

Yavapai County, Arizona
Single Audit Reporting Package

Year ended June 30, 2009

**Yavapai County, Arizona
Single Audit Reporting Package
Year ended June 30, 2009**

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**Independent Auditor's 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***

The Auditor General of the State of Arizona

The Board of Supervisors of
Yavapai County, Arizona

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Yavapai County, Arizona (the County) as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 9, 2009. Our report was modified to include a reference to our reliance on other auditors. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the long-term care fund, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 09-001 to be a significant deficiency in internal control over financial reporting.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we do not believe that the significant deficiency described as item 09-001 in the accompanying schedule of findings and questioned costs is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Arizona State Legislature, the Auditor General of the State of Arizona, 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.

Walker & Armstrong LLP

Phoenix, Arizona
December 9, 2009

**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**

The Auditor General of the State of Arizona

The Board of Supervisors of
Yavapai County, Arizona

Compliance

We have audited the compliance of Yavapai County, Arizona (the 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, the 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. However, the results of our auditing procedures disclosed an instance of noncompliance with certain special provisions of the Substance Abuse and Mental Health Services – Access to Recovery program which is further described as item 09-101 in the accompanying schedule of findings and questioned costs.

Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with 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 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.

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. However, as discussed below, we identified a deficiency in internal control that we consider a significant deficiency which is further described as item 09-101 in the accompanying schedule of findings and questioned costs.

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. The significant deficiency referred to above is not considered a material weakness.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and aggregate remaining fund information of Yavapai County as of and for the year ended June 30, 2009, and have issued our report thereon dated December 9, 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 statement.

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.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Auditor General of the State of Arizona, 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.

Walker & Armstrong LLP

Phoenix, Arizona
December 9, 2009

Yavapai County, Arizona
Schedule of Expenditures of Federal Awards
Year ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed through Arizona Department of Education</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	ED09-0001	\$ 23,869
National School Lunch Program	10.555	ED09-0001	58,902
Total Child Nutrition Cluster			82,771
<i>Passed through Arizona Department of Health Services</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HG861088, HP661311-004	827,750
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HG661033	9,513
Commodity Supplemental Food Program	10.565	HG861139	30,757
WIC Farmers' Market Nutrition Program (FMNP)	10.572	HG861326	900
<i>Passed through Arizona State Land Department</i>			
Cooperative Forestry Assistance	10.664	SFA 7001, SFA 7003, SFA 08-002, SFA 08-011	90,427
<i>Passed through Arizona State Treasurer</i>			
Schools and Roads—Grants to States	10.665	None	2,230,534
<i>Total U.S. Department of Agriculture</i>			3,272,652
<u>U.S. Department of the Interior</u>			
Payments in Lieu of Taxes	15.226		2,113,869
Distribution of Receipts to State and Local Governments	15.227		162,770
<i>Total U.S. Department of the Interior</i>			2,276,639
<u>U.S. Department of Justice</u>			
Domestic Cannabis Eradication/Suppression Program	16.2007-10		10,041
State Criminal Alien Assistance Program	16.606		300,777
Bullet Proof Vest Partnership Program	16.607		1,304
<i>Passed through Arizona Governor's Office for Children, Youth and Families</i>			
Juvenile Accountability Incentive Block Grants	16.523	JB-CSG-07-8274-11 JB-CSG-08-9273-12	4,907
Juvenile Justice and Delinquency Prevention- Allocation to States	16.540	J2-CSG-08-8182-04	2,999
<i>Passed through Arizona Department of Public Safety</i>			
Crime Victim Assistance	16.575	2008-122	178,608
<i>Passed through Arizona Criminal Justice Commission</i>			
Crime Victim Compensation	16.576	VC-09-062	22,394
Edward Byrne Memorial Justice Assistance Grant Program	16.738		14,029
<i>Passed through Arizona Criminal Justice Commission</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC-09-032	13,882
<i>Passed through Arizona Supreme Court</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	None	71,351
<i>Total for CFDA No. 16.738</i>			99,262
<i>Total U.S. Department of Justice</i>			620,292

(continued)

The accompanying notes are an integral
part of this schedule.

Yavapai County, Arizona
Schedule of Expenditures of Federal Awards - Continued
Year ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Labor</u>			
<i>Passed through the Arizona Department of Economic Security</i>			
WIA Cluster			
WIA Adult Program	17.258	DE070310001, DE081299001, DE091203001, E5706013	\$ 485,672
WIA Youth Activities	17.259	DE070310001, DE081299001, DE091203001	185,548
WIA Dislocated Workers	17.260	DE070310001, DE081299001, DE091203001	388,829
Total WIA cluster			1,060,049
Incentive Grants - WIA Section 503	17.267	DE091087001	3,530
<i>Total U.S. Department of Labor</i>			1,063,579
<u>U.S. Department of Transportation</u>			
Airport Improvement Program	20.106		221,061
<i>Passed through Arizona Governor's Office of Highway Safety</i>			
State and Community Highway Safety	20.600	2007-PT-023	330
<i>Passed through Arizona Department of Emergency and Military Affairs</i>			
Interagency Hazardous Materials Public Sector Training and Planning	20.703	None	7,284
<i>Total U.S. Department of Transportation</i>			228,675
<u>U.S. Institute of Museum and Library Services</u>			
<i>Passed through Arizona State Library, Archives and Public Records</i>			
Grants to States	45.310	381-21-01-(10)	71,350
<i>Total of U.S. Institute of Museum and Library Services</i>			71,350
<u>U.S. Department of Environmental Protection Agency</u>			
<i>Passed through Arizona Department of Environmental Quality</i>			
Nonpoint Source Implementation Grants	66.460	EV 08-0025 (10-001)	366,311
<i>Total U.S. Environmental Protection Agency</i>			366,311
<u>U.S. Department of Education</u>			
Safe and Drug-Free Schools and Communities—National Programs	84.184		76,326
Fund for the Improvement of Education	84.215		511,597
Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	84.330		315,971
<i>Passed through Arizona Supreme Court</i>			
Title I Program for Neglected and Delinquent Children	84.013	None	68,685
Special Education Cluster (IDEA):			
<i>Passed through Arizona Department of Education</i>			
Special Education—Grants to States	84.027	09FESCBG-970744-06A, 09FESSCG-9707744-07A	454,044
Special Education—Preschool Grants	84.173	09FECCBP-970744-05A	25,294
<i>Passed through Arizona Supreme Court</i>			
Special Education—Grants to States	84.027	None	46,964
<i>Total for Special Education Cluster, CFDA Nos. 84.027 and 84.173</i>			526,302
<i>Passed through Arizona Department of Education</i>			
Safe and Drug-Free Schools and Communities—State Grants	84.186	09FSDIVB-970744-03A	6,046
<i>Passed through Arizona Supreme Court</i>			
Safe and Drug-Free Schools and Communities—State Grants	84.186	None	180
<i>Total for CFDA No. 84.186</i>			6,226

The accompanying notes are an integral
part of this schedule.

Yavapai County, Arizona
Schedule of Expenditures of Federal Awards - Continued
Year ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Education - Continued</u>			
<i>Passed through Pima County, Arizona</i>			
Education Technology State Grants	84.318	09FETSTP-960950-12A	\$ 79,997
<i>Passed through Arizona Department of Education</i>			
English Language Acquisition Grants	84.365	09FACENG-970744-09A	27,893
Mathematics and Science Partnerships	84.366	08FSDMS2-870744-09A, 09FSDMSS-970744-08A, 09FSDPRC-970744-02A	436,572
Improving Teacher Quality State Grants	84.367	09FAAAZE-970744-01A	81,222
<i>Passed through Arizona Supreme Court</i>			
Improving Teacher Quality State Grants	84.367	None	20,582
<i>Total for CFDA No. 84.367</i>			<u>101,804</u>
<i>Total U.S. Department of Education</i>			2,151,373
<u>U.S. Election Assistance Committee</u>			
<i>Passed through Arizona Secretary of State</i>			
Help America Vote Act Requirements Payments	90.401	None	<u>80,229</u>
<i>Total U.S. Election Assistance Committee</i>			80,229
<u>U.S. Department of Health and Human Services</u>			
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)	93.224		636,580
ARRA-Health Center Integrated Services Development Initiative	93.703		49,147
<i>Passed through National Association of County and City Health Officials</i>			
Medical Reserve Corps Small Grant Program	93.008	MRC 09007	2,542
<i>Passed through Arizona Family Planning Council</i>			
Family Planning-Services	93.217	None	156,595
Preventive Health Services- Sexually Transmitted Diseases Control Grants	93.977	None	1,166
<i>Passed through Arizona Department of Health Services</i>			
Preventive Health Services- Sexually Transmitted Diseases Control Grants	93.977	HG854500	<u>2,825</u>
<i>Total for CFDA No. 93.977</i>			3,991
Special Programs for the Aging-Title IV- and Title II-Discretionary Projects	93.048	HG861066	57,976
Immunization Grants	93.268	HG854293	113,886
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283	HG754205	444,264
<i>Passed through Arizona Department of Economic Security</i>			
Child Support Enforcement	93.563	DE070250-001, G 02-04-AZ-4004	164,426
<i>Passed through Arizona Secretary of State</i>			
Voting Access for Individuals with Disabilities-Grants to States	93.617	None	21,051
<i>Passed through Arizona Department of Health Services</i>			
HIV Care Formula Grants	93.917	HP652141-002	105,778
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	HG761269	162,570
HIV Prevention Activities-Health Department Based	93.940	HG852270	10,359

The accompanying notes are an integral
part of this schedule.

(continued)

Yavapai County, Arizona
Schedule of Expenditures of Federal Awards - Concluded
Year ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Health and Human Services - Continued</u>			
<i>Passed through the Southern Arizona AIDS Foundation</i>			
HIV Prevention Activities—Health Department Based	93.940	S 1208-371-102, S 1209-371-102	\$ 44,378
<i>Total for CFDA No. 93.940</i>			<u>54,737</u>
<i>Passed through John Snow, Inc</i>			
State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	93.006	None	1,904
<i>Passed through Arizona Department of Health Services</i>			
Preventive Health and Health Services Block Grant	93.991	HG854376	99,985
Maternal and Child Health Services Block Grant to the States	93.994	HG754060-003, HG854241, HP461413-002, HP754259-009	470,382
<i>Arizona Governor's Office for Children, Youth and Families</i>			
Substance Abuse and Mental Health Services—Access to Recovery	93.275	AR-GSA-09-9273-00	542,917
<i>Total U.S. Department of Health and Human Services</i>			<u>3,088,731</u>
<u>U.S. Department of Homeland Security</u>			
<i>Passed through Arizona Department of Emergency and Military Affairs</i>			
Emergency Management Performance Grants	97.042	None	140,310
State Domestic Preparedness Equipment Support Program	97.004	2004-GE-T4-0051	1,505
<i>Passed through Arizona Department of Homeland Security</i>			
State Domestic Preparedness Equipment Support Program	97.004	444502-03	26,657
<i>Total for CFDA No. 97.004</i>			<u>28,162</u>
<i>Passed through Arizona Department of Homeland Security</i>			
Homeland Security Grant Program	97.067	06-AZDOHS-HSGP-222522-01 2006-GE-T6-0007, 2007-GE-T7-0006, 333500-01, 444502-02	656,623
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	06-AZDOHS-LETPP-222522-03	92,318
<i>Passed through the United Way</i>			
Emergency Food and Shelter National Board Program	97.024	028000-020	363
<i>Total U.S. Department of Homeland Security</i>			<u>917,776</u>
Total expenditures of federal awards			<u>\$ 14,137,607</u>

The accompanying notes are an integral
part of this schedule.

Yavapai County, Arizona
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 Yavapai County, Arizona and is presented on the modified accrual basis of accounting, except for Payments In Lieu of Taxes (CFDA 15.226). For this program, revenues received during the fiscal year are considered earned and are reported as expenditures. The information on 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) Numbers

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2009 *Catalog of Federal Domestic Assistance*.

Note 3 - Subrecipients

During 2009, the County passed \$1,063,579 in U.S. Department of Labor, Workforce Investment Act, funding to a subrecipient.

Yavapai County, Arizona
Schedule of Findings and Questioned Costs
Year ended June 30, 2009

Summary of Auditors' Results

Financial Statements

Type of auditor's report issued:	Unqualified	
	Yes	No
Material weaknesses identified in internal control over financial reporting?		X
Significant deficiencies identified not considered to be material weaknesses?	X	
Noncompliance material to the financial statements noted?		X

Federal Awards

Material weaknesses identified in internal control over major programs?		X
Significant deficiencies identified not considered to be material weaknesses?	X	
Type of auditor's 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])?	X	

Identification of major programs:

CFDA No.	Name of Federal Program
10.665	Schools and Roads-Grants to States
16.575	Crime Victim Assistance
16.606	State Criminal Alien Assistance Program
66.460	Nonpoint Source Implementation Grants
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)
93.275	Substance Abuse and Mental Health Services-Access to Recovery
93.283	Centers for Disease Control and Prevention-Investigations and Technical Assistance
97.042	Emergency Management Performance Grants

Dollar threshold used to distinguish between Type A and Type B programs:	\$424,128
Auditee qualified as a low risk auditee?	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
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Yavapai County, Arizona
Schedule of Findings and Questioned Costs - Continued
Year ended June 30, 2009

Financial Statement Finding

09-001 - Improve Internal Controls over Monitoring

As noted in the previous year, Yavapai County does not have sufficient resources in place to regularly monitor the internal controls of its decentralized operations. For example, the County has several decentralized departments and locations that receive large quantities of cash receipts as part of their operations. However, the County currently does not regularly monitor these operations to determine whether the appropriate internal controls over cash receipts are in place and operating effectively. As a result of the lack of monitoring procedures, the County has an increased risk of misappropriation and errors in financial reporting.

We recommend that the County devote additional resources to monitoring its internal controls of its decentralized operations. Strengthening the process for monitoring internal controls may reduce the risk of misappropriation, noncompliance with laws, regulations and the terms of grants and contracts and errors in financial reporting. Increased monitoring may also identify opportunities for increased operating efficiency and effectiveness.

Management views and corrective action:

See corrective action plan.

Federal Award Finding

09-101 - Improve Internal Controls over Eligibility Verification

U.S. Department of Health and Human Services

Passed through Arizona Governor's Office for Children, Youth, and Families

CFDA Number:	93.275
Program Title:	Substance Abuse and Mental Health Services-Access to Recovery
Grant or Contract Number:	AR-GSA-09-9273-00
Questioned Costs:	None

Condition: The program is not documenting the verification of whether participants are receiving assistance from the Arizona Health Care Cost Containment System (AHCCCS).

Yavapai County, Arizona
Schedule of Findings and Questioned Costs - Continued
Year ended June 30, 2009

Criteria, Cause and Effect: The terms of the grant requires the program to determine whether the participant receive assistance through AHCCCS. This verification is necessary to determine the type of assistance the program will provide. The effect is an increased risk that participants may receive program assistance that is also available through AHCCCS.

Recommendation: We recommend that the program implement procedures to document the verification of ACCCS assistance prior to accepting the individual into the program. The allocation of the allotted funding for the individual should be based on the assistance verification.

Management views and corrective action:

See corrective action plan.

**Yavapai County
Corrective Action Plan
Year Ended June 30, 2009**

Financial Statement Findings

09-001

Improve Internal Controls over Monitoring

Name of contact person: John Zander, Finance Director

Anticipated completion date: Unknown

The County does recognize the need and the benefits of monitoring internal controls over cash receipts. However, the County does not have an internal auditor and during this period of economic decline the costs to devote additional resources to monitoring outweigh the benefits.

Federal Award Findings and Questioned Costs

09-101

CFDA No. : 93.275 Substance Abuse and Mental Health Services-Access to Discovery

Name of contact person: Billie Grobe, Chief, Yavapai County Adult Probation Department

Anticipated completion date: December 9, 2009

All participants will be required to fill out the Yavapai County Adult Probation Department Financial Statement, which includes verification of AHCCCS eligibility. The Case Manager will review the Financial Statements with the participant and it will be maintained in the participant's case file. A supervisor will review no less than five case files every six months for quality assurance.