

COUNTY SINGLE AUDIT TRACKING

NC=NOT CORRECTED

RF/SF=REPEAT OR SIMILAR TO PRIOR YEAR FINDING

FY 2023 Single Audits

Updated 4/22/25

			Estimated Corrective Action Date
County	Filing Date	FY 2023 Audit Findings	
Apache	Pending Financials	Notice of Pending Financials linked with other financials but not included in County FY 2025 budget	
Cochise	3/29/2024	2023-01 Purchasing cards of \$12,049 w/o complying to policies & documenting how \$3,683 served a public purpose	6/30/2024
Coconino	3/29/2024	2023-01 Controls over IT not sufficient (SF 2022-02 & FY 16)	6/30/2024
		2023-101 Good Neighbor Authority-FCD failed to submit required financials	6/30/2024
		2023-102 Good Neighbor Authority-FCD failed to consider price as a selection factor	6/30/2025
		2023-103 WIOA cluster spending	6/30/2024
Gila	3/29/2024	2023-104 WIOA cluster reporting	6/30/2024
		2023-01 County awarded \$135,461 to orgs w/o proper doc use for econ dev benefit (SF 2022-01)	6/30/2024
		2023-02 County did not ensure \$99,755 on purchasing card exp authorized (SF 2022-02 & FY 2017)	6/30/2024
		2023-03 Deficiencies in process for managing & documents risks may put IT systems & data at risk (SF 2022-04 & FY 2014)	6/30/2024
		2023-04 Control procedures over IT not sufficient (SF 2022-05 & FY 2014)	6/30/2024
Graham	3/25/2024	2023-05 County did not obtain conflict of interest statements for elected & employees	3/31/2024
		2023-101 COVID-19 recovery funds questioned costs (SF 2022-103)	6/30/2024
Greenlee	N/A 4/22/25	2023-01 Deficiencies in managing and documenting risks put IT systems & data at risk	Jun-24
		2023-02 Control procedures over IT systems & data not sufficient	Aug-24
La Paz	Pending Financials	FY 25 budget doesn't include notice of pending financials	
Maricopa	3/29/2024	FY 25 budget doesn't include notice of pending financials; however, pending notice linked with other financial audits on website-est 12/2024	
Maricopa	3/29/2024	2023-01 Financial statements contained misstatements & misclassifications related to capital assets	6/30/2024
		2023-02 Deficiencies in process for managing & documenting risks may put IT systems & data at risk (SF 2022-01, FY 2017)	6/30/2025
		2023-03 Control procedures over IT systems & data not sufficient	12/31/2024
		2023-04 Failed to withhold FICA & federal & state income taxes for 1 of 2 state-funded retention/recruitment incentive pmts-Sheriffs	6/30/2024
		2023-05 School Sup risks receiving more or less state funding to support juvenile detention center ed program ops	6/30/2024
		2023-06 School Sup paid \$21,019 for services, travel, supplies, etc. using purchasing cards w/o complying with county policy	6/30/2024
Mohave	3/28/2024	2023-001 Financial reporting process (SF)	6/30/2024
		2023-002 Financial reporting process (SF)	6/30/2024
		2023-101 Reporting COVID-19 LATCF overstated by \$2M	6/30/2024
Navajo	3/26/2024	2023-101 WIOA Cluster Dislocated worker grants-\$32,344 questioned costs	6/30/2024
	12/29/2023	2023-01 \$38k employee fuel purchases w/o ensuring used in county vehicles, \$52 alcoholic bev using purchasing cards	6/30/2024
		2023-02 Deficiencies in process for managing & documenting risks put IT systems & data at risk	6/30/2025
Pima	2/29/2024	2023-03 Control procedures over IT systems & data not sufficient	6/30/2025
Pinal	1/28/2025	No findings	0
Pinal	1/28/2025	2023-001 Cash reconciliation (a payroll bank account not fully reconciled since July 2016) (RF)	6/30/2026
		2023-002 Receivables-court & other miscellaneous receivables (RF)	6/30/2025
		2023-003 Improve timing & effectiveness of financial reporting (RF)	6/30/2026
		2023-004 Perform a comprehensive risk assessment over information technology & create policies & procedures (SD)	6/30/2025
		2023-005 Improve IT policies & procedures over granting & managing access to significant systems & data, etc. (SD)	6/30/2025
		2023-006 Improve internal controls over account reconciliations (MW)	12/31/2024
		2023-101 Improve the timeliness of filing the annual audit (RF)	6/30/2026
		2023-102 Inaccurate amount on the voucher management system submissions (RF)	6/30/2025
		2023-103 Spending not in compliance with activities allowed by the compliance requirements (RF)	6/30/2025
Santa Cruz	3/28/2024	2023-01 Assessor lacked oversight & written policies for property valuation process	6/30/2024
		2023-02 Deficiencies in process for managing & documenting risks put IT systems & data at risk	12/31/2024
		2023-03 Control procedures over IT systems & data not sufficient	12/31/2024
		2023-101 WIOA cluster \$116,512 questioned costs	6/30/2025
		2023-102 Homeland Security Grant Program-Sheriff did not prepare & submit timely program information	4/30/2024
Yavapai	2/28/2024	2023-103 COVID-19 funds-inaccurate information reported to fed agency-overstated expenditures by \$3,170,013	4/30/2024
		2023-001 It control over accounts payable (RF)	6/30/2024
		2023-002 IT controls over cash reconciliations	6/30/2024
		2023-003 Perform comprehensive risk assessment over IT and create policies/procedures (RF)	3/19/2024
		2023-004 Improve IT policies & procedures over training & access to significant systems & data	6/30/2024
		2023-005 Improve reporting to Governance (RF)-BOS doesn't receive quarterly reports	6/30/2024
		2023-006 Capital assets reporting (RF)	6/30/2024
		2023-007 Financial statement preparation	6/30/2024
Yuma	3/27/2024	2023-008 Allocation of Admin expenses to HURF	7/1/2024
		2023-001 Financial reporting process-deficiencies in process for managing its risks put ops & IT systems at risk	6/30/2024
		2023-002 Financial reporting process-control procedures over IT systems & data not sufficient	6/30/2024