

Navajo County

Single Audit Report

Year Ended June 30, 2016



A Report to the Arizona Legislature

Debra K. Davenport
Auditor General





The Auditor General is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits and special reviews of school districts, state agencies, and the programs they administer.

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Contact Information

Arizona Office of the Auditor General

2910 N. 44th St.

Ste. 410

Phoenix, AZ 85018

(602) 553-0333

www.azauditor.gov



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Comprehensive annual financial report

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*



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

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

Members of the Arizona State Legislature

The Board of Supervisors of
Navajo County, Arizona

Report on compliance for each major federal program

We have audited Navajo 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, 2016. 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, Navajo 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, 2016.

Other matters

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance and that is described in the accompanying schedule of findings and questioned costs as item 2016-101. Our opinion on each major federal program is not modified with respect to these matters.

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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be a material weakness and a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2016-102 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2016-101 to be a significant deficiency.

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.

Navajo County response to findings

Navajo 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 compliance, and accordingly, we express no opinion on them.

Report on schedule of expenditures of federal awards required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Navajo County as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 19, 2016, 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 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.

Jay Zsorey, CPA
Financial Audit Director

March 28, 2017





SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Internal control over financial reporting

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

Noncompliance material to the financial statements noted? No

Federal awards

Internal control over major programs

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

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)? Yes

Identification of major programs

CFDA number	Name of federal program or cluster
10.665	Forest Service Schools and Roads Cluster
17.258, 17.259, 17.278	WIA/WIOA Cluster
93.069	Public Health Emergency Preparedness
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? No

Other matters

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with 2 CFR 200.511(b)? Yes

Financial statement findings

Financial statement findings were reported in the separately issued 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*.

Federal award findings and questioned costs

2016-101

Compliance requirements: Not applicable

Questioned costs: N/A

Criteria—Title 2 U.S. Code of Federal Regulations (CFR), Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires the County to accurately identify and report all federal award expenditures. Specifically, 2 CFR, §.200.302(b)(1), requires the County to identify, in its accounts, all federal awards received and expended and the federal programs under which they are received. For each federal award, the County’s records should include the Catalog of Federal Domestic Assistance title and number, federal award identification number and year, and name of the federal awarding agency and pass-through grantor, if applicable.

Condition and context—The County did not properly identify federal awards in its records and accounting system so that it could prepare an accurate and complete schedule of expenditures of federal awards (SEFA). Specifically, auditors noted that the County understated federal award expenditures for the Forest Service Schools and Roads Cluster and the Child Support Enforcement program, both major federal programs, by \$930,603 and \$53,663, respectively.

Effect—The County’s initial SEFA was not accurate and complete as it did not report all of the County’s expenditures of federal awards during the year. The County’s SEFA was adjusted for these errors. This finding was not a result of internal control deficiencies of individual federal programs and, accordingly, did not have a direct and material effect on the reporting requirements over the County’s major federal programs.

Cause—The County did not have effective policies and procedures in place to ensure that all federal awards were accurately identified in its accounting system and properly reported on the SEFA. Additionally, county personnel responsible for preparing the SEFA were not adequately trained on the Uniform Guidance requirements for reporting federal award expenditures.

Recommendation—To help ensure that the County prepares its SEFA in compliance with Uniform Guidance requirements, the County should develop and implement written policies and procedures to identify in its accounting system all federal awards the County receives and disburses. In addition, for each federal award, the County’s records should include the Catalog of Federal Domestic Assistance title and number, federal award identification number and year, name of the federal awarding agency and pass-through grantor, and pass-through grantor number, if applicable. Further, staff responsible for financial management over federal awards should be trained on these policies and procedures and the Uniform Guidance requirements for accounting for federal awards.

2016-102

CFDA no. and name:	93.069 Public Health Emergency Preparedness
Award numbers and years:	ADHS12-007893, 2016
Federal agency:	U.S. Department of Health and Human Services
Pass-through grantor:	Arizona Department of Health Services
Compliance requirement:	Matching
Questioned costs:	None

Criteria—In accordance with the County’s grant agreement with the pass-through grantor, the County is required to match 10 percent of total program expenditures with nonfederal monies based on its proposed plan that was submitted to and approved by the grantor. Additionally, in accordance with 2 CFR, §200.306 and 45 CFR, §75.306, matching costs should be allowable costs that are verifiable from the County’s records and necessary and reasonable for accomplishing the program’s objectives, and should not be matching costs for other federal programs.

Condition and context—The County’s approved plan for meeting the program’s 10 percent matching requirement included estimated rental costs for warehouse space, equipment, and services. However, the County did not have documentation to support how the estimated costs in its plan originally submitted to the grantor were calculated. In addition, the County’s documentation for matching costs charged to the program did not agree to the County’s approved plan because the actual costs for the warehouse space, equipment, and services were less than the estimated costs included in the plan. Also, actual matching costs included other building costs that were not specified in the County’s approved plan.

Effect—There is an increased risk that the County may not meet its matching requirement if estimated in-kind matching costs are not accurate and not supported. Auditors were able to perform additional auditing procedures to determine that the County reasonably valued its in-kind matching costs to meet the matching requirement.

Cause—The County did not follow its approved cost matching plan. Also, the County did not have documented policies and procedures for recording and valuing in-kind matching costs for the program and did not submit a revised plan when it determined that actual matching costs were lower than initially estimated.

Recommendation—To help ensure the County complies with the program’s matching requirement, it should develop and implement written policies and procedures for recording and valuing matching costs for the program. These policies and procedures should include documenting the County’s considerations in valuing in-kind matching costs, such as rental costs for warehouse space, equipment, and services; use of values based on comparable property, market conditions, and alternative valuation methods available; and the type, life expectancy, condition, and value of the property. In addition, the County should ensure that any estimated matching costs included in its plan are accurate and supported. Finally, the County should submit a revised matching cost plan to the grantor if it determines that actual matching costs are less than those included in the plan.

This finding is similar to prior-year finding 2015-105.

COUNTY SECTION

Navajo County
Schedule of expenditures of federal awards
Year ended June 30, 2016

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's numbers	Program expenditures	Amount provided to subrecipients
Department of Agriculture						
10 557	Special Supplemental Nutrition Program for Women, Infants, and Children		Arizona Department of Health Services	ADHS14-053056	\$ 273,053	
10 561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	SNAP Cluster	Arizona Department of Health Services	ADHS12-00001365, ADHS15-00004836	328,486	\$ 13,108
10 665	Schools and Roads—Grants to States	Forest Service Schools And Roads Cluster			1,045,876	
Total Department of Agriculture					1,647,415	13,108
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	123-16	16,865	
Department of the Interior						
15 226	Payments in Lieu of Taxes				1,531,648	
Department of Justice						
16 554	National Criminal History Improvement Program (NCHIP)		Arizona Criminal Justice Commission	NCP15-16-002	33,000	
16 575	Crime Victim Assistance		Arizona Department of Public Safety	2015-254	59,841	
16 607	Bulletproof Vest Partnership Program				12	
16 738	Edward Byrne Memorial Justice Assistance Grant Program	JAG Program Cluster	Arizona Criminal Justice Commission	DC-16-029, DC-16-009	137,673	66,523
16 922	Equitable Sharing Program				38,645	
Total Department of Justice					269,171	66,523
Department of Labor						
17 258	WIA/WIOA Adult Program	WIA/WIOA Cluster	Arizona Department of Economic Security	DI16-002107, DE14-051529	339,862	
17 259	WIA/WIOA Youth Activities	WIA/WIOA Cluster	Arizona Department of Economic Security	DI16-002107, DE14-051529	265,554	
17 278	WIA/WIOA Dislocated Worker Formula Grants	WIA/WIOA Cluster	Arizona Department of Economic Security	DI16-002107, DE14-051529	366,855	
<i>Total WIA/WIOA Cluster</i>					<i>972,271</i>	
Total Department of Labor					972,271	
Department of Transportation						
20 Unknown	Reservation Roadway Maintenance		Arizona Department of Transportation	KR06-0664TRN	63,057	
20 600	State and Community Highway Safety	Highway Safety Cluster	Governor's Office of Highway Safety	2012-PT-0124	664	
20 616	National Priority Safety Programs	Highway Safety Cluster	Governor's Office of Highway Safety	2016-AL-019	22,992	
<i>Total Highway Safety Cluster</i>					<i>23,656</i>	
20 703	Interagency Hazardous Materials Public Sector Training and Planning Grants		Arizona Department of Emergency and Military Affairs	HM-HMP-0513-15-01-00	1,633	
Total Department of Transportation					88,346	
Institute of Museum and Library Services						
45 310	Grants to States		Arizona State Library, Archives and Public Records	2014-34001-26, 2015-35001-20, 2016-36001-05	25,438	

Navajo County
Schedule of expenditures of federal awards
Year ended June 30, 2016

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's numbers	Program expenditures	Amount provided to subrecipients
Department of Education						
84 013	Title I State Agency Program for Neglected and Delinquent Children and Youth		Arizona Supreme Court	N/A	59,571	
84 027	Special Education—Grants to States	Special Education Cluster (IDEA)	Arizona Department of Education	H027A050007, H027A0070007	55,614	
84 358	Rural Education		Arizona Department of Education	S358A146370	6,176	
84 366	Mathematics and Science Partnerships		Arizona Department of Education	S366B160003	33,212	
84 367	Supporting Effective Instruction State Grant		Arizona Supreme Court	N/A	7,659	
84 394	ARRA Education Stabilization Of Education		Arizona Department of Education	N/A	12,133	
84 395	Race To The Top, Phase 3		Arizona Department of Education	13-04-EDSG	160,358	
Total Department of Education					<u>334,723</u>	
Election Assistance Commission						
90 401	Help America Vote Act Requirements Payments		Arizona Secretary of State	N/A	5,437	
Department of Health and Human Services						
93 008	Medical Reserve Corps Small Grant Program		National Association of County and City Health Officials	MRC15-0945	552	
93 069	Public Health Emergency Preparedness		Arizona Department of Health Services	ADHS12-007893	207,303	
93 074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements		Arizona Department of Health Services	ADHS12-007893	20,027	
93 136	Injury Prevention And Control Research And State And Community Based Programs		Arizona Department of Health Services	ADHS16-110830	9,109	
93 217	Family Planning—Services		Arizona Department of Health Services	ADHS13-034543, ADHS15-094982	50,610	
93 268	Immunization Cooperative Agreements		Arizona Department of Health Services	ADHS13-041545	62,140	
93 283	Centers for Disease Control and Prevention—Investigations and Technical Assistance		National Association of County and City Health Officials	2013-030708	2,169	
93 505	Affordable Care Act (ACA), Maternal, Infant, and Early Childhood Home Visiting Program		Arizona Department of Health Services	ADHS13-028371	100,846	
93 563	Child Support Enforcement		Arizona Department of Economic Security	G-11-04-AZ-4004, G-16-04-AZ-4004	483,713	
93 758	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)		Arizona Department of Health Services	ADHS15-094982	53,824	
93 940	HIV Prevention Activities—Health Department Based		Arizona Department of Health Services	ADHS13-036900	25,411	
93 977	Preventive Health Services—Sexually Transmitted Diseases Control Grants		Arizona Department of Health Services	ADHS14-071223	6,391	
93 994	Maternal and Child Health Services Block Grant to the States		Arizona Department of Health Services	ADHS11-007633, ADHS15-094982	49,952	
Total Department of Health and Human Services					<u>1,072,047</u>	
Executive Office of the President						
95 001	High Intensity Drug Trafficking Areas Program		City of Tucson	HT-14-2321, HT-15-2515, HT-14-2347, HT-12-2249	196,950	

Navajo County
Schedule of expenditures of federal awards
Year ended June 30, 2016

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's numbers	Program expenditures	Amount provided to subrecipients
Department of Homeland Security						
97 042	Emergency Management Performance Grants		Arizona Department of Emergency and Military Affairs	EMW-2015-EP-00048	159,497	
97 067	Homeland Security Grant Program	Homeland Security Cluster	Arizona Department of Homeland Security	14-AZDOHS-HSGP-140600-02, 14-AZDOHS-HSGP-140104-01, 15-AZDOHS-HSGP-150107-02, 15-AZDOHS-HSGP-150107-03, 15-AZDOHS-HSGP-150107-04, 15-AZDOHS-HSGP-150107-05	33,737	
Total Department of Homeland Security					<u>193,234</u>	
Total expenditures of federal awards					<u>\$ 6,353,545</u>	<u>\$ 79,631</u>

Navajo County
Notes to schedule of expenditures of federal awards
Year ended June 30, 2016

Note 1 - Basis of presentation

The accompanying schedule of expenditures of federal awards includes Navajo County's federal grant activity for the year ended June 30, 2016. 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) numbers

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2016 *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. When there was no federal contract number, the two-digit federal agency identifier and the word "unknown" were used.

Note 4 - Indirect cost rate

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

COUNTY RESPONSE



NAVAJO COUNTY

Administrative Services

Bryan Layton, Assistant County Manager
Paige M. Peterson, Interim Finance Director
Eric Scott, Human Resource/Risk Manager

• 928.524.4000 • Fax: 928.524.4052 • P.O. Box 668 • Holbrook, AZ 86025-0668 •

March 15, 2017

Debbie Davenport
Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Davenport:

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,

Paige M. Peterson
Interim Finance Director

Navajo County
Corrective Action Plan
Year Ended June 30, 2016

Federal Award Findings and Questioned Costs

2016-101

Contact person: Scott Flake, Account Specialist, 928-524-4151

Anticipated completion date: June 30, 2017

County Response: Concur

County Corrective Action Plan: The County will develop and implement policies and procedures to verify transactions are entered into the County's accounting system accurately and establish a review process to ensure that the SEFA is accurate and complete.

2015-102

CFDA No.: 93.069 Public Health Emergency Preparedness

Contact person: Mary Springer, Navajo County Emergency Management Director – 928-524-4046

Anticipated completion date: June 30, 2017

County Response: Concur

County Corrective Action Plan: The County will establish procedures for valuing and recording matching costs for the program.



NAVAJO COUNTY

Administrative Services

Bryan Layton, Assistant County Manager
Paige M. Peterson, Interim Finance Director
Eric Scott, Human Resource/Risk Manager

• 928.524.4000 • Fax: 928.524.4052 • P.O. Box 668 • Holbrook, AZ 86025-0668 •

March 15, 2017

Debbie Davenport
Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Davenport:

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* (Uniform Guidance). 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,

Paige M. Peterson
Interim Finance Director

Navajo County
Summary schedule of prior audit findings
Year ended June 30, 2016

Status of financial statement findings

The County should improve security over its information technology resources

Finding No.: 2015-01

Status: Not corrected

To help prevent, detect, and respond to instances of unauthorized or inappropriate access or use, manipulation, damage, or loss to our IT resources, we will further develop policies and procedures over IT security.

The County should improve access controls over its information technology resources

Finding No.: 2015-02

Status: Not corrected

To help prevent and detect unauthorized access or use, manipulation, damage, or loss to our IT resources, we will develop and implement effective logical and physical access policies and procedures over its IT resources.

The County should improve its information technology change management process

Finding No.: 2015-03

Status: Not corrected

To help prevent and detect unauthorized, inappropriate, and unintended changes to its IT resources, we will improve our policies and procedures over our configuration management process.

The County should improve its disaster recovery plan and data backup procedures for its information technology resources

Finding No.: 2015-04

Status: Not corrected

To help ensure the County operations continue in the event of a disaster, system or equipment failure, or other interruption, we will further develop our contingency planning procedures.

Status of Federal Award Findings and Questioned Costs

CFDA No.: 10.561 – SNAP Program Cluster

Finding No.: 2015-101, 2014-106

Status: Fully corrected

CFDA No.: 10.561 – SNAP Program Cluster

Finding No.: 2015-102

Status: Fully corrected

CFDA No.: 10.561 – SNAP Program Cluster
Finding No.: 2015-103
Status: Fully corrected

CFDA No.: 93.069 - Public Health Emergency Preparedness
Finding No.: 2015-104, 2014-103
Status: Fully corrected

CFDA No.: 93.069 - Public Health Emergency Preparedness
Finding No.: 2015-105
Status: Not corrected

The County will establish procedures for recording and valuing matching expenditures for federal programs. As the Single Audit for fiscal year 2015 was not completed until March 2016, corrective action was not fully implemented until fiscal year 2017.

CFDA No.: 17.258 – WIA/WIOA Adult Program; 17.259 WIA/WIOA Youth Activities; 17.278 WIA/WIOA Dislocated Workers
Finding No.: 2015-106
Status: Fully corrected

