

**COUNTY OF MARIPOSA,  
CALIFORNIA**



**SINGLE AUDIT ACT  
REPORTS AND SCHEDULES  
FOR THE YEAR ENDED  
JUNE 30, 2021**

**THIS PAGE INTENTIONALLY LEFT BLANK**

**COUNTY OF MARIPOSA**  
**Single Audit Act**  
**For the Year Ended June 30, 2021**

**Table of Contents**

	Page
Independent Auditor’s 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 .....	1-2
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance .....	3-5
Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2021 .....	6-10
Notes to Schedule of Expenditures of Federal Awards .....	11-12
Schedule of Findings and Questioned Costs .....	13-14
Schedule of Prior Year Findings and Questioned Costs .....	15
Management’s Corrective Action Plan .....	16
Supplemental Schedule – California Department of Aging (CDA).....	17
Supplemental Schedule – California Emergency Management Agency .....	18
Supplemental Schedules – California Department of Community Services and Development .....	19-25

**THIS PAGE INTENTIONALLY LEFT BLANK**

**INDEPENDENT AUDITOR'S 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**

To the Board of Supervisors and the Grand Jury  
County of Mariposa  
Mariposa, 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 Mariposa, California, (County) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 6, 2022.

**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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency. (2021-001)

To the Board of Supervisors and the Grand Jury  
County of Mariposa  
Mariposa, California

### **Compliance and Other Matters**

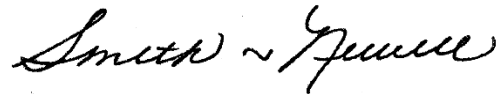
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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.

### **County's Response to Finding**

The County's response to the finding identified in our audit is described in the accompanying management's corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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.



Smith & Newell CPAs  
Yuba City, California  
June 6, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE**

To the Board of Supervisors and the Grand Jury  
County of Mariposa  
Mariposa, California

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

We have audited the County of Mariposa, California's (County) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

To the Board of Supervisors and the Grand Jury  
County of Mariposa  
Mariposa, California

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

Management of the County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness. However, material weaknesses may exist that have not been identified.

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

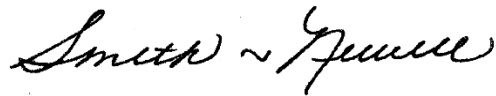


To the Board of Supervisors and the Grand Jury  
County of Mariposa  
Mariposa, California

**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 of Mariposa, California, (County) as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 6, 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 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.

The supplemental schedules, as listed in the table of contents, have not been subjected to auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on them.



Smith & Newell CPAs  
Yuba City, California  
June 6, 2022

**THIS PAGE INTENTIONALLY LEFT BLANK**

**COUNTY OF MARIPOSA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2021**

Federal Program/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Direct Program:				
Cooperative Forestry Assistance	10.664	-	\$ -	\$ 10,810
State Department of Food and Agriculture				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0727-043-SF	-	8,277
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0157	-	4,569
<b>Subtotal 10.025</b>			-	12,846
State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	10-Unknown	-	1,025,684
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - COVID	10.561	10-Unknown	-	17,969
<b>Subtotal 10.561 - SNAP Cluster</b>			-	1,043,653
State Controller's Office:				
Schools and Roads - Grants to States	10.665	1100235A	-	118,917
Schools and Roads - Grants to Counties	10.666	1100276A	-	306
<b>Total Forest Service Schools and Roads Cluster</b>			-	119,223
<b>Total U.S. Department of Agriculture</b>			-	1,186,532
<b>Department of Housing and Urban Development</b>				
State Department of Housing and Community Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	14-Unknown	-	307,625
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-PI-12004	-	35,284
<b>Subtotal 14.228</b>			-	342,909
<b>Total Department of Housing and Urban Development</b>			-	342,909
<b>U.S. Department of the Interior</b>				
Direct Program:				
Payments in Lieu of Taxes	15.226	-	-	1,344,394
<b>Total U.S. Department of the Interior</b>			-	1,344,394

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF MARIPOSA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2021**

Federal Program/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Justice</b>				
Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 618-19	\$ -	\$ 96,221
State Emergency Management Agency:				
Crime Victim Assistance	16.575	VW 1927 0220	-	69,504
Crime Victim Assistance	16.575	VW 2028 0220	-	172,673
<b>Subtotal 16.575</b>			-	242,177
Violence Against Women Formula Grants	16.588	XC 1902 0220	-	91,041
Violence Against Women Formula Grants	16.588	XC 2003 0220	-	53,948
<b>Subtotal 16.588</b>			-	144,989
<b>Total U.S. Department of Justice</b>			-	483,387
<b>U.S. Department of Transportation</b>				
Direct Program:				
Airport Improvement Program	20.106	-	-	13,439
State Department of Transportation:				
Highway Planning and Construction	20.205	BRLO-5940 (004)	-	8,130
Highway Planning and Construction	20.205	BRLO-5940 (099)	-	55,566
Highway Planning and Construction	20.205	BRLO-5940 (101)	-	28,054
Highway Planning and Construction	20.205	BRLO-5940 (102)	-	20,248
Highway Planning and Construction	20.205	BRLO-5940 (105)	-	125,082
Highway Planning and Construction	20.205	BRLO-5940 (106)	-	47,207
Highway Planning and Construction	20.205	BRLO-5940 (108)	-	33,042
Highway Planning and Construction	20.205	BRLO-5940 (112)	-	42,466
Highway Planning and Construction	20.205	BRLO-5940 (113)	-	1,643
Highway Planning and Construction	20.205	BRLO-5940 (114)	-	48,017
Highway Planning and Construction	20.205	BRLO-5940 (115)	-	3,345
Highway Planning and Construction	20.205	BRLO-5940 (118)	-	56,860
Highway Planning and Construction	20.205	BRLO-5940 (119)	-	55,429
Highway Planning and Construction	20.205	BRLO-5940 (121)	-	107,684
Highway Planning and Construction	20.205	BRLO-5940 (122)	-	106,804
Highway Planning and Construction	20.205	BRLO-5940 (127)	-	27,385
Highway Planning and Construction	20.205	BPMP-5940 (123)	-	32,474
Highway Planning and Construction	20.205	BPMP-5940 (129)	-	6,576
Highway Planning and Construction	20.205	BPMP-5940 (131)	-	3,945
<b>Subtotal 20.205 - Highway Planning and Construction Cluster</b>			-	809,957
Formula Grants for Rural Areas and Tribal Transit Program	20.509	64BO20-01416	-	110,488
<b>Total U.S. Department of Transportation</b>			-	933,884

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF MARIPOSA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2021**

Federal Program/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of the Treasury</b>				
State Controller's Office Coronavirus Relief Fund	21.019	-	\$ -	\$ 1,842,097
<b>Total U.S. Department of the Treasury</b>			-	1,842,097
<b>U.S. Department of Health and Human Services</b>				
State Department of Aging:				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	III B	-	36,200
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - COVID	93.044	III B	-	29,800
<b>Subtotal 93.044 - Aging Cluster</b>			-	66,000
Nutrition Services Incentive Program	93.053	None	-	9,184
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	C-1 Congregate	-	43,901
Special Programs for the Aging, Title III, Part C, Nutrition Services - COVID	93.045	C-1 Congregate	-	33,382
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	C-2 Delivered Meals	-	27,794
Special Programs for the Aging, Title III, Part C, Nutrition Services - COVID	93.045	C-2 Delivered Meals	-	20,859
<b>Subtotal 93.045 - Aging Cluster</b>			-	125,936
<b>Total Aging Cluster</b>			-	201,120
State Department of Social Services:				
Promoting Safe and Stable Families	93.556	93-Unknown	-	10,347
Temporary Assistance for Needy Families	93.558	93-Unknown	-	2,141,215
Community-Based Child Abuse Prevention Grants	93.590	93-Unknown	-	13,117
Adoption Incentive Payments	93.603	93-Unknown	-	21,466
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93-Unknown	-	11,828
Social Services Block Grant	93.667	93-Unknown	-	39,156
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	93-Unknown	-	15,656
Guardianship Assistance	93.090	93-Unknown	-	30,456
Guardianship Assistance - COVID	93.090	93-Unknown	-	3,421
<b>Subtotal 93.090</b>			-	33,877
Foster Care - Title IV-E	93.658	93-Unknown	-	907,161
Foster Care - Title IV-E - COVID	93.658	93-Unknown	-	12,398
<b>Subtotal 93.658</b>			-	919,559

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF MARIPOSA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2021**

Federal Program/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>				
State Department of Social Services (Continued):				
Adoption Assistance	93.659	93-Unknown	\$ -	\$ 268,856
Adoption Assistance - COVID	93.659	93-Unknown	-	27,246
<b>Subtotal 93.659</b>			-	296,102
State Department of Mental Health Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	93-Unknown	-	17,370
Block Grants for Community Mental Health Services	93.958	93-Unknown	-	239,127
State Department of Child Support Services:				
Child Support Enforcement	93.563	93-Unknown	-	321,803
State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94139	-	435,848
State Department of Health Services:				
Public Health Emergency Preparedness	93.069	93-Unknown	-	99,123
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	17-10264	-	15,653
Children's Health Insurance Program	93.767	93-Unknown	-	3,204
Maternal and Child Health Services Block Grant to the States	93.994	93-Unknown	-	44,289
Medical Assistance Program	93.778	93-Unknown	-	1,576,328
<b>Subtotal 93.778 - Medicaid Cluster</b>			-	1,576,328
Immunization Cooperative Agreements	93.268	1710329-A02	-	52,079
Immunization Cooperative Agreements - COVID	93.268	1710329-A02	-	303,297
<b>Subtotal 93.268</b>			-	355,376
State Department of Community Services and Development:				
Low-Income Home Energy Assistance	93.568	20B-2021	-	178,894
Low-Income Home Energy Assistance	93.568	20D-1021	-	12,555
Low-Income Home Energy Assistance - COVID	93.568	20U-2570	-	81,171
Low-Income Home Energy Assistance	93.568	21B-5021	-	154,206
<b>Subtotal 93.568</b>			-	426,826
<b>Total U.S. Department of Health and Human Services</b>			-	7,238,390

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF MARIPOSA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2021**

Federal Program/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Homeland Security</b>				
State Emergency Management Agency:				
Emergency Management Performance Grants	97.042	2020-0006	\$ -	\$ 128,635
Emergency Management Performance Grants	97.042	2021-0019	-	<u>76,379</u>
<b>Subtotal 97.042</b>			<u>-</u>	<u>205,014</u>
Homeland Security Grant Program	97.067	2018-0054	-	10,077
Homeland Security Grant Program	97.067	2019-0035	-	<u>46,800</u>
<b>Subtotal 97.067</b>			<u>-</u>	<u>56,877</u>
<b>Total Department of Homeland Security</b>			<u>-</u>	<u>261,891</u>
<b>Total</b>			<u>\$ -</u>	<u>\$ 13,633,484</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**THIS PAGE INTENTIONALLY LEFT BLANK**



**COUNTY OF MARIPOSA**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2021**

**1. REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Mariposa, California. The County of Mariposa 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 of Expenditures of Federal Awards. The information in this schedule is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of the County, it is not intended to, and does not, present the financial position, changes in net position or cash flows of the County.

**2. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying Schedule of Expenditures of Federal Awards, is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the County financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursements. In addition, the outstanding balance of prior years' loans that have significant continuing compliance requirements have been included in total federal expenditures.

**3. INDIRECT COST RATE**

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the related federal financial assistance reports.

**5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the County's basic financial statements.

**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 and the identifying number is shown as unknown.

**COUNTY OF MARIPOSA**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2021**

**7. LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

The County participates in certain federal award programs that sponsor revolving loan programs, which are administered by the County. These programs require servicing arrangements with the County. The funds are returned to the programs upon repayment of the principal and interest. In accordance with Section 200.510 of the Uniform Guidance, the County has reported the outstanding balance of loans from previous years that have significant continuing compliance requirements as of June 30, 2021, along with the value of total outstanding and new loans made during the current year.

The programs listed below had the following aggregate, federally funded loans outstanding at June 30, 2021:

Assistance Listing Number	Program Title	Amount Outstanding	
		July 1, 2020	June 30, 2021
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$ 307,625	\$ 307,625
	Total Loans Outstanding	<u>\$ 307,625</u>	<u>\$ 307,625</u>

**8. CORONAVIRUS RELIEF FUNDS**

The County was certified to receive funding through the Coronavirus Relief Funds passed through the State of California. Expenditures incurred from March to June 2020 were \$1,295,326 and are reported on the County's Schedule of Expenditures of Federal Awards for the fiscal year ending June 30, 2021.

**COUNTY OF MARIPOSA**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2021**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

<b>Financial Statements</b>	<u>Status</u>
1. Type of auditor's report issued	Unmodified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified and not considered to be material weaknesses?	Yes
3. Noncompliance material to financial statements noted?	No

**Federal Awards**

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified and not considered to be material weaknesses?	No
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No
4. Identification of major programs:	
20.205 Highway Planning and Construction	
21.019 Coronavirus Relief Fund	
93.658 Foster Care – Title IV-E	
93.659 Adoption Assistance	
5. Dollar threshold used to distinguish between Type A and Type B programs?	\$750,000
6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.520?	Yes

**SECTION II - FINANCIAL STATEMENT FINDINGS**

Liability Risk Management Underfunded	2021-001
---------------------------------------	----------

**SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None

**COUNTY OF MARIPOSA**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2021**

**2021-001 Liability Risk Management Underfunded (Significant Deficiency)**

**Criteria**

Prudent management of County resources requires that charges for services in internal service funds be adequate to cover the cost of providing the service.

**Condition**

The Liability Risk Management internal service fund had a deficit net position as of June 30, 2021. During the current fiscal year the deficit in Liability net position decreased from \$838,542 to \$249,471. There are inadequate resources to settle the estimated accrued liabilities.

**Cause**

The charges for services in this fund were not sufficient to cover the accrued liabilities.

**Effect**

For the year ended June 30, 2021, there was a deficit in the fund which indicated there was inadequate resources to settle the estimated accrued liabilities.

**Questioned Cost**

No questioned costs were identified as a result of our procedures.

**Context**

Not applicable.

**Repeat Finding**

This is a repeat of prior year finding 2020-001.

**Recommendation**

We recommend that the County continue to monitor this fund and manage the deficit until adequate resources are established for the Liability Risk Management internal service fund.

**Views of Responsible Officials and Planned Corrective Action**

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

MARIPOSA COUNTY AUDITOR  
POST OFFICE BOX 729  
4982 10<sup>TH</sup> STREET  
MARIPOSA, CALIFORNIA 95338

Luis Mercado, County Auditor  
Rebecca Smock, Assistant Auditor



Office: 209-966-7606  
Fax: 209-966-7810

E-mail:  
[lmercado@mariposacounty.org](mailto:lmercado@mariposacounty.org)  
[rsmock@mariposacounty.org](mailto:rsmock@mariposacounty.org)

## **COUNTY OF MARIPOSA, CALIFORNIA**

Status of Prior Year Findings and Questioned Costs

And

Corrective Action Plan

For the Year Ended June 30, 2021

Compiled by: Luis Mercado, Auditor

**THIS PAGE INTENTIONALLY LEFT BLANK**

**COUNTY OF MARIPOSA**  
**Schedule of Prior Year Findings and Questioned Costs**  
**For the Year Ended June 30, 2021**

<u>Audit Reference</u>	<u>Status of Prior Year Recommendations</u>
<b>2020-001</b>	<p><b>Liability Risk Management Underfunded</b></p> <p><b>Recommendation</b></p> <p>We recommend that the County continue to monitor this fund and manage the deficit until adequate resources are established for the Liability Risk Management internal service fund.</p> <p><b>Status</b></p> <p>In progress</p>

**COUNTY OF MARIPOSA**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2021**

**2021-001 Liability Risk Management Underfunded (Significant Deficiency)**

We recommend that the County continue to monitor this fund and manage the deficit until adequate resources are established for the Liability Risk Management internal service fund.

Management's Response: The County concurs with the finding.

Responsible Individual: Dallin Kimble, County Administrative Officer

Corrective Action Plan: The County reviews the risk management funds that account for this activity annually. Insurance costs are set and charged to the affected budget units with the intent to reach or maintain the actuarially determined reserves to the extent of the financial capability of the County departments. During fiscal year 2022-23, the County will conduct a midyear analysis of the Liability Risk Management fund to address the fact that it is currently underfunded.

Anticipated Completion Date: Prior to March 31, 2023



---

## **Supplemental Schedules**

**THIS PAGE INTENTIONALLY LEFT BLANK**

**COUNTY OF MARIPOSA**  
**Supplemental Schedule**  
**California Department of Aging (CDA)**  
**For the Year Ended June 30, 2021**

The terms and conditions of contracts with CDA require agencies to display state-funded expenditures discretely along with the related federal expenditures. The following schedule is presented to comply with these requirements.

<u>CFDA</u>	<u>Federal</u> <u>Expenditures</u>	<u>State</u> <u>Expenditures</u>
93.044	\$ 66,000	\$ -
93.045	125,936	9,053
93.053	<u>9,184</u>	<u>-</u>
Total	<u>\$ 201,120</u>	<u>\$ 9,053</u>

**COUNTY OF MARIPOSA**  
**Supplemental Schedule**  
**California Emergency Management Agency**  
**For the Year Ended June 30, 2021**

The following schedule represents expenditures for U.S. Department of Justice grants passed through the State of California, Emergency Management Agency (CalEMA), as well as CalEMA funded grant expenditures for the year ended June 30, 2021. This information is included in the County's single audit report at the request of CalEMA.

	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2020	For the Year Through June 30, 2021	Cumulative As of June 30, 2021	Federal Share	State Share	County Share
<u>VW 1927 0220 - Victim Witness Assistance Program</u>						
Personal services	\$ 115,159	\$ 41,374	\$ 156,533	\$ 41,374	\$ -	\$ -
Operating expenses	67,506	34,738	102,244	28,130	6,608	-
Equipment	-	-	-	-	-	-
Totals	\$ 182,665	\$ 76,112	\$ 258,777	\$ 69,504	\$ 6,608	\$ -
<u>VW 2028 0220 - Victim Witness Assistance Program</u>						
Personal services	\$ -	\$ 128,034	\$ 128,034	\$ 128,034	\$ -	\$ -
Operating expenses	-	26,231	26,231	25,331	900	-
Equipment	-	35,785	35,785	19,308	16,477	-
Totals	\$ -	\$ 190,050	\$ 190,050	\$ 172,673	\$ 17,377	\$ -
<u>XC 1902 0220 - Victim Services XC Program</u>						
Personal services	\$ 36,937	\$ 77,977	\$ 114,914	\$ 74,086	\$ -	\$ 3,891
Operating expenses	35	16,955	16,990	16,955	-	-
Equipment	-	-	-	-	-	-
Totals	\$ 36,972	\$ 94,932	\$ 131,904	\$ 91,041	\$ -	\$ 3,891
<u>XC 2003 0220 - Victim Services XC Program</u>						
Personal services	\$ -	\$ 53,876	\$ 53,876	\$ 53,876	\$ -	\$ -
Operating expenses	-	72	72	72	-	-
Equipment	-	-	-	-	-	-
Totals	\$ -	\$ 53,948	\$ 53,948	\$ 53,948	\$ -	\$ -

**COUNTY OF MARIPOSA**  
**Supplemental Schedule of Revenue and Expenditures**  
**CSD Contract No.20B-2021 (WX) (LIHEAP)**  
**For the Period October 1, 2019 Through June 30, 2021**

	<u>October 1, 2019 through June 30, 2020</u>	<u>July 1, 2020 through June 30, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>					
Grant revenue	\$ 99,545	\$ 84,106	\$ 183,651		\$ 183,651
Total Revenue	<u>99,545</u>	<u>84,106</u>	<u>183,651</u>		<u>183,651</u>
<b>EXPENDITURES</b>					
Weatherization Program Costs:					
Intake	8,867	5,449	14,316	14,316	14,692
Outreach	5,467	3,404	8,871	8,871	9,183
Training and technical assistance costs	566	300	866	866	9,183
Total Program Costs	<u>14,900</u>	<u>9,153</u>	<u>24,053</u>	<u>24,053</u>	<u>33,058</u>
Weatherization Program Activities and Program Costs:					
Weatherization program activities and program costs	84,645	74,953	159,598	159,598	150,593
Total Program Costs	<u>84,645</u>	<u>74,953</u>	<u>159,598</u>	<u>159,598</u>	<u>150,593</u>
Total Expenses	<u>\$ 99,545</u>	<u>\$ 84,106</u>	<u>\$ 183,651</u>	<u>\$ 183,651</u>	<u>\$ 183,651</u>

**COUNTY OF MARIPOSA**  
**Supplemental Schedule of Revenue and Expenditures**  
**CSD Contract No. 20B-2021 (ECIP/HEAP)**  
**For the Period October 1, 2019 Through June 30, 2021**

	<u>October 1, 2019 through June 30, 2020</u>	<u>July 1, 2020 through June 30, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>					
Grant revenue	\$ 239,778	\$ 94,788	\$ 334,566		\$ 339,410
Total Revenue	<u>239,778</u>	<u>94,788</u>	<u>334,566</u>		<u>339,410</u>
<b>EXPENDITURES</b>					
Assurance 16 Costs:					
Assurance 16 activities	<u>22,474</u>	<u>14,527</u>	<u>37,001</u>	<u>37,001</u>	<u>37,001</u>
Administrative Costs:					
Administrative costs	<u>25,830</u>	<u>11,171</u>	<u>37,001</u>	<u>37,001</u>	<u>37,001</u>
Program Costs (ECIP and HEAP):					
Intake	23,043	10,418	33,461	33,461	35,388
Outreach	11,695	8,683	20,378	20,378	22,117
Training and technical assistance costs	<u>3</u>	<u>-</u>	<u>3</u>	<u>3</u>	<u>8,847</u>
Total Program Costs (ECIP and HEAP)	<u>34,741</u>	<u>19,101</u>	<u>53,842</u>	<u>53,842</u>	<u>66,352</u>
Program Services and Program Costs:					
Program services and program costs	<u>156,733</u>	<u>49,989</u>	<u>206,722</u>	<u>206,722</u>	<u>199,056</u>
Total Program Services and Program Costs	<u>156,733</u>	<u>49,989</u>	<u>206,722</u>	<u>206,722</u>	<u>199,056</u>
Total Expenses	<u>\$ 239,778</u>	<u>\$ 94,788</u>	<u>\$ 334,566</u>	<u>\$ 334,566</u>	<u>\$ 339,410</u>

**COUNTY OF MARIPOSA**  
**Supplemental Schedule of Revenue and Expenditures**  
**CSD Contract No. 20D-1021 (ECIP/HEAP)**  
**For the Period October 1, 2020 Through June 30, 2021**

	<u>October 1, 2020 through June 30, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>				
Grant revenue	\$ 12,555	\$ 12,555		\$ 13,610
Total Revenue	<u>12,555</u>	<u>12,555</u>		<u>13,610</u>
<b>EXPENDITURES</b>				
Assurance 16 Costs:				
Assurance 16 activities	<u>981</u>	<u>981</u>	<u>981</u>	<u>981</u>
Administrative Costs				
Administrative costs	<u>981</u>	<u>981</u>	<u>981</u>	<u>981</u>
Program Costs (ECIP and HEAP)				
Intake costs	1,412	1,412	1,412	1,412
Outreach	882	882	882	882
Training and technical assistance	<u>-</u>	<u>-</u>	<u>-</u>	<u>353</u>
Total Program Costs (ECIP and HEAP)	<u>2,294</u>	<u>2,294</u>	<u>2,294</u>	<u>2,647</u>
Program Services and Program Costs				
Program services and program costs	<u>8,299</u>	<u>8,299</u>	<u>8,299</u>	<u>9,001</u>
Total Program Services and Program Costs	<u>8,299</u>	<u>8,299</u>	<u>8,299</u>	<u>9,001</u>
Total Expenses	<u>\$ 12,555</u>	<u>\$ 12,555</u>	<u>\$ 12,555</u>	<u>\$ 13,610</u>

**COUNTY OF MARIPOSA**  
**Supplemental Schedule of Revenue and Expenditures**  
**CSD Contract No. 20U-2570 (WX) (LIHEAP)**  
**For the Period July 1, 2020 Through June 30, 2021**

	<u>July 1, 2020 through June 30, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>				
Grant revenue	\$ 13,972	\$ 13,972		\$ 13,972
Total Revenue	<u>13,972</u>	<u>13,972</u>		<u>13,972</u>
<b>EXPENDITURES</b>				
Weatherization Program Costs:				
Intake	-	-	-	1,118
Outreach	-	-	-	699
Training and technical assistance	-	-	-	699
Total Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,516</u>
Weatherization Program Activities and Program Costs				
Weatheriation program activities and program costs	<u>13,972</u>	<u>13,972</u>	<u>13,972</u>	<u>11,456</u>
Total Program Costs	<u>13,972</u>	<u>13,972</u>	<u>13,972</u>	<u>11,456</u>
Total Expenses	<u>\$ 13,972</u>	<u>\$ 13,972</u>	<u>\$ 13,972</u>	<u>\$ 13,972</u>



**COUNTY OF MARIPOSA**  
**Supplemental Schedule of Revenue and Expenditures**  
**CSD Contract No. 20U-2570 (ECIP/HEAP)**  
**For the Period October 1, 2020 Through June 30, 2021**

	<u>October 1, 2020 through June 30, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>				
Grant revenue	\$ 67,199	\$ 67,199		\$ 105,235
Total Revenue	<u>67,199</u>	<u>67,199</u>		<u>105,235</u>
<b>EXPENDITURES</b>				
Assurance 16 Costs:				
Assurance 16 activities	<u>8,952</u>	<u>8,952</u>	<u>8,952</u>	<u>9,313</u>
Administrative Costs				
Administrative costs	<u>9,313</u>	<u>9,313</u>	<u>9,313</u>	<u>9,313</u>
Program Costs (ECIP and HEAP)				
Intake costs	7,962	7,962	7,962	11,548
Outreach	4,975	4,975	4,975	7,217
Training and technical assistance	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,887</u>
Total Program Costs (ECIP and HEAP)	<u>12,937</u>	<u>12,937</u>	<u>12,937</u>	<u>21,652</u>
Program Services and Program Costs				
Program services and program costs	<u>35,997</u>	<u>35,997</u>	<u>35,997</u>	<u>64,957</u>
Total Program Services and Program Costs	<u>35,997</u>	<u>35,997</u>	<u>35,997</u>	<u>64,957</u>
Total Expenses	<u>\$ 67,199</u>	<u>\$ 67,199</u>	<u>\$ 67,199</u>	<u>\$ 105,235</u>

**COUNTY OF MARIPOSA**  
**Supplemental Schedule of Revenue and Expenditures**  
**CSD Contract No. 21B-5021 (WX) (LIHEAP)**  
**For the Period January 1 Through June 30, 2021**

	<u>January 1 through June 30, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>				
Grant revenue	\$ 45,683	\$ 45,683		\$ 183,596
Total Revenue	<u>45,683</u>	<u>45,683</u>		<u>183,596</u>
<b>EXPENDITURES</b>				
Weatherization Program Costs:				
Intake	3,489	3,489	3,489	14,688
Outreach	2,179	2,179	2,179	9,180
Training and technical assistance	415	415	415	9,180
Total Program Costs	<u>6,083</u>	<u>6,083</u>	<u>6,083</u>	<u>33,048</u>
Weatherization Program Activities and Program Costs				
Weatheriation program activities and program costs	<u>39,600</u>	<u>39,600</u>	<u>39,600</u>	<u>150,548</u>
Total Program Costs	<u>39,600</u>	<u>39,600</u>	<u>39,600</u>	<u>150,548</u>
Total Expenses	<u>\$ 45,683</u>	<u>\$ 45,683</u>	<u>\$ 45,683</u>	<u>\$ 183,596</u>

**COUNTY OF MARIPOSA**  
**Supplemental Schedule of Revenue and Expenditures**  
**CSD Contract No. 21B-5021 (ECIP/HEAP)**  
**For the Period January 1 Through June 30, 2021**

	<u>January 1 through June 30, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>				
Grant revenue	\$ 108,523	\$ 108,523		\$ 339,401
Total Revenue	<u>108,523</u>	<u>108,523</u>		<u>339,401</u>
<b>EXPENDITURES</b>				
Assurance 16 Costs:				
Assurance 16 activities	<u>200</u>	<u>200</u>	<u>200</u>	<u>36,948</u>
Administrative Costs				
Administrative costs	<u>20,841</u>	<u>20,841</u>	<u>20,841</u>	<u>36,948</u>
Program Costs (ECIP and HEAP)				
Intake costs	-	-	-	35,401
Outreach	-	-	-	22,125
Training and technical assistance	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,850</u>
Total Program Costs (ECIP and HEAP)	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,376</u>
Program Services and Program Costs				
Program services and program costs	<u>87,482</u>	<u>87,482</u>	<u>87,482</u>	<u>199,129</u>
Total Program Services and Program Costs	<u>87,482</u>	<u>87,482</u>	<u>87,482</u>	<u>199,129</u>
Total Expenses	<u>\$ 108,523</u>	<u>\$ 108,523</u>	<u>\$ 108,523</u>	<u>\$ 339,401</u>

**THIS PAGE INTENTIONALLY LEFT BLANK**