



A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Single Audit

Navajo County

Year Ended June 30, 2012



Debra K. Davenport
Auditor General

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Navajo County
Single Audit Reporting Package
Year Ended June 30, 2012

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Reports Issued Separately

Comprehensive Annual Financial Report	
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>	



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 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**

Members of the Arizona State Legislature

The Board of Supervisors of
Navajo County, Arizona

Compliance

We have audited Navajo 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, Navajo 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. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and that is described in the accompanying Schedule of Findings and Questioned Costs as item 12-101.

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.

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 significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a material weakness.

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 12-101 to be a material weakness.

Schedule of Expenditures of Federal Awards

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, 2012, and have issued our report thereon dated December 20, 2012, that contained an unqualified opinion 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 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.

Navajo County's response to the finding identified in our audit are presented on pages 13 through 14. We did not audit the County's response, and accordingly, we express no opinion on it.

This report is intended solely for the information and use of the members of the Arizona State Legislature, 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.

Jay Zsorey, CPA
Financial Audit Director

March 28, 2013

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Navajo County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Department of Agriculture			
Special Supplemental Nutrition Program for Women, Infants, and Children, passed through the Arizona Department of Health Services SNAP Cluster:	10.557	HG050273	\$ 257,234
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, passed through the Arizona Department of Health Services	10.561	HI050085	<u>240,616</u>
Total SNAP Cluster			<u>240,616</u>
Forest Service Schools and Roads Cluster:			
Schools and Roads—Grants to States, passed through the Arizona State Treasurer	10.665	None	<u>1,414,432</u>
Total Forest Service Schools and Roads Cluster			<u>1,414,432</u>
Total U.S. Department of Agriculture			<u>1,912,282</u>
U.S. Department of Housing and Urban Development			
CDBG—State-Administered CDBG Cluster:			
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii, passed through the Arizona Department of Housing	14.228	156-12, 157-12, 158-12	<u>540</u>
U.S. Department of the Interior			
Payments in Lieu of Taxes	15.226		1,451,974
Distributions of Receipts to State and Local Governments	15.227		<u>7,076</u>
Total U.S. Department of the Interior			<u>1,459,050</u>
U.S. Department of Justice			
Federal Equitable Sharing Agreement	16.unknown		194,518
Domestic Cannabis Eradication/Suppression Program	16.unknown		883
Crime Victim Assistance, passed through the Arizona Department of Public Safety	16.575	2011-115	46,104
Crime Victim Assistance/Discretionary Grants, passed through the National Association of VOCA Administrators	16.582	11-106	12,685
Drug Court Discretionary Grant Program	16.585		34,365
JAG Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program, passed through the Arizona Criminal Justice Commission	16.738	DC-12-001, DC-12-023	355,988
Edward Byrne Memorial Justice Assistance Grant Program	16.738		3,361
ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories, passed through the Arizona Criminal Justice Commission	16.803	DC-10-001	45,818
ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804		<u>58,897</u>
Total JAG Program Cluster			<u>464,064</u>
ARRA—Recovery Act—Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	16.810		95,235
NICS Act Record Improvement Program, passed through the Arizona Criminal Justice Commission	16.813	NIC11-12-003	<u>3,073</u>
Total U.S. Department of Justice			<u>850,927</u>
U.S. Department of Labor			
WIA Cluster:			
WIA Adult Program, passed through the Arizona Department of Economic Security	17.258	DE101049001, DE111011001	138,820

(Continued)

See accompanying notes to schedule.

Navajo County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
WIA Youth Activities, passed through the Arizona Department of Economic Security	17.259	DE101049001, DE111011001	\$ 180,887
WIA Dislocated Worker Formula Grants, passed through the Arizona Department of Economic Security	17.278	DE101049001, DE111011001	<u>122,521</u>
Total WIA Cluster			<u>442,228</u>
Total U.S. Department of Labor			<u>442,228</u>
U.S. Department of Transportation			
Reservation Roadway Maintenance, passed through the Arizona Department of Transportation	20.unknown	KR06-0664TRN	74,225
Highway Safety Cluster:			
State and Community Highway Safety, passed through the Governor's Office of Highway Safety	20.600	2012-AL-035	<u>18,812</u>
Total Highway Safety Cluster			<u>18,812</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants, passed through the Arizona Department of Emergency and Military Affairs	20.703	None	<u>227</u>
Total U.S. Department of Transportation			<u>93,264</u>
Institute of Museum and Library Services			
Grants to States, passed through the Arizona State Library, Archives and Public Records	45.310	2011-31122-06	<u>10,072</u>
U.S. Department of Education			
Title I State Agency Program for Neglected and Delinquent Children and Youth, passed through the Arizona Supreme Court	84.013	KR11-0117	46,218
Special Education Cluster (IDEA):			
Special Education—Grants to States, passed through the Arizona Department of Education	84.027	H027A050007, H027A0110007	8,178
Special Education—Grants to States, passed through the Arizona Supreme Court	84.027	KR11-0117	<u>29,796</u>
Total Special Education Cluster			<u>37,974</u>
Educational Technology State Grants Cluster:			
Educational Technology State Grants, passed through Pima County	84.318	S318X090005	<u>45,478</u>
Total Educational Technology State Grants Cluster			<u>45,478</u>
English Language Acquisition State Grants, passed through the Arizona Department of Education	84.365	T365A0003A	45,336
Mathematics and Science Partnerships, passed through the Arizona Department of Education	84.366	S366B090003, S366B040003	256,478
Improving Teacher Quality State Grants, passed through the Arizona Department of Education	84.367	S367A110049	40,559
Improving Teacher Quality State Grants, passed through the Arizona Supreme Court	84.367	KR11-0117	<u>8,630</u>
Total Improving Teacher Quality State Grants			<u>49,189</u>
State Fiscal Stabilization Fund Cluster:			
ARRA—State Fiscal Stabilization Fund (SFSF)—Government Services, Recovery Act, passed through the Governor's Office of Economic Recovery	84.397	OER-11-IGA-GS-35, OER-11IGA-GS-156	<u>165,226</u>
Total State Fiscal Stabilization Fund Cluster			<u>165,226</u>

(Continued)

See accompanying notes to schedule.

Navajo County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
ARRA—Education Jobs Fund, passed through the Governor's Office of Economic Recovery	84.410	ISA OER-11-ISA-EJ-001	\$ 190
Race to the Top, passed through the Arizona Department of Education	84.413	13-04-EDSG	2,840
Total U.S. Department of Education			<u>648,929</u>
U.S. Election Assistance Commission			
Help America Vote Act Requirements Payments, passed through the Arizona Secretary of State	90.401	None	<u>11,575</u>
U.S. Department of Health and Human Services			
Medical Reserve Corps Small Grant Program, passed through the National Association of County and City Health Officials	93.008	MRC 11 945	1,281
Public Health Emergency Preparedness, passed through the Arizona Department of Health Services	93.069	ADHS12-007893	189,821
Family Planning-Services, passed through the Arizona Department of Health Services	93.217	HG854251	46,321
Grants to States to Support Oral Health Workforce Activities, passed through the Arizona Department of Health Services	93.236	HG061187	50,063
Immunization Cluster:			
Immunization Cooperative Agreements, passed through the Arizona Department of Health Services	93.268	HG854290	48,350
ARRA—Immunization, passed through the Arizona Department of Health Services	93.712	HG854290	<u>32,336</u>
Total Immunization Cluster			<u>80,686</u>
Child Support Enforcement, passed through the Arizona Department of Economic Security	93.563	G11-04-AZ-4004	565,457
Voting Access for Individuals with Disabilities—Grants to States, passed through the Arizona Secretary of State	93.617	7155	29,405
HIV Prevention Activities—Health Department Based, passed through the Arizona Department of Health Services	93.940	HG852272	9,167
Preventive Health Services—Sexually Transmitted Diseases Control Grants, passed through the Arizona Department of Health Services	93.977	HG854320	7,601
Preventive Health and Health Services Block Grant, passed through the Arizona Department of Health Services	93.991	HG854373	13,390
Maternal and Child Health Services Block Grant to the States, passed through the Arizona Department of Health Services	93.994	HG754060-008, HG161082	<u>65,568</u>
Total U.S. Department of Health and Human Services			<u>1,058,760</u>
Executive Office of the President			
High Intensity Drug Trafficking Areas Program	95.001		<u>181,328</u>
U.S. Department of Homeland Security			
Emergency Management Performance Grant, passed through the Arizona Department of Emergency and Military Affairs	97.042	None	195,360
Homeland Security Grant Program, passed through the Arizona Department of Homeland Security	97.067	09-AZDOHS-HSGP-555102-07, 10-AZDOHS-HSGP-777102-01, 10-AZDOHS-HSGP-777102-02, 11-AZDOHS-HSGP-888102-01 11-AZDOHS-HSGP-888102.03	<u>52,638</u>
Total U.S. Department of Homeland Security			<u>247,998</u>
Total Expenditures of Federal Awards			<u>\$ 6,916,953</u>

See accompanying notes to schedule.

Navajo County
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 Navajo County and is presented on a 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.

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 and when there was no federal contract number, the two-digit federal agency identifier, a period, and the word "unknown" were used.

Note 3 - Subrecipients

Navajo County did not have any subrecipients for the year ended June 30, 2012.

Navajo County
 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?	<u> X </u>	<u> — </u>
Significant deficiency identified?	<u> X </u>	<u> — </u>
Noncompliance material to the financial statements noted?	<u> — </u>	<u> X </u>

Federal Awards

Internal control over major programs:		
Material weaknesses identified?	<u> X </u>	<u> — </u>
Significant deficiency identified?	<u> — </u>	<u> X </u>
Type of auditors' report issued on compliance for major programs: Unqualified for all major programs		
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (section .510[a])?	<u> X </u>	<u> — </u>

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.665	Forest Service Schools and Roads Cluster
15.226	Payments in Lieu of Taxes
16.738, 16.803, 16.804	JAG Program Cluster
17.258, 17.259, 17.278	WIA Cluster
84.397	ARRA—State Fiscal Stabilization Fund (SFSF)—Government Services, Recovery Act
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000	
Auditee qualified as low-risk auditee?	<u> — </u>	<u> X </u>

Other Matters

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with Circular A-133 (section .315[b])?	<u> X </u>	<u> — </u>
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Navajo County
Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

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

12-101

JAG Program Cluster

CFDA Nos.: 16.738 **Edward Byrne Memorial Justice Assistance Grant Program**

16.803 **ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant Program/Grants to States and Territories**

16.804 **ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant Program/Grants to Units of Local Government**

U.S. Department of Justice

Passed through the Arizona Criminal Justice Commission

Award Period: July 1, 2009 through June 30, 2011

July 1, 2011 through June 30, 2012

March 1, 2009 through February 28, 2013

October 1, 2009 through September 30, 2013

Award Numbers: 2010-DJ-BX-1316, DC-12-001, DC-12-023, DC-10-001, and 2009-SB-B9-3026

Cash Management and Reporting

Questioned Cost: None

Criteria: The County should have effective internal controls to help ensure that reports are independently reviewed prior to their submission to the grantor. Also, to comply with the American Recovery and Reinvestment Act (ARRA) of 2009, P.L. 111-5, Section 1512(C), and 28 CFR §66.20(b)(3), the ARRA 1512 report and federal financial reports should be compiled accurately and in accordance with the grant's requirements. Further, for the ARRA 1512 report, if incorrect amounts are reported, the amounts should be corrected during the continuous edit period as outlined in OMB Circular M-10-14, *Updated Guidance on the American Recovery and Reinvestment Act*.

Condition and context: The County did not ensure that the programs' ARRA 1512 reports and financial reports used to request reimbursement for expenditures were independently reviewed for accuracy and approved prior to submitting them to the grantor. Auditors tested the third quarter ARRA 1512 report and noted that program expenditures were incorrectly reported. In addition, auditors tested eight financial reports submitted to request reimbursement and report grant activity and noted that three of the reports submitted directly to the federal grantor were prepared and submitted by the same individual without an independent review or approval.

Navajo County
Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

Effect: Expenditures reported on the third quarter ARRA 1512 report for grant number 2009-SB-B9-3026 were understated by \$146,135 because the County reported the quarterly expenditures instead of cumulative expenditures. Auditors were able to verify the completeness and accuracy of the financial reports and did not note any noncompliance; therefore, no questioned costs were noted.

Cause: The County did not require an independent review and approval for accuracy of the reports prior to submitting them to the grantor.

Recommendation: The County should require that an employee independent of the report preparation process perform a review of the reports to ensure that they are complete and accurate before they are submitted to the grantor. In addition, if any errors in the ARRA 1512 reports are subsequently noted, the County should correct them during the continuous edit period.

This finding is similar to a prior-year finding.

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NAVAJO COUNTY

Finance Department

James Menlove • Finance Director

Mary Springer • Deputy Finance Director

"Proudly Serving, Continuously Improving"

March 21, 2013

Debbie Davenport
Auditor General
2910 North 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Davenport:

The accompanying Corrective Action Plan has been prepared as required by U.S. Office of Management and Budget Circular A-133. Specifically, we are providing you with the name of the contact person responsible for corrective action, the corrective action planned, and the anticipated completion date for each audit finding included in the current year's Schedule of Findings and Questioned Costs.

Sincerely,

W. James Menlove, CPA
Finance Director

Navajo County
Corrective Action Plan
Year Ended June 30, 2012

Federal Award Findings and Questioned Costs

12-101

JAG Program Cluster

CFDA No.: 16.738 Edward Byrne Memorial Justice Assistance Grant Program

CFDA No.: 16.803 ARRA —Recovery Act—Edward Byrne Memorial Justice Assistance Grant
Program/Grants to States and Territories

CFDA No.: 16.804 ARRA —Recovery Act—Edward Byrne Memorial Justice Assistance Grant
Program/Grants to Units of Local Government

Anticipated completion date: June 30, 2013

Contact person: James Menlove, Finance Director, (928) 524-4343

County Response: Concur

County Corrective Action Plan:

The County will require that an employee independent of the report preparation process perform a review of the reports to ensure that they are complete and accurate before they are submitted to the grantor.



NAVAJO COUNTY

Finance Department

James Menlove • Finance Director

Mary Springer • Deputy Finance Director

"Proudly Serving, Continuously Improving"

March 21, 2013

Debbie Davenport
Auditor General
2910 North 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Davenport:

The accompanying Summary Schedule of Prior Audit Findings has been prepared as required by U.S. Office of Management and Budget Circular A-133. Specifically, we are reporting the status of audit findings included in the prior audit's Schedule of Findings and Question Costs related to federal awards. This schedule also includes audit findings reported in the prior audit's Summary Schedule of Prior Audit Findings that were not corrected.

Sincerely,

W. James Menlove, CPA
Finance Director

Navajo County
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2012

Status of Federal Award Findings and Questioned Costs

08-102

CFDA No.: 10.665 Schools and Roads—Grants to States
17.258 WIA Adult Program
17.259 WIA Youth Activities
17.260 WIA Dislocated Workers
93.069 Public Health Emergency Preparedness
93.563 Child Support Enforcement

Status: Fully Corrected

Contact person: James Menlove, Finance Director, (928) 524-4343

08-106

CFDA No.: 93.563 Child Support Enforcement Program

Status: Fully Corrected

Contact person: James Menlove, Finance Director, (928) 524-4343

09-102

CFDA No.: 10.664 Cooperative Forestry Assistance
10.665 Schools and Roads—Grants to States
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
17.260 ARRA—WIA Dislocated Workers
93.069 Public Health Emergency Preparedness
93.563 Child Support Enforcement

Status: Fully Corrected

Contact person: James Menlove, Finance Director, (928) 524-4343

09-107

CFDA No.: 93.563 Child Support Enforcement

Status: Fully Corrected

Contact person: James Menlove, Finance Director, (928) 524-4343

Navajo County
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2012

10-102

CFDA No.: 10.665 Schools and Roads—Grants to States

14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

16.803 ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories

Status: Fully Corrected

Contact person: James Menlove, Finance Director, (928) 524-4343

10-103

CFDA No.: 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Status: Fully Corrected

Contact person: James Menlove, Finance Director, (928) 524-4343

10-104

CFDA No.: 16.803 ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories

Status: Fully Corrected

Contact person: James Menlove, Finance Director, (928) 524-4343

10-105

CFDA No.: 16.803 ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories

Status: Not corrected

Contact person: James Menlove, Finance Director, (928) 524-4343

The County will establish policies and procedures that require an employee independent of the financial reports' preparation to review the reports for accuracy prior to submitting them to the pass-through grantor.

10-106

CFDA No.: 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

17.260 ARRA—WIA Dislocated Workers

Status: Fully corrected

Contact person: James Menlove, Finance Director, (928) 524-4343

Navajo County
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2012

10-108

CFDA No.: 81.128 ARRA—Energy Efficiency and Conservation Block Grant Program (EECBG) Energy
Status: Fully Corrected
Contact person: James Menlove, Finance Director, (928) 524-4343

10-110

CFDA No.: 93.069 Public Health Emergency Preparedness
Status: Fully Corrected
Contact person: James Menlove, Finance Director, (928) 524-4343

10-112

CFDA No.: 93.563 Child Support Enforcement
Status: Fully corrected
Contact person: James Menlove, Finance Director, (928) 524-4343

11-101

CFDA No.: 97.036 Disaster Grants—Public Assistance (Presidentially Declared Disasters)
Homeland Security Cluster:
97.067 Homeland Security Grant Program
Status: Fully corrected
Contact person: James Menlove, Finance Director, (928) 524-4343

11-102

CFDA No.: 16.738 Edward Byrne Memorial Justice Assistance Grant Program
16.803 ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant
Program/Grants to States and Territories
16.804 ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant
Program/Grants to Units of Local Government
Status: Fully corrected
Contact person: James Menlove, Finance Director, (928) 524-4343

11-103

CFDA No.: 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
16.804 ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant
Program/Grants to Units of Local Government
Status: Not corrected
Contact person: James Menlove, Finance Director, (928) 524-4343

The County will assign an employee independent of the report preparation process to review the ARRA 1512 and financial reports to ensure that they are complete and accurate before they are submitted to the federal agency or pass-through grantor. In addition, if any errors in the ARRA 1512 report are subsequently noted, the County will correct them during the continuous edit period.

Navajo County
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2012

11-104

CFDA No.: 93.563 Child Support Enforcement Program

Status: Fully corrected

Contact person: James Menlove, Finance Director, (928) 524-4343

11-105

CFDA No.: 93.563 Child Support Enforcement

Status: Fully corrected

Contact person: James Menlove, Finance Director, (928) 524-4343