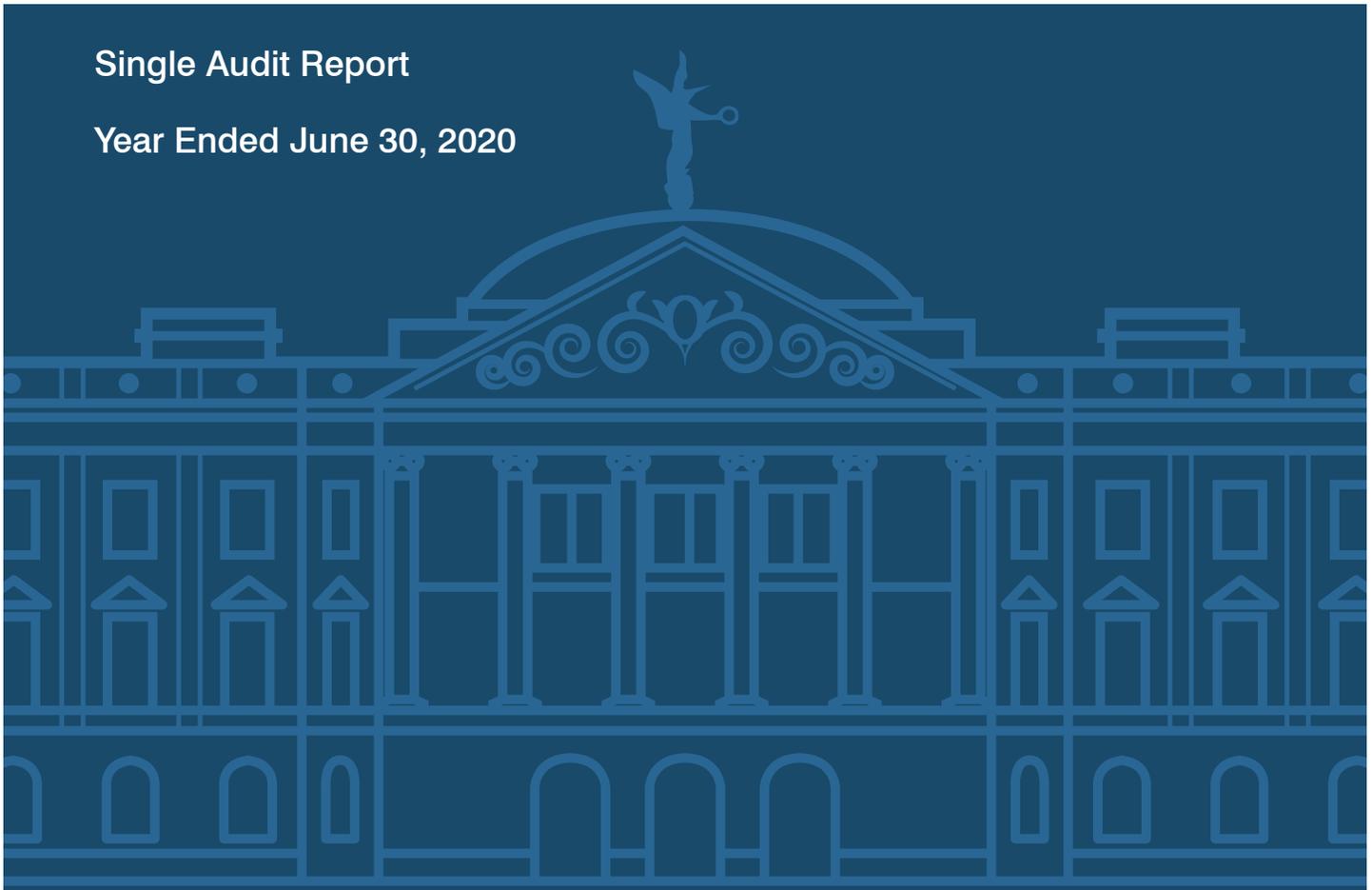


# Pima County

Single Audit Report

Year Ended June 30, 2020



A Report to the Arizona Legislature

Lindsey A. Perry  
Auditor General





The Arizona Auditor General's mission is to provide independent and impartial information and specific recommendations to improve the operations of State and local government entities. To this end, the Office 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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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*



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
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  
Pima County, Arizona

**Report on compliance for each major federal program**

We have audited Pima 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, 2020. 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, the 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, 2020.

## **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.

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. 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.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

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

We have audited the financial statements of the County's governmental activities, business-type activities, discretely presented component unit, each major fund, and aggregate remaining fund information as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 22, 2020, that contained unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. 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.

Lindsey A. Perry, CPA, CFE  
Auditor General

March 10, 2021



# 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? **No**

Significant deficiencies identified? **Yes**

Noncompliance material to the financial statements noted? **No**

### Federal awards

### Internal control over major programs

Material weaknesses identified? **No**

Significant deficiencies identified? **None reported**

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)? **No**

### Identification of major programs

Assistance Listings number	Name of federal program or cluster
14.218	CDBG—Entitlement Grants Cluster
21.019	Coronavirus Relief Fund
97.042	Emergency Management Performance Grants

Dollar threshold used to distinguish between Type A and Type B programs **\$2,445,368**

Auditee qualified as low-risk auditee? **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

None reported.

# COUNTY SECTION

**PIMA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Period 7/1/2019 - 6/30/2020**

Federal Awarding Agency/Program Title	Federal CFDA Number	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity	Identifying Number Assigned By Funder Pass-Through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
<b>DEPARTMENT OF AGRICULTURE</b>									
PARTICIPANT RESEARCH INNOVATION LABORATORY FOR ENHANCING WIC SERVICE	10.540		JOHN HOPKINS UNIVERSITY	OPS-WIC-PRIL-JH-2018		\$35,455	\$35,455	N/A	\$0
SCHOOL BREAKFAST PROGRAM	10.553		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001 101001000		\$57,153	\$57,153	CHILD NUTRITION CLUSTER	\$168,519
NATIONAL SCHOOL LUNCH PROGRAM	10.555		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001 101001000		\$111,366	\$111,366	CHILD NUTRITION CLUSTER	\$168,519
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR0403838 IGA AM1; PORTAL 2; P0000025804 CTR0403838 IGA AM2; PORTAL 3; P025804 CTR040838 AM1; PORTAL 2; P076408 CTR0403838 IGA AM2; PORTAL 3; P025804		\$1,516,887	\$1,516,887	N/A	\$0
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-106455		\$7,997	\$7,997	SNAP CLUSTER	\$7,997
SCHOOLS AND ROADS - GRANTS TO STATES	10.665					\$82,646	\$82,646	FOREST SERVICE SCHOOLS AND ROADS CLUSTER	\$82,646
LAW ENFORCEMENT AGREEMENTS	10.704					\$54,162	\$54,162	N/A	\$0
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>						<b>\$1,865,666</b>			
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>									
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218				\$1,226,623	\$2,536,989	\$2,536,989	CDBG - ENTITLEMENT GRANTS CLUSTER	\$2,536,989
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231				\$211,595	\$218,097	\$359,909	N/A	\$0
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	ADES18-206221 ESG	\$141,812	\$141,812	\$359,909	N/A	\$0
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239		CITY OF TUCSON	COT18754	\$272,107	\$272,107	\$272,107	N/A	\$0
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241				\$506,433	\$518,403	\$518,403	N/A	\$0
NEIGHBORHOOD STABILIZATION PROGRAM (RECOVERY ACT FUNDED)	14.256	ARRA				\$141,319	\$141,319	N/A	\$0
CONTINUUM OF CARE PROGRAM	14.267				\$963,186	\$1,788,097	\$1,847,223	N/A	\$0
CONTINUUM OF CARE PROGRAM	14.267		OLD PUEBLO FAMILY SERVICES	OFS-2019-20		\$37,494	\$1,847,223	N/A	\$0
CONTINUUM OF CARE PROGRAM	14.267		CITY OF TUCSON	COT18845		\$21,632	\$1,847,223	N/A	\$0
LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	14.900				\$40,912	\$258,913	\$258,913	N/A	\$0
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					<b>\$3,090,561</b>	<b>\$5,934,863</b>			
<b>DEPARTMENT OF THE INTERIOR</b>									
PARTNERS FOR FISH AND WILDLIFE	15.631					\$3,563	\$3,563	N/A	\$0
<b>TOTAL DEPARTMENT OF THE INTERIOR</b>						<b>\$3,563</b>			
<b>DEPARTMENT OF JUSTICE</b>									
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034	COVID-19				\$545	\$545	N/A	\$0
JUVENILE JUSTICE AND DELINQUENCY PREVENTION_ALLOCATION TO STATES	16.540		GOVERNOR'S OFFICE OF YOUTH, FAITH AND FAMILY	J2-CSG-18-100118-09 AND 09Y2 2018-320 2016-VA-GX-0046 2018-319 2015-322		\$71,151	\$71,151	N/A	\$0
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	2018-319 2015-322		\$1,237,398	\$1,237,398	N/A	\$0
CRIME VICTIM COMPENSATION	16.576		ARIZONA CRIMINAL JUSTICE COMMISSION	VC-20-059		\$221,470	\$221,470	N/A	\$0
DRUG COURT DISCRETIONARY GRANT PROGRAM	16.585					\$49,757	\$49,757	N/A	\$0
GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	16.590					\$297,201	\$297,201	N/A	\$0
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606					\$567,138	\$567,138	N/A	\$0
STATE AND LOCAL ANTI-TERRORISM TRAINING	16.614		INSTITUTE FOR GOVERNMENTAL RESEARCH	N/A		\$3,447	\$3,447	N/A	\$0
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734					\$451,941	\$451,941	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		CITY OF TUCSON	COT18688/18687 COT18396 COT18687		\$141,982	\$299,143	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		ARIZONA CRIMINAL JUSTICE COMMISSION	DC-20-030		\$157,161	\$299,143	N/A	\$0
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742					\$246,158	\$246,158	N/A	\$0
CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM	16.745					\$131,897	\$131,897	N/A	\$0
COURT APPOINTED SPECIAL ADVOCATES	16.756		NATIONAL CASA GAL	AZ10770-19-0120-PD		\$6,196	\$6,196	N/A	\$0
SECOND CHANCE ACT REENTRY INITIATIVE	16.812					\$36,127	\$36,127	N/A	\$0
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.833				\$97,094	\$190,984	\$190,984	N/A	\$0
BODY WORN CAMERA POLICY AND IMPLEMENTATION	16.835		CITY OF TUCSON	COT18585		\$76,275	\$76,275	N/A	\$0
COMPREHENSIVE OPIOID ABUSE SITE-BASED PROGRAM	16.838		INSTITUTE FOR INTERGOVERNMENTAL RESEARCH	N/A		\$1,803	\$1,803	N/A	\$0
EQUITABLE SHARING PROGRAM	16.922					\$81,734	\$81,734	N/A	\$0
FEDERAL EQUITABLE SHARING PROGRAM - JUSTICE DEPT	16.101	UNKNOWN				\$284,370	\$284,370	N/A	\$0
<b>TOTAL DEPARTMENT OF JUSTICE</b>					<b>\$97,094</b>	<b>\$4,254,735</b>			
<b>DEPARTMENT OF LABOR</b>									
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	ADES14-064665		\$61,542	\$61,542	N/A	\$0
WIOA ADULT PROGRAM	17.258		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI19-002205		\$1,784,699	\$3,488,165	WIOA CLUSTER	\$8,465,795
WIOA YOUTH ACTIVITIES	17.259		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI19-002205		\$1,631,839	\$2,655,155	WIOA CLUSTER	\$8,465,795
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI19-002205		\$689,984	\$2,322,475	WIOA CLUSTER	\$8,465,795
HOMELESS VETERANS REINTEGRATION PROJECT	17.805					\$25,797	\$158,987	N/A	\$0
<b>TOTAL DEPARTMENT OF LABOR</b>						<b>\$4,193,861</b>	<b>\$8,686,324</b>		
<b>DEPARTMENT OF TRANSPORTATION</b>									
AIRPORT IMPROVEMENT PROGRAM	20.106					\$458,719	\$458,719	N/A	\$0
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ARIZONA DEPARTMENT OF TRANSPORTATION	T008501X STP-PPM-0(256)D SL737-03D/SL73701C STP PPM-0- (246) SH640-03D 01C HSIP-STP-PPM-0- (251)D T014601X, T014603D HSIP-PPM-0 (264)D T0A140-03D TAP PPM-0(263)D T023101C TAP PPM-0(266)D T013901C TAP PPM-0(262)D T020403D PPM-0(265)		\$2,003,455	\$2,003,455	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$2,003,455

STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2019-OP-013 2019-AI-012 2020-OP-015 2020-PTS-045	\$45,288	\$45,288	HIGHWAY SAFETY CLUSTER	\$163,541
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2019-405D-030 2019-405H-015 2020-405H-013 2020-405H-030	\$118,253	\$118,253	HIGHWAY SAFETY CLUSTER	\$163,541
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703		ARIZONA DEPARTMENT OF ENVIRONMENTAL QUALITY	693JK31940003HMEP	\$6,650	\$6,650	N/A	\$0
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>					<b>\$2,632,365</b>			
<b>DEPARTMENT OF TREASURY</b>								
EQUITABLE SHARING	21.016				\$7,252	\$7,252	N/A	\$0
CORONAVIRUS RELIEF FUND	21.019	COVID-19			\$175,000	\$42,162,358	\$42,266,789	N/A
CORONAVIRUS RELIEF FUND	21.019	COVID-19	AZ GOVERNOR'S OFFICE OF STRATEGIC PLANNING & BUDGETING	ERMT-CRF-21-1008	\$104,431	\$42,266,789	N/A	\$0
TREASURY UNKNOWN-STATE AND LOCAL OVERTIME AND AUTHORIZED EXPENSE PROGRAM	21.U02	UNKNOWN			\$8,860	\$8,860	N/A	\$0
TREASURY UNKNOWN	21.U03	UNKNOWN			\$435	\$435	N/A	\$0
<b>TOTAL DEPARTMENT OF TREASURY</b>					<b>\$175,000</b>	<b>\$42,283,336</b>		
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES</b>								
GRANTS TO STATES	45.310		INSTITUTE OF MUSEUM AND LIBRARY SERVICES	2018-0271-05 2019-0010-8 2019-0170-3 2019-0010-0-0 2019-0271-05 & 7	\$75,880	\$75,880	N/A	\$0
<b>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES</b>					<b>\$75,880</b>			
<b>NATIONAL SCIENCE FOUNDATION</b>								
EDUCATION AND HUMAN RESOURCES	47.076		UNIVERSITY OF ALASKA	19-0031	\$11,740	\$11,740	N/A	\$0
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>					<b>\$11,740</b>			
<b>ENVIRONMENTAL PROTECTION AGENCY</b>								
AIR POLLUTION CONTROL PROGRAM SUPPORT	66.001				\$482,764	\$482,764	N/A	\$0
SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034				\$68,055	\$68,055	N/A	\$0
BROWNFIELDS ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS	66.818				\$15,612	\$15,612	N/A	\$0
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>					<b>\$566,431</b>			
<b>DEPARTMENT OF ENERGY</b>								
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		ARIZONA DEPARTMENT OF HOUSING	212-19	\$13,625	\$13,625	N/A	\$0
<b>TOTAL DEPARTMENT OF ENERGY</b>					<b>\$13,625</b>			
<b>DEPARTMENT OF EDUCATION</b>								
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		ARIZONA DEPARTMENT OF EDUCATION	20FAEABE-013309-01A 20FT1TTI-010267-01A 20FECSIM-010267-01A 19FETSIG-910267-01A	\$121,281	\$121,281	N/A	\$0
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		ARIZONA DEPARTMENT OF EDUCATION	19FETSIG-910267-01A	\$78,901	\$78,901	N/A	\$0
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013		ARIZONA DEPARTMENT OF EDUCATION	S010A170003	\$120,977	\$120,977	N/A	\$0
SPECIAL EDUCATION_ GRANTS TO STATES	84.027		ARIZONA DEPARTMENT OF EDUCATION	20FESCBG-010267-09A H027A170007	\$44,246	\$44,246	SPECIAL EDUCATION CLUSTER (IDEA)	\$44,246
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365		ARIZONA DEPARTMENT OF EDUCATION	S365A170003	\$395	\$395	N/A	\$0
IMPROVING TEACHER QUALITY STATE GRANTS	84.367		ARIZONA DEPARTMENT OF EDUCATION	S367A170049	\$1,461	\$1,461	N/A	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424		ARIZONA DEPARTMENT OF EDUCATION	20FT4TIV-010267-01A	\$9,991	\$9,991	N/A	\$0
<b>TOTAL DEPARTMENT OF EDUCATION</b>					<b>\$377,252</b>			
<b>DELTA REGIONAL AUTHORITY or DENALI COMMISSION or ELECTION ASSISTANCE COMMISSION or JAPAN U.S. FRIENDSHIP COMMISSION</b>								
HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	90.401		ARIZONA SECRETARY OF STATE	N/A	\$93,933	\$93,933	N/A	\$0
2018 HAVA ELECTION SECURITY GRANTS	90.404		ARIZONA SECRETARY OF STATE	N/A	\$176,401	\$176,401	N/A	\$0
<b>TOTAL DELTA REGIONAL AUTHORITY or DENALI COMMISSION or ELECTION ASSISTANCE COMMISSION or JAPAN U.S. FRIENDSHIP COMMISSION</b>					<b>\$270,334</b>			
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B_ GRANTS FOR SUPPORTIVE SERVICES AND SENIOR	93.044		PIMA COUNCIL ON AGING	2018-2019	\$13,563	\$13,563	AGING CLUSTER	\$13,563
PUBLIC HEALTH EMERGENCY PREPAREDNESS HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	93.069		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR042421 AMD2; ADHS17-133197 ADM4	\$564,018	\$564,018	N/A	\$0
AFORDABLE CARE ACT (ACA) HEALTH PROFESSION OPPORTUNITY GRANTS	93.093		COYOTE CRISIS COLLABORATIVE	N/A	\$9,031	\$9,031	N/A	\$0
FOOD AND DRUG ADMINISTRATION_ RESEARCH	93.103		PIMA COMMUNITY COLLEGE	CSPCCPHOGHP5201601	\$135,530	\$235,289	\$235,289	N/A
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS15-096694, PO 0000093449-1	\$19,264	\$19,264	N/A	\$0
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-188129-1 PO35726-1 PO188715	\$65,366	\$65,366	N/A	\$0
CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION	93.135		UNIVERSITY OF ARIZONA BOARD OF REGENTS	541282	\$9,322	\$9,322	N/A	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-110837-3	\$122,841	\$122,841	N/A	\$0
FAMILY PLANNING_SERVICES	93.217		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR045460	\$119,534	\$592,910	N/A	\$0
FAMILY PLANNING_SERVICES	93.217		ARIZONA FAMILY HEALTH PARTNERSHIP	FHPA0006468-02-00 FHPA0006468-01-00	\$473,376	\$592,910	N/A	\$0
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR040353 ADM1 PORTAL 1 PO 118437-3 PO161821-1	\$12,133	\$12,133	N/A	\$0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_ PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243				\$356,533	\$1,111,365	\$1,130,187	N/A
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL	93.243		ARIZONA BOARD OF REGENTS, UNIVERSITY OF ARIZONA	363753 MOD 3 363753 MOD 4	\$18,822	\$1,130,187	N/A	\$0

IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-177695 ADM 1		\$141,561	\$141,561	N/A	\$0
PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-133197-5PO21401; CTR042421		\$222,563	\$251,723	N/A	\$0
PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR042421		\$29,160	\$251,723	N/A	\$0
PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	93.539		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-177695 ADM 1 PO106350		\$19,259	\$19,259	N/A	\$0
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	ADES15-089143		\$586,693	\$620,834	N/A	\$0
CHILD SUPPORT ENFORCEMENT	93.563		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI18-002176		\$915,860	\$915,860	N/A	\$0
LOW-INCOME HOME ENERGY ASSISTANCE	93.568		ARIZONA DEPARTMENT OF HOUSING	ADOH-212-19		\$186,164	\$3,737,886	N/A	\$0
LOW-INCOME HOME ENERGY ASSISTANCE	93.568		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	ADES15-089143		\$205,318	\$3,551,722	N/A	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	ADES 15-089143		\$399,108	\$675,316	N/A	\$0
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	93.597		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI16-002144		\$33,480	\$33,480	N/A	\$0
FOSTER CARE_TITLE IV-E	93.658		ADMINISTRATIVE OFFICE OF THE COURTS	DE101072001		\$56,075	\$56,075	N/A	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI18-002139		\$17,998	\$23,402	N/A	\$0
PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS	93.738					\$349,087	\$880,456	N/A	\$0
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	93.870		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR041606 PO81554-1; PO130603		\$380,224	\$380,224	N/A	\$0
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR042422-PO100773		\$209,507	\$338,187	N/A	\$0
HIV CARE FORMULA GRANTS	93.917		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-193947-1 & 2 PO195530; PO201446; PO215951		\$122,629	\$122,629	N/A	\$0
HIV PREVENTION ACTIVITIES, HEALTH DEPARTMENT BASED	93.940		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-188815-1 PO327532; PO45840; CTR037776 PO184015; 230140		\$206,601	\$206,601	N/A	\$0
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS)	93.944		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-141791-1 PO49819; PO49819-1 PO152957; PO111991		\$36,363	\$36,363	N/A	\$0
PREVENTIVE HEALTH SERVICES, SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR040484 PO49847		\$127,712	\$127,712	N/A	\$0
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	93.991		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-102323-8-PO106511-2		\$116,204	\$116,204	N/A	\$0
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-102323-8-PO106511-2 CTR040353 ADM1 PORTAL 1 PO 118437-3		\$198,632	\$198,632	N/A	\$0
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				PO161821-1		\$2,259,774	\$11,794,824		
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>									
AMERICORPS	94.006		ARIZONA SUPREME COURT	AC-VSG-18-090118-006		\$13,051	\$13,051	N/A	\$0
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>							\$13,051		
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>									
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001					\$922,465	\$922,465	N/A	\$0
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>							\$922,465		
<b>SOCIAL SECURITY ADMINISTRATION</b>									
FUNDS RECEIVED FROM THE SOCIAL SECURITY ADMINISTRATION	96.U04	UNKNOWN				\$74,400	\$74,400	N/A	\$0
<b>TOTAL SOCIAL SECURITY ADMINISTRATION</b>							\$74,400		
<b>DEPARTMENT OF HOMELAND SECURITY</b>									
EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024		UNITED WAY	0272-00-059 AND 027200056 35-0272-00 015 E1 32-0272-00-015		\$693,285	\$693,285	N/A	\$0
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		ARIZONA DEPARTMENT OF MILITARY AFFAIRS	N/A		\$7,250	\$7,250	N/A	\$0
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		DEPARTMENT OF EMERGENCY AND MILITARY AFFAIRS	EMF-2018-00012-S01-01		\$723,960	\$723,960	N/A	\$0
COOPERATING TECHNICAL PARTNERS	97.045			EMF-2019-EP-00010		\$4,814	\$4,814	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	180403-01 180403-02 190402-01 190402-02 190402-03 180403-05		\$294,785	\$294,785	N/A	\$0
MAP MODERNIZATION MANAGEMENT SUPPORT	97.070		DEPARTMENT OF EMERGENCY AND MILITARY AFFAIRS	N/A		\$5,279	\$5,279	N/A	\$0
DEPARTMENT OF HOMELAND SECURITY	97.U05	UNKNOWN				\$2,033	\$2,033	N/A	\$0
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>							\$1,731,406		
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>									
						\$9,816,290	\$81,512,260		

Please Note:  
*Italicized award lines indicate pass-through funding*

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

**PIMA COUNTY**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Period 7/1/2019 - 6/30/2020**

**Significant Accounting Policies Used in Preparing the SEFA**

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.

**10% De Minimis Cost Rate**

The County elected to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

**Basis of presentation**

The accompanying schedule of expenditures of federal awards includes Pima County's federal grant activity for the year ended June 30, 2020. 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.

**Federal Assistance Listings number**

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2020 Federal Assistance Listings. When there was no federal contract number, the 2-digit federal agency identifier and the word unknown were used.

**Donated Personal Protective Equipment (PPE)**

At the time of receipt, the fair market value of donated personal protective equipment purchased with federal assistance funds for the year ended June 30, 2020 was \$682,184.

# COUNTY RESPONSE



February 18, 2021

Lindsey Perry  
Auditor General  
2910 N. 44th St., Ste. 410  
Phoenix, AZ 85018

Dear Ms. Perry:

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*. 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.

Regina Kelly  
Director, Grants Management & Innovation  
(Federal award findings)

Michelle Campagne  
Director, Finance and Risk Management  
(Financial statement findings)

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Regina Kelly, Director

32 N. Stone Ave., Third Floor, Tucson, Arizona 85701 • Phone: 520-724-6679

## **Status of financial statement findings**

### **Information Technology (IT) controls-access and change management**

Finding number: 2019-01. This finding initially occurred in fiscal year 2015.

Status: Partially corrected.

The County Treasurer has corrected the access and change management deficiencies identified in this finding. For the remaining access related deficiencies, the Information Technology Department (ITD) will ensure compliance with its IT Access Control policy by immediately removing accounts which have been deemed unnecessary from our Active Directory (AD) environment. ITD will additionally review accounts identified as not in compliance with the County's password and access control related policies for removal or application of the documented policies.

## **Status of federal award findings and questioned costs**

### **93.243 Substance Abuse and Mental Health Services-Projects of Regional and National Significance:**

Finding number: 2017-104. This finding initially occurred in fiscal year 2017.

Status: Fully corrected

