

**COUNTY OF MENDOCINO  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2024**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAcconnect.com](https://CLAcconnect.com)

**COUNTY OF MENDOCINO  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2024**

<b>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</b>	<b>1</b>
<b>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</b>	<b>3</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>6</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>11</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>12</b>



**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, 2024, 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 27, 2024.

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 a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

***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 Finding***

Government Auditing Standards requires the auditor to perform limited procedures on the County of Mendocino's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The 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 27, 2024



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

Board of Supervisors  
County of Mendocino  
Ukiah, California

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

**Opinion on Each Major Federal Program**

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, 2024. 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.

In our opinion, County of Mendocino 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, 2024.

***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 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 County of Mendocino's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County 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***

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, each major fund, and the aggregate remaining fund information of the County of Mendocino as of and for the year ended June 30, 2024, 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 27, 2024, 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Roseville, California  
December 27, 2024

**COUNTY OF MENDOCINO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

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	21-0517-015-SF	\$ 27,977	\$ -
Sudden Oak Death	10.025	23-0413-033-SF	14,110	-
Sudden Oak Death	10.025	22-1695-013-SF	7,427	-
European Grapevine Moth Trapping	10.025	22-1694-004-SF	41,751	-
Subtotal ALN 10.025			91,265	-
Passed through State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:				
Supplemental Nutrition Assistance Program	10.561	--	3,661,033	-
SNAP Ed CDPH-NEOP Branch Admin Costs	10.561	16-10152	131,817	-
Subtotal SNAP Cluster			3,792,850	-
Passed through State Department of Health Services:				
Nutrition Women, Infants, Children (WIC) (Base Program)	10.557	15-10071	948,104	-
Nutrition Women, Infants, Children (WIC) (Breast Feeding Program)	10.557	15-10071	54,796	-
Subtotal ALN 10.557			1,002,900	-
Direct Program				
Community Facilities Grant	10.766	--	597	-
USDA Forest Service	10.788	--	1,000	-
Total U.S. Department of Agriculture			\$ 4,888,612	\$ -
<u>U.S. Department of Housing and Urban Development</u>				
Passed Through State Department of Housing & Community Development:				
Community Development Block Grants (CDBG)	14.228	17-MITRIP-17005-00009	\$ 1,495,127	\$ -
Community Development Block Grants (CDBG)	14.228	17-MITRIP-17005-00010	160,366	-
Community Development Block Grants (CDBG)	14.228	17-MITPPS-21010	30,478	-
COVID-19 Community Development Block Grants (CDBG)	14.228	20-CDBG-CV2-3-00088	22,840	-
Community Development Block Grants (CDBG)	14.228	20-CDBG-PI-12010	(46,643)	-
Community Development Block Grants (CDBG)	14.228	20-DRMHP-00006	4,582,675	-
Community Development Block Grants (CDBG)	14.228	21-CDBG-ED-10007	102,132	-
Community Development Block Grants (CDBG)	14.228	21-CDBG-NH-20006	21,105	-
Subtotal ALN 14.228			6,368,080	-
COVID-19 Emergency Solutions Grant Program	14.231	--	1,051,413	-
Supportive Housing Program	14.235	--	62,814	-
Total U.S. Department Housing and Urban Development			\$ 7,482,307	\$ -
<u>U.S. Department of Interior</u>				
Passed through Bureau of Land Management:				
BLM Dispatch Services	15.U01	140L1221P0027	\$ 4,500	\$ -
Total U.S. Department of Interior			\$ 4,500	\$ -

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MENDOCINO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

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 Justice</u>				
Direct programs:				
Domestic Cannabis Eradication & Suppression Prog (DCESP)	16.000	--	\$ 63,384	\$ -
FY 21 Rural Violent Crime Reduction Initiative	16.039	--	89,787	-
Bullet Proof Vest Reimbursement Program	16.607	--	16,962	-
Byrne Justice Assistance Grant Program	16.738	--	15,882	-
Mendocino County JMHCP Project	16.745	--	77,699	-
COSSAP (Comprehensive Opioid, Stimulant, and Substance Abuse Program)	16.838	--	329,570	-
Subtotal Direct Programs			593,284	-
Passed through State Office of Emergency Services:				
Victim Witness Assistance Program	16.575	VW20390230	60,289	-
Underserved Victim Advocacy and Outreach Program	16.575	UV19020230	92,733	-
Underserved Victim Advocacy and Outreach Program	16.575	UV19030230	87,258	-
Subtotal ALN 16.575			240,280	-
Passed through Board of State and Community Corrections:				
Edward Byrne Memorial JAG Grant	16.738		312,566	-
Total U.S. Department of Justice			\$ 1,146,130	\$ -
<u>U.S. Department of Transportation</u>				
Direct program:				
Airport Improvement Program	20.106	3-06-0056-010-2023	\$ 91,280	\$ -
Airport Improvement Program	20.106	3-06-0121-017-2023	41,415	-
Subtotal ALN 20.106			132,695	-
Passed through State Department of Transportation:				
Highway Planning and Construction	20.205	BHLS 5910(081)	308,148	-
Highway Planning and Construction	20.205	BRLO 5910(084)	60,048	-
Highway Planning and Construction	20.205	BRLO 5910(085)	23,379	-
Highway Planning and Construction	20.205	BRLO 5910(091)	24,000	-
Highway Planning and Construction	20.205	BRLO 5910(099)	238,053	-
Highway Planning and Construction	20.205	BRLO 5910(106)	99,859	-
Highway Planning and Construction	20.205	BRLO 5910(111)	32,031	-
Highway Planning and Construction	20.205	BRLO 5910(112)	29,785	-
Highway Planning and Construction	20.205	BRLO 5910(113)	13,709	-
Highway Planning and Construction	20.205	BRLO 5910(115)	189,340	-
Highway Planning and Construction	20.205	BRLO 5910(123)	4,538	-
Highway Planning and Construction	20.205	BRLO 5910(138)	14,885	-
Highway Planning and Construction	20.205	BRLRT 5910(041)	1,988,606	-
Highway Planning and Construction	20.205	BRLRT 5910(114)	9,760	-
Highway Planning and Construction	20.205	ER 15J7(117)PR	34,208	-
Highway Planning and Construction	20.205	ER 15J7(118)PR	29,789	-
Highway Planning and Construction	20.205	ER 15J7(151)PR	4,063	-
Highway Planning and Construction	20.205	ER 15J7(152)PR	13,868	-
Highway Planning and Construction	20.205	ER 15J7(197)EO	94,182	-
Highway Planning and Construction	20.205	ER 15J7(198)PR	31,620	-
Highway Planning and Construction	20.205	ER 40A0(038)PR	857	-
Highway Planning and Construction	20.205	ER 40A0(041)PR	709,397	-
Subtotal ALN 20.205			3,954,125	-
Total U.S. Department of Transportation			\$ 4,086,820	\$ -

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MENDOCINO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

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 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)	\$ 1,073,620	\$ -
Total U.S. Department of Treasury			\$ 1,073,620	\$ -
<u>Federal Communications Commission</u>				
Direct Programs:				
Emergency Connectivity Fund	32.009	--	\$ 6,470	\$ -
Passed through the State Governor's OES Victim Services:				
FH - High Frequency Communications Equipment Program	32.004	FH21 01 0230	60,000	-
Total Federal Communications Commission			\$ 66,470	\$ -
<u>U.S. Department of Environmental Protection Agency</u>				
Passed through State Air Pollution Control Officers Association:				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:				
EPA PM 2.5 Grant Clean Air Act	66.034	--	\$ 16,000	\$ -
Passed through State Water Resources Control Board:				
Public Beach Safety Grant	66.472	--	24,918	-
Total U.S Department of Environmental Protection Agency			\$ 40,918	\$ -
<u>U.S. Department of Health and Human Services</u>				
Passed through State Department of Mental Health:				
Projects for Assistance in Transition from Homelessness	93.150	--	\$ 25,432	\$ -
Substance Abuse Mental Health Services Administration	93.958	--	178,911	-
MHBG ARPA Expansion Funds	93.958	--	48,777	-
CCMU CRRSAA Funds	93.958	--	337,045	-
Subtotal ALN 93.958			564,733	-
Substance Abuse Mental Health Services Admin (GBHI) of Regional and National Significance	93.243	--	281,477	-
Passed through State Department of Child Support Services:				
Child Support Enforcement	93.563	--	1,798,527	-
Passed through State Department of Social Services:				
Temporary Assistance for Needy Families	93.558	--	7,458,345	-
Guardianship Assistance (KinGap IV-E Admin)	93.090	--	220,102	-
Foster Care – Title IV-E	93.658	--	8,458,929	-
Passed through State Department of Health Care Services:				
Foster Care - Title IV-E	93.658	--	1,299,205	-
Subtotal ALN 93.658			9,758,134	-
Passed through State Department of Health Care Services:				
Promoting Safe and Stable Families	93.556	--	40,013	-
Community Services Block Grant	93.569	--	899,387	-
Child Welfare Services - State Grants	93.645	--	119,115	-
Adoption Assistance Program	93.659	--	4,562,822	-
CWS Title XX	93.667	--	233,552	-
Independent Living Program	93.674	--	76,229	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MENDOCINO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures	Pass-Through to Subrecipients
Maternal & Child Health Services	93.110	201623-MCAH	321,854	-
Maternal & Child Health Services - SIDS	93.110	201623-MCAH	1,441	-
Subtotal ALN 93.110			323,295	-
Child Health and Disability Prevention Program	93.994	--	132,733	-
Health Care Program for Children in Foster Care	93.994	--	71,845	-
Case Load Relief for HCPCFC	93.994	--	43,813	-
Health Care Program for Children in Foster Care Psychotropic Medication Management	93.994	--	32,229	-
Subtotal ALN 93.994			280,620	-
Medical Assistance Program - IHSS	93.778	--	2,451,087	-
Medical Assistance Program - DHS Medi-Cal (Federal 50%)	93.778	--	3,245,260	-
Substance Abuse Mental Health Svcs Admin	93.959	--	296,661	-
COVID-19 ELC Enhancing Detection Expansion Funding	93.323	COVID-19ELC81	68,525	-
Passed through State Dept of Alcohol and Drug Abuse: Programs:				
Youth Opioid Response (YOR)	93.778	--	40,066	-
Federal Drug Medi-Cal	93.778	NNA23	1,111,311	-
Subtotal Medicaid Cluster			6,847,724	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	11 NNA-23	852,551	-
Passed through State Department of Public Health:				
Tuberculosis Control Program Real-Time Allotment EPCF2323	93.116	EPCF2323	5,000	-
Tuberculosis Control Program Real-Time Allotment 2323R-TA00	93.116	2323R-TA00	211	-
Subtotal ALN 93.116			5,211	-
Immunization Grants	93.268	15-10146	253,314	-
Public Health Emergency Preparedness	93.069	14-10518	221,862	-
COVID-19 CDC Crisis Response: COVID 19 Public Workforce	93.354	COVID-19 Public Workforce	2,172	-
Public Health Workforce Development Supplemental Funding	93.354	WFD-023	144,091	-
Subtotal ALN 93.354			146,263	-
COVID-19 Addressing COVID-19 Health Disparities	93.391	CERI-21-23-22	17,451	-
Hospital Preparedness Program	93.889	14-10518	163,769	-
Disease Intervention Specialist Workforce Development Grant	93.978	21-10566	132,674	-
Total Department of Health and Human Services			\$ 35,647,788	\$ -

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MENDOCINO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

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 Homeland Security</u>				
Passed through State Office of Emergency Services:				
Public Assistance Grants	97.036	FEMA-4344-DR-CA, Cal OES ID: 045-00000, PW#37	\$ 8,901	\$ -
Public Assistance Grants	97.036	FEMA-4683-DR-CA, Cal OES ID: 045-00000, PW#824	2,875	-
Public Assistance Grants	97.036	FEMA-4683-DR-CA, Cal OES ID: 045-00000, PW#730	75	-
Public Assistance Grants	97.036	FEMA-DR-4482, Cal OES ID: 045-00000	333,432	-
Subtotal ALN 97.036			345,283	-
Hazard Mitigation Grant Program	97.039	FEMA-DR-4353, CalOES DR-4353-PJ03306	178,069	-
Hazard Mitigation Grant Program	97.039	FEMA DR4558, CalOES DR-4558-405-72R	47,083	-
Hazard Mitigation Grant Program	97.039	FEMA DR4558, CalOES DR-4558-436-063R	950	-
Hazard Mitigation Grant Program	97.039	FEMA DR4683, CalOES DR-4683-1062-26P	3,006	-
Subtotal ALN 97.039			229,108	-
Passed through California Emergency Management Agency:				
EMPG	97.042	--	147,318	-
Homeland Security Grant Program (HSPG)	97.067	--	86,986	-
Total U.S. Department of Homeland Security			\$ 808,695	\$ -
<b>Total Expenditures of Federal Awards</b>			<b>\$ 55,245,860</b>	<b>\$ -</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MENDOCINO.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2024**

**NOTE 1 REPORTING ENTITY**

The accompanying schedule of expenditures of federal awards (Schedule) 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 NOTE 2: BASIS OF ACCOUNTING**

The accompanying Schedule 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 NOTE 3: RELATIONSHIP TO FINANCIAL STATEMENTS**

The amounts reported in the accompanying Schedule 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 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 NOTE 5: PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County 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, 2024**

**Section I – Summary of Auditors’ Reports**

**Financial Statements**

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

**Federal Awards**

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

**Identification of Major Federal Programs**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
10.561	Supplemental Nutrition Assistance Program
93.659	Adoptions Assistance Program
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
93.558	Temporary Assistance for Needy Families
20.205	Highway Planning and Construction
14.228	Community Development Block Grants (CDBG)

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,657,376

Auditee qualified as low-risk auditee?  yes  no

**COUNTY OF MENDOCINO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

---

**Section II – Financial Statement Findings**

---

**2024 – 001 SEFA Preparation**

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

**Condition:** The County adjusted the SEFA for 97.036 Disaster Grants – Public Assistance by a material amount in response to our audit findings.

**Criteria or Specific Requirement:** The Auditee’s responsibility per the Uniform Guidance, Section 200.508 Part B, is to “prepare appropriate financial statements, including the schedule of expenditures of awards”. This includes determining the correct amount of expenditures that need to be reported for the schedule of expenditures of federal awards.

The SEFA, while not part of the basic financial statements, is audited in relation to the basic financial statements, in accordance with the requirements of the Uniform Guidance. The Uniform Guidance requires auditors to determine major programs and perform risk assessments based on information reported on the SEFA.

**Effect:** The County’s total federal expenditures reported on the SEFA were reduced by \$8,697,005.

**Cause:** During the FY23/24 close the auditor’s office and departments put in place additional reconciling tasks to ensure all current and past expenses were accounted for on the SEFA. As part of this task, it was discovered that expenses related to COVID-19 were not accounted for on the SEFA in prior years. There were various factors that contributed to the oversight, including transitioning of staff and lack of adequate reconciliation processes.

**Recommendation:** We recommend the County provides additional training to the departments to understand their grant reporting requirements.

**Views of Responsible Officials and Planned Corrective Actions:** The County concurs with the recommendation. The expenses related to prior years were self-reported in the current year, with a note that some expenses related to the prior year. During the review between management and CLA, the additional expenses were discussed, and it was agreed upon that the proper path forward was to remove the expenses from the current year’s SEFA and to restate prior years. Removing the expense as part of the audit review of expenses incurred in prior years caused this audit finding.

---

**Section II – Financial Statement Findings**

---

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



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.