



# Maricopa County

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## 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:** July 10, 2020

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**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 37 audit reports that were issued to County subrecipients. Of these, 24 had no findings. The other 13 reports had a total of 44 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.