and Communities - State Grants	84.186A	IGA #29891	62
Title I State Agency Program for Neglected and Delinquent Children	84.013	IGA #29891	24,792
Special Education - Grants to States	84.027A	IGA #29891	21,549
ARRA - Special Education - Grants to States	84.027A	IGA #29891	18,289
Special Education - Grants to States	84.027	IGA #29891	6,848
Passed through Arizona Department of Education:			
Special Education - Grants to States	84.027	H027A090007	11,500
Subtotal CFDA 84.027			58,186
Tech-Prep Education	84.243A	V243A080003	28,380
Tech-Prep Education	84.243A	V243A090003	80,400
Subtotal CFDA 84.243A			108,780
Improving Teacher Quality State Grants	84.367A	S367A090049	18,183
Total U.S. Department of Education			210,003

(continued)

The accompanying notes are an integral part of this schedule.

Mohave County, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Election Assistance Commission</u>			
Passed through Arizona Secretary of State:			
Help America Vote Act Requirements Payments	90.401	Public Law 107-252 10/29/02	\$ 65,054
Total U.S. Election Assistance Commission			65,054
<u>U.S. Department of Health and Human Services</u>			
Passed through National Association of County and City:			
Health Officials:			
Medical Reserve Corps Small Grant Program	93.008	MRC 10 1145	5,000
Passed through Arizona Department of Health Services:			
Immunization Grants	93.268	HG854289	\$ 43,277
Immunization Grants	93.268	HG854289-1	67,925
Subtotal CFDA 93.268			111,202
Public Health Emergency Preparedness	93.069	HG754200	807,256
Child Abuse and Neglect State Grants	93.669	HG861507	5,798
HIV Prevention Activities - Health Department Based	93.940	HG852275-1	2,622
HIV Prevention Activities - Health Department Based	93.940	HG852275-2	7,945
Subtotal CFDA 93.940			10,567
National Bioterrorism Hospital Preparedness Program	93.889	HG754200-0	3,600
Preventive Health and Health Services Block Grant	93.991	HG854372	49,484
Maternal and Child Health Services Block Grant to the States	93.994	HG854243	100,895
Maternal and Child Health Services Block Grant to the States	93.994	HG854243-1	100
Subtotal CFDA 93.994			100,995
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	HG854322-2	627
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	HG854322-3	446
Passed through Arizona Family Planning Council:			
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	76-1107	1,350
Subtotal CFDA 93.977			2,423
Family Planning Services	93.217	76-1107	137,580
Passed through Arizona Department of Economic Security:			
Grants to States for Access and Visitation Programs	93.597	DES060677-1	7,293
Passed through Western Arizona Council of Governments:			
Aging Cluster:			
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	E86-6000539-401-01-10	276,514
ARRA - Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	E86-6000539-401-01-10	59,467
Nutrition Services Incentive Program	93.053	E86-6000539-401-01-10	75,748
Total Aging Cluster			411,729
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	E86-6000539-401-01-10	4,800
Social Services Block Grant	93.667	E86-6000539-401-01-10	29,329
Passed through Clark County Social Services, Nevada:			
HIV Emergency Relief Project Grants	93.914	RFP 601268-08	90,002
HIV Emergency Relief Project Grants	93.914	RFP 601268-08 Amend #1	63,637
Subtotal CFDA 93.914			153,639
Total U.S. Department of Health and Human Services			1,840,695

(continued)

Mohave County, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Concluded)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Homeland Security</u>			
<i>Emergency Food and Shelter Program Cluster:</i>			
Emergency Food and Shelter National Board Program	97.024	N/A	\$ 2,667
ARRA - Emergency Food and Shelter National Board Program	97.114	N/A	661
<i>Total Emergency Food and Shelter Program Cluster</i>			<u>\$ 3,328</u>
Passed through Arizona Department of Homeland Security:			
<i>Homeland Security Cluster:</i>			
Homeland Security Grant Program	97.067	HSGP-555500-01	4,063
Homeland Security Grant Program	97.067	HSGP-555500-02	18,355
Homeland Security Grant Program	97.067	HSGP-555500-03	15,133
Homeland Security Grant Program	97.067	08-AZDOHS-HSGP	2,408
Homeland Security Grant Program	97.067	2007-GE-T7-006	4,516
<i>Total Homeland Security Cluster</i>			<u>44,475</u>
Passed through Arizona Division of Emergency Management:			
Emergency Management Performance Grants	97.042	None - 9/30/09	35,661
Emergency Management Performance Grants	97.042	None - 6/1/10	95,601
<i>Subtotal CFDA 97.042</i>			<u>131,262</u>
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 1581-DR-AZ-015-99015-00	4,184
Total U.S. Department of Homeland Security			<u><u>183,249</u></u>
<u>U.S. Office of National Drug Control Policy</u>			
Passed through Pima County Sheriff's Office:			
High Intensity Drug Trafficking Area Program XVIII	07.HT18-08-1310	HT18-08-1310	4,404
High Intensity Drug Trafficking Area Program XIX	07.HT19-09-1310	HT19-09-1310	94,832
<i>Subtotal CFDA 07.HT</i>			<u>99,236</u>
Total U.S. Office of National Drug Control Policy			<u>99,236</u>
Total Expenditures of Federal Awards			<u><u>\$ 12,851,287</u></u>

The accompanying notes are an integral part of this schedule.

Mohave County, Arizona
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010

NOTE 1 - Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Mohave County 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*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The amount reported on the schedule for Food Donation (CFDA Number 10.550) represents the value of non-cash assistance expended from this federal program.

NOTE 2 - Catalog of Federal Domestic Assistance (CFDA) Number

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2010 *Catalog of Federal Domestic Assistance*. When no CFDA number had been assigned to a program, the two-digit federal agency identifier, a period, and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier, a period, and the word "unknown" were used.

NOTE 3 - Subrecipients

Mohave County did not have any subrecipients for the year ended June 30, 2010.

Mohave County, Arizona
Schedule of Findings and Questioned Costs
Year Ended June 30, 2010

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified	
	<u>Yes</u>	<u>No</u>
Internal control over financial reporting:		
Material weaknesses identified?		X
Significant deficiencies identified?		X (None Reported)
Noncompliance material to the financial statements noted?		X

Federal Awards

Internal control over major programs:		X
Material weaknesses identified?		X
Significant deficiencies identified?		X (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 Circular A-133 (section .510[a])?		X

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
14.228	CDBG - State-Administered Small Cities Program Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
14.255	ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
14.257	ARRA - Homelessness Prevention and Rapid Re-housing Program (HPRP)
15.226	Payments in Lieu of Taxes WIA Cluster
17.258	WIA Adult Program
17.258	ARRA - WIA Adult Program
17.259	WIA Youth Activities
17.259	ARRA - WIA Youth Activities
17.260	WIA Dislocated Workers

(continued)

Mohave County, Arizona
Schedule of Findings and Questioned Costs
Year Ended June 30, 2010
(continued)

Identification of major programs (continued):

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction
20.205	ARRA - Highway Planning and Construction
93.045	Aging Cluster Special Programs for the Aging - Title III, Part C-Nutrition Services
93.045	ARRA - Special Programs for the Aging - Title III, Part C-Nutrition Services
93.053	Nutrition Services Incentive Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$	385,539
Auditee qualified as low-risk auditee?	Yes	No
		X

Other Matters

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with Circular A-133 (section .315[b])?	X
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Financial Statement Findings

None reported.

Federal Award Findings and Questioned Costs

None reported.