

**COUNTY OF LAKE
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***

The Honorable Board of Supervisors
County of Lake
Lakeport, 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 County of Lake, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County of Lake's basic financial statements, and have issued our report thereon dated December 30, 2022.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

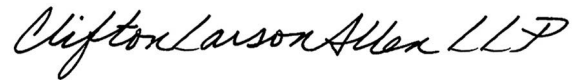
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether County of Lake's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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



CliftonLarsonAllen LLP

Roseville, California
December 30, 2022



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

The Honorable Board of Supervisors
County of Lake
Lakeport, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited County of Lake'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 County of Lake's major federal programs for the year ended June 30, 2022. County of Lake's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, County of Lake complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County's basic financial statements include the operations of the Lake County Housing Commission (Commission), which expended \$2,088,204 in federal awards which is not included in the County of Lake's schedule of expenditures of federal awards during the year ended June 30, 2022. Our compliance audit, described in the "Opinion on Each Major Federal Program", does not include the operations of the Commission because the Commission is audited separately and presented in a separate report from the County.

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 County of Lake'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 County of Lake'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 County of Lake'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 County of Lake'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 County of Lake'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 County of Lake's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such

that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of County of Lake as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise County of Lake's basic financial statements. We issued our report thereon, dated December 30, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Roseville, California
March 28, 2023

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

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Agriculture</u>				
Direct Programs:				
United States Forest Service - Pilsbury 2020	10.000		\$ 7,973	\$ -
Passed through the State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (CalFresh)	10.561		2,241,911	-
Passed through the State Department of Public Health:				
Nutrition, Educaiton, and Obesity Prevention Program	10.561	15-10426	162,734	-
Subtotal - SNAP Cluster			<u>2,404,645</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>\$ 2,412,618</u>	<u>\$ -</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed through State Department of Housing and Community Development:				
Community Development Block Grants/Entitlement Grants (outstanding loans)	14.228		\$ 424,671	\$ -
Community Development Block Grants/Entitlement Grants	14.228	18-CDBG-12872	311,941	-
Community Development Block Grants/Entitlement Grants	14.228	20-CDBG-12082	8,366	-
Subtotal - Assistance Listing Number 14.228			<u>744,978</u>	<u>-</u>
Home Investment Partnership Program (outstanding loan)	14.239		4,285,067	-
Total U.S. Department of Housing and Urban Development			<u>\$ 5,030,045</u>	<u>\$ -</u>
<u>U.S. Department of the Interior</u>				
Passed through Habamatolel Pomo of UL:				
Endangered Species on Indian Lands	15.051		\$ 26,811	\$ -
Response to Prep Planning and Enhanced Capacity and Outreach to Improve CL Mussle Prevention Program	15.608		1,993	-
Total U.S. Department of the Interior			<u>\$ 28,804</u>	<u>\$ -</u>
<u>U.S. Department of Justice</u>				
Direct Programs:				
DEA 2020	16.000		\$ 116,489	\$ -
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0088	12,324	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0473	11,566	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-VD-BX-0764	45,281	-
Subtotal - Assistance Listing Number 16.738			<u>69,171</u>	<u>-</u>
Passed through California Emergency Management Agency:				
Crime Victim Assistance (Victim Witness Assistance Program)	16.575	VW 20 35 0170	107,354	-
Crime Victim Assistance (Victim Witness Assistance Program)	16.575	VS 21 36 0170	137,112	-
Crime Victim Assistance (Child Advocacy Center Program)	16.575	KC 20 04 0171	71,600	-
Crime Victim Assistance (Child Advocacy Center Program)	16.575	KC21 05 0170	3,329	-
Subtotal - Assistance Listing Number 16.575			<u>319,395</u>	<u>-</u>
Total U.S. Department of Justice			<u>\$ 505,055</u>	<u>\$ -</u>
<u>U.S. Department of Transportation</u>				
Direct Programs:				
Airport Improvement Program (FAA Rescue Grant)	20.106		\$ 32,000	\$ -
Passed through the State Department of Transportation:				
Highway Planning and Construction (Spring Valley Bridge)	20.205		206,888	-
Highway Planning and Construction (So Main/Soda Bay Road)	20.205		284,331	-
Highway Planning and Construction (St. Helena Creek)	20.205		14,688	-
Highway Planning and Construction (Harbin Creek)	20.205		1,326	-
Highway Planning and Construction (14C-0036 Middle Creek)	20.205		30,954	-
Highway Planning and Construction (Clover Creek @ Bridge Arbor North Road)	20.205		20,472	-
Highway Planning and Construction (Clayton Creek)	20.205		161,869	-
Highway Planning and Construction (14C-0119 Cooper Creek)	20.205		60,128	-
Highway Planning and Construction (Clover Creek @ First Street)	20.205		39,907	-
Highway Planning and Construction (14C-0102 Cooper Creek)	20.205		2,298	-
Highway Planning and Construction (14C-0106 Bartlett Springs)	20.205		24,411	-
Highway Planning and Construction (14C-0107 Cache Creek on Bartlett)	20.205		449,450	-
Highway Planning and Construction (14C-0099 Barlett Springs)	20.205		84,446	-
Highway Planning and Construction (14C-0048 North Fork Cache Creek)	20.205		9,591	-
Highway Planning and Construction (14C-0049 Upper Wolf Creek)	20.205		7,700	-
Highway Planning and Construction (Cole Creek Bridge Oak Tree Mitigation)	20.205		12,739	-
Highway Planning and Construction (Highland Creek @ Highland Spring Road)	20.205		13,069	-
Highway Planning and Construction (HSIP Signs and Stripes - Cycle 7)	20.205		389	-
Highway Planning and Construction (HSIP Signs and Stripes - Cycle 8)	20.205		352	-
Highway Planning and Construction (BPMP Maintenance)	20.205		10,206	-
Highway Planning and Construction (BPMP Scour)	20.205		6,796	-
Subtotal - Highway Planning and Construction Cluster			<u>1,442,009</u>	<u>-</u>
Total U.S. Department of Transportation			<u>\$ 1,474,009</u>	<u>\$ -</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF LAKE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<u>U.S. Department of the Treasury</u>				
Passed through the State of CA Department of Finance				
COVID-19 Coronavirus Relief Fund	21.019		\$ 1,464,913	\$ -
COVID-19 Coronavirus State & Local Fiscal Recovery Funds	21.027		<u>84,321</u>	<u>-</u>
Total U.S. Department of the Treasury			<u>\$ 1,549,234</u>	<u>\$ -</u>
<u>National Endowment for the Humanities</u>				
Passed through the California State Library				
Grants to States	45.310	40-9298	\$ 4,120	\$ -
National Leadership Grants	45.312		<u>38,084</u>	<u>-</u>
Total National Endowment for the Humanities			<u>\$ 42,204</u>	<u>\$ -</u>
<u>U.S. Environmental Protection Agency</u>				
Passed through CAPCOA (California Air Pollution Control Officers Association)				
EPA Section 103 Grant - PM2.5 Monitoring	66.034		\$ 9,610	\$ -
Passed through Habematolel Pomo of Upper Lake:				
FY 2020 Exchange Network - Habematolel Pomo of Upper Lake	66.608		<u>42,146</u>	<u>-</u>
Total U.S. Environmental Protection Agency			<u>\$ 51,756</u>	<u>\$ -</u>
<u>U.S. Department of Health and Human Services</u>				
Passed through California Department of Aging				
Special Programs for the Aging, Title VII	93.041	AP-1920-26	\$ 2,927	\$ -
Special Programs for the Aging, Title VII, Chapter 2	93.042	AP-1920-26	44,707	-
Special Programs for the Aging, Title III, Part D	93.043	AP-1920-26	13,764	-
Special Programs for the Aging, Title III, Part B	93.044	AP-1920-26	270,751	-
Special Programs for the Aging, Title III, Part C	93.045	AP-1920-26	656,791	-
National Family Caregiver Support, Title III, Part E	93.053	AP-1920-26	<u>176,094</u>	<u>-</u>
Subtotal - Aging Cluster			1,103,636	-
National Family Caregiver Support, Title III, Part E	93.052	AP-1920-26	130,036	-
Passed through the State Department of Health Care Services:				
Immunization Cooperative Agreements	93.268	13-20296 (IAP)	252,782	-
Passed through the State Department of Social Services:				
Child Support Enforcement	93.563		1,759,159	-
Medical Assistance Program	93.778	CHDP	11,030	-
Medical Assistance Program	93.778	HCPCFC	41,147	-
Medical Assistance Program	93.778	CCS	52,086	-
Medical Assistance Program	93.778	201417 (MCAH-Title XIX)	59,098	-
Medical Assistance Program (MAA)	93.778	08-85121 (MAA)	111,776	-
Medical Assistance Program	93.778	HCPCFC PMM&O	5,097	-
AFS/CSBG HR	93.778		252,279	-
CWS IV-E HR	93.778		159,130	-
IHSS Admin HR	93.778		515,604	-
Medi-Cal	93.778		1,803,371	-
IHSS PA (In Home Support Services)	93.778		181,857	-
IHSS Advisory	93.778		79	-
Subtotal - Medicaid Cluster			<u>3,192,554</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States	93.994	201417 (MCAH - Title V)	70,400	-
Mental Health Block Grant	93.958	SAMHSA	408,285	-
Mental Health Block Grant	93.958	BHRRP CRRSAA	86,431	-
Mental Health Block Grant	93.958	BHRRP ARPA	<u>219,047</u>	<u>-</u>
Subtotal - Assistance Listing 93.958			713,763	-
Substance Abuse Block Grant	93.959		554,326	-
Substance Abuse Block Grant	93.959	CRRSAA	44,744	-
Substance Abuse Block Grant	93.959	ARPA	<u>132,655</u>	<u>-</u>
Subtotal - Assistance Listing 93.959			<u>731,725</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF LAKE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
PSSF (Promoting Safe and Stable Families Program)	93.556		58,445	-
Temporary Assistance to Needy Families	93.558		280,721	-
CalWorks CEC PGMS	93.558		3,292,837	-
CalWorks, CWKS Diversion and KINGAP	93.558		1,280,803	-
Subtotal - TANF Cluster			4,854,361	-
CWS IV-B (Child Welfare Services)	93.645		33,492	-
CWS IV-E (Child Welfare Services)	93.658		1,335,638	-
Foster Care Assistance, SB 163 Wraparound, EA	93.658		1,381,862	-
Foster Care Title IV-E	93.658		157,740	-
Foster Care Admin	93.658		141,852	-
Non CWS Alloc. (Child Welfare Services)	93.658		304,429	-
Subtotal - Assistance Listing Number 93.658			3,321,521	-
Adoptions Assistance	93.659		2,874,855	-
Adoptions Eligibility	93.659		77,623	-
Adoptions SS	93.659		358,569	-
Subtotal - Assistance Listing Number 93.659			3,311,047	-
CWS Title XX (Child Welfare Services)	93.667		143,380	-
Adoption Incentives	93.603		9,621	-
ILP (Independent Living Program)	93.674		10,010	-
Passed through State Department of Public Health Emergency Preparedness Hospital Preparedness (HPP)	93.889	EPO 14-10512	47,149	-
COVID Hospital Preparedness (COVID HPP)	93.069	EPO 14-10511	137,180	-
Total U.S. Department of Health and Human Services			\$ 19,941,659	\$ -
<u>U.S. Department of Homeland Security</u>				
Passed through the California Emergency Management Agency:				
Public Assistance (Socrates Mine Rd. 2.61 Slip out)	97.036	FEMA-4301-DR-CA CAL OES ID: 033-00000	\$ 5,823	\$ -
Public Assistance (Socrates Mine Rd. 2.61 Slip out)	97.036	FEMA-4308-DR-CA	5,636	-
US Dept of Transp FHA, Title 23, FHWA	97.036	Fed Project # ER-28C1-003	52,434	-
Public Assistance and California Disaster Assistance Grants	97.036	DR 4344, CDAA 2017-09	46,045	-
Public Assistance and California Disaster Assistance Grants	97.036	DR 4382, CDAA 2018-06	5,967	-
Public Assistance and California Disaster Assistance Grants	97.036	DR 4434, CDAA 2019-03	1,188	-
Public Assistance and California Disaster Assistance Grants	97.036	DR 4301/4308, CDAA 2017-03	2,163	-
Public Assistance and California Disaster Assistance Grants	97.036	DR4240	10,474	-
Public Assistance and California Disaster Assistance Grants	97.036	DR4558	2,726	-
Public Assistance and California Disaster Assistance Grants	97.036	DR 4619, CDAA 2021-06	18,849	-
Public Assistance and California Disaster Assistance Grants	97.036	DR5145	146,146	-
Public Assistance and California Disaster Assistance Grants	97.036	FEMA-4240-DR-C A	42,585	-
Subtotal - Assistance Listing Number 97.036			340,036	-
Hazard Mitigation Grant Program	97.039	FEMA-4240-DR-C A	127,657	-
Emergency Management Performance Grant 19	97.042	2019-0003	95,076	-
Emergency Management Performance Grant 20	97.042	2020-006	138,093	-
Emergency Management Performance Grant (EMPG) ARPA	97.042	2021-0014	60,483	-
Emergency Management Performance Grant (CARES)	97.042	DR4482	50,149	-
Subtotal - Assistance Listing Number 97.042			343,801	-
Homeland Security Grant - Program 18	97.067	2018-0054	35,968	-
Homeland Security Grant - Program 20	97.067	2020-0095	82,981	-
Homeland Security Grant - Program 21	97.067	2021-0081	17,400	-
Subtotal - Assistance Listing Number 97.067			136,349	-
Fire Management Assistance Grant (Valley Fire Culverts#2)	97.046	FEMA-5112-FM-CAFIPS#033-00000	4,665	-
Fire Management Assistance Grant (Valley Fire Culverts#3)	97.046	FEMA-5189-FM-CAFIPS#033-00000	10,102	-
Fire Management Assistance and California Disaster Assistance Grants	97.046	FM 5244, CDAA 2018-03	13,382	-
Subtotal - Assistance Listing Number 97.046			28,148	-
Total U.S. Department of Homeland Security			\$ 975,991	\$ -
Total Expenditures of Federal Awards			\$ 32,011,375	\$ -

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

NOTE 1 BASIS OF PRESENTATION

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 ASSISTANCE LISTING NUMBERS

The program titles and Assistance Listing Numbers were obtained from the federal or pass-through grantor. When no Assistance Listing Number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier and the word "unknown" were used.

NOTE 4 INDIRECT COST RATE

The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

NOTE 5 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

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

<u>Assistance Listing No.</u>	<u>Federal Program</u>	<u>Outstanding Loans</u>	<u>Loans with Continuing Compliance Requirements</u>
14.228	Community Development Block Grant/States Program	\$ 381,314	\$ 424,671
14.239	Home Investment Partnership Program	4,166,854	4,285,067

**COUNTY OF LAKE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

NOTE 6 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

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

**COUNTY OF LAKE
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? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.561	Supplemental Nutrition Assistance Program Cluster
93.558	Temporary Assistance for Needy Families
93.658	Foster Care - Title IV-E
93.659	Adoptions Assistance – Title IV-E

Dollar threshold used to distinguish between Type A and Type B programs: \$ 960,341

Auditee qualified as low-risk auditee? _____ yes x no

**COUNTY OF LAKE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

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).



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