

COUNTY OF NEVADA
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2020



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COUNTY OF NEVADA

Single Audit Report
Year Ended June 30, 2020

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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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 29, 2021.

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) to determine the 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 may exist that have not been identified.

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 determination of financial statement amounts. 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
January 29, 2021



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

We have audited the County of Nevada's (the County) compliance with the types of compliance requirements described 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, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County'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 auditing standards generally accepted in the United States of America; 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 County'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 County's compliance.

Opinion on Each Major Federal Program

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 major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the County 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 County'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 the Uniform Guidance, 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 County'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 29, 2021, 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 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.

Board of Supervisors and Grand Jury
County of Nevada

Supplementary Schedules

The supplementary schedules of the California Emergency Management Agency and the Board of State and Community Corrections Grants and Department of Community Services and Development have not been subjected to auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Roseville, California
January 29, 2021

COUNTY OF NEVADA

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
<u>U.S. Department of Agriculture</u>				
Direct Program:				
Cooperative Law Enforcement Agreement	10.664	17-LE-11051360-018	\$ 1,707	\$ --
Egress/Ingress Fire Safety	10.664	--	63,000	--
Subtotal CFDA 10.664			<u>64,707</u>	<u>--</u>
Passed through California Department of Food and Agriculture:				
Plant & Animal Disease, Pest Control: European Grapevine Moth	10.025	18-0619-013-SF	6,513	--
Plant & Animal Disease, Pest Control: European Grapevine Moth	10.025	19-0994-016-SF	8,045	--
Plant & Animal Disease, Pest Control: Light Brown Apple Moth Detection	10.025	19-0268-034-SF	4,606	--
Plant & Animal Disease, Pest Control: Pest Detection	10.025	19-0137	9,999	--
Plant & Animal Disease, Pest Control: Pierce's Disease Control	10.025	17-0453-020-SF	7,729	--
Plant & Animal Disease, Pest Control: Sudden Oak Death	10.025	19-0267-006-SF	609	--
Subtotal CFDA 10.025			<u>37,501</u>	<u>--</u>
Passed through CA Department of Public Health:				
Special Supplemental Nutrition Program for Women, Special Supplemental Nutrition Program for Women, Infants, and Children Infants, and Children	10.557	15-10096 A03	151,729	--
	10.557	15-10096 A03	515,799	--
Subtotal CFDA 10.557			<u>667,528</u>	<u>--</u>
CalFresh Admin-Supp. Nutrition Assistance Program Education	10.561	--	1,585,579	
Nutrition Education and Obesity Prevention	10.561	16-10170	47,047	26,333
Nutrition Education and Obesity Prevention	10.561	19-10359	91,355	34,775
Subtotal CFDA 10.561 - SNAP Cluster			<u>1,723,981</u>	<u>61,108</u>
Passed through the CA State Controller's Office:				
Schools and Roads Forest Reserve	10.665	GC29480-84 FY18/19	120,565	--
Total U.S. Department of Agriculture			<u>\$ 2,614,282</u>	<u>\$ 61,108</u>
<u>U.S. Department of Housing and Urban Development</u>				
Direct Program:				
Home Anew Continuum of Care	14.267	CA1262L9T151804	89,544	23,380
Summer's Haven Supportive Housing	14.267	CA1093L9T151706	61,423	42,416
Winter's Haven Continuum of Care	14.267	CA0978L9T151703	22,899	16,924
Winter's Haven Continuum of Care	14.267	CA0978L9T151804	23,693	16,924
Subtotal CFDA 14.267			<u>197,559</u>	<u>99,644</u>
Passed through the State Department of Housing and Community Development:				
Community Development Block Grant Program	14.228	Outstanding Loans	957,463	--
Community Development Block Grant Program	14.228	17-CDBG-12025	24,030	--
Subtotal CFDA 14.228			<u>981,493</u>	<u>--</u>

See accompanying notes to Schedule of Expenditures of Federal Awards

COUNTY OF NEVADA

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
<u>U.S. Department of Housing and Urban Development (continued)</u>				
Passed through the State Department of Housing and Community Development (continued):				
Home Investment Partnership Program	14.239	Outstanding Loans	2,169,337	--
Home Investment Partnership Program	14.239	14-HOME-10037	1,202,768	--
Subtotal CFDA 14.239			<u>3,372,105</u>	<u>--</u>
Passed through the California Department of Public Health:				
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	1910518	62,369	--
Housing Opportunities for Persons with AIDS (HOPWA) - CARES	14.241	19-11099	12,392	--
Subtotal CFDA 14.241			<u>74,761</u>	<u>--</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 4,625,918</u>	<u>\$ 99,644</u>
<u>U.S. Department of the Interior</u>				
Passed through the CA State Controller's Office:				
Flood Control Act Lands	15.433	GC16415-16417	5,189	--
Total U.S. Department of the Interior			<u>\$ 5,189</u>	<u>\$ --</u>
<u>U.S. Department of Justice</u>				
Direct Programs:				
Domestic Cannabis Eradication/Suppression Program	16.001	2020-30	2,347	--
Justice and Mental Health Grant	16.745	2018-MH-BC-0018	42,032	38,656
Edward Byrne Memorial Justice Assistance Grant	16.751	2017-DJ-BX-0016	13,457	--
Equitable Sharing Agreement Asset Forfeiture	16.922	CA0290000	25,153	--
Passed through the California Office of Emergency Services:				
Victim Service Program	16.575	XC16010290	52,352	29,784
Victim Services Program	16.575	XC19020290	57,791	38,595
Victim-Witness Assistance Program	16.575	VW18320290	64,520	--
Victim Witness Assistance Program	16.575	VW19330290	168,702	--
Subtotal CFDA 16.575			<u>343,365</u>	<u>68,378</u>
Total U.S. Department of Justice			<u>\$ 426,355</u>	<u>\$ 107,034</u>
<u>U.S. Department of Transportation</u>				
Passed through Federal Aviation Administration:				
Airport Improvement Program	20.106	3-06-0095-020-2018	43,313	--
Coronavirus Aid, Relief, and Economic Security Act Grant - Airport Systems	20.106	3-06-0095-022-2020	30,000	--
Subtotal CFDA 20.106			<u>73,313</u>	<u>--</u>

See accompanying notes to Schedule of Expenditures of Federal Awards

COUNTY OF NEVADA

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
<u>U.S. Department of Transportation (continued)</u>				
Passed through California Department of Transportation:				
Highway Planning and Construction	20.205	BRLO-5917(078)	100,291	--
Highway Planning and Construction	20.205	BRLO 5917(079)	46,226	--
Highway Planning and Construction	20.205	BRLO-5917(084)	60,249	--
Highway Planning and Construction	20.205	BRLO-5917-(083)	342,308	--
Highway Planning and Construction	20.205	BRLO-5917(092)	94,198	--
Highway Planning and Construction	20.205	BRLO-5917(097)	101,033	--
Highway Planning and Construction	20.205	CML-5917(104)	153,673	--
Highway Planning and Construction	20.205	HIPL-5917(106)	199,498	--
Highway Planning and Construction	20.205	HSIPL-5917(101)	461,863	--
Highway Planning and Construction	20.205	HSIPL-5917(102)	38,172	--
Highway Planning and Construction	20.205	HSIPL-5917(103)	5,773	--
Highway Planning and Construction	20.205	HRRL-5917(093)	886,953	--
Subtotal CFDA 20.205 - Highway Planning and Construction Cluster			<u>2,490,236</u>	--
Total U.S. Department of Transportation			<u>\$ 2,563,549</u>	<u>\$ --</u>
<u>U.S. Institute of Museum and Library Services</u>				
Passed through the California State Library				
Federal Library Services And Technology Act (LSTA)	45.310	40-8905	1,071	--
Federal Library Services And Technology Act (LSTA)	45.310	40-8906	515	--
Federal Library Services And Technology Act (LSTA)	45.310	40-8954	30,302	--
Federal Library Services And Technology Act (LSTA)	45.310	--	12,000	--
Federal Library Services And Technology Act (LSTA)	45.310	--	5,000	--
Federal Library Services And Technology Act (LSTA)	45.310	--	10,157	--
Federal Library Services And Technology Act (LSTA)	45.310	--	5,256	--
Total U.S Institute of Museum and Library Services			<u>\$ 64,301</u>	<u>\$ --</u>
<u>U.S. Department of Health and Human Services</u>				
Direct Program:				
Rural Health Opioids Program	93.912	1H1URH32367-01-00	278,232	94,491
Passed through State Department of Social Services:				
KinGap IV-E	93.090	--	945	--
Promoting Safe and Stable Families	93.556	--	42,530	5,046
CalWORKS All Families/Zero Parent	93.558	--	626,447	--
CalWORKS CEC programs-Non SA	93.558	--	1,344,913	12,428

See accompanying notes to Schedule of Expenditures of Federal Awards

COUNTY OF NEVADA

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
<u>U.S. Department of Health and Human Services (continued)</u>				
Passed through State Department of Social Services (continued):				
CalWORKS CEC programs-SA	93.558	--	2,860,413	675,172
CalWORKS KinGap	93.558	--	6,000	--
CalWORKS Mixed	93.558	--	1,520	--
CWS TANF	93.558	--	233,740	--
Fed-GAP	93.558	--	18,504	--
Subtotal CFDA 93.558 - TANF Cluster			<u>5,091,537</u>	<u>687,600</u>
Refugee Admin	93.566	--	86	--
Community Based Child Abuse Prevention	93.590	--	30,000	--
CWS - IV-B	93.645	--	30,379	--
CCR CPD	93.658	--	135	--
CCR CWD	93.658	--	24,653	--
CWS IV-E	93.658	--	601,221	120,510
ECCB	93.658	--	16,791	--
Extended Foster Care (EFC) Aid Code 49	93.658	--	52,020	--
Foster Care	93.658	--	42,644	--
Foster Care Aid Code 42	93.658	--	516,192	--
Foster Care EA	93.658	--	89,494	--
Licensing	93.658	--	701	--
Non CWS Allocation	93.658	--	140,152	--
Prob IV-E & GHMV PT	93.658	--	89,611	--
Subtotal CFDA 93.658			<u>1,573,614</u>	<u>120,510</u>
Adoption Assistance	93.659	--	1,443,495	--
Adoption Assistance	93.659	--	(3)	--
Adoption Assistance - Elig	93.659	--	57,226	--
Adoption Assistance - SS	93.659	--	19,325	--
Subtotal CFDA 93.659			<u>1,520,043</u>	<u>--</u>
In-Home Supportive Services IHSS Admin	93.667	--	411,492	--
Social Services Block Grant	93.667	--	44,250	--
Subtotal CFDA 93.667			<u>455,742</u>	<u>--</u>
ILP	93.674	--	25,329	--
Passed through the Substance Abuse and Mental Health Services Grants for the Benefit of Homeless Individuals	93.243	17TI80596A	422,714	258,525
Passed through CA Department of Public Health: Public Health Emergency Preparedness	93.069	17-10177	152,057	--

See accompanying notes to Schedule of Expenditures of Federal Awards

COUNTY OF NEVADA

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
<u>U.S. Department of Health and Human Services (continued)</u>				
Passed through CA Department of Public Health (continued):				
Project LAUNCH	93.243	16-10698 A01	10,890	10,515
Immunization Cooperative Agreements	93.268	17-10335 A01	44,583	--
Coronavirus Preparedness and Response Supplemental Appropriations Act	93.354	COVID 19-2901	118,000	--
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	CHVP 19-29	675,927	650,583
National Bioterrorism Hospital Preparedness Program	93.889	17-10177	95,426	--
HIV Care Formula Grants	93.917	16-10852 A01	47,398	--
HIV Care Formula Grants	93.917	18-10897	51,575	--
Subtotal CFDA 93.917			<u>98,973</u>	<u>--</u>
Maternal and Child Health Services Block Grant	93.994	201929	101,831	10,000
Passed through the California Department of Health Care Services:				
Assistance for Transition from Homelessness Grant (PATH)	93.150		16,336	16,285
Medicaid Electronic Health Record Incentive Program	93.719	--	25,500	--
Medical Administrative Activities Program	93.778	17-94019	887,295	--
Medical Admin Activities MAA	93.778	17-94019	19,885	--
Medical Assistance Program	93.778		203,667	--
Medical Assistance Program	93.778		232,183	--
Medical Assistance Program Admin	93.778	CEC-29-2018	1,744,737	--
Subtotal CFDA 93.778 - Medicaid Cluster			<u>3,087,767</u>	<u>--</u>
Community Mental Health Services Block	93.958	--	238,020	238,020
Substance Abuse Prevention and Treatment	93.959	17-94146	788,839	334,413
Passed through the California Department of Child Support Services:				
Child Support Enforcement	93.563		1,533,641	--
Passed through the California Department of Community Services and Development:				
Community Services Block Grant	93.569	19F-4029	194,764	51,984
Community Services Block Grant	93.569	19F-4431	27,009	--
Community Services Block Grant	93.569	20F-3029	58,300	16,748
Subtotal CFDA 93.569			<u>280,073</u>	<u>68,733</u>
Passed through California Family Health Council, Inc.:				
Family Planning Services	93.217	9903-5320-71219-19-20	74,775	--
Family Planning Services	93.217	9903-5320-71219-20-21	34,550	--
Subtotal CFDA 93.217			<u>109,325</u>	<u>--</u>
Passed through the Tahoe Truckee Community Foundation				
Drug Free Communities	93.276	--	37,169	--
Total U.S. Department of Health and Human Services			<u>\$ 16,885,508</u>	<u>\$ 2,494,721</u>

See accompanying notes to Schedule of Expenditures of Federal Awards

COUNTY OF NEVADA

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
<u>U.S. Department of Homeland Security</u>				
Passed through State Office of Emergency Services: Emergency Management Performance Grants	97.042	2019-0003	145,009	--
Homeland Security Grant Program	97.067	2017-0083	19,246	--
Homeland Security Grant Program	97.067	2018-0054	26,479	--
Subtotal CFDA 97.067			45,725	--
Total U.S. Department of Homeland Security			\$ 190,734	\$ --
Total Expenditures of Federal Awards			\$ 27,375,835	\$ 2,762,507

See accompanying notes to Schedule of Expenditures of Federal Awards

COUNTY OF NEVADA

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2020

NOTE 1: **REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal awards programs of the County of Nevada. The County of Nevada'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 of Expenditures of Federal Awards 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 the Title 2 U.S. Code of Federal Regulations (CFR) 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 of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's 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 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 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 covered in 2 CFR §200.414.

COUNTY OF NEVADA

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

NOTE 6: LOANS WITH CONTINUING COMPLIANCE REQUIREMENT

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2020 as follows:

<u>Federal CFDA #</u>	<u>Program Title</u>	<u>SEFA June 30, 2020</u>	<u>FY 19/20 Activity</u>	<u>County Balance June 30, 2020</u>
14.228	Community Development Block Grants/State's Program	\$ 957,464	\$ (266,772)	\$ 690,692
14.239	HOME Investment Partnerships Program	\$ 2,169,337	\$ 1,202,768	\$ 3,372,105

COUNTY OF NEVADA

Schedule of Findings and Questioned Costs
Year Ended June 30, 2020

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 no
- Significant deficiency(ies) identified? yes none
3. Noncompliance material to financial statements noted? yes no

Federal Awards

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

Identification of Major Federal Programs

Table with 2 columns: CFDA Number(s) and Name of Federal Program or Cluster. Rows include 14.228, 20.205, 93.558, 93.778 and their corresponding program names like CDBG Loan Program, Highway Planning and Construction Cluster, TANF Cluster, Medicaid Cluster.

Dollar threshold used to distinguish between Type A and Type B programs: \$ 821,275
Auditee qualified as low-risk auditee? yes no

COUNTY OF NEVADA

Schedule of Findings and Questioned Costs
Year Ended June 30, 2020

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).

COUNTY OF NEVADA

Schedule of the California Emergency Management Agency
And the Board of State and Community Corrections Grants Expenditures
For the Year Ended June 30, 2020

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2019	For the Year Ended June 30, 2020	Cumulative As of June 30, 2020	Federal Share	State Share	County Share
	Grant Name; Contract #:	VW18320290	VW18320290			
Personal services	\$ 166,495	\$ 42,514	\$ 209,009	\$ 42,514	\$ --	\$ --
Operating expenses	38,846	22,006	60,852	22,006	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 205,341</u>	<u>\$ 64,520</u>	<u>\$ 269,861</u>	<u>\$ 64,520</u>	<u>\$ --</u>	<u>\$ --</u>
Grant Name; Contract #:		VW19330290				
Personal services	\$ --	\$ 173,128	\$ 173,128	\$ 139,760	\$ 20,055	\$ 13,313
Operating expenses	--	34,382	34,382	28,942	5,440	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 207,510</u>	<u>\$ 207,510</u>	<u>\$ 168,702</u>	<u>\$ 25,495</u>	<u>\$ 13,313</u>
Grant Name; Contract #:	XC16010290	XC16010290				
Personal services	\$ 17,312	\$ 12,253	\$ 29,565	\$ 12,253	\$ --	\$ --
Operating expenses	95,193	51,807	147,000	40,099	--	11,708
Equipment	--	--	--	--	--	--
Totals	<u>\$ 112,505</u>	<u>\$ 64,060</u>	<u>\$ 176,565</u>	<u>\$ 52,352</u>	<u>\$ --</u>	<u>\$ 11,708</u>
Grant Name; Contract #:		XC19020290				
Personal services	\$ --	\$ 14,553	\$ 14,553	\$ 14,553	\$ --	\$ --
Operating expenses	--	58,498	58,498	43,238	--	15,260
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 73,051</u>	<u>\$ 73,051</u>	<u>\$ 57,791</u>	<u>\$ --</u>	<u>\$ 15,260</u>

COUNTY OF NEVADA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 19F-4029
 For the Period January 1, 2019 through December 31, 2019

	January 1, 2019 through June 30, 2019	July 1, 2019 through December 31, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant revenue	\$76,523	\$194,764	\$271,287		\$271,287
Grant Receivable	0	0	0		
Interest	0	0	0		
Total Revenue:	\$76,523	\$194,764	\$271,287		\$271,287
EXPENDITURES					
Administrative Costs					
Salaries and wages	\$0	\$0	\$0	\$0	\$0
Fringe benefits	0	0	0	0	0
Operating Costs	0	0	0	0	0
Consultant services	0	0	0	0	0
Other costs	27,102	66,315	93,417	66,315	93,417
Total Administrative Costs:	\$27,102	\$66,315	\$93,417	\$66,315	\$93,417
Program Costs					
Salaries and wages	\$14,720	\$40,761	\$55,481	\$40,761	\$55,481
Fringe benefits	7,441	20,854	28,295	20,854	28,295
Operating Expenses	1,100	639	1,739	639	1,739
Consultant Services	26,160	66,195	92,355	66,195	92,355
Total Program Costs:	49,421	128,449	177,870	128,449	177,870
Total Expenses	\$76,523	\$194,764	\$271,287	\$194,764	\$271,287

COUNTY OF NEVADA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 19F-4431
 For the Period June 1, 2019 through June 30, 2020

	June 1, 2019 through June 30, 2019	July 1, 2019 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant revenue	\$0	\$27,009	\$27,009		\$30,000
Grant Receivable	0	0	0		
Interest	0	0	0		
Total Revenue:	\$0	\$27,009	\$27,009		\$30,000
EXPENDITURES					
Administrative Costs					
Salaries and wages	\$0	\$0	\$0	\$0	\$0
Fringe benefits	0	0	0	0	0
Operating Costs	0	0	0	0	0
Consultant services	0	0	0	0	0
Other costs	0	0	0	0	0
Total Administrative Costs:	\$0	\$0	\$0	\$0	\$0
Program Costs					
Salaries and wages	\$0	\$5,010	\$5,010	\$5,010	\$5,010
Fringe benefits	0	2,539	2,539	2,539	2,539
Operating Expenses	0	0	0	0	2,991
Consultant Services	0	19,460	19,460	19,460	19,460
Total Program Costs:	0	27,009	27,009	27,009	30,000
Total Expenses	\$0	\$27,009	\$27,009	\$27,009	\$30,000

COUNTY OF NEVADA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 20F-3029
 For the Period January 1, 2020 through June 30, 2020

	January 1, 2020 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant revenue	\$56,613	\$56,613		\$276,870
Grant Receivable	1,688	1,688		
Interest	-	-		
Total Revenue:	\$58,300	\$58,300		\$276,870
EXPENDITURES				
Administrative Costs				
Salaries and wages				
Fringe benefits				
Operating Costs				
Equipment				500
Consultant services				
Other costs	26,034	26,034	26,034	97,018
Total Administrative Costs:	\$26,034	\$26,034	\$26,034	\$97,518
Program Costs				
Salaries and wages	\$14,167	\$14,167	\$14,167	\$57,794
Fringe benefits	7,247	7,247	7,247	29,475
Operating Expenses	-	-	-	2,500
Consultant Services	10,853	10,853	10,853	89,583
Total Program Costs:	32,266	32,266	32,266	179,352
Total Expenses	\$58,300	\$58,300	\$58,300	\$276,870