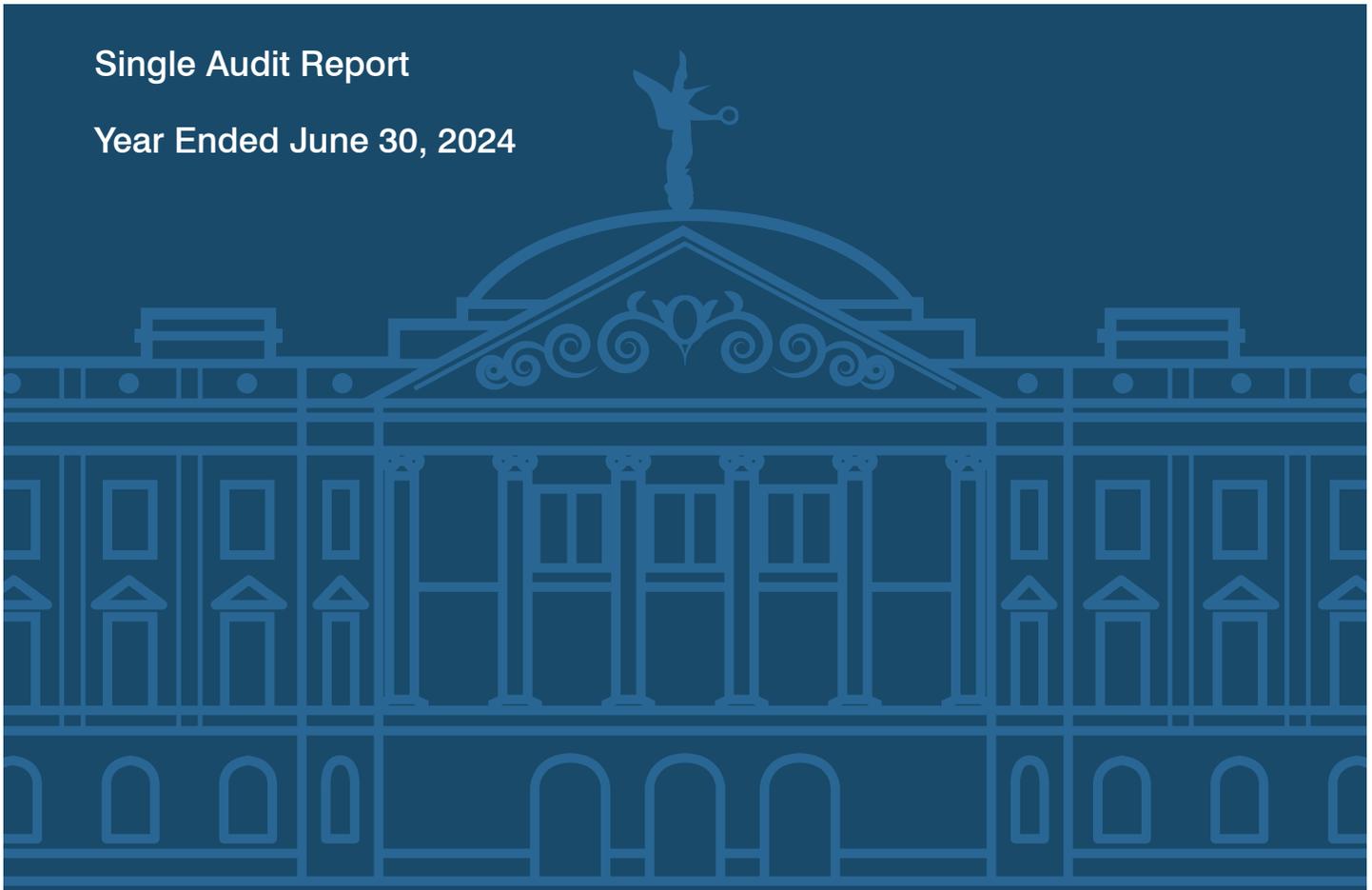


# Maricopa County

Single Audit Report

Year Ended June 30, 2024



A Report to the Arizona Legislature

Lindsey A. Perry  
Auditor General





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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Representative **Steve Montenegro** (ex officio)

## Audit Staff

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Annual Comprehensive Financial Report

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*



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  
Maricopa County, Arizona

**Report on compliance for each major federal program**

**Opinion on each major federal program**

We have audited Maricopa County's compliance with the types of compliance requirements identified as subject to audit 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, 2024, except for the Housing Voucher Cluster (Assistance Listing numbers 14.871 and 14.879), a major federal program administered by the Housing Authority of Maricopa County. This major federal program was audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to this major federal program's compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, is based solely on the report of the other auditors. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, based on our audit and the report of the other auditors, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

**Basis for opinion on each major federal program**

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the U.S. Comptroller General, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the auditors' responsibilities for the audit of compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

## **Other matter—Federal expenditures not included in the compliance audit**

The County's basic financial statements include the operations of the Maricopa County Accommodation Schools that is not included in the County's schedule of expenditures of federal awards during the year ended June 30, 2024. Our compliance audit, described in the opinion on each major federal program section, does not include the operations of the Maricopa County Accommodation Schools because they engaged other auditors to perform a compliance audit.

## **Management's responsibilities for compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

## **Auditors' responsibilities for the audit of compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, we express no such opinion.

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

## **Other matters**

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance and that is described in the accompanying schedule of

findings and questioned costs as item 2024-101. Our opinion on each major federal program is not modified with respect to this matter.

## **Report on internal control over compliance**

Our consideration of internal control over compliance was for the limited purpose described in the auditors' responsibilities for the audit of compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-101 to be a material weakness.

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 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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## **County response to findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's responses to the noncompliance and internal control over compliance findings that 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 other 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, aggregate discretely presented component units, each major fund, and aggregate remaining fund information as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 19, 2024, that contained unmodified opinions on those financial statements. Our report also included 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

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 by us and the other auditors. In our opinion, based on our audit, the procedures performed as described previously, and the report of the other auditors, 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*

Lindsey A. Perry, CPA, CFE  
Auditor General

March 31, 2025



# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

## Summary of auditors' results

### Financial statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with U.S. generally accepted accounting principles **Unmodified**

Is a going concern emphasis-of-matter paragraph included in the auditors' report? **No**

### 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**

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
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
14.218	Community Development Block Grants/Entitlement Grants
14.218	COVID-19—Community Development Block Grants/Entitlement Grants
14.871, 14.879	Housing Voucher Cluster
14.871, 14.879	COVID-19—Housing Voucher Cluster
21.023	COVID-19—Emergency Rental Assistance Program
21.027	COVID-19—Coronavirus State and Local Fiscal Recovery Funds

<b>Assistance Listings number</b>	<b>Name of federal program or cluster</b>
21.032	COVID-19—Local Assistance and Tribal Consistency Fund
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers
93.044	COVID-19—Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers
93.069	Public Health Emergency Preparedness
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.323	COVID-19—Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.354	COVID-19—Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health

**Dollar threshold used to distinguish between Type A and Type B programs** **\$3,000,000**

**Auditee qualified as low-risk auditee?** **No**

## 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

### 2024-101

<b>Cluster name:</b>	<b>CDBG – Entitlement/Special Purpose Grants Cluster</b>
<b>Assistance Listings number and name:</b>	14.218 <b>Community Development Block Grants/Entitlement Grants</b>
<b>Award numbers and years:</b>	B-20-UW-04-0501, July 1, 2023 through September 1, 2027; B-23-UC-04-0501, July 1, 2023 through September 1, 2030
<b>Federal agency:</b>	<b>U.S. Department of Housing and Urban Development</b>
<b>Compliance requirement:</b>	Reporting
<b>Questioned costs:</b>	Not applicable

**Condition**—Contrary to federal laws and regulations and County policies, the Maricopa County Human Services Department (Department) failed to report certain information on the federal government’s reporting system for \$953,103 in subawards it made to 4 subrecipients during fiscal year 2024 for the program. Specifically, for 4 of 9 subawards tested, the Department did not report any required information about the subawards, including subaward organizations’ names and subaward amounts and terms. During fiscal year 2024, the Department spent \$953,103 of federal monies related to these subawards, or 30.5 percent of the Department’s total \$3.13 million expended, for this program.

**Effect**—The County’s stakeholders and the public did not have access to transparent and timely information about the Department’s federal award spending decisions on [USAspending.gov](https://USAspending.gov) as required by federal laws and regulations. Additionally, the Department is at risk that this finding applies to other federal programs it administers.

**Cause**—The Department’s contract specialist did not include these 4 subawards on the tracking list used to monitor grants and report information to the federal government’s reporting system as required, because 3 of the subawards were contracted by the Office of Procurement Services rather than directly through the Department and 1 subaward amendment was not included due to error.

**Criteria**—The Federal Funding Accountability and Transparency Act (FFATA) and federal Uniform Guidance regulations require the Department, as a direct recipient of federal awards, to report certain information about each subaward action equaling or exceeding \$30,000 in federal monies on the FFATA Subaward Reporting System no later than month-end of the month following the subaward action so that the information can be displayed to the public on the website, [USAspending.gov](https://USAspending.gov).<sup>1</sup> Specifically, the federal Uniform Guidance requires the Department to report the subrecipient organization’s name, award amount, award term, and other information about the subaward, if applicable, for each subaward action equaling or exceeding the \$30,000 threshold (2 Code of Federal Regulations [CFR], §170.320 and Appendix A to part 170). Additionally, the County’s grant policies and procedures require the Department to perform this reporting for federal awards (Maricopa County Grants Manual [2023], Section K, page 31). Further, federal regulation 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 Department should:

1. Immediately report on the FFATA Subaward Reporting System the required information for its subawards for this program, including the 4 that were not previously reported.
2. Follow the County’s grant policies and procedures for reporting subaward actions equaling or exceeding \$30,000 no later than month-end of the month following the subaward action, as required by the FFATA and federal Uniform Guidance, which may require providing training to Department staff responsible for reporting the Department’s subaward actions to the federal government’s reporting system.
3. Review and update the tracking list used to monitor grants and report information to the federal government’s reporting system, ensuring all grants contracted through other departments and amendments are included.

The County’s corrective action plan at the end of this report includes the views and planned corrective action of its responsible officials. We are not required to audit and have not audited these responses and planned corrective actions and therefore provide no assurances as to their accuracy.

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<sup>1</sup> The FFATA of 2006 (Public Law 109-282), as amended by section 6202 of Public Law 110-252, was enacted to provide the public with transparency on federal award spending to hold the recipient government accountable for each spending decision and to help reduce wasteful spending of federal monies. As such, federal Uniform Guidance requires reporting on the FFATA Subaward Reporting System at <https://www.fsr.gov>.

# COUNTY SECTION

**MARICOPA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Period 7/1/2023 - 6/30/2024**

Federal Awarding Agency/Program Title	Assistance Listing Number	Additional Award Identification (Optional)	Name of Grantor Pass-Through Entity	Identifying Number Assigned By Grantor Pass-Through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
<b>DEPARTMENT OF AGRICULTURE</b>									
SCHOOL BREAKFAST PROGRAM	10.553		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001		\$154,493	\$173,546	CHILD NUTRITION CLUSTER	\$449,943
SCHOOL BREAKFAST PROGRAM (NON-CASH)	10.553		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001		\$19,053	\$173,546	CHILD NUTRITION CLUSTER	\$449,943
NATIONAL SCHOOL LUNCH PROGRAM	10.555		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001		\$246,053	\$276,397	CHILD NUTRITION CLUSTER	\$449,943
NATIONAL SCHOOL LUNCH PROGRAM (NON-CASH)	10.555		ARIZONA DEPARTMENT OF EDUCATION	ED09-0001		\$30,344	\$276,397	CHILD NUTRITION CLUSTER	\$449,943
WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR067937, CTR040876, CTR046145		\$10,496,895	\$10,496,895	N/A	\$0
CHILD AND ADULT CARE FOOD PROGRAM	10.558		ARIZONA DEPARTMENT OF EDUCATION	KR02-1170-ALS		\$808,360	\$808,360	N/A	\$0
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		ARIZONA DEPARTMENT OF HEALTH SERVICES	RFGA2020-001-001	\$111,882	\$2,058,869	\$2,058,869	SNAP CLUSTER	\$2,058,869
SCHOOLS AND ROADS - GRANTS TO STATES	10.665		NATIONAL HEALTHY START ASSOCIATION	NR233A750012C003		\$319,811	\$319,811	FOREST SERVICE SCHOOLS AND ROADS CLUSTER	\$319,811
SOIL AND WATER CONSERVATION	10.902					\$9,965	\$9,965	N/A	\$0
WATERSHED REHABILITATION PROGRAM	10.916					\$3,357,693	\$3,357,693	N/A	\$0
COOPERATIVE LAW ENFORCEMENT AGREEMENT	10.U01	21-LE-11031200-041				\$112,653	\$112,653	N/A	\$0
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>						\$111,882	\$17,614,189		
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>									
PROJECT-BASED RENTAL ASSISTANCE (PBRA)	14.195					\$1,096,296	\$1,096,296	SECTION 8 PROJECT-BASED CLUSTER	\$1,096,296
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218				\$1,980,162	\$2,440,060	\$3,126,121	CDBG - ENTITLEMENT/SPECIAL PURPOSE GRANTS CLUSTER	\$3,126,121
COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	COVID-19			\$635,916	\$686,061	\$3,126,121	CDBG - ENTITLEMENT/SPECIAL PURPOSE GRANTS CLUSTER	\$3,126,121
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231				\$225,813	\$234,830	\$1,734,659	N/A	\$0
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI23-002395	\$1,199,725	\$1,280,018	\$1,734,659	N/A	\$0
COVID-19 - EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	COVID-19				\$219,811	\$1,734,659	N/A	\$0
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239				\$5,565,384	\$5,921,002	\$5,921,002	N/A	\$0
SECTION 8 HOUSING CHOICE VOUCHERS	14.871					\$21,765,394	\$23,136,258	HOUSING VOUCHER CLUSTER	\$23,879,708
COVID-19 - SECTION 8 HOUSING CHOICE VOUCHERS	14.871	COVID-19				\$1,370,864	\$23,136,258	HOUSING VOUCHER CLUSTER	\$23,879,708
MAINSTREAM VOUCHERS	14.879					\$743,450	\$743,450	HOUSING VOUCHER CLUSTER	\$23,879,708
FAMILY SELF-SUFFICIENCY PROGRAM	14.896					\$82,735	\$82,735	N/A	\$0
LEAD HAZARD REDUCTION GRANT PROGRAM	14.900					\$114,275	\$204,789	N/A	\$0
LEAD HAZARD REDUCTION GRANT PROGRAM	14.900		CITY OF PHOENIX	157023-1, NONE		\$90,514	\$204,789	N/A	\$0
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						\$9,607,000	\$36,045,310		
<b>DEPARTMENT OF JUSTICE</b>									
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		ARIZONA CRIMINAL JUSTICE COMMISSION	NCHIP-20-22-001, NCHIP 23-25-004, NCHIP 23-25-005		\$353,167	\$353,167	N/A	\$0
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	2018-V2-GX-0012, 2020-175, 2020-176, 2020-177, 2020-240, 2020-241, 2023-189, 2023-190, GR-STOP-GOYFF-010124-21, IGA-ST-21-010121-03Y3, RFGA-STOP-GOYFF-010124-21		\$1,050,721	\$1,050,721	N/A	\$0
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		ARIZONA GOVERNOR'S OFFICE FOR CHILDREN, YOUTH AND FAMILIES			\$191,369	\$191,369	N/A	\$0
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606					\$291,962	\$291,962	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		CITY OF PHOENIX	153307-0, 155788-0, 158194-0		\$194,450	\$1,472,397	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		ARIZONA CRIMINAL JUSTICE COMMISSION	AzSCIP-24-006, DC-23-027, DC-24-027, DC-25-027		\$1,277,947	\$1,472,397	N/A	\$0
DNA BACKLOG REDUCTION PROGRAM	16.741					\$176,635	\$176,635	N/A	\$0
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		ARIZONA CRIMINAL JUSTICE COMMISSION	CV 23-24-003		\$3,500	\$3,500	N/A	\$0
CONGRESSIONALLY RECOMMENDED AWARDS	16.753					\$483,278	\$483,278	N/A	\$0
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.833					\$823,214	\$823,214	N/A	\$0
EQUITABLE SHARING PROGRAM	16.922					\$65,739	\$65,739	N/A	\$0
FBI JOINT TERRORISM TASK FORCE	16.U02	415A-PX-A54566-5				\$10,370	\$10,370	N/A	\$0
FBI DESERT HAWK FUGITIVE TASK FORCE	16.U03	88A-PX-C5061747				\$127,548	\$127,548	N/A	\$0
ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCES	16.U04	MN-20-0001/SWAZ: P0904				\$138,232	\$138,232	N/A	\$0
ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCES	16.U05	MN-23-22475WAZ/P0972				\$75,550	\$75,550	N/A	\$0
DOJ DEA TASKFORCE	16.U06	UNKNOWN				\$22,195	\$22,195	N/A	\$0
FBI PHOENIX SAFE STREETS TASK FORCE	16.U07	UNKNOWN				\$12,080	\$12,080	N/A	\$0
DOJ FBI TASKFORCE	16.U08	UNKNOWN				\$1,270	\$1,270	N/A	\$0
DRUG ENFORCEMENT ADMINISTRATION PHOENIX TASK FORCES	16.U09	UNKNOWN				\$44,100	\$44,100	N/A	\$0
<b>TOTAL DEPARTMENT OF JUSTICE</b>						\$5,343,327			
<b>DEPARTMENT OF LABOR</b>									
WIOA ADULT PROGRAM	17.258		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI21-002283, DI23-002386		\$3,785,250	\$3,785,250	WIOA CLUSTER	\$16,446,818
WIOA YOUTH ACTIVITIES	17.259		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI21-002283, DI23-002386		\$4,741,448	\$4,741,448	WIOA CLUSTER	\$16,446,818
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI21-002283, DI23-002386		\$7,920,120	\$7,920,120	WIOA CLUSTER	\$16,446,818
<b>TOTAL DEPARTMENT OF LABOR</b>						\$16,446,818			
<b>DEPARTMENT OF TRANSPORTATION</b>									
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ARIZONA DEPARTMENT OF TRANSPORTATION	IGA 23-0009133-I, IGA 23-0009134-I, MMA-0(239)D, MMA-0(249)D, MMA-0(279)D, MMA-0(280)D, MMA-0(281)D, MMA-0(283)D, MMA-0(284)D, MMA-0(285)D, MMA-0(286)D, MMA-0(287)D, MMA-0(288)D, MMA-0(289)D, MMA-0(291)D		\$6,171,161	\$7,109,943	N/A	\$0
HIGHWAY PLANNING AND CONSTRUCTION	20.205		MARICOPA ASSOCIATION OF GOVERNMENTS	1024-3, 1024-4	\$334,431	\$938,782	\$7,109,943	N/A	\$0
STATE AND COMMUNITY HIGHWAY SAFETY STRENGTHENING MOBILITY AND REVOLUTIONIZING TRANSPORTATION (SMART) GRANTS PROGRAM	20.941		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2023-0454-025, 2023-AI-007, 2023-AL-017, 2023-PTS-035, 2024-0405d-023, 2024-405b-502, 2024-AI-011, 2024-AL-018, 2024-PTS-033		\$332,764	\$332,764	HIGHWAY SAFETY CLUSTER	\$332,764
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>						\$334,431	\$7,453,058		
<b>DEPARTMENT OF TREASURY</b>									
COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023	COVID-19				\$11,355,545	\$11,355,545	N/A	\$0
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19			\$101,843,636	\$194,334,087	\$197,827,358	N/A	\$0
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	ARIZONA SUPREME COURT ADMINISTRATIVE OFFICE OF THE COURTS	220700CB02		\$240,206	\$197,827,358	N/A	\$0

COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	ARIZONA CRIMINAL JUSTICE COMMISSION	VC-24-008	\$3,253,065	\$197,827,358	N/A	\$0
COVID-19 - LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND	21.032	COVID-19			\$828,813	\$828,813	N/A	\$0
<b>TOTAL DEPARTMENT OF TREASURY</b>					<b>\$101,843,636</b>	<b>\$210,011,716</b>		
<b>ENVIRONMENTAL PROTECTION AGENCY</b>								
AIR POLLUTION CONTROL PROGRAM SUPPORT	66.001				\$1,270,559	\$1,270,559	N/A	\$0
SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034				\$291,190	\$291,190	N/A	\$0
DIESEL EMISSIONS REDUCTION ACT (DERA) STATE GRANTS	66.040				\$424,870	\$529,253	N/A	\$0
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>					<b>\$424,870</b>	<b>\$2,091,002</b>		
<b>DEPARTMENT OF EDUCATION</b>								
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002A		ARIZONA DEPARTMENT OF EDUCATION	24FABASC-413237-01A, 24FIELCC-413237-01A, 24FIETCO-413237-01A, 24PPREC-413237-01A	\$234,057	\$234,057	N/A	\$0
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013		ARIZONA DEPARTMENT OF EDUCATION	20FLCCCL-613245-02A	\$30,066	\$30,339	N/A	\$0
SPECIAL EDUCATION GRANTS TO STATES	84.027A		ARIZONA DEPARTMENT OF EDUCATION	H027A210007	\$28,256	\$28,256	SPECIAL EDUCATION CLUSTER (IDEA)	\$28,256
ENGLISH LANGUAGE ACQUISITION STATE GRANTS (FORMERLY THE TEACHER INCENTIVE FUND)	84.365A		ARIZONA DEPARTMENT OF EDUCATION	S365A220003	\$108,691	\$108,691	N/A	\$0
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS	84.374				\$746,858	\$746,858	N/A	\$0
<b>TOTAL DEPARTMENT OF EDUCATION</b>					<b>\$30,066</b>	<b>\$1,148,201</b>		
<b>ELECTION ASSISTANCE COMMISSION</b>								
HAVA ELECTION SECURITY GRANTS	90.404		ARIZONA SECRETARY OF STATE	AZ18101001, AZ20101001	\$2,570,893	\$2,570,893	N/A	\$0
<b>TOTAL HAVA ELECTION SECURITY GRANTS</b>						<b>\$2,570,893</b>		
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
COVID-19 - MEDICAL RESERVE CORPS SMALL GRANT PROGRAM	93.008	COVID-19	NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS	MRC RISE 22-2665	\$35,923	\$77,228	N/A	\$0
MEDICAL RESERVE CORPS SMALL GRANT PROGRAM	93.008		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTR068540	\$41,305	\$77,228	N/A	\$0
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		AREA AGENCY ON AGING	2024-28-MCH	\$694,927	\$901,950	AGING CLUSTER	\$901,950
COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044	COVID-19	AREA AGENCY ON AGING	2024-28-MCH	\$207,023	\$901,950	AGING CLUSTER	\$901,950
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTRO55214	\$3,769,307	\$3,769,307	N/A	\$0
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTRO45915, CTRO57839	\$87,217	\$87,217	N/A	\$0
BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES-PREVENTION AND SURVEILLANCE	93.073		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTRO58175	\$9,173	\$9,173	N/A	\$0
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTRO48567	\$82,816	\$82,816	N/A	\$0
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTRO38383-2	\$271,474	\$271,474	N/A	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136				\$869,950	\$3,668,313	N/A	\$0
COVID-19 - COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM	93.137	COVID-19			\$92,562	\$749,760	N/A	\$0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243				\$92,095	\$102,544	N/A	\$0
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTRO60585	\$1,202,913	\$6,771,236	N/A	\$0
COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS	93.268	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-177694	\$27,282	\$5,568,323	N/A	\$0
VIRAL HEPATITIS PREVENTION AND CONTROL	93.270		ARIZONA DEPARTMENT OF HEALTH SERVICES	IGA2020-051	\$70,415	\$70,415	N/A	\$0
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTRO47666, CTRO56454	\$311,352	\$9,009,500	N/A	\$0
COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	CTRO55638, CTRO57220	\$8,698,148	\$9,009,500	N/A	\$0
THE HEALTHY BRAIN INITIATIVE: TECHNICAL ASSISTANCE TO IMPLEMENT PUBLIC HEALTH ACTIONS RELATED TO COGNITIVE HEALTH, COGNITIVE IMPAIRMENT, AND CAREGIVING AT THE STATE AND LOCAL LEVELS	93.334				\$15,384	\$97,316	N/A	\$0
COVID-19 - PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354	COVID-19	ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-133194, CTRO55214	\$1,378,569	\$1,378,569	N/A	\$0
COVID-19 - ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STL) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	93.391	COVID-19			\$6,850,499	\$12,127,708	N/A	\$0
STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATIONS HEALTH	93.421		NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS	2020-040204	\$6,510	\$6,510	N/A	\$0
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002264	\$576,012	\$576,012	N/A	\$0
CHILD SUPPORT SERVICES	93.563		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI18-002175, DI18-002178, KR18-0699	\$2,180,277	\$2,180,277	N/A	\$0
LOW-INCOME HOME ENERGY ASSISTANCE	93.568		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002264	\$1,231,805	\$1,231,805	N/A	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002264	\$290,811	\$1,057,936	N/A	\$0
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		FIRST THINGS FIRST	GRA-STATE-19-0970-01, GRA-STATE-19-0971-01, GRA-STATE-24-1244-01, GRA-STATE-24-1254-01	\$1,492,223	\$1,669,723	CCDF Cluster	\$1,669,723
COVID-19 - CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575	COVID-19	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	P0028668202, P0028668204, P0028668205, P0028668207, P0028668209, P0028668210, P0028668213, P0028668214, P0028668216, P0028668217, P0028668221, P0028668222, P0028668223, P0028668224, P0028668226	\$177,500	\$1,669,723	CCDF Cluster	\$1,669,723
REFUGEE AND ENTRANT ASSISTANCE_DISCRETIONARY GRANTS	93.576		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI18-002141, DI24-002411	\$497,701	\$497,701	N/A	\$0
HEAD START	93.600				\$20,849,660	\$21,067,477	HEAD START CLUSTER	\$21,067,477
COVID-19 - HEAD START	93.600	COVID-19			\$217,817	\$21,067,477	HEAD START CLUSTER	\$21,067,477
FOSTER CARE, TITLE IV-E SOCIAL SERVICES BLOCK GRANT	93.658		ARIZONA SUPREME COURT, ADMINISTRATIVE OFFICE OF THE COURTS	NONE	\$2,162,804	\$2,162,804	N/A	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		AREA AGENCY ON AGING	2024-28-MCH	\$754,490	\$1,102,312	N/A	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002264	\$347,822	\$1,102,312	N/A	\$0
ENDING THE HIV EPIDEMIC: A PLAN FOR AMERICA RYAN WHITE HIV/AIDS PROGRAM PARTS A AND B	93.686				\$1,453,760	\$2,706,641	N/A	\$0
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.758		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-102232, CTRO55429, IGA2020-013	\$44,004	\$44,004	N/A	\$0
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	93.870		ARIZONA DEPARTMENT OF HEALTH SERVICES	RFGA2022-003-007	\$1,624,829	\$1,624,829	N/A	\$0
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTRO58175	\$39,817	\$39,817	N/A	\$0
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914				\$8,742,184	\$11,721,561	N/A	\$0
HIV CARE FORMULA GRANTS	93.917		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS18-188819, CTR061304	\$14,517	\$920,834	N/A	\$0
HEALTHY START INITIATIVE	93.926				\$1,426,323	\$1,426,323	N/A	\$0

HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	93.940		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS17-141746, ADHS18-188819, CTRO43100, CTRO59146, CTRO64828, CTRO65198, CTRO65199, IGA2021-051	\$1,726,510	\$1,726,510	N/A	\$0
COVID-19 - BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959	COVID-19	MERCY CARE	B08T083525	\$323,450	\$323,450	N/A	\$0
CENTERS FOR DISEASE CONTROL AND PREVENTION COLLABORATION WITH ACADEMIA TO STRENGTHEN PUBLIC HEALTH	93.967		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTRO67014, IGA2021-067	\$3,361,607	\$3,361,607	N/A	\$0
SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	93.977		ARIZONA DEPARTMENT OF HEALTH SERVICES	CTRO55260	\$1,495,500	\$1,495,500	N/A	\$0
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	93.991		ARIZONA DEPARTMENT OF HEALTH SERVICES	ADHS16-102232, ADHS17-147348, ADHS18-175153, CTRO55260, CTRO63756, IGA2020-042	\$316,735	\$316,735	N/A	\$0
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		ARIZONA DEPARTMENT OF HEALTH SERVICES		\$670,525	\$670,525	N/A	\$0
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					<b>\$18,449,044</b>	<b>\$97,105,419</b>		
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>								
AMERICORPS STATE AND NATIONAL 94.006	94.006		ADMINISTRATIVE OFFICE OF THE COURTS, ARIZONA SUPREME COURT	None	\$301,581	\$333,257	N/A	\$0
AMERICORPS STATE AND NATIONAL 94.006	94.006		ARIZONA GOVERNOR'S OFFICE FOR CHILDREN, YOUTH AND FAMILIES	AC-FOR-21-090121-06, ISA-COM-ASC-090123-01	\$31,676	\$333,257	N/A	\$0
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>						<b>\$333,257</b>		
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>								
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001				\$634,593	\$634,593	N/A	\$0
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>						<b>\$634,593</b>		
<b>DEPARTMENT OF HOMELAND SECURITY</b>								
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		ARIZONA DEPARTMENT OF EMERGENCY AND MILITARY AFFAIRS	EMF-2021-EP-00016-S01, EMF-2022-EP-00009-S0, EMF-2023-EP-00008-S01	\$1,657,310	\$1,657,310	N/A	\$0
COOPERATING TECHNICAL PARTNERS	97.045			220204-01, 220205-01, 230812-01, 230825-01, 21-AZDOHS-210811-03, 21-AZDOHS-HSGP-210811-02, 22-AZDOHS-220206-02, 21-AZDOHS-HSGP-2108, 22-AZDOHS-HSGP-220206-01, 22-AZDOHS-HSGP-220206-03, 22-AZDOHS-HSGP-220814-01, 22-AZDOHS-HSGP-220814-03, 22-AZDOHS-HSGP-220814-04, 23-AZDOHS-HSGP-230813-01, 23-AZDOHS-HSGP-230813-02, 23-AZDOHS-HSGP-230813-04, 23-AZDOHS-HSGP-230813-05	\$10,042	\$10,042	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY		\$879,886	\$879,886	N/A	\$0
HOMELAND SECURITY BIOWATCH PROGRAM	97.091				\$740,232	\$740,232	N/A	\$0
SECURING THE CITIES PROGRAM	97.106				\$177,763	\$2,048,259	N/A	\$0
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>					<b>\$177,763</b>	<b>\$5,335,729</b>		
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>					<b>\$130,978,692</b>	<b>\$402,133,512</b>		

**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.

**MARICOPA COUNTY**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Period 7/1/2023 - 6/30/2024**

**Significant Accounting Policies Used in Preparing the SEFA**

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 Maricopa County's federal grant activity for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

**Federal Assistance Listings number**

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2024 Federal Assistance Listings. When no Federal Assistance Listings number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier and the word "unknown" were used.

# COUNTY RESPONSE



**Office of Budget & Finance**

301 W. Jefferson St., 9<sup>th</sup> Floor  
Phoenix, Arizona 85003

P: 602-506-3561

F: 602-506-4451

**Maricopa.gov**

March 31, 2025

Lindsey A. Perry  
Arizona Auditor General  
2910 North 44<sup>th</sup> Street, Suite 410  
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying corrective action plan as 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,

A handwritten signature in black ink that reads "Michael McGee".

Michael McGee  
Chief Financial Officer



Maricopa County  
Corrective Action Plan  
Year ended June 30, 2024

## Financial statement findings

The corrective action plan for financial statement findings was included 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

### **2024-101**

Assistance Listings number and program name: 14.218 Community Development Block Grants/Entitlement Grants  
Department: Maricopa County Human Services  
Contact Person(s): Nicole Forbes, Finance Manager, Human Services Department.  
Anticipated completion date: March 31, 2025

Concur: The Maricopa County Human Services Department will update its procedures involving subaward actions as required by FFATA and Federal Uniform Guidance. These internal procedures will include reporting subaward actions equaling or exceeding more than \$30,000 no later than month-end following the subaward action. Additionally, the Department has updated all tracking listings and will ensure all grants contracted through other departments and amendments are included.

On February 27, 2025, the Department completed and submitted the required FFATA form to USAspending.gov.



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March 31, 2025

Lindsey A. Perry

Arizona Auditor General

2910 North 44<sup>th</sup> Street, 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 findings that were not corrected.

Sincerely,

Michael McGee  
Chief Financial Officer



## Status of financial statement findings

**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 of potential harm.**

**Finding No.** 2023-02. This finding initially occurred in 2017.

**Status:** Partially corrected

Maricopa County takes all IT audit findings seriously and will make efforts to resolve any deficiencies. The County will continue to make improvements in the risk assessment process. The County has drafted policies and procedures and will continue to develop and implement policies. Contact persons are Kevin Westover, Customer Experience Officer, Enterprise Technology and Innovation, (602) 506-1667 and James Moore, Chief Information Officer, Maricopa County Treasurer, (602) 506-7471.

**The County's control procedures over IT systems and data were no sufficient, which increases the risk that the County may not adequately protect those systems and data.**

**Finding No.** 2023-03

**Status:** Partially corrected

Maricopa County takes all IT audit findings seriously and will make efforts to resolve any deficiencies. The County made and will continue to make improvements with access controls. The County will also implement new or enforce existing policies and procedures involving access controls. Contact persons are Kevin Westover, Customer Experience Officer, Enterprise Technology and Innovation, (602) 506-1667 and James Moore, Chief Information Officer, Maricopa County Treasurer, (602) 506-7471.

**The County School Superintendent's Office paid for services, travel, supplies, software, food, and other items using purchasing cards without complying with County policy, risking misuse of public monies and possible violation of the Arizona Constitution.**

**Finding No.** 2022-02, 2023-06

**Status:** Fully corrected

**The County School Superintendent's Office risks receiving more or less State funding than statutorily allowed to support juvenile detention center education program operations because it did not accurately report program operations to the Arizona Department of Education.**

**Finding No.** 2022-03, 2023-05

**Status:** Partially corrected

The County School Superintendent's Office (Office) evaluated operations of the juvenile detention center education program to ensure that the accounting aligns with the funding requirements. The Office and the Juvenile Court Presiding Judge established a memorandum of understanding for the juvenile detention education center program pursuant to A.R.S. 15-913 that went into effect July 1, 2024. Contact person is Heather Mock, Assistant Superintendent of Economic Management, 602-506-2068.

**The County's prior years' financial statements contained misstatements and misclassifications related to capital assets, which increased the risk that those relying on the reported financial information could have been misinformed.**

**Finding No.** 2023-01

**Status:** Fully corrected

**The County failed to withhold FICA and federal and State income taxes for 1 of 2 State-funded retention and recruitment incentive payments it made to eligible Sheriff's Office employees and, resultingly, risks being held liable for any unpaid taxes along with associated fines and penalties.**

**Finding No.** 2023-04

**Status:** Fully corrected

## Status of federal award findings and questioned costs

**Assistance Listings number and program name: 21.023 COVID-19 Emergency Rental Assistance Program**

**Finding Number:** 2022-103

**Status:** Partially corrected

Maricopa County is currently working with the United States Department of Treasury (Treasury) and is waiting on the management decision from Treasury. Until Treasury issues a management decision, Maricopa County is unable to close out the finding. In addition, as previously reported, the County strengthened internal controls to help mitigate control discrepancies with the following corrective actions.

- In July-September 2021, the Human Services Department (HSD) implemented review of property information on the Maricopa County Assessor's website for certain rental assistance applications on a case-by-case basis. HSD began documenting these reviews program-wide in September 2022.
- In September 2022, HSD updated internal controls through a revision of the ERA policy and process manual to require property information to be reviewed and documented.
- In November 2022, the County worked with our banking institution to implement additional bank verification controls to more accurately and timely verify vendor banking information to further ensure payments were being sent to the approved landlord/property/manager/vendor.

This finding is not fully corrected as final close-out cannot be completed until the Treasury issues a management decision.

**Assistance Listings number and program name: 14.195 Section 8 Project-Based Cluster**

**Finding Number:** 2022-104

**Status:** Fully Corrected

