

**YUMA COUNTY, ARIZONA
SINGLE AUDIT REPORTING PACKAGE
FOR THE YEAR ENDED JUNE 30, 2007**

**YUMA COUNTY, ARIZONA
SINGLE AUDIT REPORTING PACKAGE
FOR THE YEAR ENDED JUNE 30, 2007**

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Issued Separately

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HEINFELD, MEECH & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Gary Heinfeld, CPA, CGFM
Nancy A. Meech, CPA, CGFM
Jennifer L. Shields, CPA
Corey Arvizu, CPA

Scott W. Kies, CPA
Kimberly A. Robinson, CPA
Kera Badalamenti, CPA, CGFM

3033 N. Central Avenue, Suite 300
Phoenix, Arizona 85012
(602) 277-9449
Fax (602) 277-9297

**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 Auditor General of the State of Arizona

The Board of Supervisors
Yuma County, Arizona

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma County, Arizona as of and for the year ended June 30, 2007, which collectively comprise Yuma County, Arizona's basic financial statements and have issued our report thereon dated November 19, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Yuma County, Arizona's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Yuma County, Arizona's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Yuma County, Arizona's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Yuma County, Arizona's financial statements are free of 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 determination of financial statement amounts. 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*.

We noted certain matters that we reported to management of Yuma County, Arizona in a separate letter dated November 19, 2007.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Auditor General of the State of Arizona, the Board of Supervisors, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Heinfeld, Meech & Co., P.C.

HEINFELD, MEECH & CO., P.C.
Certified Public Accountants

November 19, 2007



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Phoenix, Arizona 85012
(602) 277-9449
Fax (602) 277-9297

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Auditor General of the State of Arizona

The Board of Supervisors
Yuma County, Arizona

Compliance

We have audited the compliance of Yuma County, Arizona with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. Yuma County, Arizona's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Yuma County, Arizona's management. Our responsibility is to express an opinion on Yuma County, Arizona's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Yuma County, Arizona'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. Our audit does not provide a legal determination of Yuma County, Arizona's compliance with those requirements.

In our opinion, Yuma County, Arizona complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 07-1 and 07-2.

Internal Control Over Compliance

The management of Yuma County, Arizona is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Yuma County, Arizona's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Yuma County, Arizona's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma County, Arizona as of and for the year ended June 30, 2007, and have issued our report thereon dated November 19, 2007. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Yuma County, Arizona's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Yuma County, Arizona's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit Yuma County, Arizona's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Auditor General of the State of Arizona, the Board of Supervisors, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Heinfeld, Meech & Co., P.C.

HEINFELD, MEECH & CO., P.C.
Certified Public Accountants

November 19, 2007

**YUMA COUNTY, ARIZONA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007**

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Pass-Through Grantor's Number</u> | <u>Expenditures & Transfers</u> |
|--|------------------------|--|---|
| <u>U.S. Office of National Drug Control Policy</u> | | | |
| Passed through Pima County: | | | |
| High Intensity Drug Trafficking Area Program | 07.11PSAP549 | 01-11-Y-132422-1002 | \$ 339,426 |
| | 07.12PSAP549 | 01-11-Y-134152-1003 | |
| | 07.13PSAP549 | 01-11-0-128893-1000 | |
| | 07.14PSAP549 | 01-11-Y-130623-1001 | |
| | | 01-11-Y-134152-1003 | |
| Total U.S. Office of National Drug Control Policy | | | <u>339,426</u> |
| <u>U.S. Department of Agriculture</u> | | | |
| Direct Program: | | | |
| Water and Waste Disposal Systems for Rural Communities | 10.760 | N/A | 4,115 |
| Passed through Arizona Department of Education: | | | |
| Child Nutrition Cluster | | | |
| School Breakfast Program | 10.553 | KR10358 | 27,921 |
| National School Lunch Program | 10.555 | KR10358 | 43,473 |
| | | | <u>71,394</u> |
| Passed through Arizona Department of Health Services: | | | |
| Special Supplemental Nutrition Program for Women, Infants and Children | | | |
| State Administrative Matching Grants for Food Stamp Program | 10.557 | HG361072 | 966,150 |
| | 10.561 | HI461238 | 264,912 |
| | | | <u>1,231,062</u> |
| Total U.S. Department of Agriculture | | | <u>1,306,571</u> |
| <u>U.S. Department of Housing and Urban Development</u> | | | |
| Direct Programs: | | | |
| Public and Indian Housing | 14.850 | N/A | 572,896 |
| Section 8 Housing Choice Vouchers | 14.871 | N/A | 2,214,282 |
| Public Housing Capital Fund | 14.872 | N/A | 114,483 |
| Passed through City of Yuma: | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | H125-02, B01MC040508 | 9,970 |
| Passed through Governor's Office of Housing Development: | | | |
| Community Development Block Grants/State's Program | | | |
| | 14.228 | 109-03, 172-05, 174-05, 176-05 | 388,852 |
| | | 173-05, 178-05 | |
| HOME Investment Partnership Program | 14.239 | 07-108 | 873 |
| | | | <u>389,725</u> |
| Total U.S. Department of Housing and Urban Development | | | <u>3,301,356</u> |
| <u>U.S. Department of Interior</u> | | | |
| Direct Program: | | | |
| Payments in Lieu of Taxes | 15.226 | N/A | 1,936,291 |
| Total U.S. Department of Interior | | | <u>1,936,291</u> |
| <u>U.S. Department of Justice</u> | | | |
| Direct Programs: | | | |
| Southwest Border Prosecution Initiative | 16.UNKNOWN | N/A | 266,439 |
| Federal Equitable Sharing Program | 16.UNKNOWN | N/A | 52,288 |
| Sheriff - Emergency Management Stonegarden | 16.007 | N/A | 395,823 |
| Drug Court Discretionary Grant Program | 16.585 | N/A | 79,600 |
| Public Safety Partnership and Community Policing Grants | 16.710 | N/A | 12,188 |
| Passed through Arizona Criminal Justice Commission: | | | |
| Crime Victim Compensation | | | |
| Byrne Formula Grant Program | 16.576 | VC-05-063 | 44,721 |
| | 16.579 | PC-040-05 | 100,222 |
| | | | <u>144,943</u> |
| Passed through Arizona Department of Public Safety: | | | |
| Crime Victim Assistance | 16.358 | 2003-054 | 138,927 |
| Passed through City of Yuma: | | | |
| Community Capacity Development Office | 16.595 | 2204-WS-Q4-0104 | 6,039 |
| Passed through Governor's Community Policy Office: | | | |
| Juvenile Accountability Incentive Block Grants | | | |
| | 16.523 | JB-GRA-035273 | 2,285 |
| | | JB-GRA-024182 | |
| | | JB-GRA-03532 | |
| Total U.S. Department of Justice | | | <u>1,098,532</u> |

YUMA COUNTY, ARIZONA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007
(CONCLUDED)

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Pass-Through Grantor's Number</u> | <u>Expenditures & Transfers</u> |
|--|------------------------|--|---|
| <u>U.S. Department of Labor</u> | | | |
| Passed through Arizona Department of Economic Security: | | | |
| WIA Adult Program | 17.258 | E5704014, E5705014, E5706014 | \$ 2,391,742 |
| WIA Youth Activities | 17.259 | E5704014, E5705014, E5706014 | 1,689,440 |
| WIA Dislocated Workers | 17.260 | E5704014, E5705014, E5706014 | 326,886 |
| Total U.S. Department of Labor | | | <u>4,408,068</u> |
| <u>U.S. Department of Treasury</u> | | | |
| Direct Program: | | | |
| Federal Equitable Sharing Program | 21.000 | N/A | 6,771 |
| Total U.S. Department of Treasury | | | <u>6,771</u> |
| <u>Institute of Museum and Library Services</u> | | | |
| Passed through the Department of Library, Archives and Public Records: | | | |
| State Library Program | 45.310 | 241-6-1-(07), 241-3-1-(15) | 720 |
| Total Institute of Museum and Library Services | | | <u>720</u> |
| <u>U.S. Department of Education</u> | | | |
| Passed through Arizona Department of Education: | | | |
| Title I Grants to Local Educational Agencies | 84.010 | 05FAATTI-560112-02A | 36,730 |
| Special Education - Grants to States | 84.027 | 05FESST2-5700067-04A | 281,984 |
| | | 05FESCBG-560112-01A | |
| | | 04FESST-470067-05A | |
| | | 05FESCBG-570067-02A | |
| | | 05FESCBG-570067-01A | |
| | | 05FESCBG-570887-05A | |
| Improving Teacher Quality State Grants | 84.367 | 06FAAT13-570067-03A | 93,591 |
| | | | <u>412,305</u> |
| Passed through Arizona Supreme Court: | | | |
| Title I Program for Neglected and Delinquent Children | 84.013 | 05FAANAD-570887-03A | 29,913 |
| Total U.S. Department of Education | | | <u>442,218</u> |
| <u>U.S. Department of Health and Human Services</u> | | | |
| Passed through Arizona Department of Health Services: | | | |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | HG352245 | 64,202 |
| Immunization Grants | 93.268 | HG352245 | 1,039,797 |
| HIV Care Formula Grants | 93.917 | HG352332, HG552273 | 131,349 |
| HIV Prevention Activities - Health Department Based | 93.940 | HG352238, HG352232 | 32,598 |
| Preventive Health Services - Sexually Transmitted Diseases Control Grants | 93.977 | HG354256 | 27,377 |
| Maternal and Child Health Services Block Grant to the States | 93.994 | HG361143, HG461416-007 | 146,270 |
| | | | <u>1,441,593</u> |
| Passed through University of Arizona: | | | |
| Centers for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | Y404840 | 69,246 |
| Passed through Arizona Department of Health Services: | | | |
| Centers for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | 252041 | 620,878 |
| Total CFDA 93.283 | | | <u>690,124</u> |
| Passed through Arizona Department of Economic Security: | | | |
| Child Support Enforcement | 93.563 | E7204027, E7203027 | 116,386 |
| Total U.S. Department of Health and Human Services | | | <u>2,248,103</u> |
| <u>U.S. Department of Homeland Security</u> | | | |
| Passed through Arizona Department of Emergency and Military Affairs: | | | |
| State Domestic Preparedness Equipment Support Program | 97.004 | 2003-MU-T3-0034 | 125,108 |
| Homeland Security Grant Program | 97.067 | 2005-GE-T5-0030 | 66,792 |
| Total U.S. Department of Homeland Security | | | <u>191,900</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 15,279,956</u> |

**YUMA COUNTY, ARIZONA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2007**

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Yuma County, Arizona and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE 2 - CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the *2007 Catalog of Federal Domestic Assistance*. When no CFDA number had been assigned to a program, the two-digit federal agency identifier, a period, and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier, a period, and the word “unknown” were used.

NOTE 3 - SUBRECIPIENTS

From the federal expenditures presented in the schedule, the County awarded the following to subrecipients.

| Program Title | CFDA Number | Amount |
|---|-------------|--------------|
| Workforce Investment Act - Adult | 17.258 | \$ 2,391,742 |
| Workforce Investment Act - Youth | 17.259 | 1,689,440 |
| Workforce Investment Act - Dislocated Workers | 17.260 | 326,886 |

NOTE 4 - NONCASH ASSISTANCE

Noncash assistance in the form of vaccines was received from the Arizona Department of Health Services. The federal value of \$815,489 is included in the schedule under federal program 93.268.

**YUMA COUNTY, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2007**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified that are not considered to be a material weakness(es)? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified that are not considered to be a material weakness(es)? X yes none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? X yes no

Identification of major programs:

| CFDA Numbers | Name of Federal Program or Cluster |
|--------------|--|
| 10.557 | Special Supplemental Nutrition Program for Women, Infants and Children |
| 15.226 | Payments in Lieu of Taxes |
| 93.268 | Immunization Grants |
| 93.283 | Centers for Disease Control and Prevention - Investigations and Technical Assistance |

Dollar threshold used to distinguish between Type A and Type B programs: \$458,399

Auditee qualified as low-risk auditee? X yes no

Other Matters

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with Circular A-133 (Section 315[b])? X yes no

**YUMA COUNTY, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2007**

SECTION II - FINANCIAL STATEMENT FINDINGS

We noted no significant deficiencies or material weaknesses or instances of noncompliance related to the basic financial statements that are required to be reported in accordance with *Government Auditing Standards*.

**YUMA COUNTY, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2007**

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number: 07-1

Questioned Cost: N/A

Program Name: Immunization Grants

CFDA Number: 93.268

Pass-Through Agency: Arizona Department of Health Services

Pass-Through Grantor Number:
HG352245

CONDITION/CONTEXT

The Vaccine Order/Reporting Form submitted to the Arizona Department of Health Services for the month of February 2007 did not report the correct number of eligible children who received a vaccine or the correct number of doses administered. The County reported 1,074 doses, however 1,232 doses were actually administered. In addition, vaccines are stored overnight in unlocked refrigerators, allowing unauthorized personnel access to the vaccines.

CRITERIA

According to OMB Circular A-133, effective control and accountability must be maintained for all vaccines. The vaccines must be adequately safeguarded and used solely for authorized purposes.

EFFECT

Inventory records were not properly prepared to ensure accurate recording of receipt, transfer, and usage of vaccines. In addition, there is an added risk of loss of vaccines from theft due to inadequate safeguards.

CAUSE

The County did not ensure the correct number of eligible children who received a vaccine or the correct number of doses administered was reported to the Arizona Department of Health Services.

RECOMMENDATION

The County should take greater care to ensure vaccine inventory records are properly maintained, and that vaccine inventory is adequately safeguarded.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

The Health Department will perform additional internal audits of receipts, transfers, and usages of vaccines to ensure accuracy and safety of vaccines.

Contact Person:

Maria Nunez

Anticipated Completion Date:

Fiscal Year 2007-08

**YUMA COUNTY, ARIZONA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2007**

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Concl'd)

U.S. DEPT. OF AGRICULTURE/HOUSING AND URBAN DEVELOPMENT/LABOR

| | |
|--|---------------------------|
| Finding Number: 07-2 | Questioned Cost: N/A |
| Program Names: | CFDA Numbers: |
| Special Supplemental Nutrition Program for Women, Infants and Children | 10.557 |
| Section 8 Housing Choice Vouchers | 14.871 |
| Workforce Investment Act Cluster | 17.258, 17.259, 17.260 |
| Pass-Through Agency: | Grantor Numbers: |
| Arizona Department of Health Services | HG361072 |
| N/A | N/A |
| Arizona Department of Economic Security | E57014, E570504, E5706014 |

CONDITION/CONTEXT

The County did not provide all of the audit information for fiscal year 2005-06 in a timely manner to allow sufficient time for the audit to be completed within nine months after the end of the fiscal year being audited.

CRITERIA

The OMB Circular A-133 requires any entity subject to the Single Audit Act to contract for an annual audit and submit the report within nine months after year-end.

EFFECT

The County was not in compliance with OMB Circular A-133.

CAUSE

Due to turnover in the Finance Department, this requirement was not met.

RECOMMENDATION

To ensure the audit is completed within the required timeline, the County should provide all requested supporting documentation in sufficient time for the audit to be completed in accordance with federal guidelines.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

All audit information was provided to auditors in a timely manner in fiscal year 2006-07, therefore the audit report will be submitted by March 31, 2008. The County will work to ensure that late reports do not occur in the future.

Contact Person: Scott Holt
Anticipated Completion Date: Fiscal Year 2006-07

**YUMA COUNTY, ARIZONA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2007**

Status of Federal Award Findings and Questioned Costs

CFDA No. 10.557

Program Name: Special Supplemental Nutrition Program for Women, Infants and Children

Finding No. 06-1

Status: Fully corrected.