

COUNTY OF TRINITY
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 Trinity
Weaverville, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Trinity (the County), 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 October 4, 2023. Our report was modified for the omission of the financial statements of the Waterworks District No. 1, a discretely presented component, as described in our report on the County of Trinity's financial statements.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 the County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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
October 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 Trinity
Weaverville, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Trinity's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of County's major federal programs for the year ended June 30, 2022. The County'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, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 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 Trinity and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

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.

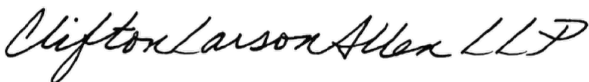
Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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 the County 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. We issued our report thereon dated October 4, 2023, which contained an adverse opinion for the omission of Waterworks District No. 1, a discretely presented component unit. 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
October 4, 2023

**COUNTY OF TRINITY
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	Expenditures to Subrecipients
<u>U.S. Department of Agriculture</u>				
Passed through the State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		\$ 793,460	\$ -
Subtotal - SNAP Cluster			793,460	-
Passed through the State Department of Health Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		276,045	-
WIC - Farmer's Market Nutrition Program	10.572		190	-
Passed through Natrual Resource Conservation Service:				
EWP Project 53220	10.923	NR229104XXXXC002	291,693	-
Passed through State Department of Public Works:				
USDA Forest Service Co-Op LE Controlled Substance Shasta-Trinity	10.704	16-LE-11051360-018	400	-
USDA Forest Service Co-Op LE Patrol Shasta Trinity NF	10.704	21-LE-11051360-018	1,079	-
USDA Forest Service Co-Op LE Patrol Six Rivers NF	10.704	21-LE-11051360-019	840	-
Subtotal - Assistance Listing Number 10.704			2,319	-
Total U.S. Department of Agriculture			1,363,707	-
<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 loan)	14.228		898,524	-
Community Development Block Grants/Entitlement Grants	14.228	20-CDBF-12020	16,749	-
Community Development Block Grants/Entitlement Grants	14.228	20-CDBF-PI-00003	50,000	-
COVID-19 Community Development Block Grants/Entitlement Grants	14.228	20-CDBF-CV2-3-00117	35,000	-
Home Investment Partnership Program (outstanding loan)	14.239		2,587,699	-
Total U.S. Department of Housing and Urban Development			3,587,972	-
<u>U.S. Department of the Interior</u>				
Direct Program:				
Central Valley Improvement Act Title XXXIV	15.532		38,162	-
Total U.S. Department of the Interior			38,162	-
<u>U.S. Department of Justice</u>				
Direct Programs:				
Board of State & Community Corrections (BSCC) JAG	16.804	BSCC 643-19	8,582	-
Domestic Cannabis Eradication Suppression Program (CEP)	16.922	2021-51	18,131	-
Passed through California Emergency Management Agency:				
Crime Victim Witness Program	16.575	VW18230530	205,073	-
Adult Drug Court Discretionary Grant FY 19	16.585	BJA-Drug Courts	61,266	-
Total U.S. Department of Justice			293,052	-
<u>U.S. Department of Transportation</u>				
Direct Program:				
Airport Improvement Program FAA	20.106	3-06-0260-011-2021	415	-
Passed through the State Department of Transportation:				
Highway Planning and Construction	20.205	BRLO-5905(082)	76,671	-
Highway Planning and Construction	20.205	BRLS-5905(071)	40,317	-
Highway Planning and Construction	20.205	BRLS-5905(072)	317	-
Highway Planning and Construction	20.205	BRLO-5905(111)	30,335	-
Highway Planning and Construction	20.205	BPML-5905(106)	1,362	-
Highway Planning and Construction	20.205	BPML-5905(107)	1,362	-
Highway Planning and Construction	20.205	BRLO-5905(108)	25,895	-
Highway Planning and Construction	20.205	BRLO-5905(109)	26,396	-
Highway Planning and Construction	20.205	BRLO-5905(114)	13,712	-
Highway Planning and Construction	20.205	RPSTPL-5905(036)	342	-
Highway Planning and Construction	20.205	RPSTPL-5905(069)	2,718	-
Highway Planning and Construction	20.205	RPSTPL-5905(102)	1,099,675	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TRINITY
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	Expenditures to Subrecipients
U.S. Department of Transportation (Continued)				
Passed through the State Department of Transportation (Continued):				
Hazzard Elimination Safety Program	20.205	HSIPL-5905(099)	\$ 2,130	\$ -
Hazzard Elimination Safety Program	20.205	HSIPL-5905(100)	2,899	-
Hazzard Elimination Safety Program	20.205	HSIPL-5905(101)	3,986	-
Hazzard Elimination Safety Program	20.205	HSIPL-5905(0119)	12,521	-
Hazzard Elimination Safety Program	20.205	HSIPL-5905(118)	47,176	-
Emergency Relief Program	20.205	ER-40A0(085) & ER-40A0(100)	64,574	-
Emergency Relief Program	20.205	ER-15A5(026), (027), (028), (031), (032)	7,002	-
Emergency Relief Program	20.205	ER-15A8(002) & ER-15A8(003)	27,023	-
Emergency Relief Program	20.205	CA22-3 December Storm	10,862	-
Subtotal - Highway Planning and Construction Cluster			1,497,275	-
Federal Operating Assistance Grants:				
Formula Grants for Rural Areas	20.509	64v020-01042	1,930	-
Formula Grants for Rural Areas	20.509	64BC17-00509	82,962	-
Formula Grants for Rural Areas	20.509	64V020-01127	281,769	-
Formula Grants for Rural Areas CARES Act	20.509	64K020-01262	6,717	-
Subtotal - Assistance Listing Number 20.509			373,378	-
National Highway Traffic Safety Administration:				
Child Passenger Safety Program	20.616		22,569	-
Total U.S. Department of Transportation			1,893,637	-
U.S. Department of Education				
Passed through State Office of Education:				
Special Education Grants (IDEA)	84.027		2,278	-
Subtotal - IDEA Cluster			2,278	-
Total U.S. Department of Education			2,278	-
U.S. Department of Health and Human Services				
COVID-19 SABG Supplemental - ARPA				
COVID-19 Coronavirus Relief Fund (CRRSAA) - SABG Supplemental	21.019		15,597	-
COVID-19 Coronavirus Relief Fund (CRRSAA)	21.019	21-10349	1,048	-
COVID-19 Community Development Block Grant CV	21.019	20-CDBG-CV2-3-00158	49,436	-
Total CRRSAA			66,081	-
Passed through the State Department of Social Services:				
Guardianship Assistance	93.090		26,599	-
Promoting Safe and Stable Families	93.556		15,102	-
Temporary Assistance for Needy Families	93.558		1,209,235	-
Child Support Enforcement	93.563		416,793	-
Community Services Block Grant - Food Bank Services	93.569		1,652	-
Community Based Child Abuse Prevention Grants	93.590		11,259	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645		12,032	-
ARRA-Foster Care Title IV-E	93.658		890,988	-
Foster Care Title IV-E	93.658		245,610	-
Subtotal - Assistance Listing Number 93.658			1,136,598	-
Adoption Assistance	93.659		1,456,915	-
Adoption Assistance	93.659		48,187	-
Subtotal - Assistance Listing Number 20.509			1,505,102	-
Social Services Block Grant	93.667		39,200	-
Chafee Foster Care Independence Program	93.674		17,695	-
Passed through State Department of Health Care Services:				
Immunization Cooperative Agreements	93.268		228,904	-
COVID-19 Public Health Emergency Response - ELC				
Expansion & Strategy Totals	93.323		539,775	-
COVID-19 Public Health Emergency Response - WFD	93.354		321,124	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TRINITY
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	Expenditures to Subrecipients
<u>U.S. Department of Health and Human Services (Continued)</u>				
Passed through State Department of Health Care Services (Continued):				
CDC/Public Health Emergency Preparedness - California				
Equitable Recovery Initiative	93.391		\$ 138,009	\$ -
Children's Health Insurance Program	93.767		3,277	-
Trinity Opioid Safety Coalition	93.788		-	-
CDC/Public Health Emergency Preparedness - DIS WFD	93.977		27,681	-
Maternal and Child Health Services Block Grant to the States	93.994		53,735	-
Medical Assistance Programs	93.778		897,443	-
Medical Assistance Programs - Foster Care	93.778		12,970	-
Medical Assistance Programs - Foster Care PMM&O	93.778		3,722	-
Medical Assistance Programs	93.778		7,344	-
Medical Assistance Programs - CHDP	93.778		22,084	-
Medical Assistance Programs	93.778		23,638	-
Subtotal - Medicaid Cluster			<u>967,201</u>	-
Passed through State Department of Public Health:				
Hospital Preparedness Program (HPP)	93.889		88,073	-
Public Health Emergency Preparedness Program (PHEP)	93.069		86,436	-
Passed through State Department of Mental Health:				
Substance Abuse and Mental Health Services Administration (SAMSHA)	93.958		222,764	-
Passed through the State Department of Alcohol and Drug Abuse Programs:				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959		<u>429,887</u>	-
Total U.S. Department of Health and Human Services			7,575,012	-
<u>U.S. Department of Homeland Security</u>				
Passed through State Department of Homeland Security: HSGP				
Homeland Security Grant Program	97.036	FEMA-4305-DR-CA CAL OES ID: 105-00000	157,876	-
Homeland Security Grant Program	97.036	FEMA-4308-DR-CA CAL OES ID: 105-000010	231,316	-
Homeland Security Grant Program	97.036	FEMA-4434-DR-CA CAL OES ID: 105-000010	20,322	-
Homeland Security Grant Program	97.036	FEMA-4558-DR-CA CAL OES ID: 105-00000	111,342	-
Homeland Security Grant Program	97.036	FEMA-4610-DR-CA CAL OES ID: 105-00000	345,202	-
Subtotal - Assistance Listing Number 97.036			<u>866,058</u>	-
Homeland Security Grant Program	97.067	2019-0035	57,120	-
Homeland Security Grant Program	97.067	2020-0095	51,638	-
Homeland Security Grant Program	97.067	2021-0081	6,930	-
Subtotal - Assistance Listing Number 97.067			<u>115,688</u>	-
Passed through California Emergency Management Agency: EMPG				
Emergency Management Performance	97.042	2020-0006	41,608	-
Emergency Management Performance	97.042	2021-0015	57,276	-
Emergency Management Performance	97.042	2021-0014	42,237	-
Emergency Management Performance	97.042	2020-0019	5,355	-
Subtotal - Assistance Listing Number 97.042			<u>146,477</u>	-
Total U.S. Department of Homeland Security			<u>1,128,222</u>	-
Total Expenditures of Federal Awards			<u>\$ 15,882,043</u>	<u>\$ -</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TRINITY
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 Trinity 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 NUMBER (ALN)

The Assistance Listing Numbers included in this report were determined based on the program name, review of grant or contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

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. 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. They calculate the information on the indirect cost against the salary and benefits and are reimbursed up to 25%.

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:

ALN	Federal Program	Outstanding Loans June 30, 2022	Federal Awards Expended June 30, 2022
14.228	Community Development Block Grant/ States Program	\$ 766,558	\$ 898,524
14.239	Home Investment Partnership Program	2,296,712	2,587,699

**COUNTY OF TRINITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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 TRINITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified, except for the discretely presented component unit which was adverse
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	Name of Federal Program or Cluster
14.228	Community Development Block Grant
14.239	Home Investment Partnership Program
10.561	Supplemental Nutrition Assistance Program
20.205	Highway Planning and Construction Cluster
93.658	Foster Care Title IV-E
93.778	Medicaid Cluster
97.036	Homeland Security Grant Program

- Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000
- Auditee qualified as low-risk auditee? _____ yes x no

**COUNTY OF TRINITY
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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