

# **COUNTY OF PLUMAS, CALIFORNIA**



**SINGLE AUDIT ACT  
REPORTS AND SCHEDULES  
FOR THE YEAR ENDED  
JUNE 30, 2023**

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**COUNTY OF PLUMAS**  
**Single Audit Act**  
**For the Year Ended June 30, 2023**

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**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 Plumas  
Quincy, 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 Plumas, California, (County) as of and for the year ended June 30, 2023, 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 12, 2025.

**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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003 to be material weaknesses.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-004 to be a significant deficiency.

To the Board of Supervisors and the Grand Jury  
County of Plumas  
Quincy, California

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

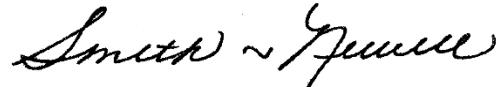
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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 an instance of noncompliance or other matters that are required to be reported under Governmental Auditing Standards and is described in the accompanying schedule of findings and questioned costs as item 2023-005.

### **County's Responses to Findings**

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying management's corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

### **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  
December 12, 2025

**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 Plumas  
Quincy, California

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

**Opinion on Each Major Federal Program**

We have audited the County of Plumas, California's (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 the County's major federal programs for the year ended June 30, 2023. 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.

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, 2023.

**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; 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County 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.

To the Board of Supervisors and the Grand Jury  
County of Plumas  
Quincy, California

### **Auditor's 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 generally accepted auditing standards, 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 generally accepted auditing standards, 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.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-006 through 2023-008. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

To the Board of Supervisors and the Grand Jury  
County of Plumas  
Quincy, California

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control that we consider to be material weaknesses.

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

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 Plumas  
Quincy, 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 Plumas, California, (County) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 12, 2025, which contained unmodified opinions on those financial statements. Our audit was performed 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.

*Smith ~ Newell*

Smith & Newell CPAs  
Yuba City, California  
December 12, 2025

**COUNTY OF PLUMAS**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

<b>Federal Program/Pass-Through Grantor/Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. Department of Agriculture</b>				
State Department of Public Health: Supplemental Nutrition Assistance Program	10.551	19-10363	\$ -	\$ 123,538
State Department of Social Services: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	10-Unknown	-	258,782
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - COVID	10.561	10-Unknown	-	161
<b>SNAP Cluster (10.551 and 10.561)</b>			-	<b>382,481</b>
National Forest Service: Cooperative Forestry Assistance	10.664	21-LE-11051360-005	-	8,505
State Controller's Office: Schools and Roads - Grants to States	10.665	10-Unknown	-	1,497,861
<b>Forest Service Schools and Roads Cluster (10.665)</b>			-	<b>1,497,861</b>
<b>Total U.S. Department of Agriculture</b>			-	<b>1,888,847</b>
<b>U.S. Department of Housing and Urban Development</b>				
State Department of Health Services: Housing Opportunities for Persons with AIDS	14.241	19-10520	-	41,112
<b>Total U.S. Department of Housing and Urban Development</b>			-	<b>41,112</b>
<b>U.S. Department of the Interior</b>				
Direct Program: Payments in Lieu of Taxes	15.226	-	-	819,645
<b>Total U.S. Department of the Interior</b>			-	<b>819,645</b>
<b>U.S. Department of Justice</b>				
Direct Program: Treatment Court Discretionary Grant Program	16.585	-	-	183,285
State Criminal Alien Assistance Program	16.606	-	-	1,496
Equitable Sharing Program	16.922	-	-	1,992
State Emergency Management Agency: Crime Victim Assistance	16.575	VW 2129 0320	-	51,277
Crime Victim Assistance	16.575	VW 2230 0320	-	121,868
Crime Victim Assistance	16.575	XC 2103 0320	-	13,848
Crime Victim Assistance	16.575	XC 2204 0320	-	72,574
<b>Subtotal 16.575</b>			-	<b>259,567</b>
<b>Total U.S. Department of Justice</b>			-	<b>446,340</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF PLUMAS**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

<b>Federal Program/Pass-Through Grantor/Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. Department of Transportation</b>				
Direct Program:				
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-06-0020-014-2021	\$ -	\$ 10,635
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-06-0040-019-2020	-	14,440
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-06-0040-022-2021	-	3,637
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-06-0040-023-2021	-	21,069
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-06-0191-018-2021	-	13,788
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	3-06-0191-020-2021	-	14,329
<b>Subtotal 20.106</b>			-	77,898
State Department of Transportation:				
Highway Planning and Construction	20.205	BRLO-5909(029)	-	92,385
Highway Planning and Construction	20.205	BRLO-5909(079)	-	8,843
Highway Planning and Construction	20.205	BRLO-5909(080)	-	77,257
Highway Planning and Construction	20.205	BRLO-5909(083)	-	34,309
Highway Planning and Construction	20.205	BRLO-5909(092)	-	4,884
Highway Planning and Construction	20.205	BRLO-5909(093)	-	11,869
Highway Planning and Construction	20.205	BRLO-5909(094)	-	195,877
Highway Planning and Construction	20.205	BRLO-5909(095)	-	15,891
Highway Planning and Construction	20.205	BRLO-5909(096)	-	1,671
Highway Planning and Construction	20.205	BRLO-5909(097)	-	12,169
Highway Planning and Construction	20.205	BRLO-5909(101)	-	7,718
Highway Planning and Construction	20.205	RPSTPL-5909(116)	-	27,197
Highway Planning and Construction	20.205	ER-32L0 (409)	-	68,978
<b>Subtotal 20.205</b>			-	559,048
<b>Total U.S. Department of Transportation</b>			-	636,946
<b>U.S. Department of the Treasury</b>				
Direct Program:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	21-Unknown	-	873,388
Local Assistance and Tribal Consistency Fund	21.032	21-Unknown	-	414,728
<b>Total U.S. Department of the Treasury</b>			-	1,288,116
<b>U.S. Department of Health and Human Services</b>				
Direct Program:				
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	-	-	205,570

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF PLUMAS**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

<b>Federal Program/Pass-Through Grantor/Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. Department of Health and Human Services (Continued)</b>				
State Department of Social Services:				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	93-Unknown	\$ -	\$ 7,663
Adoption and Legal Guardianship Incentive Payments Program	93.603	93-Unknown	-	13,306
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93-Unknown	-	19,006
Social Services Block Grant	93.667	93-Unknown	-	54,588
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	93-Unknown	-	7,815
Guardianship Assistance	93.090	93-Unknown	-	30,135
Guardianship Assistance - COVID	93.090	93-Unknown	-	3,387
<b>Subtotal 93.090</b>			-	<u>33,522</u>
Temporary Assistance for Needy Families	93.558	93-Unknown	-	537,841
Temporary Assistance for Needy Families - COVID	93.558	93-Unknown	-	4,841
<b>Subtotal 93.558</b>			-	<u>542,682</u>
Foster Care - Title IV-E	93.658	93-Unknown	-	483,550
Foster Care - Title IV-E - COVID	93.658	93-Unknown	-	8,960
<b>Subtotal 93.658</b>			-	<u>492,510</u>
Adoption Assistance	93.659	93-Unknown	-	281,928
Adoption Assistance - COVID	93.659	93-Unknown	-	33,033
<b>Subtotal 93.659</b>			-	<u>314,961</u>
State Department of Child Support Services:				
Child Support Services	93.563	93-Unknown	-	448,460
State Department of Aging:				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	IIIB-0412-18	-	25,971
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	IIIC-045-18	-	113,986
Special Programs for the Aging - Title III, Part C - Nutrition Services - COVID	93.045	IIIC-045-18	-	231,763
Nutrition Services Incentive Program	93.053	IIIC-045-18	-	23,213
<b>Total Aging Cluster (93.044, 93.045 and 93.053)</b>			-	<u>394,933</u>
State Department of Public Health:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	19-10499	-	63,442
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	20-10538	-	51,151

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF PLUMAS**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

<b>Federal Program/Pass-Through Grantor/Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. Department of Health and Human Services (Continued)</b>				
State Department of Public Health (Continued):				
Provider Relief Fund and American Rescue Plan (ARP)				
Rural Distribution	93.498	93-Unknown	\$ -	\$ 64,095
Children's Health Insurance Program	93.767	93-Unknown	-	7,170
HIV Care Formula Grants	93.917	18-10881	-	204,561
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	19-10439	-	2,413
Maternal and Child Health Services Block Grant to the States	93.994	93-Unknown	-	79,105
Immunization Cooperative Agreements	93.268	22-10537	-	31,256
Immunization Cooperative Agreements - COVID	93.268	22-10537	-	433,519
<b>Subtotal 93.268</b>			-	<b>464,775</b>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	19-ELC32	-	902,158
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	19-ELC90	-	532,753
<b>Subtotal 93.323</b>			-	<b>1,434,911</b>
Medical Assistance Program	93.778	93-Unknown	-	602,257
<b>Medicaid Cluster (93.778)</b>			-	<b>602,257</b>
State Department of Emergency Services:				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	22-10671	-	89,651
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	22-10671	-	28,308
<b>Subtotal 93.074</b>			-	<b>117,959</b>
National Bioterrorism Hospital Preparedness Program	93.889	93-Unknown	-	102,580
State Department of Mental Health:				
Block Grants for Community Mental Health Services	93.958	93-Unknown	-	196,052
State Department of Alcohol and Drug Abuse Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	10-NNA32	-	416,915
<b>Total U.S. Department of Health and Human Services</b>			-	<b>6,342,402</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF PLUMAS**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

<b>Federal Program/Pass-Through Grantor/Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>Department of Homeland Security</b>				
State Emergency Management Agency:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA	\$ -	\$ 71,904
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4610-DR-CA	_____ -	138,903
<b>Subtotal 97.036</b>			_____ -	210,807
Emergency Management Performance Grants	97.042	2021-0014	-	59,973
Emergency Management Performance Grants	97.042	2021-0015	-	7,533
Emergency Management Performance Grants	97.042	2022-0005	_____ -	129,665
<b>Subtotal 97.042</b>			_____ -	197,171
Homeland Security Grant Program	97.067	2020-0095	-	90,284
Homeland Security Grant Program	97.067	2021-0081	_____ -	3,060
<b>Subtotal 97.067</b>			_____ -	93,344
<b>Total Department of Homeland Security</b>			_____ -	501,322
<b>Total</b>			<b>\$ -</b>	<b>\$ 11,964,730</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards

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**COUNTY OF PLUMAS**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

**1. REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Plumas. The County of Plumas 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.

**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.

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**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

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

<b>Financial Statements</b>	<b>Status</b>
1. Type of auditor's report issued	Unmodified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	Yes
b. Significant deficiencies identified and not considered to be material weaknesses?	Yes
3. Noncompliance material to financial statements noted?	Yes
<b>Federal Awards</b>	
1. Internal control over major programs:	
a. Material weaknesses identified?	Yes
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)?	Yes
4. Identification of major programs:	
10.665 Schools and Roads – Grants to States	
20.205 Highway Planning and Construction	
21.027 Coronavirus State and Local Fiscal Recovery Funds	
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	
93.658 Foster Care – Title IV-E	
93.778 Medical Assistance Program	
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?	No

**SECTION II - FINANCIAL STATEMENT FINDINGS**

Reconciliation of Pooled Cash and Investments	2023-002
Apportionment of Quarterly Investment Earnings	2023-003
Financial Accruals in the Financial Statements	2023-004
Filing Financial Statements, Single Audit, and Data Collection Reports	2023-005

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

10.665 Schools and Roads – Grants to States	2023-001
20.205 Highway Planning and Construction	2023-001
21.027 Coronavirus State and Local Fiscal Recovery Funds	2023-001
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	2023-001
93.658 Foster Care – Title IV-E	2023-001
93.778 Medical Assistance Program	2023-001
10.665 Schools and Roads – Grants to States	2023-006
10.665 Schools and Roads – Grants to States	2023-007
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	2023-008

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

**2023-001 (Material Weakness)**

**Name:** Schools and Roads – Grants to States  
Highway Planning and Construction  
Coronavirus State and Local Fiscal Recovery Funds  
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)  
Foster Care – Title IV-E  
Medical Assistance Program

**Assistance Listing #:** 10.665  
20.205  
21.027  
93.323  
93.658  
93.778

**Federal Grantor:** U.S. Department of Agriculture  
U.S. Department of Transportation  
U.S. Department of the Treasury  
U.S. Department of Health and Human Services

**Pass-Through Entity:** State Controller's Office  
State Department of Transportation  
State Department of Social Services  
State Department of Public Health

**Award No.:** Various  
**Year:** 2022-23  
**Compliance Requirement:** Other

**Criteria**

Internal control over the Schedule of Expenditures of Federal Awards (SEFA) requires that individual County departments provide accurate Federal expenditure information to the County Auditor in a timely manner.

**Condition**

Expenditures included in the SEFA provided at the beginning of the audit were less than the actual expenditures for the following programs:

Schools and Roads – Grants to States (ALN 10.665)	\$ 1,497,861
Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)	873,388
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (ALN 93.323)	875,109
Medical Assistance Program (ALN 93.778)	163,375

Expenditures included in the SEFA provided at the beginning of the audit were more than the actual expenditures for the following programs:

Highway Planning and Construction (ALN 20.205)	\$ 450,174
Foster Care – Title IV-E (ALN 93.658)	483,550

**Cause**

The County departments did not provide accurate information to include on the SEFA that was provided to us at the beginning of the audit.

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

**2023-001 (Material Weakness) (Continued)**

**Effect**

The SEFA provided at the beginning of audit fieldwork was not materially correct and adjustments were needed to accurately reflect all Federal expenditures.

**Questioned Cost**

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

**Context**

The condition noted above was identified during our procedures related to reporting over the programs.

**Repeat Finding**

This is a repeat of prior year finding 2022-001.

**Recommendation**

We recommend that the County departments provide the County Auditor with accurate Federal expenditure information prior to the beginning of audit fieldwork.

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

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

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

**2023-002 Reconciliation of Pooled Cash and Investments (Material Weakness)**

**Criteria**

California Government Code Section 26905 states that not later than the last day of each month, the Auditor shall reconcile the cash and investment accounts as stated on the Auditor's books with the cash and investment accounts as stated on the Treasurer's books as of the close of business of the preceding month to determine that the accounts as stated on the books of the Treasurer are in agreement with the amount in those accounts as stated on the books of the Auditor.

**Condition**

We noted that as of June 30, 2023, there was an unreconciled difference between the County Auditor's general ledger and the Treasurer's cash and investment books of approximately \$49,628. We also noted that at the time of our fieldwork a reconciliation had not been completed for over a year and there is approximately \$2,000,000 of warrants that are state-dated and should be removed from the reconciliation. In addition, all investment earnings during that period had not been recorded.

**Cause**

The County implemented new accounting software in 2019. Currently not all cash and investment accounts have a working BAI file to process into the County's ERP accounting system. The County developed a workaround outside the system. The template is not being utilized monthly.

**Effect**

There is an unreconciled difference as of June 30, 2023, between the Auditor's cash and the Treasurer's cash of approximately \$49,628 and investment records and approximately \$2,000,000 in state-dated warrants outstanding. In addition, earnings had not been recorded on the books of the County.

**Questioned Cost**

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

**Context**

We audited cash and investments in the normal course of the audit.

**Repeat Finding**

This is a repeat finding of prior year finding 2022-002.

**Recommendation**

We recommend that the County reconcile the Auditor's general ledger to the Treasurer's cash and investments records each month.

**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.

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

**2023-003 Apportionment of Quarterly Investment Earnings (Material Weakness)**

**Criteria**

Investment earnings and deposits are to be apportioned timely each quarter based on each fund's average daily balance.

**Condition**

We noted that all investment earnings and gains and losses on investments were not recorded timely during 2022-23.

**Cause**

All investment earnings and gains or losses on investments were not recorded timely during 2022-23.

**Effect**

Investment earnings had not been apportioned timely.

**Questioned Cost**

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

**Context**

We examined the quarterly investment earnings apportionments during 2022-23.

**Repeat Finding**

This is a repeat finding of prior year finding 2022-003.

**Recommendation**

We recommend that all investment earnings and deposits be recorded in the apportionment fund and that investment earnings be apportioned timely each quarter.

**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.

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

**2023-004 Financial Accruals in the Financial Statements (Significant Deficiency)**

**Criteria**

The County is required to record all accruals (accounts receivable, prepaids, accounts payable, etc.) in the County's financial statements.

**Condition**

At the time of our fieldwork, we noted that the County had not recorded approximately \$327,000 of accounts receivable due to the County at June 30, 2023, and approximately \$110,000 of accounts payable owed by the County as of June 30, 2023. The County also overreported approximately \$690,000 in amounts due from other governments.

**Cause**

The financial accounting system did not allow the County to post journal entries for the prior year. The County also had significant staff turnover during this period.

**Effect**

All accounts receivable and accounts payable accounts had not been reconciled and therefore did not reflect all income and expenses and significant audit adjustments were required.

**Questioned Cost**

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

**Context**

We reviewed recorded accruals as well as deposits and expenditures subsequent to June 30, 2023.

**Repeat Finding**

This is not a repeat finding.

**Recommendation**

We recommend all accrual accounts be reconciled and that subsequent deposits and expenditures be reviewed to determine if they should be accrued to the prior year.

**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.

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

**2023-005 Filing Financial Statement, Single Audit, and Data Collection Reports (Compliance)**

**Criteria**

Governmental entities with federal expenditures exceeding \$750,000 in a single fiscal year are required to file audited financial statements and a data collection report within nine months of the entity's year-end.

**Condition**

The County did not file the annual financial statement, single audit, and data collection reports within the required filing period.

**Cause**

The County went through a software conversion and significant staff turnover during 2021-22 and 2022-23.

**Effect**

Reports were not filed timely and grant agencies did not have required information about programs.

**Questioned Cost**

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

**Context**

Not applicable.

**Repeat Finding**

This is not a repeat finding.

**Recommendation**

We recommend that all audit reports be filed timely.

**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.

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

**2023-006 (Compliance)**

<b>Name:</b>	<b>Schools and Roads – Grants to States</b>
<b>Assistance Listing #:</b>	<b>10.665</b>
<b>Federal Grantor:</b>	<b>U.S. Department of Agriculture</b>
<b>Pass-Through Entity:</b>	<b>State Controller's Office</b>
<b>Award No.:</b>	<b>Various</b>
<b>Year:</b>	<b>2022-23</b>
<b>Compliance Requirement:</b>	<b>Reporting</b>

**Criteria**

Per 2 CFR 200.328 and program-specific requirements under the Secure Rural Schools and Community Self-Determination Act (Public Law 110-343, as amended), counties receiving Title III funds must annually certify the amount of funds expended and the amount of unobligated funds by February 1 following the end of the Federal fiscal year. The certification must be submitted to the appropriate U.S. Forest Service Regional Office.

**Condition**

For the fiscal year ended June 30, 2023, the County did not file the required Certification of Title III Expenditures and Unobligated Funds by the statutory deadline of February 1, 2024.

**Cause**

The County did not have adequate procedures in place to track and ensure timely completion and submission of required federal reports for Title III funds.

**Effect**

Failure to submit the certification may result in noncompliance with federal requirements and could lead to future ineligibility for Title III funds or required return of unobligated funds.

**Questioned Cost**

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

**Context**

The condition noted above was identified during our procedures related to compliance testing over the major program identified above.

**Repeat Finding**

This is not a repeat finding.

**Recommendation**

We recommend that the County establish internal control procedures to ensure that required certifications for Title III expenditures and unobligated funds are completed, reviewed, and submitted timely in accordance with federal requirements.

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

**2023-006 (Compliance) (Continued)**

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

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

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

**2023-007 (Compliance)**

**Name:** Schools and Roads – Grants to States  
**Assistance Listing #:** 10.665  
**Federal Grantor:** U.S. Department of Agriculture  
**Pass-Through Entity:** State Controller's Office  
**Award No.:** Various  
**Year:** 2022-23  
**Compliance Requirement:** Special Tests and Provisions

**Criteria**

Per 2 CFR Part 200 and the Secure Rural Schools and Community Self-Determination Act (as reauthorized), counties receiving Title III funds are required to publish a public notice of the intended use of Title III funds at least 45 days prior to obligation or expenditure. The notice must be made available to the public to ensure transparency and opportunity for comment.

**Condition**

During out testing of compliance with Title III fund requirements, we noted that the County obligated and expended Title III funds for fire prevention activities without issuing public notice 45 days prior to the obligation of funds.

**Cause**

The County did not have sufficient internal controls in place to ensure compliance with the public notice requirement prior to obligating Title III funds.

**Effect**

By not providing the required public notice, the County was not in compliance with statutory requirements, and the public was not given an opportunity to review and comment on the proposed use of Title III funds.

**Questioned Cost**

\$216,686 (amount of Title III funds obligated without proper notice)

**Context**

The condition noted above was identified during our procedures related to compliance testing over the major program identified above.

**Repeat Finding**

This is not a repeat finding.

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

**2023-007 (Compliance) (Continued)**

**Recommendation**

We recommend that the County establish and implement formal procedures to ensure public notices related to Title III funds are issued and documented at least 45 days prior to any obligation or expenditure. This process should include clear assignment of responsibilities and retention of documentation as part of grant compliance records.

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

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

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

**2023-008 (Compliance)**

**Name:** Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)  
**Assistance Listing #:** 93.323  
**Federal Grantor:** U.S. Department of Health and Human Services  
**Pass-Through Entity:** State Department of Public Health  
**Award No.:** 19-ELC32 and 19-ELC90  
**Year:** 2022-23  
**Compliance Requirement:** Reporting

**Criteria**

Per 2 CFR Part 200.327 and 200.328, recipients of federal awards must submit required financial and performance reports by the due dates specified in the award terms and conditions. The Notice of Award for ALN 93.323 requires the submission of monthly and quarterly expenditure and progress reports within 30 days after the end of each reporting period.

**Condition**

During audit testing, it was noted that a majority of the required reports were not submitted within the required 30-day timeframe. Documentation provided by the grantee confirmed that the reports were filed late.

**Cause**

The delays occurred due to staff turnover within the Plumas County Department of Health.

**Effect**

Failure to submit required reports in a timely manner may hinder the federal agency's ability to monitor financial and program performance, increasing the risk of delayed reimbursements or potential noncompliance with grant requirements.

**Questioned Cost**

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

**Context**

The condition noted above was identified during our procedures related to compliance testing over the major program identified above.

**Repeat Finding**

This is not a repeat finding.

**Recommendation**

We recommend that management establish and enforce procedures to ensure all required federal financial and progress reports are submitted by the applicable due dates.

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

**2023-008 (Compliance) (Continued)**

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

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

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# PLUMAS COUNTY AUDITOR/CONTROLLER

520 MAIN STREET • ROOM 205 • QUINCY, CA 95971-4111 • (530) 283-6249 • FAX (530) 283-6442  
Martee Nieman • AUDITOR/CONTROLLER



## COUNTY OF PLUMAS, CALIFORNIA

Status of Prior Year Findings and Questioned Costs

and

Corrective Action Plan

For the Year Ended June 30, 2023

Compiled by: Martee Nieman, Auditor-Controller

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**COUNTY OF PLUMAS**  
**Schedule of Prior Year Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

<b>Audit Reference</b>	<b>Status of Prior Year Audit Recommendations</b>
<b>2022-001</b>	<b>Schools and Roads – Grants to States, Highway Planning and Construction, Foster Care – Title IV-E, Medical Assistance Program</b>
	<b>Recommendation</b>
	We recommend that the County departments provide the County auditor with accurate federal expenditure information prior to the beginning of audit fieldwork.
	<b>Status</b>
	Not Implemented
<b>2022-002</b>	<b>Reconciliation of Pooled Cash and Investments</b>
	<b>Recommendation</b>
	We recommend that the County reconcile the Auditor's general ledger to the Treasurer's cash and investments records each month.
	<b>Status</b>
	Not Implemented
<b>2022-003</b>	<b>Apportionment of Quarterly Investment Earnings</b>
	<b>Recommendation</b>
	We recommend that all investment earnings be recorded in the apportionment fund and that investment earnings be apportioned each quarter.
	<b>Status</b>
	Not Implemented
<b>2022-004</b>	<b>Financial Accruals in the Financial Statements</b>
	<b>Recommendation</b>
	We recommend that subsequent deposits and expenditures be reviewed to determine if they should be accrued to the prior year.
	<b>Status</b>
	Not Implemented

**COUNTY OF PLUMAS**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2023**

**2023-001 Schools and Roads – Grants to States, Highway Planning and Construction, Coronavirus State and Local Fiscal Recovery Funds, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), Foster Care – Title IV-E, and Medical Assistance Program (Material Weakness)**

We recommend that the County departments provide the County Auditor with accurate Federal expenditure information prior to the beginning of audit fieldwork.

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

Responsible Individuals: 10.665 and 20.205: Rob Thorman, Director of Public Works and Damien Frank, Administrative Services Officer  
10.665: Kevin Goss, Chairman of the Board of Supervisors and Allen Hiskey, Clerk of the Board of Supervisors  
21.027 and 93.323: Nicole Reinert, Director of Public Health and DeLena Jones, Administrative Services Officer  
93.658 and 93.778: Jennifer Bromby, Interim Social Services Director/Staff Service Manager

Corrective Action Plan: Each department will be required to run a trial balance report and identify the federal expenditures by program. The departments will be required to track each program and either within the financial system or on an Excel spreadsheet and at the end of the fiscal year use the method of backing out expenses from the previous SEFA reporting and adding any expenses from the subsequent fiscal year to the prior fiscal year up to 60 days.

The department is required to maintain the reconciliation spreadsheet on a monthly or quarterly basis depending on the volume of the program.

The department fiscal officer will be required to review with the department head, and both the department fiscal officer and department head will need to sign off on the SEFA information provided to the Auditor-Controller, along with proper back and the program trial balance at the end of the fiscal year prior to start of the external auditor fieldwork.

Anticipated Completion Date: The Auditor-Controller will hold a mandatory training course in January of 2026 for fiscal officers and department heads of the above-mentioned findings.

**COUNTY OF PLUMAS**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2023**

**2023-002 Reconciliation of Pooled Cash and Investments (Material Weakness)**

We recommend that the County reconcile the Auditor's general ledger to the Treasurer's cash and investments records each month.

Management's Response: The County concurs with the findings, which has been an issue since going live in the system in July 2019.

Responsible Individual: Martee Nieman, Auditor-Controller

Corrective Action Plan: The County will establish a standardized file that details bank account and transaction reporting in a file format compatible with the County's financial system for all Treasurer cash and investment accounts. Until that process is complete, the County will utilize the monthly template outside of the ERP system, which has two steps beginning with the Treasurer Office and then the Auditor-Controller's Office. The two offices have a shared site that needs to be maintained by both County offices monthly. The Auditor will work with the Treasurer and TYLER Enterprise ERP to obtain the necessary modules and training to the Treasurer side in the financial system.

Anticipated Completion Date: We anticipate having cash reconciled by June 30, 2026, and continue work with the Treasurer Office to obtain the necessary files and training to work in the financial system and will take a collaborative effort.

**2023-003 Apportionment of Quarterly Investment Earnings (Material Weakness)**

We recommend that all investment earnings be recorded in the apportionment fund and that investment earnings be apportioned each quarter.

Management's Response: The Treasurer-Tax Collector acknowledges that the gains and losses were not recorded into the interest apportionment fund timely. This caused the interest apportionments to be delayed to our pooled participants.

Responsible Individual: Julie A. White, Treasurer-Tax Collector

Corrective Action Plan: Sympro software has been implemented, and we are working with their team to be able to go live. This will link with Munis and be able to provide timely reporting. While we are implementing Sympro, the Excel spreadsheets have made booking interest earnings more efficient. Interest is apportioned through June 2025.

Anticipated Completion Date: June 30, 2026

**COUNTY OF PLUMAS**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2023**

**2023-004 Financial Accruals in the Financial Statements (Significant Deficiency)**

We recommend all accrual accounts be reconciled and that subsequent deposits and expenditures be reviewed to determine if they should be accrued to the prior year.

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

Responsible Individual: Martee Nieman, Auditor-Controller

Corrective Action Plan: The County will update its search criteria for unrecorded deposits on the accounts receivable and liabilities on the accounts payable. The County believes the first 60 days is not an issue, however the subsequent accounts receivable and accounts payable after 60 days need to be identified by both the Auditor-Controller's Office and the departments to capture all accruals. The Auditor-Controller has been recruiting for an assistant since 2022, which would help identify accruals during the year-end process and will continue to work with Human Resources to fill the position.

Anticipated Completion Date: During year-end processing

**2023-005 Filing Financial Statement, Single Audit, and Data Collection Reports (Compliance)**

We recommend that all audit reports be filed timely.

Management's Response: The County concurs with the findings. COVID-19 and the Dixie Fire, along with a complete turnover in the Auditor-Controller's Office and County-wide created a backlog.

Responsible Individual: Martee Nieman, Auditor-Controller

Corrective Action Plan: The County is working to become current. We are ready to engage in the next fiscal year audit upon completion of the 2022-2023 audit. The Auditor-Controller's Office with the cooperation of the other County offices will keep pushing forward to become current. The Auditor-Controller still needs an assistant that would assist in completing year-end procedures and will work with Human Resources for recruitment.

Anticipated Completion Date: This will be a repeat finding until the County is current on their external audits and financial statements. This will take cooperation from the entire County, along with availability of the external auditors.

**COUNTY OF PLUMAS**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2023**

**2023-006 Schools and Roads – Grants to States (Compliance)**

We recommend that the County establish internal control procedures to ensure that required certifications for Title III expenditures and unobligated funds are completed, reviewed, and submitted timely in accordance with federal requirements.

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

Responsible Individual: Allen Hisky, Clerk of the Board of Supervisors

Corrective Action Plan: The Clerk of the Board will ensure that sufficient internal controls are in place for proper notification of Certification Title III Expenditures and Unobligated Funds by statutory deadline. This process should include clear assignment of responsibilities and retention of documentation as part of grant compliance records.

Anticipated Completion Date: June 30, 2026

**2023-007 Schools and Roads – Grants to States (Compliance)**

We recommend that the County establish and implement formal procedures to ensure public notices related to Title III funds are issued and documented at least 45 days prior to any obligation or expenditure. This process should include clear assignment of responsibilities and retention of documentation as part of grant compliance records.

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

Responsible Individual: Allen Hisky, Clerk of the Board of Supervisors

Corrective Action Plan: The Clerk of the Board will ensure that sufficient internal controls are in place for proper notification of Public Hearings at least 45 days prior to obligation or expenditure. This process should include clear assignment of responsibilities and retention of documentation as part of grant compliance records.

Anticipated Completion Date: June 30, 2026

**COUNTY OF PLUMAS**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2023**

**2023-008 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Compliance)**

We recommend that management establish and enforce procedures to ensure all required federal financial and progress reports are submitted by the applicable due dates.

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

Responsible Individual: Nicole Reinert, Public Health Director

Corrective Action Plan: Administrative staff will schedule out all required report dates in the Outlook calendar at least three weeks before the due date to keep responsible parties informed of deadlines. These set reminders will ensure timely submissions.

The Department Head will review the submission process to eliminate congested workflow to ensure efficiency and identify any tasks that can be automated or improved. Regular check-ins will take place to discuss the status of ongoing reports.

Anticipated Completion Date: June 30, 2026

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## **Supplemental Schedules**

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**COUNTY OF PLUMAS**  
**Supplemental Schedule**  
**California Department of Aging (CDA)**  
**For the Year Ended June 30, 2023**

A reconciliation of accrual basis expenditures as reported on the Financial Closeout Report to cash basis expenditures confirmed as of June 30, 2023, follows:

<u>Program</u>		<u>Assistance Listing Number</u>	<u>Total Expenditures</u>	<u>Accrual Adjustments</u>	<u>Confirmed Amount</u>
IIIB	Transportation	93.044	\$ 25,971	\$ -	\$ 25,971
IIIC-1	Congregate	93.045	58,775	-	58,775
IIIC-1	Congregate FFCRA	93.045	8,373	-	8,373
IIIC-1	Congregate ARP	93.045	60,285	-	60,285
IIIC-1	Congregate Nutrition Services Incentive Program	93.053	8,851	-	8,851
IIIC-2	Home Delivered Meals	93.045	55,211	-	55,211
IIIC-2	Home Delivered Meals FFCRA	93.045	69,949	-	69,949
IIIC-2	Home Delivered Meals ARP	93.045	93,156	-	93,156
IIIC-2	Home Delivered Meals, Nutrition Services Incentive	93.053	<u>14,362</u>	<u>-</u>	<u>14,362</u>
Total Expenditures of CDA Federal Awards			<u>\$ 394,933</u>	<u>\$ -</u>	<u>\$ 394,933</u>

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>Assistance Listing Number</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.044	\$ 25,971	\$ -
93.045	345,749	221,499
93.053	<u>23,213</u>	<u>-</u>
Total	<u>\$ 394,933</u>	<u>\$ 221,499</u>

**COUNTY OF PLUMAS**  
**Supplemental Schedule**  
**California Emergency Management Agency (CalEMA)**  
**For the Year Ended June 30, 2023**

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, 2023. 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, 2022	For the Year Through June 30, 2023	Cumulative As of June 30, 2023	Federal Share	State Share	County Share
<b><u>VW 2129 0320 - Victim Witness Assistance Program</u></b>						
Personal services	\$ 105,094	\$ 35,901	\$ 140,995	\$ 31,228	\$ 4,673	\$ -
Operating expenses	4,618	20,049	24,667	20,049	-	-
Equipment	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 109,712</b>	<b>\$ 55,950</b>	<b>\$ 165,662</b>	<b>\$ 51,277</b>	<b>\$ 4,673</b>	<b>\$ -</b>
<b><u>VW 2230 0320 - Victim Witness Assistance Program</u></b>						
Personal services	\$ -	\$ 114,357	\$ 114,357	\$ 114,357	\$ -	\$ -
Operating expenses	-	7,511	7,511	7,511	-	-
Equipment	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ 121,868</b>	<b>\$ 121,868</b>	<b>\$ 121,868</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>XC 2103 0320 - County Victim Services Program</u></b>						
Personal services	\$ 26,569	\$ 22,978	\$ 49,547	\$ 3,044	\$ 19,934	\$ -
Operating expenses	12,231	11,125	23,356	10,804	321	-
Equipment	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 38,800</b>	<b>\$ 34,103</b>	<b>\$ 72,903</b>	<b>\$ 13,848</b>	<b>\$ 20,255</b>	<b>\$ -</b>
<b><u>XC 2204 0320 - County Victim Services Program</u></b>						
Personal services	\$ -	\$ 66,797	\$ 66,797	\$ 66,797	\$ -	\$ -
Operating expenses	-	5,777	5,777	5,777	-	-
Equipment	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ 72,574</b>	<b>\$ 72,574</b>	<b>\$ 72,574</b>	<b>\$ -</b>	<b>\$ -</b>