



Pima County Board of Supervisors Meeting—June 4, 2024

Summary of County's Fiscal Year 2023 Annual Comprehensive Financial Report, Report on Internal Control and on Compliance, and Federal Single Audit Report

Presented by: Lindsey A. Perry, CPA, CFE, Auditor General &
Katherine Edwards Decker, CPA, Deputy Director, Financial Audit Division

Who we are



- Legislative agency
- Provide impartial information and specific recommendations to improve operations and programs
- Follow governmental auditing standards

Why we are here



Statute requires Board to require its auditors to present audit results and findings in regular meeting—without use of consent agenda—within 90 days of audit's completion

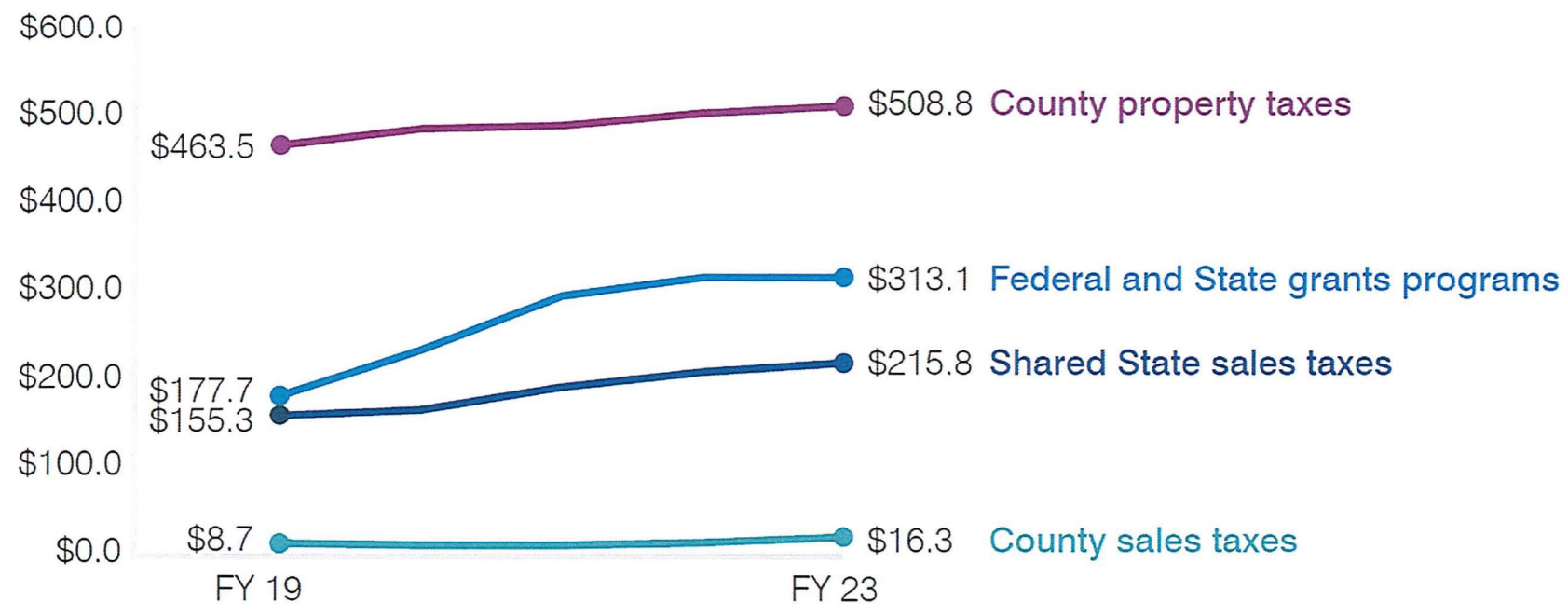
We issued 3 County audit reports



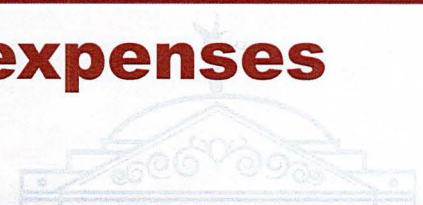
1. Financial statement audit report—dated February 29, 2024
2. Financial statement internal control and compliance audit report—dated February 29, 2024
3. Single audit report—dated March 28, 2024

Financial statement highlights—Primary revenues over the last 5 fiscal years—(in millions)

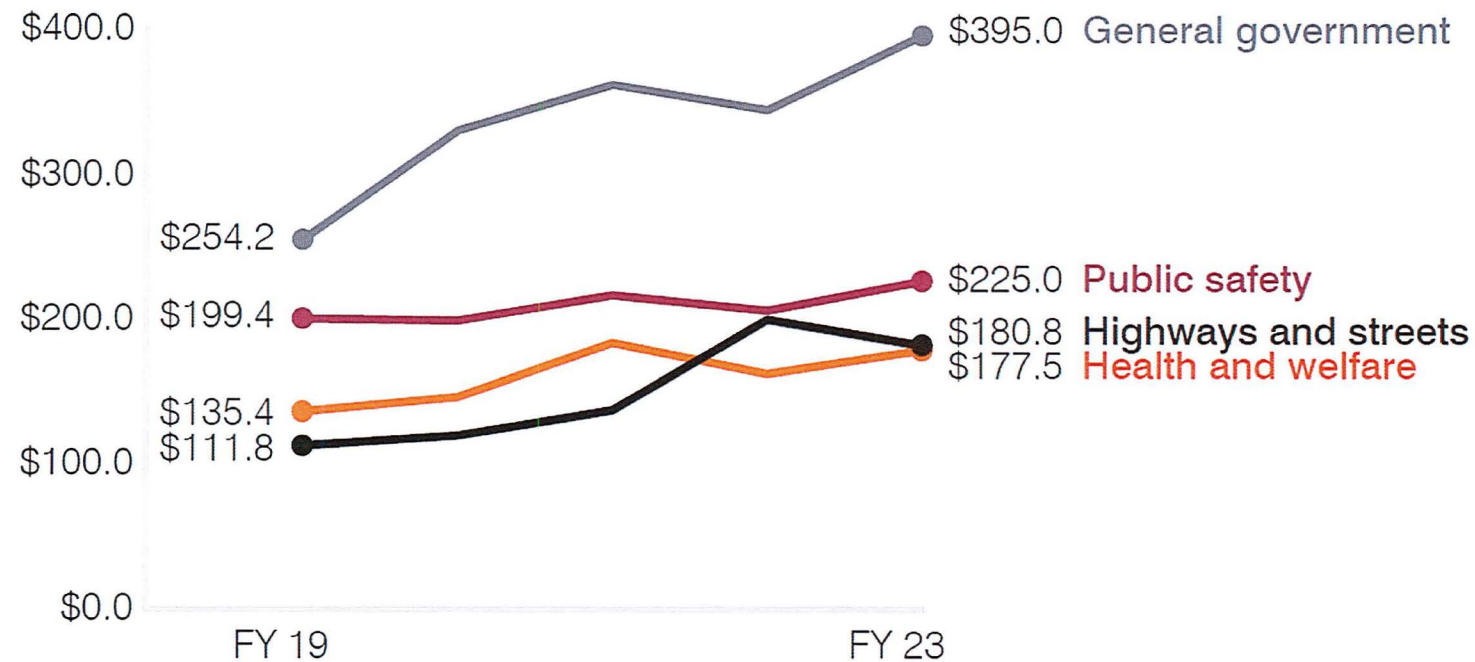
Primary revenue sources



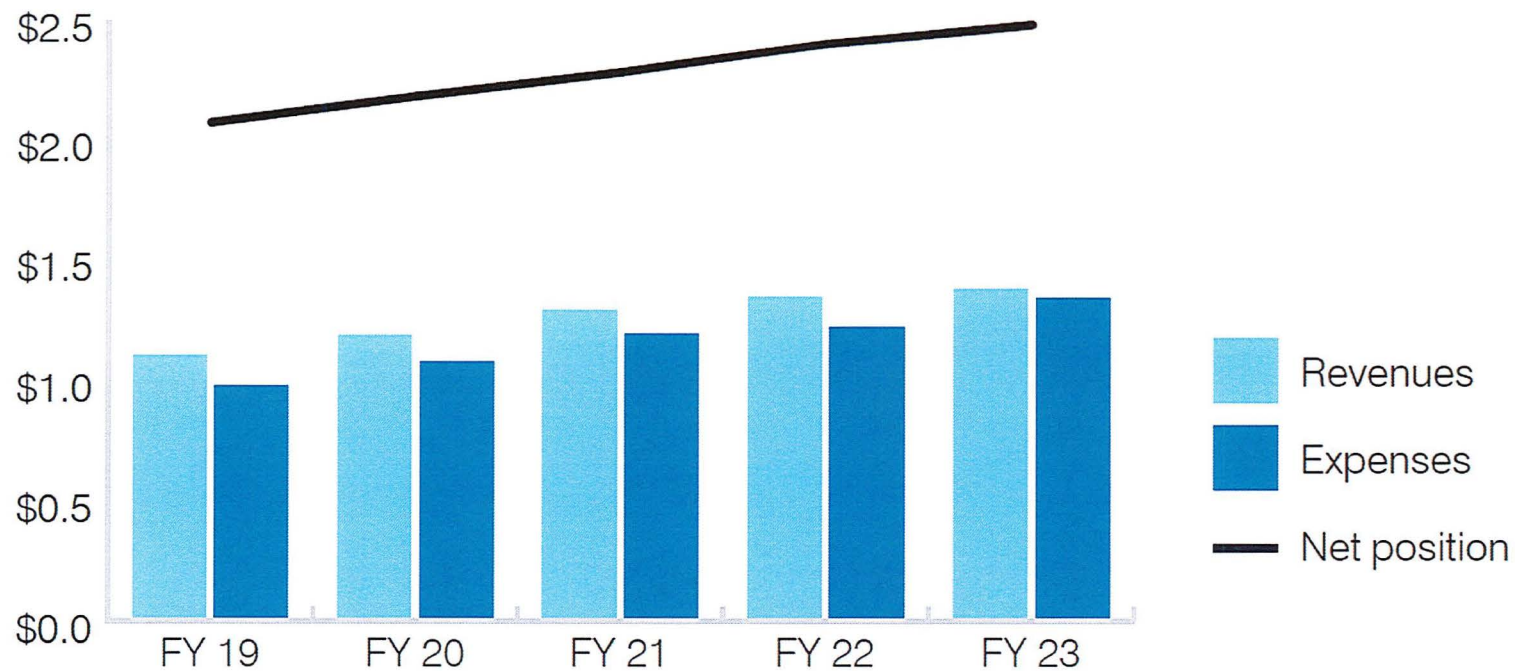
Financial statement highlights—Primary expenses over the last 5 fiscal years—(in millions)



Primary expense purposes



Financial statements—Total revenues, expenses, and net position for the last 5 fiscal years—(in millions)



Single Audit highlights—Federal expenditures for the last 5 fiscal years

Federal agency	2019	2020	2021	2022	2023
Department of Treasury	\$148,108	\$42,283,336	\$66,363,323	\$57,834,280	\$80,446,877
Department of Health and Human Services	11,609,927	11,794,824	34,697,527	31,325,003	20,346,059
Department of Labor	9,894,831	8,686,324	7,897,592	9,742,977	12,241,041
Department of Homeland Security	1,201,342	1,731,406	1,533,345	11,446,524	28,535,208
Other	16,164,361	17,016,370	27,323,086	23,706,305	18,619,045
Total	\$39,018,569	\$ 81,512,260	\$137,814,873	134,055,089	\$160,188,230

Status of prior year audit findings



County corrected 1 of 3 prior year audit findings

- Finding 2022-01, County administrator retirement procedures—fully corrected
- Finding 2022-02, County procurement vendor portal—partially corrected
- Finding 2022-101, Subrecipient monitoring—partially corrected



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