



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

San Juan County January 1, 2022 through December 31, 2022

This schedule presents the status of findings reported in prior audit periods.

Audit Period: January 1, 2021 through December 31, 2021	Report Ref. No.: 1031503	Finding Ref. No.: 2021-001
Finding Caption: The County lacked adequate internal controls for ensuring the Schedule of Expenditures of Federal Awards was accurately prepared.		
Background: Our audit found a deficiency in internal controls over financial reporting that resulted in errors in the County's SEFA. Government Auditing Standards requires the State Auditor's Office auditors to communicate significant deficiencies as a finding.		
Status of Corrective Action: (check one) <input checked="checked" type="checkbox"/> Fully Corrected <input type="checkbox"/> Partially Corrected <input type="checkbox"/> Not Corrected <input type="checkbox"/> Finding is considered no longer valid		
Corrective Action Taken: San Juan County corrected all reporting errors associated with this finding immediately. Additionally, the County planned for staff to attend as many grant reporting classes as could be identified. The Budget Analyst, Molly Foote, and Grants Manager, Libby Concord, attended the WFOA and SAO "Federal Award Requirements Spring 2023" training in May 2023. Libby Concord also attended the "Overview of SAO Annual Report Requirements" training in March 2023.		