

Pima County

Annual financial statement and compliance audits

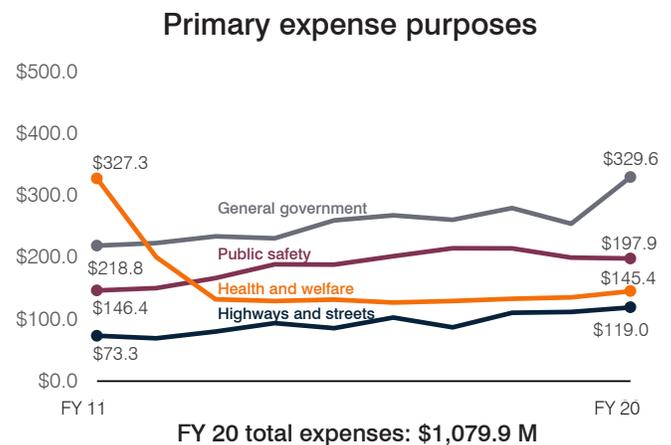
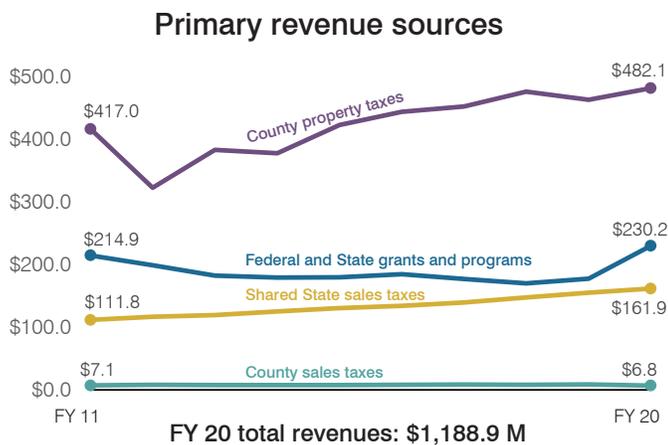
The County's fiscal year 2020 reported financial information is reliable, and we did not report any noncompliance. However, we reported a deficiency over financial reporting, summarized on the next page.

Audits' purposes

To express our opinions on the County's financial statements and on compliance with certain federal requirements and, if applicable, to report findings over noncompliance with certain laws and regulations or other financial deficiencies.

Primary revenue sources and how they were spent

Fiscal years 2011 through 2020
(In millions)



Source: Auditor General staff summary of information obtained from the County's CAFRs.

Largest primary revenue sources

- **County property taxes—40.6% FY 20:** Levied and collected from property owners based on the assessed value of real and personal property within the County.
- **Federal and State grants and programs—19.4% FY 20:** Includes federal and State government grants and programs awarded as assistance to the County and its citizens, including highway user tax revenues for authorized transportation purposes. The FY 20 increase was primarily due to the receipt of \$42.2 million of Coronavirus Relief Funds.

Largest primary expense purposes

- **General government—30.5% FY 20:** Costs for general operation, oversight, and administration of County operations, including property assessments and taxes, budgeting and finance, and elections. The FY 20 increase was primarily due to the spending of \$42.2 million of Coronavirus Relief funds.
- **Public safety—18.3% FY 20:** Costs for protecting the County's persons and property with the largest portion for County jail operations, County Sheriff's office services, probation services, and Flood Control District operations.

County's net position increased in FY 20

County revenues were \$109.0 million greater than its expenses, increasing total net position to \$2,181.9 million at June 30, 2020. Net position includes all assets, such as buildings, vehicles, and cash and investments, less all liabilities, such as unpaid pension and other payroll obligations, long-term debt, and accounts payable. None of this net position is unrestricted, meaning some is not in spendable form, and the rest is restricted by external parties.

Auditor findings and recommendations

Summarized below is our finding and recommendation included in the County's [Report on Internal Control and on Compliance](#) where there is further information and the County's response.

- The County needs to prioritize developing and implementing a sufficient process for periodically reviewing account access to its IT systems and data to ensure access is appropriate and necessary. We reported a similar finding in prior years.

Auditor General website report links

- The June 30, 2020, Pima County Comprehensive Annual Financial Report, Report on Internal Control and on Compliance, and Single Audit Report that are summarized in these highlights can be found at this [link](#). These reports should be read to fully understand the County's overall financial picture and our reporting responsibilities.
- The County's reports from prior years are available at this [link](#).
- For help in understanding important information presented in these reports, please refer to our user guides at the following links:
 - [Financial Report User Guide for State and Local Governments](#).
 - [Internal Control and Compliance Reports User Guide](#).