



Maricopa County

Internal Audit Department

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To: Maricopa County Board of Supervisors

From: Mike McGee, Internal Audit Director

Subject: Single Audit Reporting Compliance – Grant Subrecipients

Date: June 15, 2022

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 36 audit reports that were issued to County subrecipients. Of these, 23 had no findings. The other 13 reports had a total of 22 findings, which were referred to the applicable County agency 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 County Board of Supervisors. However, this report is a public record and its distribution is not limited.

If you have any questions about this report, please contact me at 602-506-1585.