

COUNTY OF NEVADA
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2023



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COUNTY OF NEVADA

Single Audit Report
Year Ended June 30, 2023

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**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 and Grand Jury
County of Nevada
Nevada City, 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 Nevada (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 28, 2024.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-01 that we consider to be a significant deficiency.

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*.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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
March 28, 2024



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 and Grand Jury
County of Nevada
Nevada City, California

***Report on Compliance for Each Major Federal Program
Qualified and Unmodified Opinions***

We have audited County of Nevada'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 the County's major federal programs for the year ended June 30, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the Block Grant for Community Mental Health Services: Community Mental Health Centers

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Block Grant for Community Mental Health Services: Community Mental Health Centers for the year ended June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

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, 2023.

Basis for Qualified and Unmodified Opinions

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 the County 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.

***Matter(s) Giving Rise to Qualified Opinion on the Block Grant for Community Mental Health Services:
Community Mental Health Centers***

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 93.958, Block Grant for Community Mental Health Services: Community Mental Health Centers as described in finding numbers 2023-004 for Reporting.

Compliance with such requirements is necessary, in our opinion, for the County of Nevada to comply with the requirements applicable to that program.

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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-004 to be a material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003 to be a significant deficiencies.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness and significant deficiencies.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.


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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 28, 2024, which contained unmodified opinions on those financial statements. 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 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 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.

Supplemental Schedules

The supplemental schedules of the California Emergency Management Agency and the Board of State and Community Corrections Grants and Department of Community Services and Development which are the responsibility of management, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.



CliftonLarsonAllen LLP

Roseville, California
March 28, 2024

COUNTY OF NEVADA

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
U.S. Department of Agriculture				
Direct Program:				
Rural Housing Preservation Grants: Housing Preservation Grant	10.433	USDA-RD-HCFP-HPG-2018	27,354	-
Cooperative Forestry Assistance: Cooperative Law Enforcement Patrol Operating Plan	10.664	22-LE-11051360-007	7,897	-
Passed through California Department of Food and Agriculture:				
Plant & Animal Disease, Pest Control, & Animal Care: European Grapevine Moth Detection	10.025	21-0595-016-SF	622	-
Plant & Animal Disease, Pest Control, & Animal Care: European Grapevine Moth Detection	10.025	22-1695-017-SF	5,071	-
Plant & Animal Disease, Pest Control, & Animal Care: Pierce's Disease Control	10.025	21-0517-032-SF	7,729	-
Plant & Animal Disease, Pest Control, & Animal Care: Sudden Oak Death	10.025	22-0998-030-SF	482	-
Subtotal Assistance Listing 10.025			<u>13,904</u>	-
Passed through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10266 A01	716,508	-
Passed through California Department of Public Health:				
State Administrative Matching Grants for The Supplemental Nutrition Assistance Program: CalFresh Healthy Living Nutrition Education and Obesity Prevention	10.561	19-10359	139,313	-
Passed through State Department of Social Services				
State Administrative Matching Grants for The Supplemental Nutrition Assistance Program: CalFresh Admin	10.561	--	2,358,882	-
State Administrative Matching Grants for The Supplemental Nutrition Assistance Program: CalFresh ARPA	10.561	--	1,532	-
Subtotal Assistance Listing 10.561 - SNAP Cluster			<u>2,499,727</u>	-
SNAP Cluster Total			<u>2,499,727</u>	-
Passed through the California State Controller's Office:				
Schools and Roads - Grants to States: Twenty Five Percent Fund Act of 1908	10.665	2200393A	153,040	-
Subtotal Assistance Listing 10.665 - Forest Service Schools and Roads Cluster			<u>153,040</u>	-
Forest Service Schools and Roads Cluster Total			<u>153,040</u>	-
Total U.S. Department of Agriculture			<u>3,418,430</u>	-
U.S. Department of Housing and Urban Development				
Direct Program:				
Continuum of Care Program: Winter's Haven	14.267	CA0978L9T312006	15,303	-
Continuum of Care Program: Home Anew	14.267	CA1262L9T312006	49,741	-
Continuum of Care Program: Winter's Haven	14.267	CA0978L9T312107	20,012	20,012
Continuum of Care Program: Home Anew	14.267	CA1262L9T312107	114,000	114,000
Subtotal Assistance Listing 14.267			<u>199,056</u>	<u>134,012</u>
Passed through the California Department of Housing and Community Development:				
Community Development Block Grants	14.228	Outstanding Loans	536,100	-
Community Development Block Grants: CDBG	14.228	17-CDBG-12025	188,397	-
Community Development Block Grants: CDBG-CV1	14.228	20-CDBG-CV1-00045	207,134	-
Community Development Block Grants: CDBG	14.228	20-CDBG-12016	232,734	226,682
Community Development Block Grants: CDBG	14.228	20-CDBG-12032	143,108	-
Community Development Block Grants: CDBG	14.228	20-CDBG-12045	340,740	336,345
Community Development Block Grants: CDBG-CV-2	14.228	20-CDBG-CV2-3-00272	210,926	-
Community Development Block Grants: CDBG-CV-3	14.228	20-CDBG-CV2-3-00270	365,571	-
Community Development Block Grants: CDBG-DRMHP	14.228	20-DRMHP-00026	1,184	-
Community Development Block Grants: CDBG	14.228	21-CDBG-HA-00002	626	-
Subtotal Assistance Listing 14.228			<u>2,226,520</u>	<u>563,027</u>
Home Investment Partnership Program	14.239	Outstanding Loans	2,664,417	-
Home Investment Partnership Program: HOME	14.239	18-HOME-12592	2,578	-
Subtotal Assistance Listing 14.239			<u>2,666,995</u>	-
Passed through the California Department of Public Health:				
Housing Opportunities for People with AIDS: HOPWA	14.241	19-10518 A01	70,658	-
Total U.S. Department of Housing and Urban Development			<u>5,163,229</u>	<u>697,039</u>

See Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF NEVADA

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
U.S. Department of the Interior				
Passed through the California State Controller's Office:				
Flood Control Act Lands	15.433	GC16415-16417	2,608	-
Total U.S. Department of the Interior			2,608	-
U.S. Department of Justice				
Direct Programs:				
Law Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis: Domestic Cannabis Eradication/Suppression Program	16.001	2023-31	12,887	-
Passed through the California Office of Emergency Services				
Crime Victim Assistance: Victim Services Program	16.575	XC21040290	34,021	34,021
Crime Victim Assistance: Victim Services Program	16.575	XC22050290	53,878	38,756
Crime Victim Assistance: Victim Witness Assistance Program	16.575	VW21350290	9,352	-
Crime Victim Assistance: Victim Witness Assistance Program	16.575	VW22360290	192,431	-
Subtotal Assistance Listing 16.575			289,682	72,777
Total U.S. Department of Justice			302,569	72,777
U.S. Department of Transportation				
Direct Programs:				
Airport Improvement Program	20.106	--	190,044	-
Airport Improvement Program	20.106	--	46,132	-
Subtotal Assistance Listing 20.106			236,176	-
Passed through California Department of Transportation:				
Highway Planning and Construction: Local Assistance Program - Highway Bridge Program - Dog Bar Road at Bear River Bridge Replacement	20.205	03-5917R-N049-ISTEA	388,133	-
Highway Planning and Construction: Local Assistance Program - Highway Bridge Program - Hirschdale at Truckee River Bridge	20.205	03-5917F15-F056-ISTEA	258,838	-
Highway Planning and Construction: Local Assistance Program - Highway Bridge Program - Hirschdale at UPRR Railroad Bridge	20.205	03-5917F15-F057-ISTEA	32,902	-
Highway Planning and Construction: Local Assistance Program - No. Bloomfield at S. Yuba Replacement Project	20.205	03-5917R-N050-3000-ISTEA	83,409	-
Highway Planning and Construction: Local Assistance Program - Guardrail Safety Audit Project	20.205	03-5917F15-F067-ISTEA	568,494	-
Highway Planning and Construction: Local Assistance Program - Soda Springs Road Bridge Over South Yuba Replacement	20.205	03-5917R-N045-ISTEA	17,003	-
Highway Planning and Construction: Local Assistance Program - Rough and Ready Intersection	20.205	03-5917F15-F065-ISTEA	3,350	-
Subtotal Assistance Listing 20.205 - Highway Planning and Construction Cluster <i>Highway Planning and Construction Cluster Total</i>			1,352,129	-
Formula Grants for Rural Areas: FTA 5311 CRRSAA	20.509	CRRSAA_64RO21-01626	768,114	-
Formula Grants for Rural Areas: FTA 5311	20.509	64BO21-01704	518,113	-
Formula Grants for Rural Areas: FTA 5311 Statewide Rural Public Transit	20.509	64BA22-02083	575,865	-
Subtotal Assistance Listing 20.509			1,862,092	-
Enhanced Mobility of Seniors and Individuals with Disabilities: FTA 5310	20.513	64AC19-01157	224,000	-
Subtotal Assistance Listing 20.513 - Transit Services Programs Cluster <i>Transit Services Programs Cluster Total</i>			224,000	-
Total U.S. Department of Transportation			3,674,397	-
U.S. Department of Treasury				
Direct Program:				
COVID-19 - Coronavirus Local Fiscal Recovery Funds	21.027	--	3,504,883	-
Passed through the California Department of Health Care Services				
COVID-19 - Coronavirus Local Fiscal Recovery Funds: Behavioral Health Continuum Infrastructure Program	21.027	7469-CABHCIP-B3	1,999,975	-
Subtotal Assistance Listing 21.027			5,504,858	-
Total U.S. Department of Treasury			5,504,858	-

See Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF NEVADA

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
U.S. Environmental Protection Agency				
Passed through the California Air Resources Board				
Targeted Airshed Grant Program: 2019-20 Targeted Airshed Grant	66.956	G20-NS-001	2,201,041	-
Total U.S. Environmental Protection Agency			2,201,041	-
U.S. Department of Health and Human Services				
Direct Program:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance:				
SAMHSA Drug Court Expansion	93.243	--	120,317	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance:				
Grants for the Benefit of Homeless Individuals	93.243	17T180596A	727,530	509,546
Subtotal Assistance Listing 93.243			847,847	509,546
Block Grants for Community Mental Health Services: Community Mental Health Centers				
COVID-19 - Block Grants for Community Mental Health Services: MHBG ARPA	93.958	21SM85608AC5	622,058	473,697
COVID-19 - Block Grants for Community Mental Health Services: MHBG ARPA	93.958	1B09SM05337-01	18,820	18,820
COVID-19 - Block Grants for Community Mental Health Services: MHBG ARPA	93.958	1B09SM083782-01	241,958	241,958
Passed through Advocates for Human Potential Inc.				
Block Grants for Community Mental Health Services: Crisis Care Mobile Unit	93.958	21-10349	395,110	292,895
Subtotal Assistance Listing 93.958			1,277,946	1,027,370
Direct Program:				
Block Grants for Prevention and Treatment of Substance Abuse:				
Substance Abuse Prevention and Treatment	93.959	B08TI084632	709,363	415,098
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse:				
Substance Abuse Prevention and Treatment CRRSAA	93.959	B08TI083527	247,779	53,825
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse:				
Substance Abuse Prevention and Treatment ARPA	93.959	B08TI083929	100,918	33,789
Subtotal Assistance Listing 93.959			1,058,060	502,712
Passed through California Department of Social Services:				
Guardianship Assistance: KinGap IV-E Admin	93.090	--	9,121	-
Mary Lee Allen Promoting Safe and Stable Families Program: PSSF	93.556	--	44,388	-
Temporary Assistance for Needy Families: CalWORKS CEC Programs-Non SA	93.558	--	1,147,397	443,785
Temporary Assistance for Needy Families: CalWORKS CEC Programs-SA	93.558	--	2,328,445	742,654
Temporary Assistance for Needy Families: CalWORKS HSP	93.558	--	651,603	-
Temporary Assistance for Needy Families: CWS TANF	93.558	--	233,740	-
Temporary Assistance for Needy Families: Child Care	93.558	--	399,029	-
Temporary Assistance for Needy Families: CalWORKS Mixed	93.558	--	4,068	-
Temporary Assistance for Needy Families: CalWORKS Fed-GAP	93.558	--	95,290	-
Temporary Assistance for Needy Families: CalWORKS Fed-GAP FFCRA	93.558	--	11,657	-
Temporary Assistance for Needy Families: CalWORKS Kin-Gap	93.558	--	6,769	-
Temporary Assistance for Needy Families: CalWORKS Kin-Gap FFCRA	93.558	--	792	-
Temporary Assistance for Needy Families: CalWORKS All Families/Zero Parent	93.558	--	1,667,120	-
Subtotal Assistance Listing 93.558			6,545,910	1,186,439
Community-Based Child Abuse Prevention Grants: Child Abuse Prevention CBCAP	93.590	--	25,954	5,954
Adoption and Legal Guardianship Incentive Payments: Adoptions Incentive	93.603	--	13,725	-
Stephanie Tubbs Jones Child Welfare Services Program: CWS IV-B	93.645	--	25,221	-
Foster Care Title IV-E: CCR CPD	93.658	--	294	-
Foster Care Title IV-E: CCR CWD	93.658	--	40,088	-
Foster Care Title IV-E: CSEC	93.658	--	1,870	-
Foster Care Title IV-E: CWS FURS	93.658	--	10,292	-
Foster Care Title IV-E: CWS IV-E	93.658	--	695,448	15,990
Foster Care Title IV-E: ECCB	93.658	--	9,488	-
Foster Care Title IV-E: Non CWS Allocation	93.658	--	122,767	-
Foster Care Title IV-E: Prob IV-E & GHMV PT	93.658	--	165,597	-
Foster Care Title IV-E: Foster Care	93.658	--	82,501	-
Foster Care Title IV-E: Licensing	93.658	--	8,561	-
Foster Care Title IV-E: Foster Care Assistance	93.658	--	404,665	-
Foster Care Title IV-E: Foster Care Assistance FFCRA	93.658	--	34,711	-
Foster Care Title IV-E: Foster Care Assistance EFC	93.658	--	55,339	-
Foster Care Title IV-E: Foster Care Assistance EFC FFCRA	93.658	--	6,504	-

See Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF NEVADA

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
Foster Care Title IV-E: Foster Care Assistance EA	93.658	--	193,100	-
Foster Care Title IV-E: Emergency Child Care Bridge Program	93.658	--	9,488	-
Foster Care Title IV-E: Admin of Children & Families	93.658	--	126,073	-
Subtotal Assistance Listing 93.658			<u>1,966,786</u>	<u>15,990</u>
Adoption Assistance: Adoptions Elig	93.659	--	45,401	-
Adoption Assistance: Adoptions SS	93.659	--	29,204	-
Adoption Assistance: CCR AAP CWD	93.659	--	3,918	-
Adoption Assistance: Prob IV-E Adopt PT	93.659	--	226	-
Adoption Assistance: Adoption Assistance	93.659	--	1,428,529	-
Adoption Assistance: Adoption Assistance FFCRA	93.659	--	168,276	-
Adoption Assistance: Adoption Assistance AAP+ Assistance	93.659	--	1,624	-
Adoption Assistance: Adoption Assistance AAP+ FFCRA	93.659	--	201	-
Subtotal Assistance Listing 93.659			<u>1,677,379</u>	<u>-</u>
Social Services Block Grant: CSW Title XX	93.667	--	59,000	-
Social Services Block Grant: In-Home Supportive Services	93.667	--	468,775	-
Subtotal Assistance Listing 93.667			<u>527,775</u>	<u>-</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood: ILP	93.674	--	31,580	-
COVID-19 - Elder Abuse Prevention Interventions Program: APS ARPA	93.747	--	9,080	-
Passed through the California Department of Public Health:				
Public Health Emergency Preparedness: PHEP	93.069	22-10667	167,181	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs: U4Ukraine	93.116	29U4U22	3,969	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	20-10534	2,544	-
Immunization Cooperative Agreements: Immunizations	93.268	22-11043	458,954	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases: ELC Enhanced Detection	93.323	COVID 19ELC29	771,353	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases: ELC Expansion	93.323	COVID 19ELC87	615,141	-
Subtotal Assistance Listing 93.323			<u>1,386,494</u>	<u>-</u>
COVID-19 - Public Health Emergency Response, Cooperative Agreement for Emergency Response, Public Health Crisis Response: COVID Workforce Development	93.354	WFD-029	87,022	-
COVID-19 - Activities to Support STLT Health Department Response to Public Health or Healthcare Crises: COVID Health Disparities	93.391	CERI-21-23-28	53,383	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program: CHVP MIECHV	93.505	22-29	686,831	-
COVID-19 - Maternal, Infant, and Early Childhood Home Visiting Grant: CHVP ARPA	93.870	21-10744	79,161	-
National Bioterrorism Hospital Preparedness Program: HPP	93.889	22-10667	135,245	-
HIV Care Formula Grant: HIV CARES X07	93.917	18-10879	55,882	-
Maternal and Child Health Services Block Grant: MCAH FY 22/23	93.994	202229	92,940	-
Passed through the California Department of Health Care Services:				
Projects for Assistance in Transition from Homelessness: PATH	93.150	X06SM087104-01	16,333	16,333
Medical Assistance Program: MAA, Public Health	93.778	20-10014	587,246	-
Medical Assistance Program: MAA Admin Activities, Veteran Services	93.778	20-10014	64,190	-
Medical Assistance Program: California Children's Services	93.778	--	233,153	-
Medical Assistance Program: California Health Disability Prevention	93.778	--	9,095	-
Medical Assistance Program: Health Care Program for Children in Foster Care	93.778	--	154,368	-

See Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF NEVADA

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
Medical Assistance Program: MCAH	93.778	202229	167,400	-
Medical Assistance Program: MAA Admin	93.778	--	2,107,539	-
Subtotal Assistance Listing 93.778 - Medicaid Cluster			3,322,991	-
<i>Medicaid Cluster Total</i>			3,322,991	-
Passed through the California Department of Child Support Services:				
Child Support Services: Child Support Services	93.563	--	1,757,938	-
Passed through the California Department of Community Services and Development:				
COVID-19 - Community Services Block Grant: CSBG CARES	93.569	20F-3668	24,117	-
Community Services Block Grant: CSBG	93.569	22F-5029	191,161	43,326
Community Services Block Grant: CSBG Discretionary	93.569	22F-5029 Disc	31,000	-
Community Services Block Grant: CSBG	93.569	23F-4029	159,722	-
Subtotal Assistance Listing 93.569			406,000	43,326
Passed through the Essential Access Health:				
Family Planning Services: Title X	93.217	9903-5320-71219-22-23	24,382	-
Family Planning Services: Title X	93.217	9903-5320-71219-23-24	2,716	-
Subtotal Assistance Listing 93.217			27,098	-
Total U.S. Department of Health and Human Services			22,800,738	3,307,670
<u>U.S. Department of Homeland Security</u>				
Passed through the California Office of Emergency Services:				
Disaster Grants, Public Assistance: DR 4610	97.036	057-00000	256,546	-
COVID-19 - Emergency Management Performance Grants:				
Emergency Management Preparedness ARPA	97.042	--	58,435	-
Emergency Management Performance Grants: Emergency Management Preparedness FY21	97.042	--	144,812	-
Subtotal Assistance Listing 97.042			203,247	-
Homeland Security Grant Program: HSGP FY19	97.067	--	97,402	-
Homeland Security Grant Program: HSGP FY21	97.067	--	3,452	-
Subtotal Assistance Listing 97.067			100,854	-
Total U.S. Department of Homeland Security			560,647	-
Total Expenditures of Federal Awards			43,628,517	4,077,486

See Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF NEVADA

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2023

NOTE 1: **REPORTING ENTITY**

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal awards programs of the County of Nevada (the County). The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the Schedule.

NOTE 2: **BASIS OF ACCOUNTING**

The accompanying Schedule includes the federal grant activity of the County and is presented based on accounting principles generally accepted in the United States of America. For program expenditures accounted for in governmental funds, the modified accrual basis of accounting is used and for program expenditures accounted for in proprietary funds, the accrual basis of accounting is used. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3: **RELATIONSHIP TO FINANCIAL STATEMENTS**

The amounts reported in the accompanying Schedule agree, in all material respects, to the amounts reported within the County's basic financial statements. Federal award revenues are reported principally in the County's basic financial statements as intergovernmental revenues in the General and Special Revenue funds and grant revenue in the Enterprise funds.

NOTE 4: **PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County either determined that no identifying number is assigned for the program or was simply unable to obtain an identifying number from the pass-through entity.

NOTE 5: **INDIRECT COST RATE**

The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 6: **PRIOR PERIOD COSTS**

The County has included \$518,000 of costs incurred in 2022 in the 2023 Schedule for the Formula Grants for Rural Areas program.

COUNTY OF NEVADA

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

NOTE 6: LOANS WITH CONTINUING COMPLIANCE REQUIREMENT

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2023 as follows:

Federal Assistance Listing Number	Program Title	SEFA June 30, 2022	FY 22/23 Activity	County Balance June 30, 2023
14.228	Community Development Block Grants/State's Program	\$ 536,100	\$ -	\$ 536,100
14.239	HOME Investment Partnerships Program	2,641,215	23,202	2,664,417
		<u>\$ 3,177,315</u>	<u>\$ 23,202</u>	<u>\$ 3,200,517</u>

COUNTY OF NEVADA

Schedule of Findings and Questioned Costs
(UNAUDITED)

Section I – Summary of Auditors’ Results

Financial Statements

- 1. Type of auditors’ report issued: Unmodified
- 2. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none
- 3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

- 1. Internal control over major federal programs:
 - Material weakness(es) identified? x yes _____ no
 - Significant deficiency(ies) identified? x yes _____ none
- 2. Type of auditors’ report issued on compliance for major federal programs: Unmodified, except for the Block Grant for Community Mental Health Services: Community Mental Health Centers (ALN 93.958) which is qualified.
- 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes _____ no

COUNTY OF NEVADA

Schedule of Findings and Questioned Costs
(UNAUDITED)

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
14.228	Community Development Block Grant
20.205	Highway Planning and Construction
20.509	Formula Grants for Rural Areas and Tribal Transit Program
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
66.956	Targeted Airshed Grant Program
93.323	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.558	Temporary Assistance for Needy Families
93.958	Block Grants for Community Mental Health Services

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 1,311,763

Auditee qualified as low-risk auditee?

_____ yes x no

Section II – Financial Statement Findings

2023 – 001 Lease Recognition

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Condition: During the year ended June 30, 2023, the County entered into three leases that meet the requirements of a lease as defined in GASB statement No. 87, Leases. However, these leases were not initially recorded by management.

Criteria or specific requirement: Accounting principles generally accepted in the United States of America (GAAP) requires all leases be recorded in the period in which they meet the criteria for recognition.

Effect: Accounts receivable and unearned revenue were understated in fiscal year 2022-2023 by \$1,567,130.

Cause: The County staff did not identify a complete population of leases to be recorded during the year-end closing process.

Repeat Finding: This is not a repeat finding

Recommendation: We recommend the County provide additional training to departments regarding procedures to identify when leases are required to be recognized.

Views of responsible officials and planned corrective actions: There is no disagreement from responsible officials.

COUNTY OF NEVADA

Schedule of Findings and Questioned Costs
(UNAUDITED)

Section III – Findings and Questioned Costs – Major Federal Programs

2023 – 002 Allowable Activities and Costs - Payroll Disbursements

Federal Agency: U.S Department of Housing and Urban Development
U.S Department of Transportation
U.S. Department of Treasury
U.S. Department of Health and Human Services

Federal Program Name: Community Development Block Grants
Highway Planning and Construction
Formula for Rural Areas
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
Block Grants for Community Mental Health Services

Assistance Listing Number: 14.228
20.205
20.509
21.027
93.323
93.958

Pass-Through Agency: California Department of Housing and Community Development
California Department of Transportation
California Department of Public Health
Helena Health

Pass-Through Numbers: 7469-CABHIC-B3
COVID-19ELC29 and COVID-19ELC8721-06

Award Period: May 26, 2021 - December 31, 2026
May 18, 2020 - November 17, 2022 and January 15, 2021 - July 31, 2023

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

COUNTY OF NEVADA

Schedule of Findings and Questioned Costs
(UNAUDITED)

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2023 – 002 Allowable Activities and Costs - Payroll Disbursements (Continued)

Criteria or specific requirement: According to § 200.302 Financial management of 2 CFR Part 200, the financial management system of each nonfederal entity must provide for written procedures for determining the allowability of costs in accordance with subpart E of this part and the terms and conditions of the federal award.

According to § 200.303 Internal controls of 2 CFR Part 200, the nonfederal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

According to § 200.403 Factors affecting allowability of costs of 2 CFR Part 200, except where otherwise authorized by statute, costs must be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the nonfederal entity in order to be allowable under federal awards. According to § 200.430 Compensation—personal services of 2 CFR Part 200, costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:

- (1) Is reasonable for the services rendered and conforms to the established written policy of the nonfederal entity consistently applied to both federal and nonfederal activities;
- (2) Follows an appointment made in accordance with a nonfederal entity's laws and/or rules or written policies and meets the requirements of federal statute, where applicable; and
- (3) Is determined and supported as provided in paragraph (i) of this section, when applicable.

According to § 200.431 Compensation-fringe benefits of 2 CFR Part 200, except as provided elsewhere in these principles, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, nonfederal entity-employee agreement, or an established policy of the nonfederal entity.

Condition: The County does not have written procedures for determining the allowability of costs nor an established written policy for compensation-personal services and fringe benefits.

Questioned costs: None

Context: During our testing, we noted the County charged various types of salaries and benefits to the grants. The County does not have written procedures for determining the allowability of costs. Specific to compensation-personal services and fringe benefits, there is not an established written policy for us to test that personnel costs charged to grants conform to, follows an appointment in accordance with, and are required by an established policy of the County.

Cause: Management oversight.

Effect: The auditor noted instances of noncompliance. Noncompliance results in potential unallowable costs charged to grants.

Repeat Finding: This audit finding was reported in the prior year in finding 2022-002.

COUNTY OF NEVADA

Schedule of Findings and Questioned Costs
(UNAUDITED)

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2023 – 002 Allowable Activities and Costs - Payroll Disbursements (Continued)

Recommendation: We recommend the County establish written procedures for determining the allowability of costs to include a written policy regarding the charging of personnel costs to grants.

Views of responsible officials: There is no disagreement from responsible officials.

2023 – 003 Procurement and Suspension and Debarment

Federal Agency: U.S. Department of Treasury

Centers for Disease Control and Prevention

Federal Program Name: COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases
(ELC)

Assistance Listing Number: 21.027

93.323

Pass-Through Agency: California Department of Public Health

Heluna Health

Pass-Through Numbers: 7469-CABHIC-B3

COVID-19ELC29 and COVID-19ELC8721-06

Award Period: May 26, 2021 - December 31, 2026

May 18, 2020 - November 17, 2022 and January 15, 2021 - July 31, 2023

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or specific requirement: According to § 200.303 Internal controls of 2 CFR Part 200, the nonfederal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

According to § 200.318 General procurement standards of 2 CFR Part 200, the nonfederal entity must maintain records sufficient to detail the history of procurement. These records will include but are not necessarily limited to the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. According to § 200.320 Methods of procurement to be followed of 2 CFR Part 200, when the value of the procurement for property or services under a federal financial assistance award exceeds the SAT, or a lower threshold established by a nonfederal entity, formal procurement methods are required.

COUNTY OF NEVADA

Schedule of Findings and Questioned Costs
(UNAUDITED)

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2023 – 003 Procurement and Suspension and Debarment (Continued)

Criteria or specific requirement (Continued):

According to § 180.300 of Subpart C - Responsibilities of Participants Regarding Transactions Doing Business With Other Persons of 2 CFR Part 180, when you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person.

According to Section 3.4 Formal Solicitations of the County's Purchasing Policy, Purchases of goods and services with an estimated cost of \$25,000 or more (including tax, installation, and freight), shall be made as the result of a Formal Solicitation process including but not limited to Invitations for Bids, Requests for Proposals, Requests for Qualifications, Requests for Information and any other formal solicitation method that can be completed within a timeframe that allows for the solicitation, evaluation and approval in accordance with this Section. Formal solicitations may be solicited through Purchasing's web based system or as otherwise directed by the Purchasing Agent.

According to Section 3.5 Exceptions to Competitive Solicitation of the County's Purchasing Policy, in certain circumstances competitive solicitations may not be the most cost-effective approach for procurement. The Board of Supervisors, County Executive, or Purchasing may waive requirements for competitive solicitations in accordance with the grounds permitted by law. Key exemption categories are identified in the Purchasing Policy. Exceptions are not intended to circumvent the competitive process and related County policies and does not eliminate the need to ensure purchases are competitively priced and the terms and conditions of the purchase are in the best interests of the County. A written determination of the basis for the exception to competitive solicitation and the reason for the selection of the particular source shall be included in Purchasing's records.

According to the County's suspension and debarment verification process, prior to entering into an applicable contract or subrecipient agreement, department will verify on SAM.gov if an entity is listed as suspended or debarred.

Condition: The County did not follow federal procurement and suspension and debarment regulation nor its purchasing policy and suspension and debarment verification procedures.

Questioned costs: None

Context: During our testing, we noted the following matters related to procurement and suspension and debarment.

COUNTY OF NEVADA

Schedule of Findings and Questioned Costs
(UNAUDITED)

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 003 Procurement and Suspension and Debarment (Continued)

Context (Continued):

Assistance Listing Number 21.027

- For one of eleven procurements, there is no written justification, documentary support, nor evidence of approval of the emergency procurement in the procurement file.

Assistance Listing Number 93.323

- For one of two procurements, the County did not maintain evidence of the suspension and debarment check before entering into the covered transaction or evidence of the review and approval of the verification check.

Cause: Management oversight.

Effect: The auditor noted instances of noncompliance. Noncompliance results in procurement transactions for the acquisition of property or services required under a federal award not conducted in a manner providing full and open competition and other general procurement standards, as applicable. Also, noncompliance results in procurement transactions with potentially suspended or debarred entities.

Repeat Finding: This audit finding was reported in the prior year in finding 2022-004.

Recommendation: We recommend the County design controls to ensure compliance with federal procurement and suspension and debarment regulation and its purchasing policy and suspension and debarment verification procedures. We recommend the County develop standard justification forms with approval of the noncompetitive procurement documented on the forms and the forms maintained in the procurement file. Also, we recommend the County update its purchasing policy to ensure clear, concise, and detailed suspension and debarment verification procedures.

Views of responsible officials: There is no disagreement from responsible officials.

2023 – 004 Reporting

Federal Agency: U.S. Department of Health and Human Services

Federal Program Name: Block Grants for Community Mental Health Services: Community Mental Health Centers

Assistance Listing Number: 93.958

Pass-Through Agency: N/A

Pass-Through Numbers: N/A

Award Period: May 26, 2021 - December 31, 2026

May 18, 2020 - November 17, 2022 and January 15, 2021 - July 31, 2023

COUNTY OF NEVADA

Schedule of Findings and Questioned Costs
(UNAUDITED)

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 004 Reporting (Continued)

Type of Finding:

- Material Weakness in Internal Control over Compliance
- Material Noncompliance

Criteria or specific requirement: According to § 200.302 Financial management of 2 CFR Part 200, the non-federal entity's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award. Further, the financial management system of each non-federal entity must provide accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the reporting requirements.

According to § 200.303 Internal controls of 2 CFR Part 200, the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: The County did not have sufficient controls in place to ensure that the required reports were submitted.

Questioned costs: None

Context: During our testing, we noted that the quarterly reported SF-425 reports were not submitted.

Cause: Management oversight.

Effect: The auditor noted that the required forms were not submitted.

Repeat Finding: This audit finding was reported in the prior year in finding 2022-005.

Recommendation: We recommend the County design controls to ensure compliance with federal reporting requirements to ensure that the submitted reports are complete and accurate.

Views of responsible officials: There is no disagreement from responsible officials.

COUNTY OF NEVADA

Schedule of California Emergency Management Agency
And the Board of State and Community Corrections Grants Expenditures
For the Year Ended June 30, 2022
(UNAUDITED)

Program				Share of Expenditures Current Year		
	For the Year Ended June 30, 2022	For the Year Ended June 30, 2023	Cumulative As of June 30, 2023	Federal Share	State Share	County Share
Grant Name; Contract #:	VW21350290	VW21350290				
Personal services	\$ 202,201	\$ 42,110	\$ 244,311	\$ 9,352	\$ 32,758	\$ --
Operating expenses	38,216	6,724	44,940	--	6,724	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 240,417</u>	<u>\$ 48,834</u>	<u>\$ 289,251</u>	<u>\$ 9,352</u>	<u>\$ 39,482</u>	<u>\$ --</u>
Grant Name; Contract #:	VW22360290	VW22360290				
Personal services	\$ --	\$ 197,199	\$ 197,199	\$ 172,711	\$ 24,488	\$ --
Operating expenses	--	19,720	19,720	19,720	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 216,919</u>	<u>\$ 216,919</u>	<u>\$ 192,431</u>	<u>\$ 24,488</u>	<u>\$ --</u>
Grant Name; Contract #:	XC21040290	XC21040290				
Personal services	\$ 21,225	\$ 15,875	\$ 37,100	\$ 15,875	\$ --	\$ --
Operating expenses	54,967	52,584	107,551	18,146	34,438	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 76,192</u>	<u>\$ 68,459</u>	<u>\$ 144,651</u>	<u>\$ 34,021</u>	<u>\$ 34,438</u>	<u>\$ --</u>
Grant Name; Contract #:	XC22050290	XC22050290				
Personal services	\$ --	\$ 19,350	\$ 19,350	\$ 19,350	\$ --	\$ --
Operating expenses	--	34,528	34,528	34,528	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 53,878</u>	<u>\$ 53,878</u>	<u>\$ 53,878</u>	<u>\$ --</u>	<u>\$ --</u>

COUNTY OF NEVADA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 20F-3668
 For the Period March 27, 2020 through August 31, 2022
 (UNAUDITED)

	March 27, 2020 through June 30, 2020	July 1, 2020 through June 30, 2021	July 1, 2021 through June 30, 2022	July 1, 2022 through August 31, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE							
Grant Revenue	-	82,133.27	286,616.99	24,117.26	392,867.52		419,653.00
Grant Receivable	-	-	-	-	-		
Interest	-	-	-	-	-		
Total Revenue:	-	82,133.27	286,616.99	24,117.26	392,867.52		419,653.00
EXPENDITURES							
Administrative Costs							
Salaries and Wages	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-
Operating Costs	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Consultant Services	-	-	-	-	-	-	-
Other Costs	-	18,485.60	24,252.96	6,228.49	48,967.05	6,228.49	63,179.00
Total Administrative Costs:	-	18,485.60	24,252.96	6,228.49	48,967.05	6,228.49	63,179.00
Program Costs							
Salaries and Wages	-	13,469.99	39,858.37	13,031.41	66,359.77	13,031.41	74,348.00
Fringe Benefits	-	10,179.27	26,236.14	1,125.36	37,540.77	1,125.36	42,126.00
Operating Expenses	-	-	-	-	-	-	-
Consultant Services	-	39,998.41	196,269.52	3,732.00	239,999.93	3,732.00	240,000.00
Total Program Costs:	-	63,647.67	262,364.03	17,888.77	343,900.47	17,888.77	356,474.00
Total Expenses	-	82,133.27	286,616.99	24,117.26	392,867.52	24,117.26	419,653.00

COUNTY OF NEVADA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 23F-4029
 For the Period January 1, 2023 through June 30, 2023
 (UNAUDITED)

	January 1, 2023 through June 30, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	97,777.91	97,777.91		295,680.00
Grant Receivable	-	-		
Interest	-	-		
Total Revenue:	97,777.91	97,777.91		295,680.00
EXPENDITURES				
Administrative Costs				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Operating Costs	-	-	-	-
Equipment	-	-	-	-
Consultant Services	-	-	-	-
Other Costs	79,068.44	79,068.44	79,068.44	149,037.00
Total Administrative Costs:	79,068.44	79,068.44	79,068.44	149,037.00
Program Costs				
Salaries and Wages	2,522.18	2,522.18	2,522.18	30,949.00
Fringe Benefits	6,439.93	6,439.93	6,439.93	17,322.00
Operating Expenses	2,247.36	2,247.36	2,247.36	4,372.00
Consultant Services	7,500.00	7,500.00	7,500.00	94,000.00
Total Program Costs:	18,709.47	18,709.47	18,709.47	146,643.00
Total Expenses	97,777.91	97,777.91	97,777.91	295,680.00

COUNTY OF NEVADA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 22F-5029
 For the Period January 1, 2022 through May 31, 2023
 (UNAUDITED)

	January 1, 2022 through June 30, 2022	July 1, 2022 through May 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	39,863.93	191,161.40	231,025.33		285,290.00
Grant Receivable	-	-	-		
Interest	-	-	-		
Total Revenue:	39,863.93	191,161.40	231,025.33		285,290.00
EXPENDITURES					
Administrative Costs					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Costs	-	-	-	-	-
Equipment	-	-	-	-	-
Consultant Services	-	-	-	-	-
Other Costs	34,714.32	73,365.29	108,079.61	73,365.29	143,424.00
Total Administrative Costs:	34,714.32	73,365.29	108,079.61	73,365.29	143,424.00
Program Costs					
Salaries and Wages	520.64	37,648.67	38,169.31	37,648.67	47,817.00
Fringe Benefits	3,119.45	24,821.24	27,940.69	24,821.24	34,539.00
Operating Expenses	1,509.52	-	1,509.52	-	1,510.00
Consultant Services	-	55,326.20	55,326.20	55,326.20	58,000.00
Total Program Costs:	5,149.61	117,796.11	122,945.72	117,796.11	141,866.00
Total Expenses	39,863.93	191,161.40	231,025.33	191,161.40	285,290.00



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