

**COUNTY OF MENDOCINO  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**COUNTY OF MENDOCINO**

Single Audit Report  
Year Ended June 30, 2022

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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  
County of Mendocino  
Ukiah, California

We have audited in accordance with 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, each major fund and the aggregate remaining fund information of the County of Mendocino as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 4, 2023.

Our report includes a reference to other auditors who audited the financial statements of Mendocino County Employees' Retirement Association (MCERA), a pension trust fund, as described in our report on the County's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County of Mendocino'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 of Mendocino's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Mendocino'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.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002, and 2022-003 that we consider to be material weaknesses.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County of Mendocino'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 of Mendocino's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the County of Mendocino's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. County of Mendocino'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  
December 4, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Supervisors  
County of Mendocino  
Ukiah, California

**Report on Compliance for Each Major Federal Program**

***Qualified and Unmodified Opinions***

We have audited the County of Mendocino's 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 of Mendocino's major federal programs for the year ended June 30, 2022. The County of Mendocino'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 COVID-19 Emergency Solutions Grant Program***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, County of Mendocino complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Assistance Listing No. 14.231 COVID-19 Emergency Solutions Grant Program for the year ended June 30, 2022.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, County of Mendocino complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of the County of Mendocino 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 of Mendocino's compliance with the compliance requirements referred to above.

*Matters Giving Rise to Qualified Opinion on COVID-19 Emergency Solutions Grant Program*

As described in the accompanying schedule of findings and questioned costs, County of Mendocino did not comply with requirements regarding Assistance Listing No. 14.231 COVID-19 Emergency Solutions Grant Program as described in finding numbers 2022-004 for Allowable Costs.

Compliance with such requirements is necessary, in our opinion, for County of Mendocino 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 of Mendocino'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 of Mendocino'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 of Mendocino'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 of Mendocino'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 of Mendocino'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 of Mendocino's internal control over compliance. Accordingly, no such opinion is expressed.



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

### **Report on Internal Control Over Compliance**

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 material weaknesses.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-004 to be a material weakness.

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 County of Mendocino's response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. County of Mendocino'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.

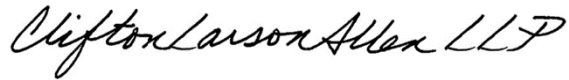
### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Mendocino as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County of Mendocino's basic financial statements. We issued our report thereon dated December 4, 2023, which contained unmodified opinions on those financial statements. We did not audit the financial statements of Mendocino County Employees' Retirement Association (MCERA), a pension trust fund. Those statements were audited by other auditors whose reports have been furnished to us, and in our opinion, insofar as it relates to the amounts included for MCERA, are based solely on the reports of other auditors. 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.

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

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.

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

**CliftonLarsonAllen LLP**

Roseville, California  
January 19, 2024

**COUNTY OF MENDOCINO**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-Through Grantor/Program Title                                     | Federal Assistance Listing Number | Pass-Through Grantor's Number     | Federal Expenditures | Pass-Through to Subrecipients |
|--|-----------------------------------|-----------------------------------|----------------------|-------------------------------|
| <u>U.S. Department of Agriculture</u>  |                                   |                                   |                      |                               |
| Passed through State Department of Food and Agriculture:                               |                                   |                                   |                      |                               |
| Plant and Animal Disease, Pest Control, and Animal Care:                               |                                   |                                   |                      |                               |
| Pierce's Disease Control Program   | 10.025                            | 19-0267-042-SF                    | \$ 19,517            | \$ -                          |
| Sudden Oak Death   | 10.025                            | 21-0277-025-SF                    | 10,922               | -                             |
| European Grapevine Moth Trapping   | 10.025                            | 20-1036-020-SF                    | 23,817               | -                             |
| European Grapevine Moth Trapping   | 10.025                            | 21-0595-012-SF                    | 24,650               | -                             |
| Pest Detection   | 10.025                            | 20-0171                           | 58,703               | -                             |
| Subtotal SNAP Cluster  |                                   |                                   | <u>137,609</u>       | <u>-</u>                      |
| Passed through State Department of Social Services:                                    |                                   |                                   |                      |                               |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program |                                   |                                   |                      |                               |
| Supplemental Nutrition Assistance Program  | 10.561                            | --                                | 3,676,676            | -                             |
| SNAP Ed CDPH-NEOP Branch Admin Costs   | 10.561                            | 16-10152                          | 156,811              | -                             |
| Subtotal ALN 10.561  |                                   |                                   | <u>3,833,487</u>     | <u>-</u>                      |
| Passed through State Department of Health Services:                                    |                                   |                                   |                      |                               |
| Nutrition Women, Infants, Children (WIC) (Base Program)                                | 10.557                            | 15-10071                          | 802,018              | -                             |
| Nutrition Women, Infants, Children (WIC) (Breast Feeding Program)                      | 10.557                            | 15-10071                          | 27,026               | -                             |
| Subtotal ALN 10.557  |                                   |                                   | <u>829,044</u>       | <u>-</u>                      |
| Direct Program   |                                   |                                   |                      |                               |
| USDA Forest Service  | 10.788                            | --                                | 1,000                | -                             |
| Subtotal Direct  |                                   |                                   | <u>1,000</u>         | <u>-</u>                      |
| Total U.S. Department of Agriculture   |                                   |                                   | <u>\$ 4,801,140</u>  | <u>\$ -</u>                   |
| <u>U.S. Department of Commerce</u>   |                                   |                                   |                      |                               |
| Passed through Economic Development Administration:                                    |                                   |                                   |                      |                               |
| Economic Adjustment Assistance Program   | 11.307                            | EDA Proj#/Investment# 07 79 07475 | \$ 96,320            | \$ -                          |
| Subtotal Economic Development Cluster  |                                   |                                   | <u>96,320</u>        | <u>-</u>                      |
| Total U.S. Department of Commerce  |                                   |                                   | <u>\$ 96,320</u>     | <u>\$ -</u>                   |
| <u>U.S. Department of Housing and Urban Development</u>                                |                                   |                                   |                      |                               |
| Passed Through State Dept of Housing & Community Devlpmt:                              |                                   |                                   |                      |                               |
| Community Development Block Grants (CDBG)  | 14.228                            | --                                | \$ 243,016           | \$ -                          |
| Community Development Block Grants (CDBG)  | 14.228                            | --                                | 147,249              | -                             |
| Subtotal ALN 14.228  |                                   |                                   | <u>390,265</u>       | <u>-</u>                      |
| COVID-19 Emergency Solutions Grant Program   | 14.231                            | --                                | 2,104,762            | -                             |
| Total U.S. Department Housing and Urban Development                                    |                                   |                                   | <u>\$ 2,495,027</u>  | <u>\$ -</u>                   |
| <u>U.S. Department of Interior</u>   |                                   |                                   |                      |                               |
| Direct programs:   |                                   |                                   |                      |                               |
| Federal grazing Fee  | 15.000                            | --                                | \$ 55                | \$ -                          |
| Total U.S. Department of Interior  |                                   |                                   | <u>\$ 55</u>         | <u>\$ -</u>                   |
| <u>U.S. Department of Justice</u>  |                                   |                                   |                      |                               |
| Direct programs:   |                                   |                                   |                      |                               |
| Domestic Cannabis Eradication & Suppression Prog (DCESP)                               | 16.000                            | --                                | \$ 96,540            | \$ -                          |
| Coronavirus Emergency Supplemental Funding Program                                     | 16.034                            | --                                | 24,793               | -                             |
| Bullet Proof Vest Reimbursement Program  | 16.607                            | --                                | 854                  | -                             |
| Byrne Justice Assistance Grant Program   | 16.738                            | --                                | 15,452               | -                             |
| Mendocino County JMHCP Project   | 16.745                            | --                                | 8,403                | -                             |
| Subtotal Direct  |                                   |                                   | <u>146,042</u>       | <u>-</u>                      |
| Passed through State Office of Emergency Services                                      |                                   |                                   |                      |                               |
| Victim Witness Assistance Program  | 16.575                            | VW19380230                        | 121,472              | -                             |
| Victim Witness Assistance Program  | 16.575                            | VW20390230                        | 150,000              | -                             |
| Underserved Victim Advocacy and Outreach Program                                       | 16.575                            | UV19030230                        | 111,159              | 44,470                        |
| Underserved Victim Advocacy and Outreach Program                                       | 16.575                            | UV20030230                        | 68,421               | 12,297                        |
| Subtotal ALN 16.575  |                                   |                                   | <u>451,052</u>       | <u>56,767</u>                 |
| Total U.S. Department of Justice   |                                   |                                   | <u>\$ 597,094</u>    | <u>\$ 56,767</u>              |

**COUNTY OF MENDOCINO**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-Through Grantor/Program Title         | Federal Assistance Listing Number | Pass-Through Grantor's Number        | Federal Expenditures | Pass-Through to Subrecipients |
|--|-----------------------------------|--------------------------------------|----------------------|-------------------------------|
| <u>U.S. Department of Transportation</u>                   |                                   |                                      |                      |                               |
| Direct program:  |                                   |                                      |                      |                               |
| Airport Improvement Program                                | 20.106                            | --                                   | \$ 134,694           | \$ -                          |
| Subtotal Direct  |                                   |                                      | <u>134,694</u>       | <u>-</u>                      |
| Passed through State Department of Transportation:         |                                   |                                      |                      |                               |
| Highway Planning and Construction                          | 20.205                            | BRLSZD 5910(102)                     | 16,291               | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLSZD 5910(109)                     | 23,161               | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLRT 5910(041)                      | 31,571               | -                             |
| Highway Planning and Construction                          | 20.205                            | BHLS 5910(081)                       | 54,764               | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLO 5910(076)                       | 738,787              | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLO 5910(084)                       | 12,352               | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLO 5910(091)                       | 29,380               | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLO 5910(093)                       | 70,648               | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLO 5910(099)                       | 329,447              | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLO 5910(100)                       | 39,556               | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLO 5910(106)                       | 98,047               | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLO 5910(110)                       | 13,264               | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLO 5910(111)                       | 32,942               | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLO 5910(112)                       | 45,112               | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLO 5910(113)                       | 13,018               | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLO 5910(115)                       | 79,001               | -                             |
| Highway Planning and Construction                          | 20.205                            | BRLO 5910(123)                       | 2,703                | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 30R0(012)PR                       | 312,469              | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 32D0(007)PR                       | 238,329              | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 32D0(008)PR                       | 9,722                | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 32L0(029)PR                       | 502,229              | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 32L0(045)PR                       | 1,847                | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 32L0(076)PR                       | 221,778              | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 38F0(002)PR                       | 142,621              | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 38F0(003)PR                       | 28,015               | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 38F0(010)PR                       | 395,208              | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 40A0(038)PR                       | 55,785               | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 40A0(041)PR                       | 21,420               | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 40A0(042)EO                       | 4,207                | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 40A0(043)PR                       | 20,622               | -                             |
| Highway Planning and Construction                          | 20.205                            | ER 40A0(044)PR                       | 40,176               | -                             |
| Subtotal Highway Planning and Construction Cluster         |                                   |                                      | <u>3,624,472</u>     | <u>-</u>                      |
| Total U.S. Department of Transportation                    |                                   |                                      | <u>\$ 3,759,166</u>  | <u>\$ -</u>                   |
| <u>U.S. Department of Treasury</u>                         |                                   |                                      |                      |                               |
| Passed through the State Department of Finance:            |                                   |                                      |                      |                               |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027                            | SLFRF (per Deposit CO ID 9101036151) | \$ 1,356,671         | -                             |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027                            | SLFRF (per Deposit CO ID 9101036151) | 2,189,439            | -                             |
| Subtotal ALN 21.027  |                                   |                                      | <u>3,546,110</u>     | <u>-</u>                      |
| Total U.S. Department of Treasury                          |                                   |                                      | <u>\$ 3,546,110</u>  | <u>\$ -</u>                   |
| <u>Federal Communications Commission</u>                   |                                   |                                      |                      |                               |
| Direct Programs:   |                                   |                                      |                      |                               |
| Emergency Connectivity Fund                                | 32.009                            | --                                   | \$ 9,798             | \$ -                          |
| Total Federal Communications Commission                    |                                   |                                      | <u>\$ 9,798</u>      | <u>\$ -</u>                   |
| <u>Institute of Museum and Library Services</u>            |                                   |                                      |                      |                               |
| Direct Programs:   |                                   |                                      |                      |                               |
| Book-to-Action   | 45.310                            | --                                   | \$ 6,000             | \$ -                          |
| Zip Books  | 45.310                            | --                                   | 6,500                | -                             |
| Subtotal ALN 45.310  |                                   |                                      | <u>12,500</u>        | <u>-</u>                      |
| Collections Assessment for Preservation                    | 45.312                            | --                                   | 2,169                | -                             |
| Maximizing Learning Spaces                                 | 45.016                            | --                                   | 10,000               | -                             |
| Ukulele  | 45.016                            | --                                   | 10,752               | -                             |
| Subtotal ALN 45.016  |                                   |                                      | <u>20,752</u>        | <u>-</u>                      |
| Total Institute of Museum and Library Services             |                                   |                                      | <u>\$ 35,421</u>     | <u>\$ -</u>                   |

**COUNTY OF MENDOCINO**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-Through Grantor/Program Title  | Federal Assistance Listing Number | Pass-Through Grantor's Number | Federal Expenditures | Pass-Through to Subrecipients |
|---|-----------------------------------|-------------------------------|----------------------|-------------------------------|
| <u>U.S. Department of Environmental Protection Agency</u>                                 |                                   |                               |                      |                               |
| Passed through State Air Pollution Control Officers Association:                          |                                   |                               |                      |                               |
| Surveys, Studies, Research, Investigations, Demonstrations,                               |                                   |                               |                      |                               |
| EPA PM 2.5 Grant Clean Air Act  | 66.034                            | --                            | \$ 10,000            | \$ -                          |
| EPA PM 2.5 Grant Clean Air Act  | 66.034                            | --                            | 10,000               | -                             |
| EPA PM 2.5 Grant Clean Air Act  | 66.034                            | --                            | 25,000               | -                             |
| Subtotal ALN 66.034   |                                   |                               | <u>45,000</u>        | <u>-</u>                      |
| Total U.S. Department of Environmental Protection Agency                                  |                                   |                               | <u>\$ 45,000</u>     | <u>\$ -</u>                   |
| <br><u>U.S. Department of Health and Human Services</u>                                   |                                   |                               |                      |                               |
| Passed through State Department of Mental Health:   |                                   |                               |                      |                               |
| Immunization Grants   | 93.268                            | --                            | \$ 247,999           | \$ -                          |
| Passed through State Department of Mental Health:   |                                   |                               |                      |                               |
| Projects for Assistance in Transition from Homelessness                                   | 93.150                            | --                            | 17,559               | 17,559                        |
| Substance Abuse Mental Health Services Administration                                     | 93.958                            | --                            | 148,058              | 148,058                       |
| Substance Abuse Mental Health Services Administration                                     | 93.958                            | --                            | 1,700                | -                             |
| Subtotal ALN 93.958   |                                   |                               | <u>149,758</u>       | <u>148,058</u>                |
| Substance Abuse Mental Health Services Admin (GBHI' of Regional and National Significance | 93.243                            | --                            | 175,544              | 123,861                       |
| Passed through State Department of Child Support Services:                                |                                   |                               |                      |                               |
| Child Support Enforcement   | 93.563                            | --                            | 1,777,397            | -                             |
| Passed through State Department of Social Services:                                       |                                   |                               |                      |                               |
| Temporary Assistance for Needy Families   | 93.558                            | --                            | 7,024,755            | -                             |
| Guardianship Assistance (KinGap IV-E Admin)   | 93.090                            | --                            | 203,170              | -                             |
| Foster Care – Title IV-E  | 93.658                            | --                            | 9,597,388            | -                             |
| Passed through State Department of Health Care Services:                                  |                                   |                               |                      |                               |
| Foster Care - Title IV-E  | 93.658                            | --                            | 1,450,026            | -                             |
| Subtotal ALN 93.658   |                                   |                               | <u>11,047,414</u>    | <u>-</u>                      |
| Passed through State Department of Health Care Services:                                  |                                   |                               |                      |                               |
| Promoting Safe and Stable Families  | 93.556                            | --                            | 15,263               | -                             |
| Community Services Block Grant  | 93.569                            | --                            | 947,825              | -                             |
| Child Welfare Services - State Grants   | 93.645                            | --                            | 124,183              | -                             |
| Adoption Assistance Program   | 93.659                            | --                            | 4,242,895            | -                             |
| CWS Title XX  | 93.667                            | --                            | 233,552              | -                             |
| CWS Title XX  | 93.667                            | --                            | 175,164              | -                             |
| Subtotal ALN 93.667   |                                   |                               | <u>408,716</u>       | <u>-</u>                      |
| Independent Living Program  | 93.674                            | --                            | 56,219               | -                             |
| Maternal & Child Health Services  | 93.110                            | 201623-MCAH                   | 257,114              | -                             |
| Child Health and Disability Prevention Program  | 93.994                            | --                            | 190,433              | -                             |
| Health Care Program for Children in Foster Care   | 93.994                            | --                            | 128,014              | -                             |
| Case Load Relief for HCPCFC   | 93.994                            | --                            | 58,593               | -                             |
| Health Care Program for Children in Foster Care Psychotropic Medication Management        | 93.994                            | --                            | 31,040               | -                             |
| Subtotal ALN 93.994   |                                   |                               | <u>408,080</u>       | <u>-</u>                      |
| Medical Assistance Program - IHSS   | 93.778                            | --                            | 2,191,972            | -                             |
| Medical Assistance Program - DHS Medi-Cal (Federal 50%)                                   | 93.778                            | --                            | 2,756,859            | -                             |
| CA Medication Assisted Treatment Expansion Project  | 93.788                            | --                            | 54,091               | -                             |
| MAT Telehealth Expansion (SUOT)   | 93.959                            | --                            | 1,439                | -                             |
| COVID-19 ELC Enhancing Detection Expansion Funding  | 93.323                            | COVID-19ELC81                 | 2,285,501            | -                             |
| COVID-19 ELC Enhancing Detection Expansion Funding  | 93.323                            | COVID-19ELC23                 | 959,422              | -                             |
| Passed through Helena Health  |                                   |                               |                      |                               |
| ELC Cares (Project CK19-1904)   | 93.323                            | 0187.2780                     | 77,803               | -                             |
| Subtotal ALN 93.323   |                                   |                               | <u>3,322,726</u>     | <u>-</u>                      |

**COUNTY OF MENDOCINO**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-Through Grantor/Program Title           | Federal Assistance Listing Number | Pass-Through Grantor's Number          | Federal Expenditures | Pass-Through to Subrecipients |
|--|-----------------------------------|--|----------------------|-------------------------------|
| Passed through State Dept of Alcohol and Drug Abuse:         |                                   |  |                      |                               |
| Programs:  |                                   |  |                      |                               |
| Federal Drug Medi-Cal  | 93.778                            | NNA23                                  | 706,544              | -                             |
| Subtotal Medicaid Cluster                                    |                                   |  | <u>5,655,375</u>     | <u>-</u>                      |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959                            | 11 NNA-23                              | 544,428              | -                             |
| Subtotal ALN 93.959  |                                   |  | <u>545,867</u>       | <u>-</u>                      |
| Passed through State Department of Public Health:            |                                   |  |                      |                               |
| Public Health Emergency Preparedness                         | 93.069                            | 14-10518                               | 127,232              | -                             |
| Pandemic Influenza   | 93.069                            | 14-10518                               | 59,184               | -                             |
| Subtotal ALN 93.069  |                                   |  | <u>186,416</u>       | <u>-</u>                      |
| Addressing COVID-19 Health Disparities                       | 93.391                            | CERI-21-23-22                          | 24,972               | -                             |
| Hospital Preparedness Program                                | 93.889                            | 14-10518                               | 141,259              | -                             |
| Total Department of Health and Human Services                |                                   |  | <u>\$ 37,034,597</u> | <u>\$ 289,478</u>             |
| <u>Federal Emergency Management Agency</u>                   |                                   |  |                      |                               |
| Passed through State Office of Emergency Services:           |                                   |  |                      |                               |
| Public Assistance Grants                                     | 97.036                            | FEMA-4344-DR-CA, Cal OES ID: 045-00000 | \$ 12,548            | \$ -                          |
| Public Assistance Grants                                     | 97.036                            | FEMA-4434-DR-CA, Cal OES ID: 045-00000 | 353,361              | -                             |
| Subtotal ALN 97.036  |                                   |  | <u>365,909</u>       | <u>-</u>                      |
| Hazard Mitigation Grant Program                              | 97.039                            | FEMA-DR-4344, CalOES DR-4344-PJ0003    | 2,177,492            | -                             |
| Hazard Mitigation Grant Program                              | 97.039                            | FEMA-DR-4344, CalOES DR-4344-PJ0003    | 10,204               | -                             |
| Hazard Mitigation Grant Program                              | 97.039                            | FEMA-DR-4353, CalOES DR-4353-PJ03306   | 194,975              | -                             |
| Hazard Mitigation Grant Program                              | 97.039                            | FEMA-DR407, CalOES DR-407-206-158F     | 6,965                | -                             |
| Subtotal ALN 97.039  |                                   |  | <u>2,389,636</u>     | <u>-</u>                      |
| Total Federal Emergency Management Agency                    |                                   |  | <u>\$ 2,755,545</u>  | <u>\$ -</u>                   |
| <u>U.S. Department of Homeland Security</u>                  |                                   |  |                      |                               |
| Passed through California Emergency Management Agency:       |                                   |  |                      |                               |
| EMPG   | 97.042                            | --                                     | \$ 212,400           | \$ -                          |
| Homeland Security Grant Program (HSPG)                       | 97.067                            | --                                     | 50,387               | -                             |
| Total U.S. Department of Homeland Security                   |                                   |  | <u>\$ 262,787</u>    | <u>\$ -</u>                   |
| <b>Total Expenditures of Federal Awards</b>                  |                                   |  | <u>\$ 55,438,060</u> | <u>\$ 346,245</u>             |

**COUNTY OF MENDOCINO**  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022

**NOTE 1: REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Mendocino (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 of Expenditures of Federal Awards is prepared on a modified accrual basis. The information in this schedule is presented in accordance with the requirements of 2 CFR 1.200, *Audits of States, Local Governments, and Non-Profit Organizations*.

**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.

**NOTE 4: INDIRECT COST RATE**

The County did not elect to use the 10% de minimis indirect cost rate as covered in 2 CFR §200.414. Uniform Guidance, §200.510(6), requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

**NOTE 5: PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

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

**COUNTY OF MENDOCINO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2022**

***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?   x   yes            no
  - Significant deficiency(ies) identified?            yes   x   no
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? reported            yes   x   none
2. Type of auditors’ report issued on compliance for major federal programs: **Unmodified** for all major programs except for the following program which was **qualified**:  
ALN 14.231
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   x   yes            no

**Identification of Major Federal Programs**

| <b>Assistance Listing Number(s)</b> | <b>Name of Federal Program or Cluster</b>                                   |
|-------------------------------------|---|
| 14.231                              | COVID-19 Emergency Solutions Grants Program                                 |
| 21.027                              | Coronavirus State and Local Fiscal Recovery Funds                           |
| 93.323                              | COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) |
| 93.558                              | Temporary Assistance for Needy Families                                     |
| 93.659                              | Adoption Assistance Program   |
| 93.778                              | Medical Assistance Program  |
| 97.039                              | Hazard Mitigation Grants  |

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

\$   1,663,141  

Auditee qualified as low-risk auditee?            yes   x   no



**COUNTY OF MENDOCINO**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022

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***Section II – Financial Statement Findings***

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**2022 – 001 – Financial Close and Audit Adjustments**

**Type of Finding:** Material Weakness in Internal Control over Financial Reporting

**Condition:** During the financial close and reporting process the County did not properly identify and record closing entries related to the following:

- The County did not record accounts payable/receivable and expenses/revenues for various accruals.
- The County over accrued liabilities for unemployment insurance.
- The County did not record the capitalization of fixed assets or depreciation in internal service funds.
- The County misclassified intergovernmental revenue as other revenue.
- The County included agreements in their implementation of Government Accounting Standards Board (GASB) Statement No. 87 – *Leases* that should have been excluded.
- The County did not provide adjustments to reclassify activity required to be reclassified in accordance with GASB Statement No. 84 – *Fiduciary Activity*.

**Criteria or specific requirement:** Internal controls over financing close and reporting require close review of year-end balances and activity to ensure they are in accordance with generally accepted accounting principles (GAAP).

**Effect:** The County had the following misstatements that were corrected during the current year:

Accounts payable/receivable adjustments:

- Prior period adjustment to beginning net position in Governmental Activities of \$665,023 was recorded to recognize revenues earned in a prior year.
- Audit adjustment of \$494,123 was recorded to accrue accounts payable and expenditures in the General Fund. This also resulted in an audit adjustment to accrue \$494,123 as due from other governments and intergovernmental revenue.
- Audit adjustment of \$172,528 to accrue accounts payable and expenditures in the Miscellaneous Grants Fund. This also resulted in an audit adjustment to accrue \$172,528 as due from other governments and intergovernmental revenue.
- Audit adjustment of \$122,781 to accrue accounts payable and expenditures in the General Liability Insurance Internal Service Fund.
- Adjustment to reverse negative revenues and receivables recorded in the current year of \$4,231,294 resulting from a duplicate journal entry recording the reversal of hazard mitigation grant funding in the Disaster Recovery Fund.

Unemployment insurance adjustment:

- Prior period adjustment to beginning net position in the Unemployment Insurance Fund and Governmental Activities of \$769,858 was recorded for the over accrual of unemployment insurance liabilities.

**COUNTY OF MENDOCINO**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022

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***Section II – Financial Statement Findings (Continued)***

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Capitalization of fixed assets and depreciation adjustments:

- Audit adjustment of \$73,343 was recorded to capitalize software purchased in the Software Acquisition Fund.
- Audit adjustment of \$207,289 in the Software Acquisition Fund and \$65,683 in the Vehicle Replacement Fund to record current year depreciation in Internal Service Funds.

Misclassification adjustment:

- Audit adjustment of \$357,434 to reclassify intergovernmental revenues recorded as other revenues in the Mental Health Services Fund.

GASB 87 – Leases adjustments:

- Adjustment to correct for overstatement of lease receivables and deferred inflows of resources in the amount of \$248,209 in the General Fund and Governmental Activities.
- Adjustment to correct for overstatement of right-to-use lease assets and lease liability in the amount of \$218,882 in Governmental Activities.

GASB 84 – Fiduciary Activity adjustments:

- Adjustments to reclassify cash and activities as follows:
  - General fund cash and revenues understated by \$101,970.
  - Road fund cash and revenues overstated by \$8,762.
  - Special Districts Other fund cash overstated by \$487,348, revenues overstated by \$78,035 and transfers out understated by \$409,313.
  - Miscellaneous Grants fund revenues overstated by \$409,313 and transfers in understated by \$409,313.
  - Investment Trust fund cash and contributions to pooled investments understated by \$1,079,482.
  - Custodial fund cash and due to other governments overstated by \$685,342.

**Cause:** The County's financial close and reporting procedures did not include procedures to ensure account balances were being reported in accordance with GAAP.

**Repeat Finding:** Not a repeat finding.

**Recommendation:** The County should include additional procedures during the financial close and reporting process to perform the following:

- Review for revenues and expenses/expenditures at year end and in the subsequent period to ensure transactions are accurately recorded for financial reporting. Additional training should be provided to departments on how to properly identify revenues and expenses/expenditures that should be accrued in accordance with GAAP.
- Review significant estimates and calculations to ensure they are accurate and in accordance with GAAP.

**COUNTY OF MENDOCINO**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022

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***Section II – Financial Statement Findings (Continued)***

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- Provide additional training related to the implementation of GASB accounting standards and prepare necessary adjustments for financial statement presentation during year end financial close.

**Views of responsible officials:** The County agrees with the auditor’s recommendations. The County will include additional procedures during the financial close and reporting process to perform the following:

- Review for revenues and expenses/expenditures at year end and in the subsequent period to ensure transactions are accurately recorded for financial reporting. Additional training will be provided to departments on how to properly identify revenues and expenses/expenditures that should be accrued in accordance with GAAP.
- Review significant estimates and calculations to ensure they are accurate and in accordance with GAAP.

Provide additional training related to the implementation of GASB accounting standards and prepare necessary adjustments for financial statement presentation during year-end financial close.

**COUNTY OF MENDOCINO**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022

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**Section II – Financial Statement Findings (Continued)**

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**2022 – 002 – Cash Accounts and Reconciliations**

**Type of Finding:** Material Weakness in Internal Control over Financial Reporting

**Condition:** During our testing the County determined that there were 14 bank accounts that were not included in County cash and reconciled on a regular basis.

**Criteria or specific requirement:** All cash accounts belonging to the County or where the County has a fiduciary responsibility should be reconciled on a regular basis and included in the financial statements along with the activity associated with these accounts.

**Effect:** General fund cash and revenues were understated by \$104,028. Additionally, cash and activity for private purpose trust funds that was previously not recorded had to be added to the financial statements. Private purpose trust fund cash was understated by \$1,394,282, contributions to private purpose trust was understated by \$3,900,430 and distributions from private purpose trust was understated by \$2,506,148. Accounts that are either unknown or are not reconciled and included in County activity can expose the County to risk of misstatement and fraud.

**Cause:** These cash accounts were opened and held outside of the treasury pool. County management was not fully aware of these accounts and did not identify that this cash and the associated activity should have been included in County cash and fiduciary activities reported in the financial statements.

**Repeat Finding:** Not a repeat finding.

**Recommendation:** We recommend the County review and update policies regarding the opening of new accounts and provide training across all County departments on these policies. Additionally, County Treasury should maintain a complete listing of all County accounts and accounts where the County has fiduciary responsibility. These accounts should be reconciled on a regular basis and the activity related to these accounts should be included in the financial reporting of the County.

**Views of responsible officials:** The County agrees with the auditor's recommendations. The County will implement the recommendations as follows:

- Review and update policies regarding the opening of new accounts and provide training across all County departments on these policies.
- County Treasury will maintain a complete listing of all County accounts and accounts where the County has fiduciary responsibility.

Accounts will be reconciled on a regular basis and the activity related to these will be included in the financial reporting of the County.

**COUNTY OF MENDOCINO**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022

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***Section II – Financial Statement Findings (Continued)***

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**2022 – 003 – Preparation of the Schedule of Expenditures of Federal Awards**

**Type of Finding:** Material Weakness in Internal Control over Financial Reporting

**Condition:** During our testing, we noted the following matters related to the preparation of the schedule of expenditures of federal awards (SEFA).

- For Assistance Listing Number 14.231 COVID-19 Emergency Solutions Grants Program, the County did not include \$2,104,762 of expenditures on the SEFA. However, the County revised its SEFA to report these expenditures as a result of our audit inquiries.

**Criteria or specific requirement:** According to §200.510 Financial Statements of 2 CFR Part 200, the auditee must also prepare a schedule of expenditures of federal awards for the period covered by the auditee's financial statements.

**Effect:** The SEFA did not accurately report federal expenditures.

**Cause:** Management oversight.

**Repeat Finding:** Not a repeat finding.

**Recommendation:** We recommend the County implement a process and establish adequate internal controls surrounding the preparation of the SEFA to ensure the completeness and accuracy of the supplementary information presented in the financial statements. We recommend a review of the SEFA by someone independent of the preparer for final verification of completeness and accuracy.

**Views of responsible officials:** The County agrees with the auditor's recommendations. The County will implement the recommendations as follows:

- Implement a process and establish adequate internal controls surrounding the preparation of the SEFA to ensure completeness and accuracy.
- Review of the SEFA will be done by someone independent of the preparer for final verification of completeness and accuracy.

**COUNTY OF MENDOCINO**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2022 – 004 - Allowable Activities and Costs – Payroll Disbursements**

Federal Agency: Department of Housing and Urban Development

Federal Program Name: Emergency Solutions Grants Program

Assistance Listing Number: 14.231

Federal Award Identification Numbers and Year: 20-ESGCV1-00039; 2021-22

Pass-Through Agency: State Department of Housing & Community Development

Award Period: 7/1/2021-6/30/2022

Type of Finding:

- Material Weakness in Internal Control over Compliance
- Material Noncompliance

**Criteria or specific requirement:** Payroll costs must be sufficiently documented to support the allowability of costs charged to the program and internal controls over compliance.

**Condition:** We were unable to test \$253,601 of payroll expenditures charged to the program for allowable , resulting in a scope limitation.

**Questioned Costs:** Unknown

**Context:** Sufficient records of time charges and controls over program payroll were not available at the time of our test work.

**Cause:** Lack of documentation, controls and management oversight

**Effect:** Unallowable costs may have been charged to the program. Sufficient records of payroll costs could not be obtained for testing.

**Repeat Finding:** Not a repeat finding.

**Recommendation:** We recommend that the County develop and implement a written set of internal control policies and procedures to ensure that records are maintained to support compliance with the requirements of federal programs.

**Views of responsible officials:** The County agrees with the auditor's recommendations. The County will conduct trainings with departments to ensure staff are knowledgeable about compliance and internal controls for federal programs and ensure records are maintained and requirements met. Additionally, the Auditor- Controller's Office will work with the Executive Office to encourage departments to utilize the Grants Management Software Amplifund for federal awards.



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