Yuma County

Single Audit Report

Year Ended June 30, 2020

A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General

ARIZONA Auditor General
Making a Positive Difference

ARIZONA Auditor General

Making a Positive Difference

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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Comprehensive Annual Financial Report

LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards*

Members of the Arizona State Legislature

The Board of Supervisors of
Yuma County, Arizona

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 Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 31, 2021.

Internal control over financial reporting

In planning and performing our audit of the financial statements, we considered the County'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 basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 County'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, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-01 and 2020-02, that we consider to be significant deficiencies.

Compliance and other matters

As part of obtaining reasonable assurance about whether the County's basic 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and that is described in the accompanying schedule of findings and questioned costs as item 2020-03.

County response to findings

The County's responses to the findings identified in our audit 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 auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

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 results of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lindsey A. Perry, CPA, CFE
Auditor General

March 31, 2021

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
Yuma County, Arizona

Report on compliance for each major federal program

We have audited Yuma County's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our adverse, qualified, and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the County's compliance.

Basis for adverse opinion on Workforce Innovation and Opportunity Act (WIOA) Cluster

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the WIOA Cluster's subrecipient monitoring requirements as described in item 2020-101. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Adverse opinion on WIOA Cluster

In our opinion, because of the significance of the matters discussed in the basis for adverse opinion paragraph, the County did not comply, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the WIOA Cluster for the year ended June 30, 2020.

Basis for qualified opinion on Housing Voucher Cluster

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the Housing Voucher Cluster's reporting requirements as described in item 2020-102. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Qualified opinion on Housing Voucher Cluster

In our opinion, except for the noncompliance described in the basis for qualified opinion paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Housing Voucher Cluster for the year ended June 30, 2020.

Unmodified opinion on each of the other major federal programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its 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, 2020.

Report on internal control over compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over

compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2020-101 and 2020-102, that we consider to be material weaknesses.

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

The County's responses to the findings identified in our audit 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 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, each major fund, and aggregate remaining fund information as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 31, 2021, that contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of the County's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Lindsey A. Perry, CPA, CFE
Auditor General

April 15, 2021

Summary of auditors' results

Financial statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles	**Unmodified**
Internal control over financial reporting	
Material weaknesses identified?	**No**
Significant deficiencies identified?	**Yes**
Noncompliance material to the financial statements noted?	**No**

Federal awards

Internal control over major programs	
Material weaknesses identified?	**Yes**
Significant deficiencies identified?	**None reported**

Type of auditors' report issued on compliance for major programs: Unmodified for all major programs except for the WIOA Cluster (17.258, 17.259, 17.278), which was adverse, and the Housing Voucher Cluster (14.871), which was qualified.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)?	**Yes**

Identification of major programs

Assistance Listings number	Name of federal program or cluster
10.770	Water and Waste Disposal Loans and Grants (Section 306C)
14.871	Housing Voucher Cluster
17.258, 17.259, 17.278	WIOA Cluster
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs	**$750,000**
Auditee qualified as low-risk auditee?	**No**

Financial statement findings

2020-01

The County's deficiencies in its process for managing and documenting its risks may put its operations and IT systems and data at unintended and unnecessary risk

Condition—The County's process for managing and documenting its risks did not include identifying, classifying, and inventorying sensitive information that might need stronger access and security controls.

Effect—The County's administration and information technology (IT) management may put the County's operations and IT systems and data at unintended and unnecessary risk.

Cause—The County focused its efforts on the day-to-day operations and did not prioritize developing procedures commensurate with guidance from a credible industry source for identifying, classifying, and inventorying sensitive information and ensuring such information was protected.

Criteria—The County should follow a credible industry source such as the National Institute of Standards and Technology to help effectively manage risk at the County. Effectively managing risk includes an entity-wide risk assessment process that involves members of the County's administration and IT management. The process of managing risks should address the risk of unauthorized access and use, modification, or loss of sensitive information.

Recommendations—The County should:

1. Plan for where to allocate resources and where to implement critical controls.

2. Evaluate and manage the risks of holding sensitive information by identifying, classifying, and inventorying the information the County holds to assess where stronger access and security controls may be needed to protect data in accordance with State statutes and federal regulations.

The County's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year finding 2019-01.

2020-02

The County's control procedures over IT systems and data were not sufficient, which increases the risk that the County may not adequately protect those systems and data

Condition—The County's control procedures were not sufficiently developed, documented, and implemented to respond to risks associated with its IT systems and data. The County lacked sufficient procedures over the following:

- **Restricting access—**Procedures did not consistently help prevent or detect unauthorized or inappropriate access to its IT systems and data.

- **Managing system configurations and changes—**Procedures did not ensure all IT system changes were adequately managed.
- **Securing systems and data—**IT security policies and procedures lacked controls to prevent unauthorized or inappropriate access or use, manipulation, damage, or loss.
- **Ensuring operations continue—**Contingency plan lacked key elements related to restoring operations in the event of a disaster or other system interruption.

Effect—There is an increased risk that the County may not adequately protect its IT systems and data, which could result in unauthorized or inappropriate access and/or the loss of confidentiality or integrity of systems and data. It also increases the County's risk of not being able to effectively continue daily operations and completely and accurately recover vital IT systems and data in the event of a disaster or system interruption.

Cause—The County focused its efforts on the day-to-day operations and had not prioritized addressing the risks associated with its IT systems.

Criteria—The County should follow a credible industry source such as the National Institute of Standards and Technology to implement effective internal controls that protect its IT systems and help ensure the integrity and accuracy of the data it maintains, as follows:

- **Restricting access through logical and physical access controls—**Help to ensure systems and data are accessed by users who have a need, systems and data access granted is appropriate, key systems and data access is monitored and reviewed, and physical access to its system infrastructure is protected.
- **Managing system configurations and changes through a well-defined, documented configuration management process—**Ensures the County's IT system configurations are documented and that changes to the systems are identified, documented, evaluated for security implications, tested, and approved prior to implementation. This helps limit the possibility of an adverse impact on the system's security or operation. Separating responsibilities is an important control for system changes; the same person who has authority to make system changes should not put the change into production. If those responsibilities cannot be separated, a post-implementation review should be performed to ensure the change was implemented as designed and approved.
- **Securing systems and data through IT security internal control policies and procedures—**Help prevent, detect, and respond to instances of unauthorized or inappropriate access or use, manipulation, damage, or loss to its IT systems and data.
- **Ensuring operations continue through a comprehensive, documented, and tested contingency plan—**Provides the preparation necessary to place the plan in operation and helps to ensure business operations continue and systems and data can be recovered in the event of a disaster, system or equipment failure, or other interruption.

Recommendations—The County should:

1. Make it a priority to develop and document comprehensive IT policies and procedures and develop a process to ensure the procedures are being consistently followed.

Restricting access—To restrict access to its IT systems and data, document and implement processes to:

2. Assign and periodically review employee user access ensuring appropriateness and compatibility with job responsibilities.

3. Review all other account access to ensure it remains appropriate and necessary.
4. Evaluate the use and appropriateness of accounts shared by 2 or more users and manage the credentials for such accounts.
5. Enhance authentication requirements for IT systems.
6. Review data center physical access periodically to determine appropriateness.

Managing system configurations and changes—To configure IT systems securely and manage system changes, develop, document, and implement processes to:

7. Establish and follow a documented change management process.
8. Review proposed changes for appropriateness, justification, and security impact.
9. Document changes, testing procedures and results, change approvals, and post-change review.
10. Separate responsibilities for the change management process or, if impractical, perform a post-implementation review to ensure the change was implemented as approved.

Securing systems and data—To secure IT systems and data, develop, document, and implement processes to:

11. Provide all employees ongoing training on IT security risks and their responsibilities to ensure systems and data are protected.
12. Ensure awarding and subsequent monitoring of IT vendor contracts is adequately conducted to ensure vendor qualifications and adherence to the vendor contract.

Ensuring operations continue—To ensure operations continue, develop and implement processes to:

13. Update and implement a contingency plan, and ensure it includes all critical elements to restore critical operations.

The County's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year finding 2019-02.

2020-03

The County Juvenile Courts department used County procurement cards to obtain gift cards for employees to use like cash advances for County purchases, which contradicted County policy and put County monies at risk of theft or misuse

Condition—Contradicting County policy, the County's Juvenile Courts department used County procurement cards to purchase gift cards for certain employees to check out and use like cash advances to make County purchases for supplies such as clothing and computer accessories. Specifically, during fiscal year 2020, the department purchased $14,110 in gift cards for as much as $500 each from various stores, such as Walmart and Kohl's. Further, Department management did not ensure all employee purchases with the gift cards were for allowable County business purposes.

Effect—The Juvenile Courts department put $14,110 of County monies at risk of theft or misuse.

Cause—The County's procurement policy did not specifically prohibit the purchase of gift cards with procurement cards, and both the Juvenile Courts department management and the County procurement administrator had approved purchases of the gift cards with the procurement cards. However, County policy prohibited the use of procurement cards to obtain cash advances or money orders, which is how the Juvenile Courts department was using them when it purchased gift cards for employees to use to buy supplies. The Juvenile Courts department management had not informed the procurement card administrator that it was using the procurement cards in this manner. Further, the County had not provided cardholder training to management and employees to reinforce and explain allowed and unallowed procurement card uses.

Criteria—The County procurement card policy prohibits using cards to obtain cash advances or money orders. The policy does not address gift cards, but they are commonly considered cash equivalents and therefore are susceptible to theft and misuse.

Recommendations—The County should:

1. Prohibit procurement cards from being used to purchase gift cards to be used like cash advances for making County purchases and update its procurement card policy to reflect this change.
2. Require all County departments to comply with the County's procurement card policy to review all purchases, ensuring they were for allowable County business purposes.
3. Require the procurement card administrator to train all County employees who are procurement cardholders on allowable and unallowable procurement card uses.

Federal award findings and questioned costs

2020-101

Cluster name:	**Workforce Innovation and Opportunity Act (WIOA) Cluster**
Assistance Listings numbers and names:	17.258 **WIOA Adult Program** 17.259 **WIOA Youth Activities** 17.278 **WIOA Dislocated Workers Formula Grants**
Award numbers and years:	PY2018, DI19-002210, July 1, 2018 to June 30, 2020 FY2019, DI19-002210, October 1, 2018 to June 30, 2020 PY2019, DI19-002210, July 1, 2019 to June 30, 2021 FY2020, DI19-002210, October 1, 2018 to June 30, 2021
Federal agency:	**U.S. Department of Labor**
Pass-through grantor:	Arizona Department of Economic Security
Compliance requirement:	Subrecipient Monitoring
Questioned costs:	Unknown

Condition—The County did not conduct the required annual onsite monitoring review of its sole subrecipient of program monies to ensure that its subrecipient complied with all program requirements. Also, the County did not conduct an alternative remote review when onsite monitoring was restricted because of the COVID-19 pandemic.

Effect—The County may have put $7.1 million of program monies passed through to its subrecipient at risk of noncompliance.

Cause—The County's policies did not include procedures for performing and documenting onsite monitoring reviews. Also, safety measures in place due to the COVID-19 pandemic prevented the County's grants auditor from visiting the subrecipient to conduct an onsite monitoring review, and the County had not considered alternatives to a physical onsite visit, such as videoconferencing and reviewing documents electronically.

Criteria—Federal law requires an onsite monitoring review of each local area to be performed at least annually to ensure compliance with the uniform administrative requirements. [Workforce Innovation and Opportunity Act, §184(a)(4)] Federal regulation also requires establishing and maintaining effective internal control over federal awards that provides reasonable assurance that federal programs are being managed in compliance with all applicable laws, regulations, and award terms. (2 CFR §200.303)

Recommendations—The County should:

1. Annually perform and document an onsite monitoring review visit to ensure its subrecipient is complying with all program requirements or if an onsite visit is not possible for any reason, arrange a remote monitoring review.
2. Develop and implement written procedures for performing and documenting monitoring reviews of subrecipients that consider both physical onsite visits and alternatives to a physical onsite visit, such as videoconferencing and reviewing documents electronically, when a physical onsite visit is not feasible.

The County's responsible officials' views and planned corrective action are in its corrective action plan at the end of this report.

2020-102

Cluster name:	**Housing Voucher Cluster**
Assistance Listings number and name:	14.871 **Section 8 Housing Choice Vouchers**
Award number and year:	AZ013, July 1, 2019 through June 30, 2020
Federal agency:	**U.S. Department of Housing and Urban Development (HUD)**
Compliance requirement:	Reporting
Questioned costs:	N/A

Condition—For 4 of 40 tenant files tested, the County's Housing Department reported inaccurate data on the Family Report (HUD-50058) for certain key line items, including name, date of birth, and alien identification number. The key line item information reported did not agree to supporting documentation.

Effect—The County's inaccurately reported data means HUD cannot effectively monitor the County's program administration and puts HUD at risk of not being able to carry out its responsibilities of effectively analyzing the program's success and preventing and detecting fraud.

Cause—The County's Housing Department did not have sufficient staff available to ensure all Family Reports received a detailed, independent review for accuracy prior to their submission to the grantor.

Criteria—Federal regulation requires the County to submit each tenant's Family Report electronically and maintain documentation supporting data reported for 3 years. (24 CFR §908) Federal regulation also 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 County should:

1. Ensure that submitted Family Reports contain accurate data that matches the supporting documentation.
2. Ensure the Housing Department has adequate staffing levels to ensure that all Family Reports receive a detailed, independent review prior to their submission to the grantor.

The County's responsible officials' views and planned corrective action are in its corrective action plan at the end of this report.

This finding is similar to prior-year finding 2019-103.

COUNTY SECTION

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

Federal Awarding Agency/Program Title	Federal CFDA Number	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity	Identifying Number Assigned By Funder Pass-Through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF AGRICULTURE									
SCHOOL BREAKFAST PROGRAM	10.553		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001		$49,035	$49,035	CHILD NUTRITION CLUSTER	$68,887
NATIONAL SCHOOL LUNCH PROGRAM	10.555		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001		$19,852	$19,852	CHILD NUTRITION CLUSTER	$68,887
WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR040333		$1,351,999	$1,351,999	N/A	$0
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-106310		$304,339	$304,339	SNAP CLUSTER	$304,339
WATER AND WASTE DISPOSAL LOANS AND GRANTS (SECTION 306C)	10.770					$347,250	$347,250	N/A	$0
TOTAL DEPARTMENT OF AGRICULTURE						$2,072,475			
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228		ARIZONA DEPARTMENT OF HOUSING	105-19 106-19 107-19 115-19 306-19		$714,754	$714,754	N/A	$0
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239		ARIZONA DEPARTMENT OF HOUSING	500-19		$165,773	$165,773	N/A	$0
PUBLIC AND INDIAN HOUSING	14.850					$694,044	$694,044	N/A	$0
RESIDENT OPPORTUNITY AND SUPPORTIVE SERVICES-SERVICE COORDINATORS	14.870					$83,231	$83,231	N/A	$0
SECTION 8 HOUSING CHOICE VOUCHERS	14.871					$2,621,484	$2,621,484	HOUSING VOUCHER CLUSTER	$2,621,484
PUBLIC HOUSING CAPITAL FUND	14.872					$369,982	$369,982	N/A	$0
FAMILY SELF-SUFFICIENCY PROGRAM	14.896					$169,156	$169,156	N/A	$0
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						$4,818,424			
DEPARTMENT OF JUSTICE									
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING	16.034	COVID-19	STATE OF ARIZONA	ACESF-21-054		$9,391	$9,391	N/A	$0
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	2018-356		$374,855	$374,855	N/A	$0
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606					$87,684	$87,684	N/A	$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		ARIZONA CRIMINAL JUSTICE COMMISSION	DC-20-035 DC-20-014		$157,641	$357,641	N/A	$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738					$200,000	$357,641	N/A	$0
TOTAL DEPARTMENT OF JUSTICE						$829,571			
DEPARTMENT OF LABOR									
WIA/WIOA ADULT PROGRAM	17.258		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI19-002210	$2,683,416	$2,683,416	$2,683,416	WIOA CLUSTER	$7,115,188
WIA/WIOA YOUTH ACTIVITIES	17.259		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI19-002210	$3,261,900	$3,261,900	$3,261,900	WIOA CLUSTER	$7,115,188
WIA/WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI19-002210	$1,169,872	$1,169,872	$1,169,872	WIOA CLUSTER	$7,115,188
TOTAL DEPARTMENT OF LABOR					$7,115,188	$7,115,188			
DEPARTMENT OF TRANSPORTATION									
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703		ARIZONA DIVISION OF EMERGENCY AND MILITARY AFFAIRS	HM-HMP-0583-16-01-00		$10,054	$10,054	N/A	$0
TOTAL DEPARTMENT OF TRANSPORTATION						$10,054			
DEPARTMENT OF TREASURY									
EQUITABLE SHARING	21.016					$62,168	$62,168	N/A	$0
CORONAVIRUS RELIEF FUND	21.019	COVID-19	STATE OF ARIZONA OFFICE OF THE GOVERNOR	ERMT-20-102		$2,852,824	$2,852,824	N/A	$0
TOTAL DEPARTMENT OF TREASURY						$2,914,992			
INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES									
GRANTS TO STATES	45.310		DEPARTMENT OF LIBRARY, ARCHIVES AND PUBLIC RECORDS	2017-0260-13		$40,648	$40,648	N/A	$0
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES						$40,648			
DEPARTMENT OF EDUCATION									
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		ARIZONA DEPARTMENT OF EDUCATION	20FT1TTI-010208-01A		$26,217	$26,217	N/A	$0
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013		ARIZONA DEPARTMENT OF EDUCATION	20FLCCCL-011577-02A		$24,597	$24,597	N/A	$0
SPECIAL EDUCATION--GRANTS TO STATES	84.027		ARIZONA DEPARTMENT OF EDUCATION	20FESCBG-010208-09A 19FESCBG-910734-09A		$23,234	$23,234	SPECIAL EDUCATION CLUSTER (IDEA)	$23,234
RURAL EDUCATION	84.358		ARIZONA DEPARTMENT OF EDUCATION	20FTIRLC-01208-04A		$2,216	$2,216	N/A	$0
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS	84.367		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	20FT1TII-011577-03A		$3,588	$3,588	N/A	$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424		ARIZONA DEPARTMENT OF EDUCATION	20FT4TIV-010208-01A		$5,760	$5,760	N/A	$0
TOTAL DEPARTMENT OF EDUCATION						$85,612			
DELTA REGIONAL AUTHORITY or DENALI COMMISSION or ELECTION ASSISTANCE COMMISSION or JAPAN U.S. FRIENDSHIP COMMISSION									
2018 HAVA ELECTION SECURITY GRANT	90.404		ARIZONA SECRETARY OF STATE	AZ18101001		$76,341	$76,341	N/A	$0
TOTAL DELTA REGIONAL AUTHORITY or DENALI COMMISSION or ELECTION ASSISTANCE COMMISSION or JAPAN U.S. FRIENDSHIP COMMISSION						$76,341			
DEPARTMENT OF HEALTH AND HUMAN SERVICES									
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-133162		$339,015	$339,015	N/A	$0
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-175516		$13,293	$13,293	N/A	$0

AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	*93.092*		*ARIZONA DEPARTMENT OF HEALTH SERVICES*	*ADHS16-150243*		*$75,806*	*$75,806*	*N/A*	*$0*
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	*93.116*		*ARIZONA DEPARTMENT OF HEALTH SERVICES*	*ADHS18-188133*		*$171,986*	*$171,986*	*N/A*	*$0*
CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION	*93.135*		*UNIVERSITY OF ARIZONA*	*5U48DP005002-03R CTR#540895*		*$37,409*	*$37,409*	*N/A*	*$0*
TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION PROGRAM	*93.235*		*ARIZONA DEPARTMENT OF HEALTH SERVICES*	*ADHS17-00006630*		*$91,697*	*$91,697*	*N/A*	*$0*
PUBLIC HEALTH EMERGENCY RESPONSE (COVID-19): COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	*93.354*	*COVID-19*	*ARIZONA DEPARTMENT OF HEALTH SERVICES*	*ADHS17-133162*		*$255,075*	*$255,075*	*N/A*	*$0*
IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	*93.426*		*ARIZONA DEPARTMENT OF HEALTH SERVICES*	*CTR046488*		*$43,598*	*$43,598*	*N/A*	*$0*
PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	*93.539*		*ARIZONA DEPARTMENT OF HEALTH SERVICES*	*ADHS18-177693*		*$261,392*	*$261,392*	*N/A*	*$0*
CHILD SUPPORT ENFORCEMENT	*93.563*		*ARIZONA DEPARTMENT OF ECONOMIC SECURITY*	*DI16-002139/KR15-0084*		*$187,220*	*$187,220*	*N/A*	*$0*
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	*93.597*		*ARIZONA DEPARTMENT OF ECONOMIC SECURITY*	*DE111153001*		*$30,397*	*$30,397*	*N/A*	*$0*
FOSTER CARE TITLE IV-E	*93.658*		*STATE OF ARIZONA*	*N/A*		*$351*	*$351*	*N/A*	*$0*
SOCIAL SERVICES BLOCK GRANT	*93.667*		*STATE OF ARIZONA*	*ADES D18-002138*	*$42,108*	*$42,108*	*$42,108*	*N/A*	*$0*
OPIOID STR	*93.788*		*ARIZONA DEPARTMENT OF HEALTH SERVICES*	*CTR042317*		*$54,552*	*$54,552*	*N/A*	*$0*
HIV CARE FORMULA GRANTS	*93.917*		*ARIZONA DEPARTMENT OF HEALTH SERVICES*	*ADHD18-193952*		*$169,227*	*$169,227*	*N/A*	*$0*
HIV PREVENTION ACTIVITIES_HEALTH DEPARTMENT BASED	*93.940*		*ARIZONA DEPARTMENT OF HEALTH SERVICES*	*ADHS18-188832*		*$20,698*	*$20,698*	*N/A*	*$0*
SEXUALLY TRANSMITTED DISEASES PREVENTION AND CONTROL GRANTS	*93.977*		*ARIZONA DEPARTMENT OF HEALTH SERVICES*	*CTR040483 ADHS14-068673*		*$12,223*	*$12,223*	*N/A*	*$0*
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANTS	*93.991*		*ARIZONA DEPARTMENT OF HEALTH SERVICES*	*ADHS16-102202*		*$59,964*	*$59,964*	*N/A*	*$0*
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	*93.994*		*ARIZONA DEPARTMENT OF HEALTH SERVICES*	*ADHS16-102202*		*$174,166*	*$174,166*	*N/A*	*$0*
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					$42,108	$2,040,177			
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE									
AMERICORPS	*94.006*		*STATE OF ARIZONA*	*AC-VSG-18-090118-06Y2*		*$12,155*	*$12,155*	*N/A*	*$0*
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						$12,155			
EXECUTIVE OFFICE OF THE PRESIDENT									
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	*95.001*		*CITY OF TUCSON*	*HT-19-2940/G19SA0007A HT-18-2838/G18SA0007A*		*$223,256*	*$234,839*	*N/A*	*$0*
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	*95.001*		*CITY OF TUCSON*	*HT-18-2839 HT-19-2939 HT-20-2984*		*$11,583*	*$234,839*	*N/A*	*$0*
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT						$234,839			
DEPARTMENT OF HOMELAND SECURITY									
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	*97.042*		*STATE OF ARIZONA DEPARTMENT OF EMERGENCY AFFAIRS*	*EMF-2019-EP-00010*		*$186,204*	*$186,204*	*N/A*	*$0*
HOMELAND SECURITY GRANT PROGRAM	*97.067*		*STATE OF ARIZONA DEPARTMENT OF HOMELAND SECURITY*	*18-AZDOHS-HSGP-180407-01 18-AZDOHS-HSGP-180407-01 17-AZDOHS-HSGP-170602-01 18-AZDOHS-HSGP-180602-01 18-AZDOHS-HSGP-180408-01 19-AZDOHS-HSGP-190407-01 18-AZDOHS-OPSG-180408-02 19-AZDOHS-OPSG-190407-03 19-AZDOHS-OPSG-190407-02*		*$1,258,091*	*$1,258,091*	*N/A*	*$0*
TOTAL DEPARTMENT OF HOMELAND SECURITY						$1,444,295			
TOTAL EXPENDITURE OF FEDERAL AWARDS					$7,157,296	$21,694,771			

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.

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

Significant Accounting Policies
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 did not elect 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 Yuma County's federal grant activity for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Federal Assistance Listings numbers
The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2020 Federal Assistance Listings.

COUNTY RESPONSE

FINANCIAL SERVICES DEPARTMENT

Gilberto Villegas, Jr.
Chief Financial Officer

Accountability, Integrity, Innovation, Teamwork

31 March, 2021

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

Dear Ms. Perry:

We have prepared the accompanying corrective action plan as requested and 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,

Gilberto Villegas, Jr.
Chief Financial Officer / Director

198 S Main Street
Yuma, AZ 85364

www.yumacountyaz.gov

(928) 373-1012 Tel.
(928) 373-1152 Fax

Yuma County
Corrective Action Plan
Year ended June 30, 2020

Financial statement findings

2020-01

Managing and Documenting Risk

Contact: Clif Summers, Chief information Officer.
Gil Villegas, Jr. Chief financial Officer / Director.

Anticipated completion date: Full review and estimated completion date of June 30, 2022

Partially completed from prior fiscal years. County IT continues formalizing their written plan to determine the business functions that would need to be restored quickly if the County was impacted by disasters or system interruptions. After written policies and procedures are formally adopted, inventory of sensitive information will be coordinated. Also, planned to be completed in fiscal year 2022 or earlier, County will migrate the two main ERP systems (Oracle and Tyler) to the cloud, significantly reducing our exposure to disaster and/or system interruptions and perhaps fully addressing this item.

Although Yuma County currently have processes (enterprise risk management assessments) in place to identify opportunities to mitigate risk, the County is aware of the additional requirements needed to comply with recommended item. County will use the National Institute of Standards and Technology (NIST) framework for our assessment.

2020-02

County's control procedures over IT systems and data were not sufficient or adequate to protect those systems and data.

Contact: Clif Summers, Chief information Officer.
Gil Villegas, Jr. Chief financial Officer / Director.

Anticipated completion date: Full review and estimated completion date of June 30, 2022

Yuma County is aware that additional written policies and procedures of County's IT systems and data are needed. Using the National Institute of Standards and Technology (NIST) as the framework, County IT will continue its efforts to develop and implement control procedures which are adequate to properly protect its systems and data.

As stated the previous year, Yuma County is cognizant of the importance of written procedures and strives to always have updated and complete policies, however, time and other immediate needs, often delay a full review, development and implementation. County-IT will continue to make progress creating these written policies and procedures. For the moment internal procedures continue to be addressed as recommended and needed.

Addressing this items will require a countywide review of internal policies and procedures with a concentration on the Information Technology, Human Resources, and Financial Services departments.

- Restricting Access – Policy and procedure exist, however, not documented in a method that satisfies the NIST framework.
- Managing system configurations and changes – Internal policy and procedure exist, however, not documented in a method that satisfies the NIST framework.
- Security, systems and data – Policy and training procedure exist, however, not documented in a method that satisfies the NIST framework.
- Contingency Planning – We will work on creating and implementing a contingency plan for all critical operations.

2020-03

Juvenile Courts department used County procurement cards to obtain gift cards for employees to use like cash advances for County purposes, contradicting County policy and putting County monies at risk of theft or misuse.

Contact: Gil Villegas, Jr. Chief financial Officer / Director.

Anticipated completion date: Reviewing and updating County's Procurement Card (PCards) Policy by December 31, 2021

County agrees Procurement Card policy needs to be updated to expressly prohibit the acquisition of Gift cards for the purpose of making County purchases. Current internal controls on PCards call for several levels of approval and requires appropriate documentation, therefore all purchases are properly reviewed before final approval and processing. Additionally there are Pcard trainings offered by the Financial Services department; unfortunately Juvenile court neglected to notify us the real use of these Gift cards and although they had a detailed inventory and tracing process, this use is not approved. Department head and financial manager have been notified and they have stopped to acquire gift for this purpose. PCard Policy is expected to be before the Board of Supervisors by the end of the calendar year.

Federal award findings and questioned costs

2020-101

Workforce Innovation and Opportunity Act (WIOA) Cluster

CFDA number and program name: 17.258 WIOA Adult Program; 17259 WIOA Youth Activities; 17.278 WIOA Dislocated Workers Formula Grants

Condition and context—The County did not conduct the required annual onsite monitoring review or conduct and alternative remote review when onsite monitoring was restricted because of the COVID-19 pandemic.

Contact: *Elizabeth Canela, Grants auditor*
Gil Villegas, Jr. Chief financial Officer / Director.

Anticipated completion date: May 30, 2021

Audit was never meant to be omitted, but postponed for health security reasons. Unfortunately, the Pandemic only got worse for the months the review is conducted (towards the end of the fiscal year). Now that restrictions have been reduced, employees are returning to office, and building are now open to public, review will be conducted as required.

County conducts its reviews in accordance to federal guidelines (2 CFR 200.303), as the review is completed a notification is sent to WIOA acknowledging the items and sections reviewed and corrections needed if any; no internal guide and/or procedure has been adopted. As recommended County will develop and implement guide to perform the required review and clarify annual review must be completed within the required time frame.

Yuma County
Corrective Action Plan
Year ended June 30, 2020

2020-102

Housing Vouchers Cluster

CFDA Number and Name: 14.871 Section 8 Housing Choice Vouchers.

Contact: Jesus Roldan, Housing Director.
Gil Villegas, Jr. Chief financial Officer / Director.

Anticipated completion date: Full review and estimated completion date of May 31, 2021

County Housing can effectively prevent and detect fraud or other errors by ensuring accurate, complete and properly supported information on tenants' family reports is submitted to the grantor. The Yuma County Housing Department will complete quality control quarterly by a person other than the one who prepares the report or files to ensure that all information reported is accurate and adequately supported prior to the submission to the grantor.

Housing staffing levels are tied to funding. All efforts have been made to maintain the adequate staffing levels to ensure all family reports receive a detailed independent review, however when funding is limited and service demand is high, misspelling and incomplete errors are sometimes hard to catch.

FINANCIAL
SERVICES
DEPARTMENT

Gilberto Villegas, Jr.
Chief Financial Officer

Accountability, Integrity, Innovation, Teamwork

31 March, 2021

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

Dear Ms. Perry:

We have prepared the accompanying summary schedule of prior audit findings as required by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs. This schedule also includes the status of audit findings reported in the prior audit's summary schedule of prior audit finding that were not corrected.

Sincerely,

Gilberto Villegas, Jr.
Chief Financial Officer / Director

198 S Main Street
Yuma, AZ 85364

www.yumacountyaz.gov

(928) 373-1012 Tel.
(928) 373-1152 Fax

Yuma County
Summary Schedule of Prior Audit Findings
Year ended June 30, 2020

Financial statement findings

Title: **Managing Risk**
Finding No.: **2019-01**. This finding initially occurred in fiscal year 2018
Status: Partially Corrected

County continues to make progress in fully correcting this finding. Significant improvements have been made especially in the area of preventing incidents and out comes that could affect business functions. Data security has been a priority to our Chief Information Officer (CIO) implementing robust email phishing alerts and procedures. The County-Wide effort to analyze and assess stored information risks continues in the planning stages due to the possible migration to a cloud-based Enterprise Resources Planning (ERP) System.

Partially completed from Prior fiscal year, County's CIO continues formalizing written plans to determine the business functions that would need to be resolved quickly in the County was impacted by a system disaster or interruptions. Fiscal year 2021-2022 will see the migration of our two main ERP Systems to the cloud, significantly reducing our exposure.

Title: **Information technology controls–access, configuration and change management, security and contingency planning.**
Finding No.: **2019-02**. This finding initially occurred in fiscal year 2018
Status: Not Corrected

Although some progress was made in some areas, Items was not fully addressed as expected. Other pressing issues prevented our Information and technology department from fully correcting this Item.

The previous corrective plan contemplated establishing additional written policies and procedures using the National Institute of Standards and Technology (NIST) to strengthen internal controls within the IT department. There has been progress in the areas of Access, Security, and Contingency Planning where operating procedures have been improved.

Partially completed from fiscal year 2018. County-IT department continues to work on two main projects demanding their full attention, thus delaying creation of written policies and procedures. Yuma County as a whole is fully aware of the importance of written procedures and strive to always have updated and complete policies, however, time and other responsibilities often delay a full implementation. County-IT will continue to make progress creating these written policies and procedures. For the moment internal procedures continue to be addressed as recommended and needed.

Title: **County paid $7,446 for annual employee appreciation event without documenting the public purpose.**
Finding No.: **2019-03**.
Status: Fully corrected

Yuma County
Summary Schedule of Prior Audit Findings
Year ended June 30, 2020

Federal award findings and questioned costs

Assistance Listings number and program name: Not applicable
Finding No.: **2019-101.**
Status: Fully corrected

Assistance Listings number and program name: **14.871 Section 8 Housing Choice Vouchers.**
Finding No.: **2019-102.**
Status: Fully corrected

Assistance Listings number and program name: **14.871 Section 8 Housing Choice Vouchers.**
Finding No.: **2019-103.** This finding initially occurred in fiscal year 2019
Status: Partially corrected

The Yuma County Housing Department has implemented additional reviews (Family Report) to be performed by a person other than the one who prepares the report/file to ensure that all information reported is accurate and adequately supported prior to the submission to the grantor. In the past verifying the information in the housing system was considered enough evidence to accept and process report/request. Additional emphasis has been put to matching all other fields in the report as well as checking for misspellings errors.

ARIZONA
Auditor General
Making a Positive Difference