



Maricopa County

Internal Audit Department

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To: Maricopa County Board of Supervisors

From: Mike McGee, County Auditor

Subject: Single Audit Reporting Compliance – Grant Subrecipients

Date: June 27, 2019

Background: The federal government provides grant funds to County agencies that pass the funds through to contracted organizations (subrecipients). The Single Audit Act of 1984 requires organizations spending \$750,000 or more in federal assistance receive an annual, organization-wide, financial and compliance audit.

Objective: Our objective was to (1) determine which subrecipients of the County fall under Single Audit Act requirements, (2) obtain subrecipients' Single Audit Reports, and (3) report findings to County agencies.

Results: We reviewed 41 audit reports that were issued to County subrecipients. Of these, 24 had no findings. The other 17 reports had a total of 59 findings, which were referred to County agencies for follow-up. The agencies are responsible for assessing the impact of the findings and determining if actions are needed.

This review was approved by the Board of Supervisors and was conducted in conformance with International Standards for the Professional Practice of Internal Auditing. This report is intended primarily for the information and use of the County Board of Supervisors, County leadership, and other County stakeholders. However, this report is a public record and its distribution is not limited.

If you have any questions about this report, please contact Mike McGee, County Auditor, at 602-506-1588.