

Mohave County, Arizona
SINGLE AUDIT REPORTING PACKAGE
Year Ended June 30, 2011

Mohave County, Arizona
Single Audit Reporting Package
Table of Contents
Year Ended June 30, 2011

Page

Annual Financial Report

Issued separately

Single Audit Section

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 <i>Government Auditing Standards</i>	1-2
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.....	3-4
Schedule of Expenditures of Federal Awards.....	5-9
Notes to Schedule of Expenditures of Federal Awards.....	10
Schedule of Findings and Questioned Costs	
Summary of Auditors' Results	11
Financial Statement Findings.....	12
Federal Award Findings and Questioned Costs.....	12



Certified
Public
Accountants

4001 North 3rd Street
Suite 275
Phoenix, AZ 85012-2060

Tel: (602) 264-3077
Fax: (602) 265-6241

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, 2011, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 16, 2012. Our report was modified as to consistency because of the implementation of Governmental Accounting Standards Board Statement No. 54. 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

The County's management is responsible for establishing and maintaining effective 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.

A handwritten signature in black ink that reads "Peter F. Chapman P.C." The signature is written in a cursive style with a large initial "P" and "C".

March 16, 2012

**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, 2011. 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, 2011.

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, 2011, and have issued our report thereon dated March 16, 2012. Our report was modified as to consistency because of the implementation of Governmental Accounting Standards Board Statement No. 54. 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.

Handwritten signature in cursive script that reads "Fester & Chapman P.C.".

March 16, 2012

Mohave County, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011

<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 Agriculture</u>			
Passed through Arizona Department of Education:			
Food Donation	10.550	ED09 0001	\$ 2,970
<i>Child Nutrition Cluster:</i>			
School Breakfast Program	10.553	ED09 0001	\$ 18,374
National School Lunch Program	10.555	ED09 0001	12,024
<i>Total Child Nutrition Cluster</i>			<u>30,398</u>
Passed through Arizona Department of Health Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HG050258-1	543,618
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HG861084-3	202,266
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HG961188-2	13,343
<i>Subtotal CFDA 10.557</i>			<u>759,227</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	ADHS 11-000431-4	80,064
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HI050059-2	32,170
<i>Subtotal CFDA 10.561</i>			<u>112,234</u>
Commodity Supplemental Food Program	10.565	HG861140-2	3,689
Commodity Supplemental Food Program	10.565	HG861140-3	7,868
<i>Subtotal CFDA 10.565</i>			<u>11,557</u>
Passed through Arizona State Treasurer:			
Secure Payments for States and Counties Containing Federal Lands	10.665	None	7,154
Total U.S. Department of Agriculture			<u><u>923,540</u></u>
<u>U.S. Department of Housing and Urban Development</u>			
Housing Opportunities for Persons with AIDS	14.241	N/A	89,754
Section 8 Housing Choice Vouchers	14.871	N/A	1,903,087
<i>State-Administered CDBG Cluster:</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	N/A	26,057
<i>Passed through Arizona Department of Housing:</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	118-09	65,962
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	119-09	4,325
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	120-09	2,943
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	121-09	10,826
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	122-09	36,703
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	118-11	2,561
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	119-11	4,982
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	120-11	3,231
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	121-11	5,497
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	135-11	2,394
ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.255	113-10	131,444
<i>Total State-Administered CDBG Cluster</i>			<u>296,925</u>
<i>Passed through Arizona Department of Housing:</i>			
Supportive Housing Program	14.235	520-09	7,988
Supportive Housing Program	14.235	524-09	4,592
Supportive Housing Program	14.235	529-10	75,654
Supportive Housing Program	14.235	533-10	19,698

(continued)

The accompanying notes are an integral part of this schedule.

Mohave County, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011
(continued)

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
Supportive Housing Program	14.235	541-10	\$ 46,536
Supportive Housing Program	14.235	521-11	10,326
<i>Subtotal CFDA 14.235</i>			\$ 164,794
HOME Investment Partnerships Program	14.239	305-10	104,025
ARRA - Homelessness Prevention and Rapid Re-housing Program (HPRP)	14.257	508-10	385,283
Total U.S. Department of Housing and Urban Development			2,943,868
<u>U.S. Department of the Interior</u>			
Payments in Lieu of Taxes: Fish and Wildlife	15.226	N/A	2,380
Payments in Lieu of Taxes: Bureau of Land Management	15.226	N/A	3,248,358
Payments in Lieu of Taxes: Bureau of Reclamation	15.226	N/A	100,000
<i>Subtotal CFDA 15.226</i>			3,350,738
National Fire Plan-Wildland Urban Interface Community Fire Assistance	15.228	N/A	10,381
Total U.S. Department of the Interior			3,361,119
<u>U.S. Department of Justice</u>			
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	29,769
Domestic Cannabis Eradication/Suppression Program	16.2009-07	N/A	3,000
<i>JAG Program Cluster:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	39,548
<i>Passed through Arizona Criminal Justice Commission:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC-11-104	11,182
ARRA - Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	DC-10-047	214,085
<i>Total JAG Program Cluster</i>			264,815
Crime Victim Compensation	16.576	VC-11-057	41,772
Passed through Arizona Supreme Court, Arizona Office of the Court:			
U.S. Marshals Service District Fugitive Apprehension Task Force	16.unknown	None	17,512
Passed through Arizona Department of Public Safety:			
Crime Victim Assistance: Colorado City	16.575	2010-077	43,421
Crime Victim Assistance: Domestic Violence	16.575	2010-078	47,868
Crime Victim Assistance: Restitution Advocate	16.575	2010-079	40,905
<i>Subtotal CFDA 16.575</i>			132,194
Passed through Arizona Governor's Office for Children, Youth & Families, Division for Children:			
Juvenile Accountability Block Grants	16.523	JB-CSG-10-9273-07	9,283
Juvenile Accountability Block Grants	16.523	JB-CSG-11-9273-05	8,115
<i>Subtotal CFDA 16.523</i>			17,398
Passed through Arizona Supreme Court-Juvenile Justice Services Division:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	IGA #29891	6,146
Total U.S. Department of Justice			512,606
<u>U.S. Department of Labor</u>			
Passed through Arizona Department of Economic Security:			
Employment Service/Wagner-Peyser Funded Activities	17.207	DE081154-001	4,196
Senior Community Service Employment Program	17.235	DE111099001	171,094
ARRA - Senior Community Service Employment Program	17.235	DE111099001	96,208
<i>Subtotal CFDA 17.235</i>			267,302
Workforce Investment Act Cluster:			
WIA Adult Program	17.258	DE101048	111,518
WIA Adult Program	17.258	DE111010001	299,612
ARRA - WIA Youth Activities	17.259	DE091208-001	211,085

(continued)

The accompanying notes are an integral part of this schedule.

Mohave County, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011
(continued)

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
WIA Youth Activities	17.259	DE101048	\$ 134,341
WIA Youth Activities	17.259	DE081295001	16,114
WIA Youth Activities	17.259	DE111010001	305,917
WIA Dislocated Workers	17.260	DE101048	69,775
WIA Dislocated Worker Formula Grants	17.278	DE111010001	117,998
<i>Passed through Gila County, Arizona:</i>			
WIA Dislocated Workers	17.260	MOU - 04/05/06	26,802
<i>Total Workforce Investment Act Cluster</i>			\$ 1,293,162
Total U.S. Department of Labor			1,564,660
<u>U.S. Department of Transportation</u>			
Passed through Arizona Department of Transportation:			
ARRA - Highway Planning and Construction	20.205	JPA 06-137	192,256
Passed through the Governor's Office of Highway Safety:			
<i>Highway Safety Cluster:</i>			
State and Community Highway Safety	20.600	2010-PT-079	10,495
State and Community Highway Safety	20.600	2011-AL-042	7,240
State and Community Highway Safety	20.600	2011-PT-049	10,951
<i>Passed through La Paz County, Arizona:</i>			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	2008-410-027	4,774
<i>Total Highway Safety Cluster</i>			33,460
Passed through Arizona Emergency Response Commission:			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	None	1,169
Total U.S. Department of Transportation			226,885
<u>Institute of Museum and Library Services</u>			
Passed through Arizona State Library, Archives and Public Records:			
Grants to States	45.310	2010-30001-01	12,435
Grants to States	45.310	2010-30122-06	13,500
Grants to States	45.310	None	7,500
<i>Subtotal CFDA 45.310</i>			33,435
Total Institute of Museum and Library Services			33,435
<u>U.S. Environmental Protection Agency</u>			
Passed through Arizona Department of Environmental Quality:			
Water Quality Cooperative Agreements	66.463	EV 09-0148	2,975
Total U.S. Environmental Protection Agency			2,975
<u>U.S. Department of Energy</u>			
ARRA - Energy Efficiency and Conservation Block Grant Program	81.128	N/A	137,767
Total U.S. Department of Energy			137,767
<u>U.S. Department of Education</u>			
Passed through Arizona Supreme Court:			
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	IGA #29891	21,982
Special Education - Grants to States	84.027A	IGA #29891	21,273
ARRA - Special Education - Grants to States	84.027A	IGA #29891	23,856
Special Education - Grants to States	84.027	IGA #29891	5,564
<i>Subtotal CFDA 84.027</i>			50,693
Tech-Prep Education	84.243A	V243A000003	84,197
Tech-Prep Education	84.243A	V243A090003	39,000
<i>Subtotal CFDA 84.243A</i>			123,197

(continued)

The accompanying notes are an integral part of this schedule.

Mohave County, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011
(continued)

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
Improving Teacher Quality State Grants	84.367A	S367A090049	\$ 1,818
Passed through the Governor's Office of Economic Recovery:			
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services Fund	84.397	OER-11-IGA-GS-34	\$ 73,152
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services Fund	84.397	OER-11-IGA-GS-155	150,000
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services Fund	84.397	OER-11-IGA-GS-215	17,767
<i>Subtotal CFDA 84.397</i>			240,919
Total U.S. Department of Education			438,609
<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 Secretary of State:			
Voting Access for Individuals with Disabilities - Grants to States	93.617	None	5,686
Passed through Arizona Department of Health Services:			
<i>Immunization Cluster:</i>			
Immunization Grants	93.268	HG854289	60,075
Immunization Grants	93.268	ADHS 12-009014	54,325
ARRA - Immunization	93.712	ADHS 12-009014	10,100
<i>Total Immunization Cluster</i>			124,500
Grants to States to Support Oral Health Workforce Activities	93.236	HG061222	17,233
Grants to States to Support Oral Health Workforce Activities	93.236	HG061222-1	6,503
<i>Subtotal CFDA 93.236</i>			23,736
Public Health Emergency Preparedness	93.069	HG754200	44,747
Public Health Emergency Preparedness	93.069	ADHS 12-007892	346,951
<i>Subtotal CFDA 93.069</i>			391,698
Child Abuse and Neglect State Grants	93.669	HG861507	5,798
HIV Prevention Activities - Health Department Based	93.940	HG852275-2	11,860
HIV Prevention Activities - Health Department Based	93.940	HG852275-3	15,112
<i>Subtotal CFDA 93.940</i>			26,972
Preventive Health and Health Services Block Grant	93.991	HG854372-2	54,685
Maternal and Child Health Services Block Grant to the States	93.994	HG854243-3	102,376
Maternal and Child Health Services Block Grant to the States	93.994	HP061208-001	1,100
<i>Subtotal CFDA 93.994</i>			103,476
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	HG854322-2	2,346
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	HG854322-3	1,963
<i>Subtotal CFDA 93.977</i>			4,309
Passed through Arizona Family Planning Council:			
Family Planning Services	93.217	76-1107	97,055
Passed through Arizona Department of Economic Security:			
Grants to States for Access and Visitation Programs	93.597	DE111148001	14,801
Passed through Western Arizona Council of Governments:			
<i>Aging Cluster:</i>			
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	E86-6000539-401-01-12	294,454
ARRA - Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	E86-6000539-401-01-12	2,200
Nutrition Services Incentive Program	93.053	E86-6000539-401-01-12	78,424
<i>Total Aging Cluster</i>			375,078
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	E86-6000539-401-01-12	20,245
Social Services Block Grant	93.667	E86-6000539-401-01-12	29,329
Passed through Clark County Social Services, Nevada:			
HIV Emergency Relief Project Grants	93.914	RFP 601268-08	71,303
HIV Emergency Relief Project Grants	93.914	RFP 601268-08 Amend #1	164,394
<i>Subtotal CFDA 93.914</i>			235,697
Total U.S. Department of Health and Human Services			1,518,065

(continued)

The accompanying notes are an integral part of this schedule.

Mohave County, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011
(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 Homeland Security</u>			
Emergency Food and Shelter National Board Program	97.024	N/A	\$ 1,317
Passed through Arizona Department of Homeland Security:			
<i>Homeland Security Cluster:</i>			
Homeland Security Grant Program	97.067	777501-01	\$ 5,531
Homeland Security Grant Program	97.067	777501-02	30,271
Homeland Security Grant Program	97.067	444512-01	<u>42,157</u>
<i>Total Homeland Security Cluster</i>			77,959
Passed through Arizona Division of Emergency Management:			
Emergency Management Performance Grant	97.042	2010-EP-EX-0034	41,021
Emergency Management Performance Grant	97.042	EMW-2011-EP-APP-00006	<u>90,825</u>
<i>Subtotal CFDA 97.042</i>			131,846
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 1581-DR-AZ-015-99015-00	17,802
Total U.S. Department of Homeland Security			<u>228,924</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.HT19-09-1310	HT19-09-1310	4,700
High Intensity Drug Trafficking Area Program XIX	07.HT20-10-1310	HT20-10-1310	<u>95,097</u>
<i>Subtotal CFDA 07.HT</i>			99,797
Total U.S. Office of National Drug Control Policy			<u>99,797</u>
Total Expenditures of Federal Awards			<u><u>\$ 11,992,250</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, 2011

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 2011 *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, 2011.

Mohave County, Arizona
Schedule of Findings and Questioned Costs
Year Ended June 30, 2011

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:		
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
14.257	ARRA - Homelessness Prevention and Rapid Re-housing Program (HPRP)
15.226	Payments in Lieu of Taxes
	JAG Program Cluster:
16.738	Edward Byrne Memorial Justice Assistance Grant Program
16.803	ARRA - Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories
	Workforce Investment Act Cluster:
17.258	WIA Adult Program
17.259	WIA Youth Activities
17.259	ARRA - WIA Youth Activities
17.260	WIA Dislocated Workers
17.278	WIA Dislocated Worker Formular Grants
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services Fund

Mohave County, Arizona
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2011
 (continued)

Dollar threshold used to distinguish between Type A and Type B programs:	\$	359,768
	<u>Yes</u>	<u>No</u>
Auditee qualified as low-risk auditee?	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
---	---

Financial Statement Findings

None reported.

Federal Award Findings and Questioned Costs

None reported.