

NOTE 19 FEDERALLY ASSISTED PROGRAMS - COMPLIANCE AUDITS

**A. GRANT REVENUES NOT RECEIVED**

The County recorded \$ 8,819 in federal grant revenues, expressed in thousands, which were not received prior to June 30, 1998. This amount is included in Due from other governments at June 30, 1998.

**B. INDIRECT COSTS**

Each year the County prepares and distributes a county-wide cost allocation plan which establishes the rates to be used for the recovery of indirect costs. During fiscal year 1997-98 the County recovered \$ 368 of indirect cost, expressed in thousands, related to grant activity.

**C. COMPLIANCE WITH THE SINGLE AUDIT ACT**

The results of Pima County's Single Audit for the fiscal year ended June 30, 1997 indicated that there were two instances of material noncompliance resulting from material weaknesses in the internal control over compliance related to the Supportive Housing Program and the Housing Opportunities for Persons with AIDS program. Pima County has instituted changes in its procedures to correct the reported deficiencies.

The County has met all the new requirements of OMB Circular A-133 and has sent the required reports including the Data Collection Form to the Single Audit Clearinghouse located at 1201 E. 10th Street, Jeffersonville, IN 47132. The Single Audit for Pima County for the fiscal year ended June 30, 1998 has not begun.