

Mohave County, Arizona
SINGLE AUDIT REPORTING PACKAGE
Year Ended June 30, 2012

Mohave County, Arizona
SINGLE AUDIT REPORTING PACKAGE
Year Ended June 30, 2012

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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, 2012, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 28, 2013. 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.

Foster & Chapman P.C.

February 28, 2013

**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, 2012. 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, 2012.

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, 2012, and have issued our report thereon dated February 28, 2013, that contained an unqualified opinion on those financial statements. 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 is the responsibility of the County's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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.



February 28, 2013

Mohave County, Arizona
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

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	\$ 6,431
<i>Child Nutrition Cluster:</i>			
School Breakfast Program	10.553	ED09 0001	\$ 20,119
National School Lunch Program	10.555	ED09 0001	13,145
<i>Total Child Nutrition Cluster</i>			33,264
Passed through Arizona Department of Health Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	ADHS11-006668	180,655
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	ADHS11-006668-3	501,222
<i>Subtotal CFDA 10.557</i>			681,877
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	ADHS 11-000431-4	26,496
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	ADHS 11-000431-5	64,864
<i>Subtotal CFDA 10.561</i>			91,360
Commodity Supplemental Food Program	10.565	HG861140-3	2,890
Commodity Supplemental Food Program	10.565	ADHS12-010888	7,990
<i>Subtotal CFDA 10.565</i>			10,880
Passed through Arizona State Treasurer:			
Schools and Roads - Grants to States	10.665	None	6,581
Total U.S. Department of Agriculture			830,393
U.S. Department of Commerce			
Passed through Arizona State Library, Archives and Public Records:			
ARRA - Broadband Technology Opportunities Program	11.557	AZJAC-IGA-11-3-07	8,145
Total U.S. Department of Commerce			8,145
U.S. Department of Housing and Urban Development			
Section 8 Housing Choice Vouchers	14.871	N/A	1,852,522
<i>State-Administered CDBG Cluster:</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	N/A	1,028,959
Passed through Arizona Department of Housing:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	120-09	103,586
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	118-11	56,263
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	119-11	88,278
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	120-11	88,006
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	121-11	21,861
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	135-11	6,716
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	104-12	34,423
ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.255	113-10	133,165
<i>Total State-Administered CDBG Cluster</i>			1,561,257
Passed through Arizona Department of Housing:			
Supportive Housing Program	14.235	533-10	3,630
Supportive Housing Program	14.235	520-11	86,954
Supportive Housing Program	14.235	521-11	45,795
Supportive Housing Program	14.235	522-11	22,378
Supportive Housing Program	14.235	530-12	8,259
Supportive Housing Program	14.235	531-12	9,837
<i>Subtotal CFDA 14.235</i>			176,853
HOME Investment Partnerships Program	14.239	305-10	195,975
ARRA - Homelessness Prevention and Rapid Re-housing Program (HPRP)	14.257	508-10	456,773
Housing Opportunities for Persons with AIDS	14.241	549-09	23,648
Housing Opportunities for Persons with AIDS	14.241	507-12	74,568
<i>Subtotal CFDA 14.241</i>			98,216
Total U.S. Department of Housing and Urban Development			4,341,596

(continued)

Mohave County, Arizona
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012
(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 and Wildlife	15.226	N/A	\$ 2,551
Payments in Lieu of Taxes: Bureau of Land Management	15.226	N/A	3,314,048
Payments in Lieu of Taxes: Bureau of Reclamation	15.226	N/A	100,000
<i>Subtotal CFDA 15.226</i>			<u>\$ 3,416,599</u>
National Fire Plan-Willand Urban Interface Community Fire Assistance	15.228	N/A	13,662
Total U.S. Department of the Interior			<u>3,430,261</u>
U.S. Department of Justice			
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	20,515
Domestic Cannabis Eradication/Suppression Program	16.2011-07	N/A	3,000
JAG Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	20,818
Passed through Arizona Criminal Justice Commission:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC-12-047	165,935
<i>Total JAG Cluster</i>			186,753
Passed through Arizona Criminal Justice Commission:			
National Criminal History Improvement Program	16.554	NCP11-12-005	22,818
Passed through Arizona Supreme Court, Arizona Office of the Court:			
U.S. Marshals Service District Fugitive Apprehension Task Force	16.unknown	None	6,254
Passed through Arizona Department of Public Safety:			
Crime Victim Assistance: Domestic Violence	16.575	2011-110	40,409
Crime Victim Assistance: Restitution Advocate	16.575	2011-111	38,973
Crime Victim Assistance: Colorado City	16.575	2011-109	40,657
<i>Subtotal CFDA 16.575</i>			<u>120,039</u>
Passed through Arizona Governor's Office for Children, Youth & Families, Division for Children:			
Juvenile Accountability Block Grants	16.523	JB-CSG-10-1273-07	5,030
Juvenile Accountability Block Grants	16.523	JB-CSG-11-1273-07	8,620
Juvenile Accountability Block Grants	16.523	JB-CSG-12-2366-04	18,151
<i>Subtotal CFDA 16.523</i>			<u>31,801</u>
Passed through Arizona Supreme Court-Juvenile Justice Services Division:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	IGA #29891	5,069
Total U.S. Department of Justice			<u>396,249</u>
U.S. Department of Labor			
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	186,608
Workforce Investment Act Cluster:			
WIA Adult Program	17.258	DE111010-2012	362,091
WIA Adult Program	17.258	DE111010001	134,008
WIA Youth Activities	17.259	DE111010-2012	308,372
WIA Youth Activities	17.259	DE101048	16,335
WIA Youth Activities	17.259	DE111010001	111,023
WIA Dislocated Worker Formula Grants	17.278	DE111010-2012	535,477
WIA Dislocated Worker Formula Grants	17.278	DE111010001	337,873
<i>Total Workforce Investment Act Cluster</i>			<u>1,805,179</u>
Passed through Northern Arizona Council of Governments:			
ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275	DE091208-001	81,357
ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275	ADES12-017140	35,596
<i>Subtotal CFDA 17.275</i>			<u>116,953</u>
Total U.S. Department of Labor			<u>2,112,936</u>

(continued)

Mohave County, Arizona
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012
(CONTINUED)

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Transportation</u>			
<i>Highway Planning and Construction Cluster:</i>			
Passed through Arizona Department of Transportation			
ARRA - Highway Planning and Construction	20.205	JPA 06-137	\$ 34,611
Highway and Planning Construction	20.205	JPA 08-080I	112,597
Passed through Arizona State Parks:			
Recreational Trails Program	20.219	ASPB IGA#PR11-016	150,000
<i>Total Highway Planning and Construction Cluster</i>			\$ 297,208
Passed through the Governor's Office of Highway Safety:			
<i>Highway Safety Cluster:</i>			
State and Community Highway Safety	20.600	2011-AL-042	7,343
State and Community Highway Safety	20.600	2011-PT-049	5,844
State and Community Highway Safety	20.600	2012-AL-026	6,575
State and Community Highway Safety	20.600	2012-PT-023	6,455
<i>Total Highway Safety Cluster</i>			26,217
Passed through Arizona Emergency Response Commission:			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	None	640
Total U.S. Department of Transportation			324,065
<u>Institute of Museum and Library Services</u>			
Passed through Arizona State Library, Archives and Public Records:			
Grants to States	45.310	6-6-11	7,545
Total Institute of Museum and Library Services			7,545
<u>U.S. Environmental Protection Agency</u>			
Passed through Arizona Department of Environmental Quality:			
Water Quality Cooperative Agreements	66.463	EV 09-0148	2,421
Total U.S. Environmental Protection Agency			2,421
<u>U.S. Department of Energy</u>			
ARRA - Energy Efficiency and Conservation Block Grant	81.128	N/A	88,196
Total U.S. Department of Energy			88,196
<u>U.S. Department of Education</u>			
Passed through Arizona Supreme Court:			
Title I Program for Neglected and Delinquent Children	84.013	IGA #29891	46,449
Special Education - Grants to States	84.027A	IGA #29891	33,014
Special Education - Grants to States	84.027	IGA #29891	5,338
<i>Subtotal CFDA 84.027</i>			38,352
Passed through the Governor's Office of Economic Recovery:			
ARRA-State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	OER-11-IGA-GS-34	157,617
ARRA-State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	OER-11-IGA-GS-215	32,233
<i>Subtotal CFDA 84.397</i>			189,850
Total U.S. Department of Education			274,651

(continued)

Mohave County, Arizona
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012
(CONTINUED)

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Department of Health and Human Services			
Food and Drug Administration - Research	93.103	N/A	\$ 2,500
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:			
<i>Immunization Cluster:</i>			
Immunization Grants	93.268	ADHS 12-009014	116,375
ARRA - Immunization	93.712	ADHS 12-009014	6,445
<i>Total Immunization Cluster</i>			122,820
Grants to States to Support Oral Health Workforce Activities	93.236	ADHS12-010591	19,439
Grants to States to Support Oral Health Workforce Activities	93.236	HG061222-1	7,209
<i>Subtotal CFDA 93.236</i>			26,648
Public Health Emergency Preparedness	93.069	HG754200	82,698
Public Health Emergency Preparedness	93.069	ADHS 12-007892	328,442
<i>Subtotal CFDA 93.069</i>			411,140
Child Abuse and Neglect State Grants	93.669	ADHS11-007019	5,798
HIV Prevention Activities - Health Department Based	93.940	HG852275-3	4,034
HIV Prevention Activities - Health Department Based	93.940	HG852275-4	13,314
<i>Subtotal CFDA 93.940</i>			17,348
Preventive Health and Health Services Block Grant	93.991	HG854372-2	11,702
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	ADHS12-009867	8,600
<i>Subtotal CFDA 93.994</i>			110,976
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	HG854322-3	829
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	HG854322-4	1,988
<i>Subtotal CFDA 93.977</i>			2,817
Passed through Arizona Family Health Partnership:			
Family Planning Services	93.217	76-1107	199,471
Passed through Arizona Department of Economic Security:			
Grants to States for Access and Visitation Programs	93.597	DE111148001	14,573
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	257,181
Nutrition Services Incentive Program	93.053	E86-6000539-401-01-12	35,021
<i>Total Aging Cluster</i>			292,202
Social Services Block Grant	93.667	E86-6000539-401-01-12	33,908
Passed through Clark County Social Services, Nevada:			
HIV Emergency Relief Project Grants	93.914	RFP 601268-08	135,448
HIV Emergency Relief Project Grants	93.914	RFP 601268-08 Amend #1	50,431
<i>Subtotal CFDA 93.914</i>			185,879
Total U.S. Department of Health and Human Services			1,442,782

(continued)

Mohave County, Arizona
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012
(CONCLUDED)

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Office of National Drug Control Policy			
Passed through Arizona Criminal Justice Commission:			
High Intensity Drug Trafficking Program	95.001	HT20-10-1310	\$ 2,675
Passed through Tucson Police Department:			
High Intensity Drug Trafficking Program	95.001	HT21-11-1310	97,038
<i>Subtotal CFDA 95.001</i>			<u>\$ 99,713</u>
Total U.S. Office of National Drug Control Policy			<u>99,713</u>
U.S. Department of Homeland Security			
Cooperating Technical Partners	97.045	N/A	350,000
Emergency Food and Shelter National Board Program	97.024	N/A	1,970
Passed through Arizona Department of Homeland Security:			
State Homeland Security Program	97.073	HSGP-888512-01	30,853
<i>Homeland Security Cluster:</i>			
Homeland Security Grant Program	97.067	777513-01	82,748
Homeland Security Grant Program	97.067	777501-02	7,928
Homeland Security Grant Program	97.067	HSGP-888501-01	4,404
Homeland Security Grant Program	97.067	HSGP-888501-03	19,634
<i>Total Homeland Security Cluster</i>			<u>114,714</u>
Passed through Arizona Department of Emergency and Military Affairs:			
Emergency Management Performance Grant	97.042	EMW-2012-EP-0003	91,261
Emergency Management Performance Grant	97.042	EMW-2011-EP-APP-00006	45,175
<i>Subtotal CFDA 97.042</i>			<u>136,436</u>
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 1888-DR-AZ	38,483
Total U.S. Department of Homeland Security			<u>672,456</u>
Total Expenditures of Federal Awards			<u>\$ 14,031,409</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, 2012

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 2012 *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, 2012.

Mohave County, Arizona
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified	
	Yes	No
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
	State - Administered CDBG Cluster:
14.228	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)
14.871	Section 8 Housing Choice Vouchers
17.275	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act
93.069	Public Health Emergency Preparedness

Mohave County, Arizona
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012
(continued)

Dollar threshold used to distinguish between Type A and Type B programs:		\$	420,942
	<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
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Financial Statement Findings

None reported.

Federal Award Findings and Questioned Costs

None reported.