



A REPORT  
TO THE  
ARIZONA LEGISLATURE

Financial Audit Division

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Single Audit

# Pima County

Year Ended June 30, 2009

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**Debra K. Davenport**  
Auditor General

The **Auditor General** is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits of school districts, state agencies, and the programs they administer.



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Pima County  
Single Audit Reporting Package  
Year Ended June 30, 2009

Table of Contents	Page
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	1
Schedule of Expenditures of Federal Awards	3
Schedule of Findings and Questioned Costs	
Summary of Auditors' Results	10
Financial Statement Findings	12
Federal Award Findings and Questioned Costs	12
Summary Schedule of Prior Audit Findings	13

Reports Issued Separately

Comprehensive Annual Financial Report

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*



**DEBRA K. DAVENPORT, CPA**  
AUDITOR GENERAL

**STATE OF ARIZONA**  
OFFICE OF THE  
**AUDITOR GENERAL**

**WILLIAM THOMSON**  
DEPUTY AUDITOR GENERAL

**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**

Members of the Arizona State Legislature

The Board of Supervisors of  
Pima County, Arizona

### **Compliance**

We have audited the compliance of Pima County 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, 2009. The County'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 the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 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 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 opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, Pima County 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, 2009.

### **Internal Control over Compliance**

The County's management 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 the County'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 County's internal control over compliance.

A control deficiency in the County'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 County'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 County'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 County'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 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, business-type activities, discretely presented component unit, each major fund, and aggregate remaining fund information of Pima County as of and for the year ended June 30, 2009, and have issued our report thereon dated December 21, 2009. Our report was modified to include a reference to our reliance on other auditors. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Board of Supervisors, management, 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.

Jay Zsorey, CPA  
Financial Audit Director

March 26, 2010, except for the  
Schedule of Expenditures of Federal Awards,  
for which the date is December 21, 2009

Pima County  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number (Note 2)	Pass-Through Grantor's Number	Expenditures
<b>U.S. Office of National Drug Control Policy</b>			
High-Intensity Drug Trafficking Areas	07.I4PSAP549Z		\$ 103,238
High-Intensity Drug Trafficking Areas	07.I5PSAP549Z		573,182
High-Intensity Drug Trafficking Areas	07.I4PSAP999Z		137,373
High-Intensity Drug Trafficking Areas	07.G09SA0002A		187,082
Passed through the Arizona Criminal Justice Commission			
High-Intensity Drug Trafficking Areas	07.I6PSAP501Z	HT16-06-0310, HT16-06-1411,	177,542
High-Intensity Drug Trafficking Areas	07.I7PSAP501Z	HT17-07-2710, HT17-07-2511, HT17-07-0310, HT17-07-0410, HT17-07-0714, HT17-07-0211, HT17-07-1411, HT17-07-2011, HT17-07-0713	651,959
High-Intensity Drug Trafficking Areas	07.I8PSAP501Z	HT18-08-0310, HT18-08-0410, HT18-08-0714, HT18-08-0211, HT18-08-1714, HT18-08-1411, HT18-08-2011, HT18-08-0110, HT18-08-2710, HT18-08-1713, HT18-08-1611, HT18-08-0713	1,561,171
			<u>3,391,547</u>
Total U.S. Office of National Drug Control Policy			
<b>U.S. Department of Agriculture</b>			
Passed through the Arizona Department of Education			
Child Nutrition Cluster:			
School Breakfast Program	10.553	ED09-0001	76,708
National School Lunch Program	10.555	ED09-0001	141,137
Total Child Nutrition Cluster			<u>217,845</u>
Passed through the Arizona Department of Health Services			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HG861087	1,998,564
Commodity Supplemental Food Program	10.565	HG861194	99,820
WIC Farmers' Market Nutrition Program (FMNP)	10.572	HG861329	933
Passed through the Arizona State Treasurer			
Schools and Roads—Grants to States	10.665	NFF	414,100
Total U.S. Department of Agriculture			<u>2,731,262</u>
<b>U.S. Department of Housing and Urban Development</b>			
Community Development Block Grants/Entitlement Grants	14.218		2,662,116
Emergency Shelter Grants Program	14.231		109,103
Supportive Housing Program	14.235		2,085,170
Passed through the City of Tucson			
Supportive Housing Program	14.235	0003-09	84,111
Total Supportive Housing Program			<u>2,169,281</u>
Passed through the City of Tucson			
HOME Investment Partnerships Program	14.239	0047-08	138,933
Housing Opportunities for Persons with AIDS	14.241		422,450
Total U.S. Department of Housing and Urban Development			<u>5,501,883</u>
<b>U.S. Department of the Interior</b>			
Sonoran Desert Conservation Plan	15.FFB		120
Payments in Lieu of Taxes	15.226		4,261,198
Passed through the Arizona State Treasurer			
Distribution of Receipts to State and Local Governments	15.227	TAYLO	9,789

(Continued)

See accompanying notes to schedule.

Pima County  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2009  
(Continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number (Note 2)	Pass-Through Grantor's Number	Expenditures
Passed through the Arizona Fish and Game Commission Cooperative Endangered Species Conservation Fund Total U.S. Department of the Interior	15.615	P0012008005134	\$ 81,717 <u>4,352,824</u>
<b>U.S. Department of Justice</b>			
Federal Equitable Sharing Program	16.unknown		110,079
Passed through the Arizona Governor's Office for Children, Youth and Families, Division for Community and Youth Development Juvenile Accountability Block Grants	16.523	JB-CSG-07-8274-09, JB-CSG- 0273-08, JB-CSG-08-9273-08	71,919
Passed through the Arizona Governor's Office for Children, Youth and Families, Division for Children Juvenile Justice and Delinquency Prevention Allocation to States	16.540	J5-CSG-08-8335-00, J5-CSG-08- 8335-00Y2, J2CSG-08-8182-10Y2	138,837
Passed through the National Court Appointed Special Advocate Association Victims of Child Abuse	16.547	AZ10770-08-0708-E1	31,652
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		633,577
Passed through the Arizona Department of Public Safety Crime Victim Assistance	16.575	2007-409	118,319
Passed through the Arizona Criminal Justice Commission Crime Victim Compensation	16.576	VC-09-059	122,936
Passed through the City of Tucson Edward Byrne Memorial Formula Grant Program	16.579	0277-05	386,193
Passed through the Arizona Governor's Office for Children, Youth and Families, Division for Women Violence Against Women Formula Grants	16.588	2006-WF-AX-007, ST-WSG-09-9365-17, ST-WSG-09-9365-09, ST-WSG-07-7365-10 Y2	319,181
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589		186,161
Passed through the Arizona Governor's Office for Children, Youth and Families, Division for Women Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	RD-GRD-07-8366-03	<u>9,433</u>
Total Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program			<u>195,594</u>
The Community-Defined Solutions to Violence Against Women Grant Program	16.590		370,700
State Criminal Alien Assistance Program	16.606		759,513
Bulletproof Vest Partnership Program	16.607		18,754
Community Prosecution and Project Safe Neighborhoods	16.609		5,495
Public Safety Partnership and Community Policing Grants	16.710		282,801
Passed through the Arizona Governor's Office of Highway Safety Enforcing Underage Drinking Laws Program	16.727	2007-OJJDP-007	2,374
Passed through the Arizona Supreme Court Edward Byrne Memorial Justice Assistance Grant Program	16.738	None	62,775
Passed through the City of Tucson Edward Byrne Memorial Justice Assistance Grant Program	16.738	0039-08	120,840

(Continued)

See accompanying notes to schedule.

Pima County  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2009  
(Continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number (Note 2)	Pass-Through Grantor's Number	Expenditures
Passed through the Arizona Criminal Justice Commission			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC-9-018	\$ 119,709
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>303,324</u>
Passed through the Arizona Criminal Justice Commission			
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CVF6-07-308	3,614
Total U.S. Department of Justice			<u>3,874,862</u>
<b>U.S. Department of Labor</b>			
WIA Cluster:			
Passed through the Arizona Department of Economic Security			
WIA Adult Program	17.258	DE070302001, DE081301001	1,354,034
ARRA—WIA Adult Program	17.258	DE091209001	139,614
Total WIA Adult Program			<u>1,493,648</u>
WIA Youth Activities	17.259	DE070302001, DE081301001	1,550,330
ARRA—WIA Youth Activities	17.259	DE091209001	880,017
Total WIA Youth Activities			<u>2,430,347</u>
Passed through the Arizona Department of Economic Security			
WIA Dislocated Workers	17.260	DE070302001, DE081301001	1,918,510
ARRA—WIA Dislocated Workers	17.260	DE091209001	430,957
Passed through the Home Builder's Institute			
WIA Dislocated Workers	17.260	None	44,616
Total WIA Dislocated Workers			<u>2,394,083</u>
Total WIA Cluster			<u>6,318,078</u>
Passed through the Advance Ceramics Research Foundation			
WIA Pilots, Demonstrations, and Research Projects	17.261	DOL#EA-15574-06-60	91
Passed through the Arizona Department of Economic Security			
Incentive Grants—WIA Section 503	17.267	DE081033-001, DE091088001	145,097
Passed through the Arizona Department of Commerce			
H-1B Job Training Grants	17.268	G021-08	606,290
Community Based Job Training Grants	17.269		120,902
Veterans' Employment Program	17.802		609,802
Homeless Veterans Reintegration Project	17.805		215,232
Total U.S. Department of Labor			<u>8,015,492</u>
<b>U.S. Department of Transportation</b>			
Highway Planning and Construction	20.205		289,715
Passed through the Arizona Department of Transportation			
Highway Planning and Construction	20.205	SL52402D, SL541-01X, SL542-01C, SL525-01X/02D, SS713 01C, SL553 02D	1,028,030
Total Highway Planning and Construction			<u>1,317,745</u>
Passed through Arizona State Parks			
Recreational Trails Program	20.219	X6PMP1	279,900
Passed through the Arizona Department of Transportation			
Formula Grants for Other Than Urbanized Areas	20.509	JPA 06-018T	441,813
Passed through the City of Tucson			
Job Access-Reverse Commute	20.516	0247-05	92,178
Passed through the Arizona Governor's Office of Highway Safety			
State and Community Highway Safety	20.600	2008-PT-011, 2008-OP-019	65,240

(Continued)

See accompanying notes to schedule.



Pima County  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2009  
(Continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number (Note 2)	Pass-Through Grantor's Number	Expenditures
Alcohol Impaired Countermeasures Incentive Grants I Passed through the Arizona Emergency Response Commission Interagency Hazardous Materials Public Sector Training and Planning Grants	20.601	2007-410-003, 2008-HV-001	\$ 77,463
Total U.S. Department of Transportation	20.703	None	<u>3,941</u>
			<u>2,278,280</u>
<b>U.S. Department of Treasury</b>			
Federal Equitable Sharing Program	21.unknown		169,161
State and Local Overtime and Authorized Expense Program	21.unknown		<u>75,474</u>
Total U.S. Department of Treasury			<u>244,635</u>
<b>U.S. Institute of Museum and Library Services</b>			
Passed through the Arizona State Library, Archives and Public Records Grants to States	45.310	261-7-7(01), 271-05-01-(08) 271-06-01-(07), 381-25-01-(07) 381-21-01-(07)	<u>33,262</u>
<b>U.S. Environmental Protection Agency</b>			
Air Pollution Control Program Support	66.001		494,312
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		93,551
Brownfields Assessment and Cleanup Cooperative Agreements	66.818		<u>6,660</u>
Total U.S. Environmental Protection Agency			<u>594,523</u>
<b>U.S. Department of Energy</b>			
Passed through the Arizona Department of Commerce Weatherization Assistance for Low-Income Persons	81.042	C060.08	<u>40,924</u>
<b>U.S. Department of Education</b>			
Passed through the Arizona Department of Education Adult Education—Basic Grants to States	84.002	09FAEABE-090731-02A	112,276
Title I Grants to Local Educational Agencies	84.010	S010A080003	91,489
Passed through the Arizona Supreme Court Title I Grants to Local Educational Agencies	84.010	None	<u>156,551</u>
Total Title I Grants to Local Educational Agencies			<u>248,040</u>
Passed through the Arizona Department of Education Special Education—Grants to States	84.027	H027A0080007	88,561
Passed through the Arizona Department of Economic Security Rehabilitation Services—Vocational Rehabilitation Grants to States	84.126	DE091116-01	341,479
Passed through the Vail School District Safe and Drug-Free Schools and Communities—National Programs	84.184	None	3,203
Fund for the Improvement of Education	84.215		15,438
Passed through the Arizona Department of Education Tech-Prep Education	84.243	V243A080003	257,030
Twenty-First Century Learning Centers	84.287	S287C080003A	55,104
Education Technology State Grants	84.318	S318X080005	901,014
Tech-Prep Demonstration Grants	84.353		53,726
Passed through the Arizona Department of Education Reading First State Grants	84.357	S357A0800003	218,228
English Language Acquisition Grants	84.365	S365A0800003	24,938
Mathematics and Science Partnerships	84.366	S366B080003	247,819

(Continued)

See accompanying notes to schedule.

Pima County  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2009  
(Continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number (Note 2)	Pass-Through Grantor's Number	Expenditures
Improving Teacher Quality State Grants Passed through the Arizona Supreme Court	84.367	S281A080003, S367A080049	\$ 129,524
Improving Teacher Quality State Grants	84.367	None	<u>36,841</u>
Total Improving Teacher Quality State Grants			<u>166,365</u>
Total U.S. Department of Education			<u>2,733,221</u>
<b>Elections Assistance Commission (EAC)</b>			
Passed through the Arizona Secretary of State			
Help America Vote Act Requirements Payments	90.401	None	<u>10,060</u>
<b>U.S. Department of Health and Human Services</b>			
Passed through the Pima Council on Aging			
Special Programs for the Aging—Title III, Part D—Disease Prevention and Health Promotion Services	93.043	141073	16,531
Special Programs for the Aging—Title III, Part B—Grants for Supportive Services and Senior Centers	93.044	07-15-P-140966-0708 07-15-P-141041-0708	775,819
Special Programs for the Aging—Title IV, and Title II Discretionary Projects	93.048	None	17,574
National Family Caregiver Support, Title III, Part E	93.052	07-15-P-140966-0708 07-15-P-141041-0708	237,294
Passed through the Arizona Department of Health Services			
Public Health Emergency Preparedness	93.069	HG754202	977,047
Passed through the Arizona Early Childhood Development & Health Board			
Maternal and Child Health Federal Consolidated Programs	93.110	2008-STA-GRA-HLTH-0808-001	18,258
Passed through the Arizona Department of Health Services			
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HG852307	65,128
Passed through the Arizona Family Planning Council			
Family Planning—Services	93.217	02-01-A-140664-0108 02-01-A-141806-0109	756,596
Consolidated Knowledge Development and Application (KD&A) Program	93.230		166,243
Substance Abuse and Mental Health Services—Projects of Regional and National Significance	93.243		418,485
Passed through the University of Arizona			
Substance Abuse and Mental Health Services—Projects of Regional and National Significance	93.243	Y453010, Y480590	82,755
Passed through the Jewish Family & Children's Service			
Substance Abuse and Mental Health Services—Projects of Regional and National Significance	93.243	SAMSHA/NCTSI-TX#1U79- SM57216-01	29,317
Passed through Southern Arizona AIDS Foundation			
Substance Abuse and Mental Health Services—Projects of Regional and National Significance	93.243	V908-380-101	<u>24,543</u>
Total Substance Abuse and Mental Health Services— Projects of Regional and National Significance			<u>555,100</u>
Passed through the Arizona Department of Health Services			
Immunization Grants	93.268	HG854291	278,285
Passed through the Arizona Administrative Office of the Courts			
Substance Abuse and Mental Health Services—Access to Recovery	93.275	None	20,304

(Continued)

See accompanying notes to schedule.

Pima County  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2009  
(Continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number (Note 2)	Pass-Through Grantor's Number	Expenditures
Passed through the Arizona Department of Economic Security			
Temporary Assistance for Needy Families	93.558	E6306007, E6206007	\$ 791,067
Child Support Enforcement	93.563	E7200019, G04-04-AZ-4004, 060731-1	916,446
Low-Income Home Energy Assistance	93.568	E6306007	949,255
Passed through the Arizona Department of Commerce			
Low-Income Home Energy Assistance	93.568	C082-06	<u>115,329</u>
Total Low-Income Home Energy Assistance			<u>1,064,584</u>
Passed through the Arizona Department of Economic Security			
Community Services Block Grant	93.569	E6306007	740,260
Social Services Block Grant	93.667	E6206009, E6306007	1,169,301
Passed through the Arizona Department of Health Services			
Cooperative Agreements for State-Based Comprehensive			
Breast and Cervical Cancer Early Detection Programs	93.919	HG761267	303,925
HIV Prevention Activities—Health Department Based	93.940	HG454517, HG652199	166,278
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency			
Virus Syndrome (AIDS) Surveillance	93.944	HG652199	56,352
Preventive Health Services—Sexually Transmitted Diseases			
Control Grants	93.977	HG854318	168,105
Passed through the Arizona Family Planning Council			
Preventive Health Services—Sexually Transmitted Diseases			
Control Grants	93.977	02-01-A-140664-0108	<u>4,497</u>
Total Preventive Health Services—Sexually Transmitted			<u>172,602</u>
Diseases Control Grants			
Passed through the Arizona Department of Health Services			
Preventive Health and Health Services Block Grant	93.991	HG354374	88,655
Maternal and Child Health Services Block Grant to the States	93.994	HG861299, HG461413	<u>80,838</u>
Total U.S. Department of Health and Human Services			<u>9,434,487</u>
<b>U.S. Department of Homeland Security</b>			
Passed through Arizona Department of Homeland Security			
Interoperable Emergency Communications Grant Program	97.001	444408-03	160,725
Passed through the United Way			
Emergency Food and Shelter National Board Program	97.024	Phase 25-07200-015 Phase 26-07200-015	139,471
Passed through the Arizona Department of Emergency and Military Affairs			
Disaster Grants—Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-1660	93,764
Emergency Management Performance Grants	97.042	None	211,384
Homeland Security Grant Program Cluster:			
Passed through Arizona Department of Homeland Security			
Homeland Security Grant Program	97.067	222414-01, 333406-03 & 04, 333904-01, 444401-02, 444905-01, 444905-03, 444908-01, 222414-02, 222416-02, 333420-02, 333903.01, 444408-01, 444906-02, 444408-04, 444906-03, 333427-02, 333427-01	1,934,232
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	222416-01	<u>10,357</u>
Total Homeland Security Grant Program Cluster			<u>1,944,589</u>
Total Department of Homeland Security			<u>2,549,933</u>
Total Expenditures of Federal Awards			<u>\$ 45,787,195</u>

See accompanying notes to schedule.

Pima County  
Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2009

Note 1 - Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Pima County 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*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 2 - Catalog of Federal Domestic Assistance (CFDA) Number

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2009 *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 or identifier 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 or Cluster Title	CFDA Number	Amount
High-Intensity Drug Trafficking Areas	07.I4PSAP549Z	\$ 8,879
High-Intensity Drug Trafficking Areas	07.I5PSAP549Z	389,434
Community Development Block Grants/ Entitlement Grants	14.218	501,539
Housing Opportunities for Persons with AIDS	14.241	414,991
WIA Dislocated Workers	17.260	16,123
H-1B Training Grants	17.268	205,347
Community Based Job Training Grants	17.269	51,238
Veterans' Employment Program	17.802	235,977
Highway Planning and Construction	20.205	79,433
Consolidated Knowledge Development and Application (KD&A) Program	93.230	151,051
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	129,428
Homeland Security Grant Program Cluster	97.067	160,852

Pima County  
 Schedule of Findings and Questioned Costs  
 Year Ended June 30, 2009

**Summary of Auditors' Results**

***Financial Statements***

Type of auditors' report issued:		Unqualified	
Internal control over financial reporting:	<b>Yes</b>	<b>No</b>	
Material weaknesses identified in internal control over financial reporting?	_____	_____	_____ <u>X</u> _____
Significant deficiencies identified that are not considered to be material weaknesses?	_____	_____	_____ <u>X</u> _____
Noncompliance material to the financial statements noted?	_____	_____	_____ <u>X</u> _____

***Federal Awards***

Internal control over major programs:			
Material weaknesses identified?	_____	_____	_____ <u>X</u> _____
Significant deficiencies identified that are not considered to be material weaknesses?	_____	_____	_____ <u>X</u> _____ (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 Circular A-133 (section .510[a])?	_____	_____	_____ <u>X</u> _____

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
07.I4PSAP549Z	High-Intensity Drug Trafficking Areas
07.I5PSAP549Z	
07.I4PSAP999Z	
07.G09SA0002A	
07.I6PSAP501Z	
07.I7PSAP501Z	
07.I8PSAP501Z	
10.557	
14.218	Community Development Block Grants/Entitlement Grants
14.235	Supportive Housing Program
15.226	Payments in Lieu of Taxes

Pima County  
 Schedule of Findings and Questioned Costs  
 Year Ended June 30, 2009

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
	WIA Program Cluster:
17.258	WIA Adult Program
17.259	WIA Youth Activities
17.260	WIA Dislocated Workers
20.205	Highway Planning and Construction
	Homeland Security Grant Program Cluster:
97.067	Homeland Security Grant Program
97.074	Law Enforcement Terrorism Prevention Program (LETPP)

Dollar threshold used to distinguish between Type A and Type B programs: \$1,373,616

Auditee qualified as low-risk auditee? Yes      No  
\_\_\_\_\_   X  

*Other Matters*

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with Circular A-133 (section .315[b])?   X   \_\_\_\_\_

Pima County  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2009

Financial Statement Findings

Financial statement findings were reported in the separately issued Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with *Government Auditing Standards*.

Federal Award Findings and Questioned Costs

There were no federal award findings or questioned costs to report.



**PIMA COUNTY**  
**FINANCE DEPARTMENT**  
130 WEST CONGRESS STREET  
TUCSON, ARIZONA 85701-1317  
(520) 740-8041 FAX (520) 624-9178

Thomas E. Burke, Director

March 23, 2010

Ms. Debbie Davenport, Auditor General  
2910 N. 44<sup>th</sup> St., Suite 410  
Phoenix, AZ 85018

Dear Ms. Davenport:

The following summary schedule of prior year audit findings has been prepared as required by the U.S. Office of Management and Budget Circular A-133. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs related to federal awards.

Sincerely,

Thomas E. Burke, Director  
Finance Department

Attachment



**PIMA COUNTY**  
**Schedule of Prior Year Audit Findings**  
**Year Ended June 30, 2009**

**Federal Award Findings and Questioned Costs**

**08-101**

CFDA No.: 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

U.S. Department of Agriculture, passed through the Arizona Department of Health Services  
Status – **Partially Corrected**

The County has completed training sessions with existing staff and implemented ongoing training sessions for new staff.

The County is continuing to work with the grantor to implement system changes to ensure accurate certification information.

**08-102**

CFDA No.: 93.283 Centers for Disease Control and Prevention-Investigations and Technical Assistance

U.S. Department of Health and Human Services, passed through the Arizona Department of Health Services

Status – **Fully Corrected**