



A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Single Audit

Maricopa County Community College District

Year Ended June 30, 2013



Debra K. Davenport
Auditor General

The **Auditor General** is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits of school districts, state agencies, and the programs they administer.



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Maricopa County Community College District
Single Audit Reporting Package
Year Ended June 30, 2013

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Reports Issued Separately

Comprehensive Annual Financial Report

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*



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

Members of the Arizona State Legislature

The Governing Board of
Maricopa County Community College District

Report on Compliance for Each Major Federal Program

We have audited Maricopa County Community College District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013. The District's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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 District'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, Maricopa County Community College District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control over Compliance

The District's management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2013-101 that we consider to be a significant deficiency.

Maricopa County Community College District's response to the internal control over compliance finding identified in our audit is presented on pages 13 through 14. The District's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the business-type activities and discretely presented component unit of Maricopa County Community College District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 19, 2013, that contained an unmodified opinion on those financial statements. Our report was modified to include a reference to our reliance on other auditors. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the District's basic financial statements. 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 is the responsibility of the District's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Jay Zsorey, CPA
Financial Audit Director

March 28, 2014

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**Maricopa County Community College District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's numbers	Program expenditures	Amount provided to subrecipients
Department of Agriculture						
10 555	National School Lunch Program	Child Nutrition Cluster	Arizona Department of Education	ED05-0001	\$ 67,801	
10 223	Hispanic Serving Institutions Education Grants				123,090	
10 558	Child and Adult Care Food Program		Arizona Department of Education	07-24-2007	18,023	
Total Department of Agriculture					<u>208,914</u>	
Department of Commerce						
11 300	Investments for Public Works and Economic Development Facilities	Economic Development Cluster			43,991	
Department of Defense						
12 002	Procurement Technical Assistance for Business Firms				312,689	
Department of the Interior						
15 225	Recreation Resource Management				21,144	
15 237	Rangeland Resource Management				17,329	
Total Department of the Interior					<u>38,473</u>	
Department of Labor						
17 267	Incentive Grants—WIA Section 503		Arizona Department of Education	13FAEAEI-370579-07A, 13FAECCP-370579-05A	101,203	
17 267	Incentive Grants—WIA Section 503		Arizona Department of Economic Security	P1-22165-11-55-A-4	209,532	
	<i>Total 17.267</i>				<u>310,735</u>	
17 270	Reintegration of Ex-Offenders		Arizona Women's Education and Employment (AWEE)	SGA-DFA-PY-11-02	2,381	
17 282	Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants				887,541	
Total Department of Labor					<u>1,200,657</u>	
Department of State						
19 009	Academic Exchange Programs—Undergraduate Programs		Northern Virginia Community College	S-ECAAS-12-CA-050	206,215	
19 014	One-Time International Exchange Grant Program		Northern Virginia Community College	S-ECAGD-13-CA-088	3,450	
Total Department of State					<u>209,665</u>	
National Aeronautics and Space Administration						
43 001	Science		University of Arizona	P383119, 70565	10,351	
National Endowment for the Arts						
45 024	Promotion of the Arts—Grants to Organizations and Individuals		Arizona Commission for the Arts	130325	1,500	
National Endowment for the Humanities						
45 162	Promotion of the Humanities—Teaching and Learning Resources and Curriculum Development		Association of American Colleges and Universities	None	7,462	

See accompanying notes to schedule.

**Maricopa County Community College District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's numbers	Program expenditures	Amount provided to subrecipients
National Science Foundation						
47 049	Mathematical and Physical Sciences		Arizona State University	12-928	10,706	
47 076	Education and Human Resources				2,735,313	150,601
47 076	Education and Human Resources		Northern Arizona University	SLC329X-1	47,277	
47 076	Education and Human Resources		Pennsylvania State University	3785-MATEC-NSF-2498, 4691-MATEC-NSF-5105	88,674	
47 076	Education and Human Resources		University of New Mexico	271343-87M8, 271343-87M6	25,561	
47 076	Education and Human Resources		Arizona State University	S13US003/S2013us0006, 12-869, 12-794, F2012us0003/F12US002, V2012SB0005/V12HS001, V2012sb0013/V12HS004, V2013sb0006/V13HS004, V12HS0003/V2012sb0014, V2013sb0007/V13HS006, V2013sb0004/V13HS002	221,422	
	<i>Total 47.076</i>				<u>3,118,247</u>	<u>150,601</u>
	Total National Science Foundation				<u>3,128,953</u>	<u>150,601</u>
Small Business Administration						
59 037	Small Business Development Centers				2,526,631	1,017,745
59 037	Small Business Development Centers		Colorado Office of Development and International Trade	12000000306	18,000	18,000
	Total Small Business Administration				<u>2,544,631</u>	<u>1,035,745</u>
Department of Energy						
81 123	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program				757,279	
Department of Education						
84 007	Federal Supplemental Educational Opportunity Grants	Student Financial Assistance Cluster			2,790,617	
84 033	Federal Work-Study Program	Student Financial Assistance Cluster			2,096,617	
84 038	Federal Perkins Loan Program—Federal Capital Contributions	Student Financial Assistance Cluster			579,077	
84 063	Federal Pell Grant Program	Student Financial Assistance Cluster			179,892,294	
84 268	Federal Direct Student Loans	Student Financial Assistance Cluster			176,922,632	
	<i>Total Student Financial Assistance Cluster</i>				<u>362,281,237</u>	
84 010	Title I Grants to Local Educational Agencies	Title I, Part A Cluster	Arizona Department of Education	12FT1TTI-260034-01A, 13FT1TTI-360034-01A	94,152	
84 389 ARRA	Title I Grants to Local Educational Agencies, Recovery Act <i>Total Title I, Part A Cluster</i>	Title I, Part A Cluster	Arizona Department of Education	12FT1ACS-260034-04A	78	
					<u>94,230</u>	

See accompanying notes to schedule.

**Maricopa County Community College District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Federal agency/CFDA number	Federal program name	Cluster title	Pass-through grantor	Pass-through grantor's numbers	Program expenditures	Amount provided to subrecipients
84 027	Special Education—Grants to States (IDEA, Part B)	Special Education Cluster (IDEA)	Arizona Department of Education	12FESCBG-260034-03A, 13FESCBG-360034-03A	29,523	
84 042	TRIO—Student Support Services	TRIO Cluster			732,927	
84 047	TRIO—Upward Bound	TRIO Cluster			457,559	
	<i>Total TRIO Cluster</i>				<u>1,190,486</u>	
84 002	Adult Education—Basic Grants to States		Arizona Department of Education	13FAEETE-370579-06A, 13FAEABE-370579-02A, 13FAECIV-370579-04A, 13FAEAEF-370579-03A	2,599,619	
84 031	Higher Education—Institutional Aid				2,539,285	
84 048	Career and Technical Education—Basic Grants to States		Arizona Department of Education	12FCTDBG-270570-01A, 13FCTDBG-370570-01A	990,430	
84 116	Fund for the Improvement of Postsecondary Education				161,465	
84 335	Child Care Access Means Parents in School				135,486	
84 350	Transition to Teaching		Arizona Department of Education	13FT1TRT-370579-01A	1,304	
84 365	English Language Acquisition State Grants				341,442	
84 367	Improving Teacher Quality State Grants		Arizona Department of Education	13FT1TII-360034-02A	5,096	
	Total Department of Education				<u>370,369,603</u>	
Department of Health and Human Services						
93 721 ARRA	Health Information Technology Professionals in Health Care		Los Rios Community College	759107	264,880	
Corporation for National and Community Service						
94 006	AmeriCorps		Colorado Campus Compact	None	20	
	Total expenditures of federal awards				<u>\$ 379,099,068</u>	<u>\$ 1,186,346</u>

See accompanying notes to schedule.

Maricopa County Community College District
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Maricopa County Community College District and is presented on the accrual basis of accounting. The information in 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 2013 *Catalog of Federal Domestic Assistance*.

Note 3 - Loans Outstanding

The expenditures reported on the Schedule of Expenditures of Federal Awards for the Federal Perkins Loan Program—Federal Capital Contributions (CFDA No. 84.038) included loan balances outstanding at June 30, 2013, of \$574,093.

Maricopa County Community College District
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2013

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified	
	Yes	No
Internal control over financial reporting:		
Material weaknesses identified?	<u>X</u>	___
Significant deficiency identified?	<u>X</u>	___
Noncompliance material to the financial statements noted?	___	<u>X</u>

Federal Awards

Internal control over major programs:		
Material weakness identified?	___	<u>X</u>
Significant deficiency identified?	<u>X</u>	___
Type of auditors' report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (section .510[a])?	<u>X</u>	___

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants
19.009	Academic Exchange Programs—Undergraduate Programs
47.076	Education and Human Resources
81.123	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program
	Student Financial Assistance Cluster:
84.007	Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.038	Federal Perkins Loan Program—Federal Capital Contributions
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loans

Maricopa County Community College District
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2013

CFDA Number	Name of Federal Program or Cluster
84.002	Adult Education—Basic Grants to States
84.031	Higher Education—Institutional Aid

Dollar threshold used to distinguish between Type A and Type B programs: \$504,535

	Yes	No
Auditee qualified as low-risk auditee?	—	<u>X</u>

Other Matters

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with Circular A-133 (section .315[b])?	<u>X</u>	—
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Maricopa County Community College District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

Financial Statement Findings

Financial statement findings were reported in the separately issued 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*.

Federal Award Findings and Questioned Costs

2013-101

CFDA No. and Name: 47.076 **Education and Human Resources**
Award Periods: September 1, 2012 through February 28, 2017
Award Numbers: DUE-1154659, DUE-1136435, DUE-1104294, DUE-1154625, DUE-1140887, DUE-0653206, DUE-0806987, DUE-1003542, DUE-1040932, DUE-1104159, DUE-1249493, DUE-0837451, DUE-1022980, DUE-1044463, DUE-1103080, 3785-MATEC-NSF-2498, 4691-MATEC-NSF-5105, SLC329X-1, 271343-87M8, 271343-87M6, S13US003/S2013us0006, 12-869, 12-794, F2012us0003/F12US002, V2012SB0005/V12HS001, V2012sb0013/V12HS004, V2013sb0006/V13HS004, V12HS0003/V2012sb0014, V2013sb0004/V13HS002, V2013sb0007/V13HS006
Federal Agency: **National Science Foundation**
Pass-Through Grantors: Arizona State University, Northern Arizona University, Pennsylvania State University, University of New Mexico
Compliance Requirement: Eligibility
Questioned Costs: None

Criteria: To comply with 45 Code of Federal Regulations (CFR) §602.20, the District is responsible for maintaining internal control over federal programs that provides reasonable assurance that the District is in compliance with laws, regulations, and the provisions of its grant agreements. This includes maintaining documentation used in determining students' eligibility for scholarships and stipends awarded under the program.

Condition and context: For 6 of 25 scholarships and stipends tested, the District did not maintain documentation to provide evidence that the student's award was evaluated for eligibility and approved by program employees. Auditors were able to determine that the internal control weakness related specifically to South Mountain Community College's (College) administration of award number V2012sb0013/V12HS004, for which awards to students totaled \$36,150 for the summer 2012 session.

Maricopa County Community College District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

Effect: The District may have awarded federal monies to students who were not eligible. Auditors were able to extend auditing procedures to determine that students selected for testing were eligible.

Cause: The College did not follow the District's existing policies and procedures to maintain documentation of student eligibility determinations and approvals for scholarships and stipends awarded under the program. The College experienced turnover in the individuals in charge of the program and could not locate the documentation.

Recommendation: To help ensure that it complies with the program's eligibility requirements and to help prevent awarding scholarships and stipends to students who may not be eligible to receive them, the District should ensure that all colleges follow its existing policies and procedures to retain all documentation used during the selection process of student awards. This should include evaluations and ranking of students' eligibility to receive program funds. Records should be retained in accordance with the program's record retention requirements.

This finding is similar to a prior-year finding.



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March 28, 2014

Ms. Debbie Davenport
Auditor General
2910 N. 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Davenport:

The accompanying Corrective Action Plan has been prepared as required by the standards applicable to financial audits contained in *Government Auditing Standards* and by U.S. Office of Management and Budget Circular A-133. Specifically, we are providing you with the name of the contact person responsible for corrective action, the corrective action planned, and the anticipated completion date for each federal award finding included in the current year's Schedule of Findings and Questioned Costs.

Sincerely,

Kimberly Brainard Granio, CPA
Associate Vice Chancellor, Business Services & Controller

Ten colleges and two skill centers dedicated to student success.

Chandler-Gilbert | Estrella Mountain | GateWay | Glendale | Mesa | Paradise Valley | Phoenix
Rio Salado | Scottsdale | South Mountain | Maricopa Skill Center | SouthWest Skill Center

Maricopa County Community College District
Corrective Action Plan
Year Ended June 30, 2013

Financial Statement Findings

The corrective action plan for financial statement findings was included in the separately issued 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*.

Federal Award Findings and Questioned Costs

2013-101

CFDA No.: 47.076 Education and Human Resources

Contact Person: *Michelle Paul, Manager of Grants Accounting and Student Financial Services*

Anticipated completion date: April 2014

The District will review document retention requirements with the appropriate College administrator and project staff to ensure that such requirements are met. In addition, training materials will be augmented to include specific reference to retention requirements.



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March 28, 2014

Ms. Debbie Davenport
Auditor General
2910 N. 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Davenport:

The accompanying Summary Schedule of Prior Audit Findings has been prepared as required by U.S. Office of Management and Budget Circular A-133. Specifically, we are reporting the status of audit findings included in the prior audit's Schedule of Findings and Questioned Costs related to federal awards. This schedule also includes audit findings reporting in the prior audit's Summary Schedule of Prior Audit Findings that were not corrected.

Sincerely,

Kimberly Brainard Granio, CPA, M.Ed.
Associate Vice Chancellor, Business Services & Controller

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Rio Salado | Scottsdale | South Mountain | Maricopa Skill Center | SouthWest Skill Center

**Maricopa County Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2013**

Status of Federal Award Findings and Questioned Costs

CFDA Nos.: 84.007 Federal Supplemental Educational Opportunity Grants
84.032 Federal Family Educational Loans
84.033 Federal Work-Study Program
84.038 Federal Perkins Loan Program- Federal Capital Contributions
84.063 Federal Pell Grant Program
84.268 Federal Direct Student Loans
84.375 Academic Competitiveness Grants

Finding No.: 10-101

Status: Partially corrected

The District implemented a revised academic calendar and related policies and procedures in late 2010 and has been awarding and disbursing financial aid in accordance with the new calendar. The new calendar was reviewed by the USDOE and we are currently awaiting final determination.

CFDA Nos.: 17.258 ARRA- WIA Adult Program
81.123 National Nuclear Security Administration (NNSA) Minority
Serving Institutions (MSI) Program
84.002 Adult Education- Basic Grants to States
84.031 Higher Education- Institutional Aid

Finding No.: 11-101

Status: Fully corrected

CFDA Nos.: 84.002 Adult Education- Basic Grants to States
93.925 Scholarships for Health Professions Students from Disadvantaged
Backgrounds
84.007 Federal Supplemental Educational Opportunity Grants
84.033 Federal Work-Study Program
84.038 Federal Perkins Loan Program-Federal Capital Contributions
84.063 Federal Pell Grant Program
84.268 Federal Direct Student Loans

Finding No. 12-101

Status: Fully corrected

**Maricopa County Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2013**

CFDA No.: 47.076 Education and Human Resources
Finding No. 12-102
Status: Not corrected

The District will review document retention requirements with the appropriate College administrator and project staff to ensure that such requirements are met. In addition, training materials will be augmented to include specific reference to retention requirements.

CFDA No.: 81.123 National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program
Finding No. 12-103
Status: Fully corrected

CFDA No.: 84.002 Adult Education- Basic Grants to States
Finding No. 12-104
Status: Fully corrected

CFDA No.: 84.002 Adult Education- Basic Grants to States
Finding No. 12-105
Status: Fully corrected

CFDA No.: 84.031 Higher Education– Institutional Aid
Finding No. 12-106
Status: Fully corrected
