COUNTY OF TRINITY
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2022
INDEPENDENT AUDITORS’ REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS 1

INDEPENDENT AUDITORS’ REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE 3

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 6

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 9

SCHEDULE OF FINDINGS AND QUESTIONED COSTS 11
INDEPENDENT AUDITORS’ REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Supervisors
County of Trinity
Weaverville, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Trinity (the County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated October 4, 2023. Our report was modified for the omission of the financial statements of the Waterworks District No. 1, a discretely presented component, as described in our report on the County of Trinity’s financial statements.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

A deficiency in internal control 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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See CLAglobal.com/disclaimer.
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County’s financial statements are free from 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 financial statements. 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.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Roseville, California
October 4, 2023
INDEPENDENT AUDITORS’ REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of Supervisors
County of Trinity
Weaverville, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Trinity’s (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of County’s major federal programs for the year ended June 30, 2022. The County’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County 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 other major federal programs identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of County of Trinity and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County’s federal programs.
Auditors’ Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditors’ Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements. We issued our report thereon dated October 4, 2023, which contained an adverse opinion for the omission of Waterworks District No. 1, a discretely presented component unit. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of 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 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 auditing standards generally accepted in the United States of America. 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.

*CliftonLarsonAllen LLP*

Roseville, California
October 4, 2023
# COUNTY OF TRINITY
## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
### YEAR ENDED JUNE 30, 2022

See accompanying Notes to Schedule of Expenditures of Federal Awards.

### U.S. Department of Agriculture
- **Passed through the State Department of Social Services:**
  - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program: 10.561 $793,460 $793,460
  - Subtotal - SNAP Cluster: 793,460 $

- **Passed through the State Department of Health Services:**
  - Special Supplemental Nutrition Program for Women, Infants, and Children: 10.557 276,045 -
  - WIC - Farmer's Market Nutrition Program: 10.572 190 -

- **Passed through Natural Resource Conservation Service:**
  - EWP Project: 10.923 NR229104XXXXC002 291,693 -

- **Passed through State Department of Public Works:**
  - USDA Forest Service Co-Op LE Controlled Substance Shasta-Trinity: 10.704 16-LE-11051360-018 400 -
  - USDA Forest Service Co-Op LE Patrol Shasta Trinity NF: 10.704 21-LE-11051360-018 1,079 -
  - USDA Forest Service Co-Op LE Patrol Six Rivers NF: 10.704 21-LE-11051360-019 840 -
  - Subtotal - Assistance Listing Number 10.704: 2,319 -

- **Total U.S. Department of Agriculture:** 1,363,707 -

### U.S. Department of Housing and Urban Development
- **Passed through State Department of Housing and Community Development:**
  - Community Development Block Grants/Entitlement Grants (outstanding loan): 14.228 898,524 -
  - Community Development Block Grants/Entitlement Grants: 14.228 20-CDBF-12020 16,749 -
  - Community Development Block Grants/Entitlement Grants: 14.228 20-CDBF-P1-000117 35,000 -

- **Total U.S. Department of Housing and Urban Development:** 3,587,972 -

### U.S. Department of the Interior
- **Direct Program:**
  - Central Valley Improvement Act Title XXXIV: 15.532 38,162 -

- **Total U.S. Department of the Interior:** 38,162 -

### U.S. Department of Justice
- **Direct Programs:**
  - Board of State & Community Corrections (BSCC) JAG: 16.804 BSCC 643-19 8,582 -
  - Domestic Cannabis Eradication Suppression Program (CEP): 16.922 2021-51 18,131 -

- **Passed through California Emergency Management Agency:**
  - Crime Victim Witness Program: 16.575 VW18230530 205,073 -
  - Adult Drug Court Discretionary Grant FY 19: 16.585 BJA-Drug Courts 61,266 -

- **Total U.S. Department of Justice:** 293,052 -

### U.S. Department of Transportation
- **Direct Program:**
  - Airport Improvement Program FAA: 20.106 3-06-0280-011-2021 415 -

- **Passed through the State Department of Transportation:**
  - Highway Planning and Construction: 20.205 BRLO-5905(082) 76,671 -
  - Highway Planning and Construction: 20.205 BRLO-5905(071) 40,317 -
  - Highway Planning and Construction: 20.205 BRLO-5905(072) 317 -
  - Highway Planning and Construction: 20.205 BRLO-5905(111) 30,335 -
  - Highway Planning and Construction: 20.205 BPML-5905(106) 1,362 -
  - Highway Planning and Construction: 20.205 BPML-5905(107) 1,362 -
  - Highway Planning and Construction: 20.205 BRLO-5905(108) 25,895 -
  - Highway Planning and Construction: 20.205 BRLO-5905(109) 26,396 -
  - Highway Planning and Construction: 20.205 BRLO-5905(114) 13,712 -
  - Highway Planning and Construction: 20.205 RPSTPL-5905(036) 342 -
  - Highway Planning and Construction: 20.205 RPSTPL-5905(069) 2,718 -
  - Highway Planning and Construction: 20.205 RPSTPL-5905(102) 1,099,675 -
## COUNTY OF TRINITY
### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
#### YEAR ENDED JUNE 30, 2022

See accompanying Notes to Schedule of Expenditures of Federal Awards.

(7)
COUNTY OF TRINITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022

<table>
<thead>
<tr>
<th>Federal Grantor/Pass-Through Grantor/Program Title</th>
<th>Federal Assistance Listing Number</th>
<th>Pass-Through Entity Identifying Number</th>
<th>Federal Expenditures Subrecipients</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. Department of Health and Human Services (Continued)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed through State Department of Health Care Services (Continued):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CDC/Public Health Emergency Preparedness - California</td>
<td>93.391</td>
<td></td>
<td>138,009</td>
<td>$ -</td>
</tr>
<tr>
<td>Equitable Recovery Initiative</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Children’s Health Insurance Program</td>
<td>93.767</td>
<td></td>
<td>3,277</td>
<td>-</td>
</tr>
<tr>
<td>Trinity Opioid Safety Coalition</td>
<td>93.788</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>CDC/Public Health Emergency Preparedness - DIS WFD</td>
<td>93.977</td>
<td></td>
<td>27,681</td>
<td>-</td>
</tr>
<tr>
<td>Maternal and Child Health Services Block Grant to the States</td>
<td>93.994</td>
<td></td>
<td>53,735</td>
<td>-</td>
</tr>
<tr>
<td>Medical Assistance Programs</td>
<td>93.778</td>
<td></td>
<td>897,443</td>
<td>-</td>
</tr>
<tr>
<td>Medical Assistance Programs - Foster Care</td>
<td>93.778</td>
<td></td>
<td>12,970</td>
<td>-</td>
</tr>
<tr>
<td>Medical Assistance Programs - Foster Care PMM&amp;O</td>
<td>93.778</td>
<td></td>
<td>3,722</td>
<td>-</td>
</tr>
<tr>
<td>Medical Assistance Programs</td>
<td>93.778</td>
<td></td>
<td>7,344</td>
<td>-</td>
</tr>
<tr>
<td>Medical Assistance Programs - CHDP</td>
<td>93.778</td>
<td></td>
<td>22,084</td>
<td>-</td>
</tr>
<tr>
<td>Medical Assistance Programs</td>
<td>93.778</td>
<td></td>
<td>23,638</td>
<td>-</td>
</tr>
<tr>
<td>Subtotal - Medicaid Cluster</td>
<td></td>
<td></td>
<td>967,201</td>
<td>-</td>
</tr>
<tr>
<td>Passed through State Department of Public Health:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hospital Preparedness Program (HPP)</td>
<td>93.889</td>
<td></td>
<td>88,073</td>
<td>-</td>
</tr>
<tr>
<td>Public Health Emergency Preparedness Program (PHEP)</td>
<td>93.069</td>
<td></td>
<td>86,436</td>
<td>-</td>
</tr>
<tr>
<td>Passed through State Department of Mental Health:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Substance Abuse and Mental Health Services Administration (SAMSHA)</td>
<td>93.958</td>
<td></td>
<td>222,764</td>
<td>-</td>
</tr>
<tr>
<td>Passed through the State Department of Alcohol and Drug Abuse Programs:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Block Grants for Prevention and Treatment of Substance Abuse (SAPT)</td>
<td>93.959</td>
<td></td>
<td>429,887</td>
<td>-</td>
</tr>
<tr>
<td>Total U.S. Department of Health and Human Services</td>
<td></td>
<td></td>
<td>7,575,012</td>
<td>-</td>
</tr>
<tr>
<td><strong>U.S. Department of Homeland Security</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed through State Department of Homeland Security: HSGP</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Homeland Security Grant Program</td>
<td>97.036</td>
<td>FEMA-4305-DR-CA CAL OES ID: 105-00000</td>
<td>157,876</td>
<td>-</td>
</tr>
<tr>
<td>Homeland Security Grant Program</td>
<td>97.036</td>
<td>FEMA-4305-DR-CA CAL OES ID: 105-000010</td>
<td>231,316</td>
<td>-</td>
</tr>
<tr>
<td>Homeland Security Grant Program</td>
<td>97.036</td>
<td>FEMA-4558-DR-CA CAL OES ID: 105-000000</td>
<td>20,322</td>
<td>-</td>
</tr>
<tr>
<td>Homeland Security Grant Program</td>
<td>97.036</td>
<td>FEMA-4610-DR-CA CAL OES ID: 105-00000</td>
<td>111,342</td>
<td>-</td>
</tr>
<tr>
<td>Homeland Security Grant Program</td>
<td>97.036</td>
<td>FEMA-4610-DR-CA CAL OES ID: 105-00000</td>
<td>345,202</td>
<td>-</td>
</tr>
<tr>
<td>Subtotal - Assistance Listing Number 97.036</td>
<td></td>
<td></td>
<td>866,058</td>
<td>-</td>
</tr>
<tr>
<td>Homeland Security Grant Program</td>
<td>97.067</td>
<td>2019-0035</td>
<td>57,120</td>
<td>-</td>
</tr>
<tr>
<td>Homeland Security Grant Program</td>
<td>97.087</td>
<td>2020-0066</td>
<td>51,638</td>
<td>-</td>
</tr>
<tr>
<td>Homeland Security Grant Program</td>
<td>97.087</td>
<td>2021-0081</td>
<td>6,930</td>
<td>-</td>
</tr>
<tr>
<td>Subtotal - Assistance Listing Number 97.087</td>
<td></td>
<td></td>
<td>115,688</td>
<td>-</td>
</tr>
<tr>
<td>Passed through California Emergency Management Agency: EMPG</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Emergency Management Performance</td>
<td>97.042</td>
<td>2020-0006</td>
<td>41,608</td>
<td>-</td>
</tr>
<tr>
<td>Emergency Management Performance</td>
<td>97.042</td>
<td>2021-0015</td>
<td>57,276</td>
<td>-</td>
</tr>
<tr>
<td>Emergency Management Performance</td>
<td>97.042</td>
<td>2021-0014</td>
<td>42,237</td>
<td>-</td>
</tr>
<tr>
<td>Emergency Management Performance</td>
<td>97.042</td>
<td>2020-0019</td>
<td>6,155</td>
<td>-</td>
</tr>
<tr>
<td>Subtotal - Assistance Listing Number 97.042</td>
<td></td>
<td></td>
<td>146,477</td>
<td>-</td>
</tr>
<tr>
<td>Total U.S. Department of Homeland Security</td>
<td></td>
<td></td>
<td>1,128,222</td>
<td>-</td>
</tr>
<tr>
<td>Total Expenditures of Federal Awards</td>
<td></td>
<td></td>
<td>$ 15,882,043</td>
<td>-</td>
</tr>
</tbody>
</table>

See accompanying Notes to Schedule of Expenditures of Federal Awards.
NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the County of Trinity for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 ASSISTANCE LISTING NUMBER (ALN)

The Assistance Listing Numbers included in this report were determined based on the program name, review of grant or contract information, and the Office of Management and Budget’s Catalog of Federal Domestic Assistance.

NOTE 4 INDIRECT COST RATE

The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414. Uniform Guidance §200.510(6) requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate. They calculate the information on the indirect cost against the salary and benefits and are reimbursed up to 25%.

NOTE 5 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2022 as follows:

<table>
<thead>
<tr>
<th>ALN</th>
<th>Federal Program</th>
<th>Outstanding Loans June 30, 2022</th>
<th>Federal Awards Expended June 30, 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.228</td>
<td>Community Development Block Grant/States Program</td>
<td>$766,558</td>
<td>$898,524</td>
</tr>
<tr>
<td>14.239</td>
<td>Home Investment Partnership Program</td>
<td>2,296,712</td>
<td>2,587,699</td>
</tr>
</tbody>
</table>
NOTE 6  PASS-THROUGH ENTITIES’ IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the schedule of expenditures of federal awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.
Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified, except for the discretely presented component unit which was adverse

2. Internal control over financial reporting:
   - Material weakness(es) identified? yes x no
   - Significant deficiency(ies) identified? yes x none reported

3. Noncompliance material to financial statements noted? yes x no

Federal Awards

1. Internal control over major federal programs:
   - Material weakness(es) identified? yes x no
   - Significant deficiency(ies) identified? yes x none reported

2. Type of auditors’ report issued on compliance for major federal programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes x no

Identification of Major Federal Programs

<table>
<thead>
<tr>
<th>Assistance Listing Number</th>
<th>Name of Federal Program or Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.228</td>
<td>Community Development Block Grant</td>
</tr>
<tr>
<td>14.239</td>
<td>Home Investment Partnership Program</td>
</tr>
<tr>
<td>10.561</td>
<td>Supplemental Nutrition Assistance Program</td>
</tr>
<tr>
<td>20.205</td>
<td>Highway Planning and Construction Cluster</td>
</tr>
<tr>
<td>93.658</td>
<td>Foster Care Title IV-E</td>
</tr>
<tr>
<td>93.778</td>
<td>Medicaid Cluster</td>
</tr>
<tr>
<td>97.036</td>
<td>Homeland Security Grant Program</td>
</tr>
</tbody>
</table>

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? yes x no
Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with Government Auditing Standards.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).