

# Pima County

Single Audit Report

Year Ended June 30, 2022



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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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**

***Qualified and unmodified opinions***

We have audited Pima County's compliance with the types of compliance requirements identified as subject to audit 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, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

*Qualified opinion on the Emergency Food and Shelter National Board Program*

In our opinion, except for the noncompliance described in the basis for qualified and unmodified opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Emergency Food and Shelter National Board Program (Assistance Listings number 97.024) for the year ended June 30, 2022.

*Unmodified opinion on each of the other major federal programs*

In our opinion, the 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 other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

***Basis for qualified and unmodified opinions***

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 U.S. Comptroller General, and the audit requirement of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the auditors' responsibilities for the audit of compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

*Matters giving rise to qualified opinion on the Emergency Food and Shelter National Board Program*

As described in item 2022-101 of the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the Emergency Food and Shelter National Board Program for subrecipient monitoring. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

***Management's responsibilities for compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

***Auditors' responsibilities for the audit of compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, we express no such opinion.

We are required to communicate with those charged with governance regarding, among other matters, the audit's planned scope and timing and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on internal control over compliance**

Our consideration of internal control over compliance was for the limited purpose described in the auditors' responsibilities for the audit of compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and therefore, material weaknesses or significant deficiencies may exist that were not 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 2022-101 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 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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

## **County response to findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's responses to the noncompliance and internal control over compliance findings that are presented in its corrective action plan at the end of this report. The County is responsible for preparing a corrective action plan to address each finding. The County's responses and corrective action plan were not subjected to the other 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 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, 2022, 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, 2022, that contained unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by 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*

Lindsey A. Perry, CPA, CFE  
Auditor General

March 30, 2023



# 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?	None reported
Noncompliance material to the financial statements noted?	No

### Federal awards

#### Internal control over major programs

Material weaknesses identified?	Yes
Significant deficiencies identified?	None reported

#### Type of auditors' report issued on compliance for major programs

Unmodified for all major programs except for the Emergency Food and Shelter National Board Program (Assistance Listings number 97.024), which was qualified.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)?	Yes
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#### Identification of major programs

Assistance Listings number	Name of federal program or cluster	
20.205	Highway Planning and Construction Cluster	
21.023	COVID-19 Emergency Rental Assistance	
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund	
93.391	COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	
97.024	Emergency Food and Shelter National Board Program	
Dollar threshold used to distinguish between Type A and Type B programs		\$3,000,000
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

### 2022-101

<b>Assistance Listings number and name:</b>	97.024 <b>Emergency Food and Shelter National Board Program</b>
<b>Award number and year:</b>	0727200-056, April 1, 2021 through September 30, 2022
<b>Federal agency:</b>	<b>Federal Emergency Management Agency</b>
<b>Pass-through grantor:</b>	United Way
<b>Compliance requirement:</b>	Subrecipient monitoring
<b>Questioned costs:</b>	Unknown

**Condition**—The County's Grants Management and Innovation Department awarded \$1.6 million to 1 of 2 subrecipients during the year, or 15 percent of the Department's \$10.6 million total program expenditures, but did not perform all the required monitoring activities of the subrecipient's activities or compliance with the award terms and program requirements. Specifically, the Department performed insufficient monitoring during the year, which consisted only of reviewing and approving the subrecipient's invoices of program expenditures for reimbursement. However, those monitoring procedures alone were not sufficient to evaluate whether the subrecipient used program monies in accordance with the award terms and program requirements.

**Effect**—The Department's lack of required monitoring increased the risk that the \$1.6 million of program monies the Department awarded to this subrecipient may not have been spent in accordance with the award terms and program requirements.

**Cause**—Department management reported that it had a previous contractor relationship with the subrecipient and had not reevaluated the substance of its federal award agreement with it, as required by federal regulation, to properly identify the need to implement subrecipient monitoring procedures.

**Criteria**—Federal regulations require the County to evaluate the substance of its federal award agreements with other parties to determine whether each of the other parties receiving the monies have the role of a subrecipient or contractor and whether they are required to comply with any of the federal program's requirements that the County should monitor (2 Code of Federal Regulation [CFR] §200.331). Additionally, federal regulations require the County to monitor subrecipients, which includes required monitoring procedures for assessing the risk of each subrecipient's noncompliance and monitoring activities based on those risk assessments; verifying single audits were conducted timely; following up on and ensuring corrective action is taken on audit findings that could potentially affect the program; and issuing a management decision for audit findings pertaining to the federal award. Those federal regulations also provide that monitoring procedures may include reviewing financial and performance reports, providing training or technical assistance on program-related matters, and performing onsite reviews, selective audits, and/or other monitoring procedures (2 CFR §200.332[b] and [d – e]). Also, federal regulation requires establishing and maintaining effective internal control over federal awards that

provides reasonable assurance that the federal program is being managed in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303).

**Recommendations**—The Department should:

1. Evaluate the substance of its federal award agreements with other parties to determine whether each of the other parties receiving the monies have the role of a subrecipient or contractor and whether they are required to comply with any of the federal program's requirements that the Department should monitor.
2. Ensure it performs required monitoring of its subrecipients and their compliance with the award terms and program requirements by following its existing policies and procedures that require the Department to:
  - a. Assess the risk of each subrecipient's noncompliance and carry out monitoring activities based on those risk assessments such as reviewing financial and performance reports, providing training or technical assistance on program-related matters, and performing on-site reviews, selective audits, and/or other monitoring procedures.
  - b. Verify subrecipients receive timely single audits, follow up on and ensure that corrective action is taken on any audit findings that could potentially affect the program, and issue management decisions for any audit findings pertaining to the federal award.
  - c. Maintain documentation of monitoring procedures demonstrating they were performed, including the monitoring procedures' results and any County actions taken, if appropriate.

The County's corrective action plan at the end of this report includes the views and planned corrective action of its responsible officials. We are not required to audit and have not audited these responses and planned corrective actions and therefore provide no assurances as to their accuracy.

# COUNTY SECTION

**PIMA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Period 7/1/2021 - 6/30/2022**

Federal Awarding Agency/Program Title	Assistance Listings 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>										
RURAL HOUSING PRESERVATION GRANTS	10.433					\$28,936	\$28,936	N/A	\$0	
PARTICIPANT RESEARCH INNOVATION LABORATORY FOR ENHANCING WIC SERVICES	10.540		JOHN HOPKINS UNIVERSITY	OPS-WIC-PRIL-JH-2018		\$33,924	\$33,924	N/A	\$0	
SCHOOL BREAKFAST PROGRAM	10.553		ARIZONA DEPARTMENT OF EDUCATION	101001000 ED09-001		\$49,876	\$49,876	CHILD NUTRITION CLUSTER	\$129,312	
NATIONAL SCHOOL LUNCH PROGRAM	10.555		ARIZONA DEPARTMENT OF EDUCATION	101001000 ED09-001		\$79,436	\$79,436	CHILD NUTRITION CLUSTER	\$129,312	
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR040838 IGA AM2; PORTAL 2; PO25804 CTR040838 IGA AM2; PORTAL 3; PO25804 CTR040838 IGA AM2; PORTAL; PO25804 PT ADHS CTR040838-AMM#2		\$2,011,993	\$2,011,993	N/A	\$0	
LAW ENFORCEMENT AGREEMENTS	10.704					\$37,994	\$37,994	N/A	\$0	
WATERSHED PROTECTION AND FLOOD PREVENTION	10.904					\$105,324	\$105,324	N/A	\$0	
EMERGENCY WATERSHED PROTECTION PROGRAM	10.923					\$34,400	\$34,400	N/A	\$0	
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>						<b>\$2,381,883</b>				
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>										
CDBG - ENTITLEMENT GRANTS										
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218				\$2,151,441	\$3,437,209	\$3,437,209	CLUSTER	\$3,437,209	
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231					\$263,905	\$1,823,890	N/A	\$0	
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	COVID-19				\$1,449,146	\$1,823,890	N/A	\$0	
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231		ARIZONA DEPARTMENT OF ECONOMIC SERVICES	AZDES 18-206221		\$110,839	\$1,823,890	N/A	\$0	
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239		CITY OF TUCSON	COT18755		\$402,281	\$402,281	N/A	\$0	
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241					\$402,223	\$462,756	N/A	\$0	
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241	COVID-19				\$60,533	\$462,756	N/A	\$0	
NEIGHBORHOOD STABILIZATION PROGRAM (RECOVERY ACT FUNDED)	14.256					\$119,841	\$119,841	N/A	\$0	
CONTINUUM OF CARE PROGRAM	14.267				\$806,548	\$1,324,293	\$1,535,504	N/A	\$0	
CONTINUUM OF CARE PROGRAM	14.267					\$114,384	\$1,535,504	N/A	\$0	
CONTINUUM OF CARE PROGRAM	14.267		OUR FAMILY SERVICES	21-102 18-910 18-992 18-845		\$32,242	\$1,535,504	N/A	\$0	
CONTINUUM OF CARE PROGRAM	14.267		CITY OF TUCSON			\$64,585	\$1,535,504	N/A	\$0	
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						<b>\$2,957,989</b>	<b>\$7,781,481</b>			
<b>DEPARTMENT OF JUSTICE</b>										
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034	COVID-19				\$95,641	\$267,996	N/A	\$0	
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034	COVID-19	ARIZONA CRIMINAL JUSTICE COMMISSION	ACEFF-21-041		\$172,355	\$267,996	N/A	\$0	
JUVENILE JUSTICE AND DELINQUENCY PREVENTION, ALLOCATION TO STATES	16.540		GOVERNOR'S OFFICE OF YOUTH, FAITH AND FAMILY	J2CSG-18-100118-09Y3 2020-187		\$74,029	\$74,029	N/A	\$0	
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	2016-VA-GX-0046 AND 2020-186 2018-V2-GX-0012		\$984,143	\$984,143	N/A	\$0	
DRUG COURT DISCRETIONARY GRANT PROGRAM	16.585					\$194,872	\$194,872	N/A	\$0	
GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	16.590					\$257,928	\$257,928	N/A	\$0	
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606					\$232,297	\$232,297	N/A	\$0	
PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	16.710					\$531,379	\$531,379	N/A	\$0	
JUVENILE MENTORING PROGRAM	16.726		NATIONAL CASA GAL	GAL AZ10770-19-0520-M1		\$35,184	\$35,184	N/A	\$0	
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		ARIZONA CRIMINAL JUSTICE COMMISSION	DC-21-030 DC-22-030 18687 18848 18688 18687 18848 18968 19118		\$359,192	\$576,672	N/A	\$0	
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		CITY OF TUCSON			\$217,480	\$576,672	N/A	\$0	
SECOND CHANCE ACT REENTRY INITIATIVE	16.812				\$135,907	\$374,291	\$374,291	N/A	\$0	
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.833				\$414,776	\$415,636	\$415,636	N/A	\$0	
JUSTICE DEPARTMENT	16.U00	UNKNOWN				\$44,162	\$44,162	N/A	\$0	
<b>TOTAL DEPARTMENT OF JUSTICE</b>						<b>\$550,683</b>	<b>\$3,988,589</b>			
<b>DEPARTMENT OF LABOR</b>										
WIA ADULT PROGRAM	17.258		ARIZONA DEPARTMENT OF ECONOMIC SERVICES	D121-002286 D119-002205	\$722,833	\$3,068,772	\$3,068,772	WIOA CLUSTER	\$9,149,795	
WIA YOUTH ACTIVITIES	17.259		ARIZONA DEPARTMENT OF ECONOMIC SERVICES	D121-002286 D119-002205	\$692,293	\$3,236,382	\$3,236,382	WIOA CLUSTER	\$9,149,795	
H-1B JOB TRAINING GRANTS	17.268				\$234,317	\$449,054	\$449,054	N/A	\$0	
WORKFORCE INVESTMENT ACT (WIA) NATIONAL EMERGENCY GRANTS	17.277					\$111,345	\$111,345	WIOA CLUSTER	\$9,149,795	
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		ARIZONA DEPARTMENT OF ECONOMIC SERVICES	D121-002286 D119-002205	\$390,735	\$2,733,296	\$2,733,296	WIOA CLUSTER	\$9,149,795	
HOMELESS VETERANS REINTEGRATION PROJECT	17.805				\$33,569	\$144,128	\$144,128	N/A	\$0	
<b>TOTAL DEPARTMENT OF LABOR</b>						<b>\$2,073,747</b>	<b>\$9,742,977</b>			
<b>DEPARTMENT OF TRANSPORTATION</b>										
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ARIZONA DEPARTMENT OF TRANSPORTATION	PPM0267-T028203D PPM0257-T010901C PPM0265-T020401C/T020403D		\$5,960,228	\$5,962,202	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$5,962,202	
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	PPM0256-T008501X 2020-OP-015 2020-PTS-045 2021-AI-008 2021-OP-016 2021-PTS-049 2021-40SD-031 2022-OP-010 2022-PTS-050		\$1,974	\$5,962,202	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$5,962,202	
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY			\$153,377	\$153,377	HIGHWAY SAFETY CLUSTER	\$158,042	
NATIONAL PRIORITY SAFETY PROGRAMS	20.616					\$4,665	\$4,665	HIGHWAY SAFETY CLUSTER	\$158,042	
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>							<b>\$6,120,244</b>			
<b>DEPARTMENT OF TREASURY</b>										
EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023	COVID-19				\$1,119,570	\$20,685,619	N/A	\$0	
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19				\$4,310,274	\$37,141,353	N/A	\$0	
TREASURY UNKNOWN	21.U01	UNKNOWN					\$7,308	\$7,308	N/A	\$0
<b>TOTAL DEPARTMENT OF TREASURY</b>						<b>\$5,429,844</b>	<b>\$57,834,280</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	2020-0271-05		\$202,029	\$202,029	N/A	\$0	

**TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES**

\$202,029

**ENVIRONMENTAL PROTECTION AGENCY**

AIR POLLUTION CONTROL PROGRAM SUPPORT SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.001				\$619,325	\$619,325	N/A	\$0
	66.034				\$107,936	\$107,936	N/A	\$0
PERFORMANCE PARTNERSHIP GRANTS	66.605		ARIZONA DEPARTMENT OF ENVIRONMENTAL QUALITY	ADEQ EV19-0009	\$193,501	\$193,501	N/A	\$0
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>						<b>\$920,762</b>		

**DEPARTMENT OF ENERGY**

WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		ARIZONA DEPARTMENT OF HOUSING	217-21	\$39,436	\$39,436	N/A	\$0
<b>TOTAL DEPARTMENT OF ENERGY</b>						<b>\$39,436</b>		

**DEPARTMENT OF EDUCATION**

ADULT EDUCATION - BASIC GRANTS TO STATES	84.002				\$148,298	\$148,298	N/A	\$0
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		ARIZONA DEPARTMENT OF EDUCATION	21FTITI-110267-01A 21FECIM-110267-01A 21MTSS-110267-01A	\$178,153	\$178,153	N/A	\$0
SPECIAL EDUCATION GRANTS TO STATES	84.027		ARIZONA DEPARTMENT OF EDUCATION	21FESCBG-110267-09A	\$9,830	\$9,830	SPECIAL EDUCATION CLUSTER (IDEA)	\$9,830
IMPROVING TEACHER QUALITY STATE GRANTS	84.367		ARIZONA DEPARTMENT OF EDUCATION	21FTITV-110267-03A	\$3,479	\$3,479	N/A	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424		ARIZONA DEPARTMENT OF EDUCATION	21FT4TIV-110267-01A	\$10,001	\$10,001	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425C	ARIZONA DEPARTMENT OF EDUCATION	20FESSER-010267-01A	\$143,501	\$167,382	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425U	ARIZONA DEPARTMENT OF EDUCATION	21FESIII-110267-01A	\$23,881	\$167,382	N/A	\$0
<b>TOTAL DEPARTMENT OF EDUCATION</b>						<b>\$517,143</b>		

**DELTA REGIONAL AUTHORITY OF DENALI COMMISSION or ELECTION ASSISTANCE COMMISSION or JAPAN U.S. FRIENDSHIP COMMISSION**

2018 HAVA ELECTION SECURITY GRANTS	90.404		ARIZONA SECRETARY OF STATE	AZZ0101001	\$745,140	\$745,140	N/A	\$0
<b>TOTAL DELTA REGIONAL AUTHORITY or DENALI COMMISSION or ELECTION ASSISTANCE COMMISSION or JAPAN U.S. FRIENDSHIP COMMISSION</b>						<b>\$745,140</b>		

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR055217	\$689,734	\$689,734	N/A	\$0
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070				\$768	\$768	N/A	\$0
AFFORDABLE CARE ACT (ACA) HEALTH PROFESSION OPPORTUNITY GRANTS	93.093		PIMA COMMUNITY COLLEGE	CSPCCHPOGHPS201601	\$27,104	\$58,933	\$58,933	N/A
FOOD AND DRUG ADMINISTRATION, RESEARCH	93.103				\$56,700	\$56,700	N/A	\$0
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		ARIZONA DEPARTMENT OF HEALTH SERVICES	AZDHS CTR 050602	\$36,660	\$36,660	N/A	\$0
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		ARIZONA DEPARTMENT OF HEALTH SERVICES	18-188129	\$37,935	\$37,935	N/A	\$0
CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION	93.135		ARIZONA BOARD OF REGENTS - UNIVERSITY OF ARIZONA	5U48DP006413-03-00 6U48DP006413-01-01	\$23,501	\$23,501	N/A	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		ARIZONA DEPARTMENT OF HEALTH SERVICES	16-110837-3 IGA2021-070	\$376,055	\$376,055	N/A	\$0
COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM	93.137	COVID-19			\$132,431	\$730,199	\$730,199	N/A
FAMILY PLANNING SERVICES	93.217		ARIZONA FAMILY HEALTH PARTNERSHIP	FHPA006468-03-00	\$729,124	\$729,124	N/A	\$0
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR040353	\$1,638	\$1,638	N/A	\$0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243				\$1,347,476	\$1,347,476	N/A	\$0
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		ARIZONA DEPARTMENT OF HEALTH SERVICES	AZDHS 18-177695	\$158,251	\$2,689,101	N/A	\$0
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	AZDHS 18-177695	\$2,530,850	\$2,689,101	N/A	\$0
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	IGA2021-039 CTR048597 IGA2021-061 CTR057423 CTR055324	\$12,054,955	\$12,054,955	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 AMENDMENT 3	\$64,951	\$64,951	N/A	\$0
ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	93.391	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	1NH75OT000063-01-00 2020-1000313	\$90,452	\$1,048,229	\$1,048,229	N/A
STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATIONS HEALTH	93.421		NATIONAL ASSOCIATION OF COUNTY & CITY HEALTH OFFICIALS	2020-121602 5MU380T000297	\$60,729	\$60,729	N/A	\$0
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		ARIZONA DEPARTMENT OF ECONOMIC SERVICES	AZDES 18-206221 D120-002265	\$477,630	\$691,665	\$691,665	N/A
LOW-INCOME HOME ENERGY ASSISTANCE	93.568		ARIZONA DEPARTMENT OF ECONOMIC SERVICES	D120-002265	\$148,112	\$1,898,103	\$4,879,760	N/A
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	COVID-19	ARIZONA DEPARTMENT OF ECONOMIC SERVICES	D120-002265	\$83,620	\$2,733,833	\$4,879,760	N/A
LOW-INCOME HOME ENERGY ASSISTANCE	93.568		ARIZONA DEPARTMENT OF HOUSING	217-21	\$65,437	\$4,879,760	N/A	\$0
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	COVID-19	ARIZONA DEPARTMENT OF HOUSING	217-21	\$182,387	\$4,879,760	N/A	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569		ARIZONA DEPARTMENT OF ECONOMIC SERVICES	D120-002265	\$431,138	\$714,442	\$1,113,821	N/A
COMMUNITY SERVICES BLOCK GRANT	93.569	COVID-19	ARIZONA DEPARTMENT OF ECONOMIC SERVICES	D120-002265	\$399,379	\$1,113,821	N/A	\$0
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	93.597		ARIZONA DEPARTMENT OF ECONOMIC SERVICES- DIVISION OF CHILD SUPPORT	D116-002144	\$32,561	\$32,561	N/A	\$0
FOSTER CARE_TITLE IV-E	93.658		ARIZONA DEPARTMENT OF CHILD SAFETY- AZ SUPREME COURT	DE101072001	\$1,455,910	\$1,455,910	N/A	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		ARIZONA DEPARTMENT OF ECONOMIC SERVICES	D18-002139 D18-002139-5	\$27,815	\$30,315	\$30,315	N/A
PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS	93.738				\$290,311	\$1,022,915	\$1,022,915	N/A
OPIOID STR	93.788		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-110837	\$195,024	\$195,024	N/A	\$0
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	93.870		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS CTR041606A1	\$349,163	\$349,163	N/A	\$0
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS CTR042422 CTR059661	\$89,863	\$258,145	\$258,145	N/A
HIV CARE FORMULA GRANTS	93.917		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-193947-1	\$148,691	\$148,691	N/A	\$0
HIV PREVENTION ACTIVITIES_HEALTH DEPARTMENT BASED	93.940		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-188815 CTR059758	\$341,664	\$341,664	N/A	\$0
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	93.944		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-141791	\$39,937	\$39,937	N/A	\$0
PREVENTIVE HEALTH SERVICES_SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR040494	\$184,522	\$201,660	N/A	\$0
PREVENTIVE HEALTH SERVICES_SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977		ARIZONA FAMILY HEALTH PARTNERSHIP	FHPA006468-02-00 FHPA006468-03-00	\$17,138	\$201,660	N/A	\$0

PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	93.991	ARIZONA DEPARTMENT OF HEALTH SERVICES	CT055422	\$85,286	\$85,286	N/A	\$0
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994	ARIZONA DEPARTMENT OF HEALTH SERVICES	IGA2020-044 IGA2020-026	\$471,798	\$471,798	N/A	\$0
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<u>\$1,798,476</u>	<u>\$31,325,003</u>		
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>							
AMERICORPS	94.006	ARIZONA SUPREME COURT- ADMINISTRATIVE OFFICE OF THE COURTS	19ACHAZ001	\$27,216	\$27,216	N/A	\$0
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					<u>\$27,216</u>		
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>							
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001			\$697,352	\$932,182	N/A	\$0
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001	PIMA COUNTY SHERIFF DEPARTMENT	G205A0002A G215A0002A G225A0002A	\$234,830	\$932,182	N/A	\$0
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>					<u>\$932,182</u>		
<b>SOCIAL SECURITY ADMINISTRATION</b>							
FUNDS RECEIVED FROM THE SOCIAL SECURITY ADMINISTRATION	96.U03	UNKNOWN		\$50,200	\$50,200	N/A	\$0
<b>TOTAL SOCIAL SECURITY ADMINISTRATION</b>					<u>\$50,200</u>		
<b>DEPARTMENT OF HOMELAND SECURITY</b>							
EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024	UNITED WAY EFSP	027200-015 027200-056	\$3,310,266	\$10,514,598	\$10,514,598	N/A
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042	ARIZONA DEPARTMENT OF EMERGENCY & MILITARY AFFAIRS	EMF-2019-EP-00016-S01/18	\$642,608	\$642,608	N/A	\$0
COOPERATING TECHNICAL PARTNERS	97.045			\$285,359	\$285,359	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067	ARIZONA DEPARTMENT OF HOMELAND SECURITY	200401-01	\$2,584	\$2,584	N/A	\$0
MAP MODERNIZATION MANAGEMENT SUPPORT	97.070			\$1,375	\$1,375	N/A	\$0
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>				<u>\$3,310,266</u>	<u>\$11,446,524</u>		
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>				<u>\$16,121,005</u>	<u>\$134,055,089</u>		

**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 7/1/2021 - 6/30/2022**

**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 (schedule) includes Pima County's federal grant activity for the year ended June 30, 2022. 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).

**Federal Assistance Listings number**

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2022 Federal Assistance Listings as well as SAM.GOV and Grants.gov websites. When no Federal Assistance Listings number had been assigned to a program, the 2-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the 2-digit federal agency identifier and the word unknown were used.

**Coronavirus State & Local Fiscal Recovery Fund Revenue Loss**

The County elected to claim the \$10 million revenue loss standard allowance rather than using the calculated revenue loss option. The expenditure amount reported on this schedule is the aggregate expenditure amount for all four eligible use categories and not the result of the revenue loss calculation or standard allowance.

# COUNTY RESPONSE



March 22, 2023

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

Dear Ms. Perry:

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*. Specifically, for each finding, we are providing you with our responsible officials' views, the names of the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

A handwritten signature in dark ink, appearing to read "Regina Kelly", is written over a faint, light-colored signature line.

Regina Kelly  
Director, Grants Management & Innovation

**Pima County, Arizona**  
Corrective Action Plan  
Year Ended June 30, 2022

2022-101

**Assistance Listings Number:** 97.024  
**Program Name:** Emergency Food and Shelter National Board Program  
**Name of contact person:** Regina Kelly, Director, Grants Management & Innovation  
**Anticipated completion date:** June 2024

**Response:** Pima County agrees with the finding. Pima County's federal award expenditures have more than quadrupled since 2018, dramatically increasing the volume of subrecipients and the need for monitoring. The County recognized this challenge and procured services from a third-party entity to conduct subrecipient monitoring in the short term and assist in the development of a robust and effective subrecipient monitoring program to effectively address the rapid growth of subrecipient monitoring needs.

