

**YUMA/LA PAZ COUNTIES COMMUNITY COLLEGE DISTRICT**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2024**



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**YUMA/LA PAZ COUNTIES COMMUNITY COLLEGE DISTRICT  
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## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Arizona Auditor General  
The Governing Board of  
Yuma/La Paz Counties Community College District

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the U.S. Comptroller General, the financial statements of the business-type activities and discretely presented component unit of Yuma/La Paz Counties Community College District (District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated April 14, 2025. Our report includes a reference to other auditors who audited the financial statements of the Arizona Western Foundation (Foundation), the discretely presented component unit, as described in our report on the District's financial statements. The Foundation's financial statements were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

The Arizona Auditor General  
The Governing Board of  
Yuma/La Paz Counties Community College District

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Phoenix, Arizona  
April 14, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,  
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

The Arizona Auditor General  
The Governing Board of  
Yuma/La Paz Counties Community College District

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Yuma/La Paz Counties Community College District's (District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District 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, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). 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 District 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management 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 District's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District'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 GAAS, *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 District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 District'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 District'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 District's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on 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.

The Arizona Auditor General  
The Governing Board of  
Yuma/La Paz Counties Community College District

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the business-type activities and discretely presented component unit of the District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We have issued our report thereon, dated April 14, 2025, which 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 opinions on the financial statements that collectively comprise the District'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 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 auditing standards generally accepted in the United States of America. 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.



**CliftonLarsonAllen LLP**

Phoenix, Arizona  
April 14, 2025

**YUMA/LA PAZ COUNTIES COMMUNITY COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

***Financial Statements***

1. Type of auditors’ report on whether the financial statements audited were prepared in accordance with generally accepted accounting principles issued: Unmodified
  
2. Is a going concern emphasis-of-matter paragraph included in the auditors’ report? No
  
3. Internal control over financial reporting:
  - Material weakness(es) identified? \_\_\_\_\_ yes         x    no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes         x    none reported
  
4. Noncompliance material to financial statements noted? \_\_\_\_\_ yes         x    no

***Federal Awards***

1. Internal control over major federal programs:
  - Material weakness(es) identified? \_\_\_\_\_ yes         x    no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes         x    none reported
  
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
  
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes         x    no

***Identification of Major Federal Programs***

**Assistance Listing Numbers**

17.258, 17.259  
84.007, 84.033, 84.063, 84.268

**Name of Federal Program or Cluster**

Workforce Innovation and Opportunity Act Cluster  
Student Financial Assistance Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes         x    no

**YUMA/LA PAZ COUNTIES COMMUNITY COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None reported.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None reported.

**YUMA/LA PAZ COUNTIES COMMUNITY COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Hispanic Serving Institutions Education Grants Program	10.223		\$ -	\$ 8,908
Growing Opportunities for Agricultural Learning in the Southwest	10.310		-	131,361
Total U.S. Department of Agriculture			-	140,269
U.S. Department of Commerce				
Passed through City of Tucson				
Economic Adjustment Assistance Program	11.307	ED22HDQ3070041	-	7,000
Total U.S. Department of Commerce			-	7,000
U.S. Department of Labor				
Passed through Yuma Private Industry Council, Inc.				
WIOA CLUSTER:				
WIOA - Adult Programs	17.258	AH2023-07-01	-	457,836
WIOA - One-Time Funding Opportunity Awards	17.259	AH2024-01-03	-	179,003
WIOA - Youth Programs	17.259	AH2023-07-01/OSY	-	975,848
Total WIOA Cluster			-	1,612,687
Total U.S. Department of Labor			-	1,612,687
Small Business Administration				
Passed through Maricopa County Community College District				
Small Business Development Centers	59.037	SBAOEDSB230060 SBAOEDSB240114	-	118,454
Total Small Business Administration			-	118,454
U.S. Department of Energy				
Clean Energy Jobs Training	81.117	DE-MS0000054	-	6,679
Total U.S. Department of Energy			-	6,679
U.S. Department of Education				
STUDENT FINANCIAL ASSISTANCE CLUSTER:				
Federal Supplemental Educational Opportunity Grants	84.007		-	422,031
Federal Work-Study Program	84.033		-	314,353
Federal Pell Grant Program	84.063		-	16,527,154
Federal Direct Student Loans	84.268		-	292,808
Total Student Financial Assistance Cluster			-	17,556,346
Passed through Yavapai County Community College District				
Federal Veteran Training	84.116Z	P116Z230063	-	366,420
Federal Electrician Technician	84.116Z	P116Z230096	-	94,351
Fund for the Improvement of Post-Secondary Education	84.116T	P116T210013	-	19,931
Education Innovation and Research	84.411C		-	16,703
TRIO Cluster				
Student Support Services	84.042		-	352,204
Talent Search	84.044		-	321,159
Upward Bound	84.047		-	291,891
Total TRIO Cluster			-	965,254

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**YUMA/LA PAZ COUNTIES COMMUNITY COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Education (continued)				
Passed through Arizona Department of Education				
Career and Technical Education - Basic Grants to States	84.048	23FCTDBG-312101-20A	-	336,794
Adult Education - Basic Grants to States	84.002	23FABSML-312101-01A	-	95,680
Migrant Education - College Assistance Migrant Program	84.149		-	395,516
Campus Child Care Access Program	84.335		-	204,017
COVID 19 - Education Stabilization Fund	84.425F		-	1,445,715
Total U.S. Department of Education			-	<u>21,496,727</u>
U.S. Department of Health and Human Services				
Passed through Maricopa County Community College District				
COVID 19 - Grants to States for Medicaid	93.778	18027	-	624,249
Total U.S. Department of Education			-	<u>624,249</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ -</u>	<u>\$ 24,006,065</u>

*See accompanying Notes to Schedule of Expenditures of Federal Awards.*

**YUMA/LA PAZ COUNTIES COMMUNITY COLLEGE DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2024**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (schedule) includes the federal grant activity of Yuma/La Paz Counties Community College District for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE 3 FEDERAL ASSISTANCE LISTING NUMBERS**

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2024 *Federal Assistance Listings*.

**NOTE 4 INDIRECT COST RATE**

The District has not elected to use the 10 percent de minimis indirect cost rate as established in 2 CFR 200.414.



Czarina Gallegos  
Vice President of Financial  
and Administrative Services  
2020 S Ave 8 E  
Yuma, AZ 85365

April 14, 2025

Lindsey A. Perry  
Arizona Auditor General  
Office of the Arizona  
Auditor General  
2910 N. 44th St., Ste. 410  
Phoenix, AZ 85018-7271

Dear Ms. Perry:

We have prepared the accompanying audit summary schedule of prior audit findings as required by 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 prior audit finding schedules. This schedule includes the status of audit findings reported in prior audit finding schedule that are now corrected.

Sincerely,

A handwritten signature in black ink that reads 'Czarina Gallegos' in a cursive script.

Czarina Gallegos  
Vice President of Financial  
and Administrative Services

Yuma/La Paz Counties Community College District  
Arizona Western College  
Summary schedule of prior audit findings  
Year ended June 30, 2024

## Status of financial statement findings

### Risk Assessment

Finding number: 2023-01

Status: Corrected

The District worked with officials and management and implemented policies to correct this deficiency.

Finding number: 2023-02 This finding initially occurred in fiscal year 2010.

Status: Corrected

The District prioritizes developing and documenting comprehensive IT policies and procedures, ensuring consistent adherence through periodic monitoring. Authentication requirements for IT systems were enhanced, and ongoing training on IT security risks and responsibilities was provided to protect systems and data.

## Federal award findings and questioned costs

### Allowable costs/cost principles

Finding number: 2022-101 This finding initially occurred in fiscal year 2022.

Status: Corrected

As of June 30, 2024, the District had fully implemented its corrective action. The District met regularly with the U.S. Department of Education HEERF Program personnel. The District received approval of its reappropriation request from the U.S. Department of Education HEERF Program personnel on November 7, 2023. The District fully corrected this finding by filing revised quarterly reports no later than March 31, 2024.



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