



COMPLIANCE SECTION

COMPLIANCE SECTION

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 <i>Government Auditing Standards</i>	C-2
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.	C-4
Schedule of Expenditures of Federal Awards	C-8
Notes to the Schedule of Expenditures of Federal Awards	C-22
Schedule of Findings and Questioned Costs	C-23
Corrective Action Plans	C-40



**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 Honorable Board of Commissioners
Washoe County, Nevada
Reno, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Washoe County, Nevada (the “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 27, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2023-001, 2023-002 and 2023-003 that we consider to be material weaknesses.

Report on Compliance and Other Matters

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

Washoe County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and 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 the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Reno, Nevada
December 27, 2023



**Independent Auditor’s Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance Required by the Uniform Guidance**

The Honorable Board of Commissioners
Washoe County
Reno, Nevada

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Washoe County’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Washoe County’s major federal programs for the year ended June 30, 2023. Washoe County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Coronavirus State and Local Fiscal Recovery Fund

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Washoe County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Coronavirus State and Local Fiscal Recovery Fund for the year ended June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Washoe County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2023.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Washoe 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 qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of Washoe County's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Coronavirus State and Local Fiscal Recovery Fund

As described in the accompanying schedule of findings and questioned costs, Washoe County did not comply with requirements regarding Assistance Listing No. 21.027 Coronavirus State and Local Fiscal Recovery Fund as described in finding number 2023-006 for Reporting.

Compliance with such requirements is necessary, in our opinion, for Washoe County to comply with the requirements applicable to that program.

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 Washoe County's federal programs.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Washoe 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 Washoe 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 Washoe 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 other 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 2023-004, 2023-005, 2023-010, 2023-011, and 2023-012. 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 Washoe County’s response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Washoe 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.

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 over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-006, 2023-007, 2023-008, 2023-009 and 2023-012 to be material weaknesses.

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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-004, 2023-005, and 2023-010, and 2023-2011 to be significant deficiencies.

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 Washoe County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Washoe 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.

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.

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Reno, Nevada
December 27, 2023

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
U.S. Department of Agriculture (USDA):				
Direct Programs:				
Lake Tahoe Erosion Control Grant Program	10.690	23-DG-111051900-010	\$ 137,890	\$ -
Law Enforcement Agreements	10.704	21-LE-11041700-005	13,482	-
Passed through Nevada Division of Forestry:				
Cooperative Forestry Assistance	10.664	LSR18-21-0001	52,201	-
Passed through Nevada Department of Agriculture:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	R-2400-09	27,592	-
National School Lunch Program (School Lunch)	10.555	R-2400-09	45,709	-
National School Lunch Program (School Lunch)	10.555	E053	7,833	-
			53,542	-
			81,134	-
Total Child Nutrition Cluster				
Passed through Nevada Department of Health and Human Services, Health Division:				
Special Supplemental Nutrition Program for Women, Infants and Children (WIC Program)	10.557	SG 25938	849,725	-
Special Supplemental Nutrition Program for Women, Infants and Children (WIC Program)	10.557	SG 25322	362,079	-
			1,211,804	-
Passed through Nevada Division of Welfare and Supportive Services:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Supplemental Nutrition Assistance Program State Administrative Match)	10.561	ED2224	11,110	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Supplemental Nutrition Assistance Program State Administrative Match)	10.561	ED2324	30,277	-
Total SNAP Cluster			41,387	-
Passed through Nevada Department of Agriculture:				
Child Nutrition Discretionary Grants Limited Availability	10.579	FND22EQ018	9,993	-
Total U.S. Department of Agriculture			1,547,891	-

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
U.S. Department of Housing and Urban Development (HUD):				
Direct Programs:				
Continuum of Care Program	14.267	NV0151L9T012100	\$ 63,180	-
Continuum of Care Program	14.267	NV0137D9T012001	30,000	-
Continuum of Care Program	14.267	NV0095L9T012005	8,190	-
Continuum of Care Program	14.267	NV0095L9T012106	41,838	-
Continuum of Care Program	14.267	NV0138L9T012001	15,033	-
Continuum of Care Program	14.267	NV0141L9T012001	23,899	-
Continuum of Care Program	14.267	NV0141L9T012102	19,141	-
Continuum of Care Program	14.267	NV0044L9T012112	58,532	-
			<u>259,813</u>	<u>-</u>
CDBG-Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants (Community Development Block Grant program for Entitlement Communities Program Income	14.218	UNKNOWN	24,827	-
Community Development Block Grants/Entitlement Grants (Community Development Block Grant program for Entitlement Communities Program Income	14.218	UNKNOWN	35,859	-
			<u>60,686</u>	<u>-</u>
Total CDBG-Entitlement Grants Cluster			<u>244,062</u>	<u>-</u>
CDBG-NV Governor's Office of Economic Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State CDBG)	14.228	B-20-DW-32-0001	244,062	-
			<u>564,561</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development				
U.S. Department of the Interior (DOI):				
Direct Programs:				
Fish and Wildlife Cluster:				
Wildlife Restoration and Basic Hunter Education	15.611	SG23-06	18,164	-
Total Fish and Wildlife Cluster:			<u>18,164</u>	<u>-</u>
Passed through Nevada Division of State Parks:				
Outdoor Recreation Acquisition, Development and Planning	15.916	P22AP00419-00	11,126	-
			<u>29,290</u>	<u>-</u>
Total U.S. Department of Interior				

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WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
U.S. Department of Justice (DOJ):				
Direct Programs:				
Organized Crime Drug Enforcement Task Force	16.UNKNOWN	SI-PA-012-18	\$ 2,164	\$ -
Crime Victim Assistance/Discretionary Grants	16.582	2018-V3-GX-0062	22,141	-
Crime Victim Assistance/Discretionary Grants	16.582	2020-V3-GX-0131	119,310	-
			<u>141,451</u>	<u>-</u>
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0804	47,842	-
State Criminal Alien Assistance Program	16.606	2020-AP-BX-1112	129,245	-
State Criminal Alien Assistance Program	16.606	15PBJA-20-RR-00118	178,121	-
State Criminal Alien Assistance Program	16.606	15PBJA-21-RR-04998	4,230	-
			<u>359,438</u>	<u>-</u>
DNA Backlog Reduction Program	16.741	2020-DN-BX-0064	124,858	-
DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03155-DNAX	181,967	-
DNA Backlog Reduction Program	16.741	15PBJA-22-GG-01690-DNAX	8,120	-
			<u>314,945</u>	<u>-</u>
Equitable Sharing Program	16.922	UNKNOWN	638,548	-
Program Income	16.922	UNKNOWN	26,499	-
Passed through CARE Coalition:				
Project Safe Neighborhoods	16.609	2019-GP-BX-0068	24,097	-
Passed through Reno Police Department:				
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	15PBJA-21-GG-01710-JAGX	13,571	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	15PBJA-22-GG-02180-JAGX	1,194	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	19-JAG-37	18,856	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	2019-DJ-BX-0830	13,257	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	2020-DJ-BX-0494	4,574	-
			<u>51,452</u>	<u>-</u>
Passed through Nevada Department of Public Safety, Office of Criminal Justice Assistance:				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	20-CESF-27	427,667	-

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WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
U.S. Department of Justice (DOJ) (continued):				
Passed through Nevada Department of Public Safety, Office of Criminal Justice Assistance (continued): Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	19-JAG-38	\$ 38,153	\$ -
Passed through Rady Children's Hospital: Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	NV21/22-01	5,000	-
Passed through National Children's Alliance: Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	RENO-NV-4OC2	91,709	-
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	RENO-NV-4SP2	2,176	-
			93,885	-
Passed through Nevada Department of Health and Human Services, Child and Family Services Division: Juvenile Justice and Delinquency Prevention	16.540	2021-DPGP-07	15,766	-
Crime Victim Assistance	16.575	16575-20-061	62,310	-
Crime Victim Assistance	16.575	16575-20-147	345,410	-
Crime Victim Assistance	16.575	16575-20-063	394	-
Crime Victim Assistance	16.575	16575-20-148	838,750	-
Crime Victim Assistance	16.575	16575-20-062	108,488	-
			1,355,352	-
Passed through Las Vegas Metropolitan Police Department: Missing Children's Assistance	16.543	2020-MC-FX-K011	86,824	-
Passed through Nevada Department of Public Safety, Office of Criminal Justice Assistance: Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	21-FSI-03	14,605	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	22-FSI-03	34,354	-
			48,959	-
Passed through Nevada Office of the Attorney General: Violence Against Women Formula Grants	16.588	2022-VAWA-53	217,864	-

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
U.S. Department of Justice (DOJ) (continued): Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2019-AR-BX-K003	1,522 \$	-
Total U.S. Department of Justice			3,849,586	-
U.S. Department of Transportation (DOT): Direct P Programs:				
Recreational Trails Program	20.219	2020-14	40,000	-
Passed through Nevada Division of State Parks: Recreational Trails Program	20.219	2021-10	9,042	-
Passed through Nevada Department of Public Safety, Office of Traffic Safety: Highway Safety Cluster:				
State and Community Highway Safety Program Income	20.600	21-AL-2	33,615	-
State and Community Highway Safety	20.600	21-AL-2	150	-
State and Community Highway Safety	20.600	JF-2023-WCSO-00025	11,495	-
State and Community Highway Safety	20.600	JF-2022-WCSO-00015	2,189	-
State and Community Highway Safety	20.600	TS-2023-WC DA-00175	24,755	-
			72,204	-
National Priority Safety Programs	20.616	UNKNOWN	11,285	-
National Priority Safety Programs	20.616	TS-2023-WC DA-00175	140,279	-
National Priority Safety Programs	20.616	TS-2022-WC DA-00115	65,071	-
National Priority Safety Programs	20.616	TS-2023-WCSO-00039	22,313	-
National Priority Safety Programs	20.616	TS-2023-WCSO-00216	1,492	-
National Priority Safety Programs	20.616	TS-2023-RJ-00212	5,821	-
			246,261	-
Total Highway Safety Cluster			318,465	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	TS-2022-WCSO-00033	1,187	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	TS-2023-WCSO-00040	13,660	-
			14,847	-
Passed through Nevada Emergency Response Commission: Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	22-HMEP-16-02	1,170	-
Total U.S. Department of Transportation			383,524	-

(CONTINUED)

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
<u>Department of the Treasury:</u>				
Direct Programs:				
COVID-19 - Emergency Rental Assistance Program	21.023	ERA - 001	87,500 \$	-
COVID-19 - Emergency Rental Assistance Program	21.023	UNKNOWN	955,378	-
			<u>1,042,878</u>	<u>-</u>
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds Program Income	21.027	UNKNOWN	20,075,136	1,404,392
	21.027	UNKNOWN	2,100,918	-
			<u>22,176,054</u>	<u>1,404,392</u>
Passed through Nevada Department of Health and Human Services Child and Family Services Division:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	21027-20-011	7,365	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	21027-22-014	49,200	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	21027-22-016	306,720	-
			<u>363,285</u>	<u>-</u>
Passed through Nevada Department of Health and Human Services Health Division:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SG 26149	62,894	-
			<u>22,602,233</u>	<u>1,404,392</u>
			23,645,111	1,404,392
Total Department of the Treasury				
<u>National Endowment for the Arts:</u>				
Direct Programs:				
Promotion of the Arts Grants to Organizations and Individuals	45.024	17-4292-7089	22,411	-
			<u>22,411</u>	<u>-</u>
Total National Endowment for the Arts				
<u>Institute of Museum and Library Services:</u>				
Passed through Nevada State Library, Archives and Public Records:				
Grants to States	45.310	APP-32-WCLS	28,500	-
Grants to States	45.310	2022-03	33,850	-
Grants to States	45.310	APP-26	75,000	-
Grants to States	45.310	APP-37	2,599	-
Grants to States	45.310	45310-APP	73,192	-
			<u>213,141</u>	<u>-</u>
Total Institute of Museum and Library Services				

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
U.S. Environmental Protection Agency (EPA):				
Direct Programs:				
Air Pollution Control Program Support	66.001	A-00905422-0	\$ 168,317	\$ -
Air Pollution Control Program Support	66.001	A-00905423-0	538,421	-
			<u>706,738</u>	<u>-</u>
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-98T03401-3	46,077	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	0P-96T39601-0	90,000	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-98T59101-0	13,766	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-98T59101-0	40,144	-
In-kind Costs			<u>189,987</u>	<u>-</u>
State Information Grants	66.608	OS-84029301-0	14,484	-
Passed through Nevada Department of Conservation and Natural Resources, Division of Environmental Protection:				
State Public Water System Supervision	66.432	DEP 22-004	125,000	-
Clean Water State Revolving Fund Cluster:				
Capitalization Grants for Clean Water State Revolving Funds	66.458	CS-32000121	500,000	-
Capitalization Grants for Clean Water State Revolving Funds	66.458	CS-32000122	5,340,140	-
Capitalization Grants for Clean Water State Revolving Funds	66.458	4C-98T49601-0	1,912,249	-
Total Clean Water State Revolving Fund Cluster			<u>7,752,389</u>	<u>-</u>
Leaking Underground Storage Tank Trust Fund Corrective Action Program (Leaking UST Corrective Action Program)	66.804	DEP #22-017 WCHD	100,000	-
Total U.S. Environmental Protection Agency			<u>8,888,598</u>	<u>-</u>

**WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
U.S. Department of Health and Human Services (HHS):				
Direct Programs:				
Family Planning Services	93.217	1 FPHPA006601	421,292 \$	-
Family Planning Services	93.217	5 FPHPA006601-02-00	43,271	-
			<u>464,563</u>	<u>-</u>
Passed through National Association of County and City Health Officials: Medical Reserve Corps Small Grant Program	93.008	MRC RISE 22-0443	75,000	-
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	#2022-021603	33,082	-
Passed through Nevada Office of Analytics: Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	1241	6,652	-
Passed through Nevada Aging and Disability Services Division: Family Planning-Services (FP Services) Family Planning-Services (FP Services)	93.217 93.217	6FHPA096051-04-02 4 FHPA006463-03-02	341,140 26,047	- -
			<u>367,187</u>	<u>-</u>
Aging Cluster:				
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045 93.045	16-000-07-1H1-22 16-000-07-1H1-22	46,034 20,711	- -
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-04-2C3X-21	119,331	-
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045 93.045	16-000-07-1H1-23 16-000-07-1H1-23	53,808 59,480	- -
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-66-1X-21	111,465	-
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045 93.045	16-000-04-2H-22 16-000-04-2H-22	230,675 7,501	- -
Special Programs for the Aging-Title III, Part C-Nutrition Services Program Income	93.045 93.045	16-000-04-2H-23 16-000-04-2H-23	542,881 23,111	- -
			<u>1,214,997</u>	<u>-</u>
Nutrition Services Incentive Program (NSIP) Nutrition Services Incentive Program (NSIP)	93.053 93.053	16-000-57-NX-22 16-000-57-NX-23	108,488 258,604	- -
			<u>367,092</u>	<u>-</u>
Total Aging Cluster			1,582,089	-

(CONTINUED)

**WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
U.S. Department of Health and Human Services (HHS) (continued): Passed through Zero to Three: National Center for Infants, Toddlers and Families: Maternal and Child Health Federal Consolidated Programs	93.110	4 U2DMC32394-03-03WA	\$ 33,596	\$ -
Passed through Nevada Department of Health and Human Services Health Division: Public Health Emergency Preparedness (PERLC; PREPAREDNESS AND EMERGENCY RESPONSE LEARNING CENTER PERLC Supporting PHEP; awards other than PHEP Cooperative agreement not recorded under 93074)	93.069	SG 25816	850,172	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs (Tuberculosis Prevention and Control and Laboratory Program) Program Income	93.116	HD 16362	797	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs (Tuberculosis Prevention and Control and Laboratory Program)	93.116	SG 25527	65,828	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs (Tuberculosis Prevention and Control and Laboratory Program)	93.116	SG 26064	55,290	-
			<u>121,915</u>	<u>-</u>
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	SG 25473	22,228	-
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	SG 25947	89,847	-
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	DO# 1342	47,570	-
			<u>159,645</u>	<u>-</u>
Substance Abuse and Mental Health Services-Projects of Regional and National Significance (PRNS)	93.243	1H79T1081956-01	211,390	-
Immunization Cooperative Agreements	93.268	SG 25390	621,991	-
Immunization Cooperative Agreements	93.268	SG 25842	155,888	-
Immunization Cooperative Agreements Program Income	93.268		50	-
Immunization Cooperative Agreements	93.268	SG 25871	4,208	-
Immunization Cooperative Agreements	93.268	SG 25890	419,263	-
			<u>1,201,400</u>	<u>-</u>
Adult Viral Hepatitis Prevention and Control	93.270	SG 26218	9,453	-
Adult Viral Hepatitis Prevention and Control	93.270	SG 25690	46,531	-
			<u>55,984</u>	<u>-</u>

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
Federal Grantor/Pass-Through Grantor/Program or Cluster Title			
U.S. Department of Health and Human Services (HHS) (continued):			
Passed through Nevada Department of Health and Human Services Health Division (continued):			
National State Based Tobacco Control Programs (National Tobacco Control Program)	93.387 SG 26282	14,334 \$	-
National State Based Tobacco Control Programs (National Tobacco Control Program)	93.387 SG 25673	105,388	-
		119,722	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323 SG 25222	4,471,516	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323 SG 25588	235,994	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323 SG 25905	114,295	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323 SG 25409	20,865	-
		4,842,670	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391 SG 25456	1,061,192	-
National Bioterrorism Hospital Preparedness Program (HPP)	93.889 SG 25826	354,402	-
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs (National Breast and Cervical Cancer Early Detection Program NBCCEDP)	93.919 UNKNOWN	11,926	-
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940 SG 26078	36,168	-
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940 SG 26074-1	129,708	-
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940 SG 25495	173,549	-
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940 SG 25499	46,173	-
		385,598	-
Block Grants for Community Mental Health Services	93.958 SG 25429	39,186	-
Block Grants for Community Mental Health Services	93.958 SG 25954	49,166	-
Block Grants for Community Mental Health Services	93.958 SG 26080	46,274	-
		134,626	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959 SG 25655	258,836	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959 SG 25659	433,174	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959 SG 25784	2,673	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959 SG 25996	49,166	-
		743,849	-

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
U.S. Department of Health and Human Services (HHS) (continued):				
Passed through Nevada Department of Health and Human Services Health Division (continued):				
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	SG 26025	\$ 98,326	-
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	SG 26124	129,069	-
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	SG 25559	116,416	-
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	SG 25571	287,858	-
			<u>631,669</u>	<u>-</u>
Preventive Health and Health Services Block Grant	93.991	SG 25881	25,442	-
Preventive Health and Health Services Block Grant	93.991	SG 25426	29,489	-
			<u>54,931</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States (MCH Block Grants)	93.994	SG 25600	14,473	-
Passed through Nevada Department of Health and Human Services Child and Family Services Division:				
Adoption Incentive Payments	93.603	93603-22-003	3,750	-
Adoption Incentive Payments	93.603	AI-13-013	66,918	-
			<u>70,668</u>	<u>-</u>
Children's Justice Grants to States	93.643	93643-21-003	40,041	-
Foster Care-Title IV-E	93.658	UNKNOWN	10,870,592	261,224
Adoption Assistance	93.659	UNKNOWN	9,389,365	-
Social Services Block Grant (SSBG Program)	93.667	1301	663,807	-
Child Abuse and Neglect State Grants	93.669	93669-18-004	113,531	-
Child Abuse and Neglect State Grants	93.669	93669-21-101	19,413	-
			<u>132,944</u>	<u>-</u>
Chafee Foster Care Independence Program (CFCIP; Independent Living Program)	93.674	93674-21-003	26,773	-
Chafee Foster Care Independence Program (CFCIP; Independent Living Program)	93.674	93674-21-103	42,589	-
Chafee Foster Care Independence Program (CFCIP; Independent Living Program)	93.674	93674-22-003	247,715	-
			<u>317,077</u>	<u>-</u>

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
Federal Grantor/Pass-Through Grantor/Program or Cluster Title			
U.S. Department of Health and Human Services (HHS) (continued):			
Passed through Nevada Department of Health and Human Services Child and Family Services Division:			
Promoting Safe and Stable Families	93.556	\$ 289,164	\$ -
Promoting Safe and Stable Families	93.556	3,590	-
Promoting Safe and Stable Families	93.556	11,065	-
Promoting Safe and Stable Families	93.556	564	-
Promoting Safe and Stable Families	93.556	14,984	-
Promoting Safe and Stable Families	93.556	18,086	-
Promoting Safe and Stable Families	93.556	100,465	-
Promoting Safe and Stable Families	93.556	58,800	-
Promoting Safe and Stable Families	93.556	58,800	-
Promoting Safe and Stable Families	93.556	58,800	-
Promoting Safe and Stable Families	93.556	87,950	-
Promoting Safe and Stable Families	93.556	4,577	-
		<u>706,845</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program			
	93.645	62,004	-
Passed through Nevada Aging & Disability Services Division:			
National Family Caregiver Support, Title III, Part E			
	93.052	34,055	-
Social Services Block Grant (SSBG Program)			
	93.667	44,742	-
Passed through National Environmental Health Association:			
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	32,219	-
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	85,587	-
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	31,081	-
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	7,089	-
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	6,371	-
		<u>162,347</u>	<u>-</u>
Passed through Nevada Division of Welfare and Supportive Services:			
Temporary Assistance for Needy Families			
	93.558	1,587,817	-
Child Support Enforcement Program Income			
	93.563	3,045,475	-
	93.563	11,390	-
		<u>3,056,865</u>	<u>-</u>

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
<u>U.S. Department of Health and Human Services (HHS) (continued):</u>				
Passed through Nevada Division of Welfare and Supportive Services (continued):				
CCDF Cluster:				
Child Care and Development Block Grant	93.575	CC2305	\$ 414,359	-
Child Care and Development Block Grant	93.575	CC230551	200,000	-
			<u>614,359</u>	<u>-</u>
Grant to States for Access and Visitation Programs				
	93.597	1701NVSAPV	33,115	-
Total CCDF Cluster:				
			<u>647,474</u>	<u>-</u>
Passed through Nevada Administrative of the Courts				
State Court Improvement Program	93.586	UNKNOWN	13,600	-
Passed through Centers for Medicare & Medicaid Services:				
Medicare-Prescription Drug Coverage (Medicare Part D)	93.770	CMS-10156	523,799	-
Passed through Nevada System of Higher Education, Board of Regents:				
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	GR17000	666	-
Opioid STR	93.788	UNR-22-78	12,001	-
Total U.S. Department of Health and Human Services			<u>41,854,442</u>	<u>261,224</u>
<u>Executive Office of the President, Office of National Drug Control Policy:</u>				
Passed through Las Vegas Metropolitan Police Department:				
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G21NV0001A	169,470	-
Passed through Nevada High Intensity Drug Trafficking Area:				
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G20NV0001A	94,747	-
Total Executive Office of the President, Office of National Drug Control Policy			<u>264,217</u>	<u>-</u>

(CONTINUED)

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Award or Pass-Through Entity Identifying Number	Expenditures	Amounts Passed Through To Subrecipients
U.S. Department of Homeland Security (DHS):				
Passed through Nevada Department of Public Safety Division of Emergency Management:				
Hazard Mitigation Grant Program	97.039	FM-5283-03-01	10,568	-
Emergency Management Performance Grant (EMPG)	97.042	97042.20S	385	-
Emergency Management Performance Grant (EMPG)	97.042	UNKNOWN	61,416	-
Emergency Management Performance Grant (EMPG)	97.042	97042.21	67,893	-
Emergency Management Performance Grant (EMPG)	97.042	97042.21S	33,606	-
Emergency Management Performance Grant (EMPG)	97.042	97042.22	113,203	-
			<u>276,503</u>	<u>-</u>
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.20	195,022	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.21	447,844	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.22	197,165	-
			<u>840,031</u>	<u>-</u>
			1,127,102	-
Total U.S. Department of Homeland Security			1,127,102	-
Total Federal Financial Assistance			\$ 82,389,874	\$ 1,665,616

The notes to the Schedule of Federal Awards are an integral part of this schedule.

WASHOE COUNTY, NEVADA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 – REPORTING ENTITY

The Washoe County reporting entity is defined in Note 1 to its basic financial statements. All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies, is included in the schedule. The information 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 Washoe County, it is not intended to and does not present the financial position, changes in net position or fund balance, or cash flows of Washoe County.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

The Schedule of Expenditures of Federal Awards is prepared on the modified accrual basis of accounting, except for subrecipient expenditures which are recorded on the cash basis. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has not elected to use the 10% de minimis indirect cost rate.

NOTE 3 – NONCASH EXPENDITURES

The expenditures reported include noncash items as follows:

National School Lunch Program (School Lunch Program [10.555])

Expenditures of \$7,833 for this program represent the dollar value of food commodities served at the County’s juvenile detention facilities. The value of commodities is determined by the U.S. Department of Agriculture.

Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act (66.034)

The expenditures include \$40,144 representing the value of sample analyses obtained at no charge to Washoe County.

NOTE 4 – PROGRAM INCOME

Expenditures reported include income received by the grantee, directly generated by grant-supported activity, and includes the following programs:

PROGRAM	ASSISTANCE LISTING NUMBER	AMOUNT
Community Development Block Grants/Entitlement Grants	14.218	\$ 60,686
Equitable Sharing Program	16.922	26,499
State and Community Highway Safety	20.600	150
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2,100,918
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	110,803
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	797
Family Planning Services	93.217	341,140
Immunization Cooperative Agreements	93.268	50
Child Support Enforcement	93.563	11,390
Total Program Income		<u>\$ 2,652,433</u>

NOTE 5 – CLEAN WATER STATE REVOLVING FUND

The grant award for the Clean Water State Revolving Fund was accepted during the year ended June 30, 2023. However, the award allowed for costs to be recaptured from January 1, 2022. Therefore \$6,883,060 was recognized in the SEFA for the year ended June 30, 2023 that related to the year ended June 30, 2022.

**WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	None noted
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified for the Emergency Rental Assistance Program, Foster Care – Title IV-E, and the Clean Water State Revolving Fund Cluster and qualified for the Coronavirus State and Fiscal Recovery Funds
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516?	Yes

Identification of major programs:

<u>Name of Federal Program</u>	<u>Federal Assistance Listing Number</u>
Coronavirus State and Local Fiscal Recovery Funds	21.027
Emergency Rental Assistance Program	21.023
Foster Care – Title IV-E	93.658
Clean Water State Revolving Fund Cluster	66.458

Dollar threshold used to distinguish between Type A and Type B programs:	\$2,471,696
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Auditee qualified as a low-risk auditee?	No
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WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

- Opioid settlements were not originally recorded in the year of the settlement which resulted in an understatement of fund balance totaling \$2,276,005 and net position totaling \$12,108,844.
- For governmental funds, grant revenue received in advance that is subject to eligibility requirements should be recognized as a liability. Certain amounts had not met their eligibility requirements and were recorded as deferred inflows of resources - unavailable revenue in the other restricted fund, rather than an unearned revenue liability which resulted in an overstatement of net position totaling \$83,419,762.
- Revenue related to a cost sharing interlocal agreement was not recorded in the correct period which resulted in an overstatement of fund balance totaling \$2,792,074 and net position totaling \$9,134,138.

Cause:

The County did not have adequate internal controls to ensure appropriate revenue recognition in accordance with U.S. GAAP. In addition, the County did not have adequate internal controls to monitor the State of Nevada opioid legal settlements to ensure they were appropriately recorded.

Effect:

The following adjustments were made to the Other Restricted Fund:

- Deferred inflows of resources - unavailable revenue was overstated by \$51,665,647
- Receivables were understated by \$19,304,599
- Revenue was overstated by \$1,618,684
- Liabilities were understated by \$69,074,462
- Beginning fund balance was understated by \$3,514,468

The following adjustments were made to Non Major Governmental Fund – Regional Communication System Fund:

- Revenue was understated by \$199,434
- Liabilities were understated by \$2,592,640
- Beginning fund balance was overstated by \$2,792,074

The following adjustments were made to the Governmental Activities:

- Long-term assets were understated by \$13,509,615
- Revenue was understated by \$21,047,734
- Liabilities were understated by \$71,668,474
- Beginning net position was overstated by \$79,206,593

The following adjustments were made to the Fiduciary Funds:

- Due from other governments was understated by \$38,136,892
- Revenue was understated by \$114,526
- Beginning net position was understated by \$38,022,366

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

Recommendation: We recommend the County enhance internal controls to ensure appropriate revenue recognition in accordance with U.S. GAAP, and to monitor the State of Nevada opioid legal settlements to ensure they are appropriately recorded.

Views of Responsible Officials: Management agrees with this finding.

**2023-003: Capital Assets
Material Weakness**

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. One of the components of an effective system of internal control over financial reporting is the proper implementation of new Governmental Accounting Standards Board (GASB) Statements.

Condition: Management prepares the annual comprehensive financial statements and did not properly address new Governmental Accounting Standards Board (GASB) Statements.

Cause: GASB Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription-based Information Technology Arrangements*, were not implemented correctly by management.

Effect: The following adjustments were made to the General Fund:

- Capital outlay expenditures were understated by \$2,943,711
- Other financing sources were understated by \$2,943,711
- Debt service – principal was understated by \$3,812,047
- Expenditures were overstated by \$3,812,047

An adjustment was also proposed to recognize an additional \$1,141,178 in capital outlay expenditures and other financing sources.

Recommendation: We recommend the County enhance internal controls related to implementation of new GASB standards to ensure amounts are properly recorded.

Views of Responsible Officials: Management agrees with this finding.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

**2023-004: U.S. Department of Treasury
COVID-19, Coronavirus State and Local Fiscal Recovery Fund, 21.027**

**Subrecipient Monitoring
Significant Deficiency in Internal Control over Compliance and Noncompliance**

Grant Award Number: Affects all grant awards under assistance listing 21.027 on the Schedule of Expenditures and Federal Awards

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) section 200.332 requires that:

Pass-through entities must identify the dollar amount made available under each Federal award and the Assistance Listing Number at time of disbursement.

Condition: The assistance listing number was not communicated to the subrecipient at the time of disbursement.

Cause: The Office of the County Manager did not have adequate internal controls to ensure subrecipient monitoring requirements were followed.

Effect: Noncompliance at the subrecipient level may occur and not be detected by the County.

Questioned Costs: None.

Context/Sampling: A nonstatistical sample of 12 out of 60 subrecipient transactions were selected for testing. For all 12 transactions tested the assistance listing number was not communicated to the subrecipient at the time of disbursement.

Repeat Finding from Prior Year(s): No

Recommendation: We recommend the County Managers office enhance internal controls to ensure subrecipient monitoring requirements are followed.

Views of Responsible Officials: Management agrees with the finding.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

**2023-005: U.S. Department of Treasury
COVID-19, Coronavirus State and Local Fiscal Recovery Fund, 21.027**

**Procurement, Suspension, and Debarment
Significant Deficiency in Internal Control over Compliance and Noncompliance**

Grant Award Number: Affects grant awards under assistance listing 21.027 on the Schedule of Expenditures of Federal Awards

Criteria: Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* requires contracts contain the applicable provisions described in Appendix II to Part 200 for contracts under federal awards.

Condition: Executed contracts were not obtained from the vendor and certain contracts were not appropriately reviewed by management prior to entering into the agreement.

Cause: The Washoe County Office of the County Manager did not have adequate internal controls to ensure contracts were properly executed and were reviewed prior to entering into the agreement.

Effect: Contractors may not be aware of required terms and conditions.

Questioned Costs: None

Context/Sampling: A nonstatistical sample of 60 procurement transactions out of approximately 874 was selected for testing, including 15 contracts subject to Appendix II to Part 200. One contract was not fully executed by the vendor and two transactions were not appropriately reviewed prior to procuring goods or services.

Repeat Finding from Prior Year(s): No

Recommendation: We recommend the Office of the County Manager enhance internal controls to ensure that contracts are fully executed and transactions are appropriately reviewed in accordance with County policies.

Views of Responsible Officials: Management agrees with the finding.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

**2023-006: U.S. Department of Treasury
COVID-19, Coronavirus State and Local Fiscal Recovery Fund (CSLFRF), 21.027**

**Reporting
Material Weakness in Internal Control over Compliance and Material Noncompliance**

Grant Award Number: Affects all grant awards under assistance listing 21.027 on the Schedule of Expenditures of Federal Awards

Criteria: The *OMB Compliance Supplement* requires that reports submitted to the federal awarding agency include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements.

Washoe County must submit quarterly *Project and Expenditure Reports* that contain CSLFRF costs incurred during the covered period to the Treasury Office of Inspector General. Critical information includes:

- Current period obligation
- Cumulative obligation
- Current period expenditure
- Cumulative expenditure
- Revenue loss calculation validation
- Capital expenditures – quantifiable objective criteria: The recipient has the required written justification in their grant file if the total of the capital expenditures costs in a project is greater than \$1 million and less than \$10 million; or, the recipient submitted the required justification to Treasury if (1) a project has total capital expenditures enumerated by Treasury in the Final rule; or (2) the total of a projects capital expenditures costs is greater than \$1 million for capital expenditures not enumerated by Treasury in the final rule.

Condition: Written justification was not maintained for capital projects with expenditures that exceeded \$1 million and amounts reported for cumulative obligations did not agree to underlying support.

Cause: The Office of the County Manager did not have adequate internal controls to ensure proper documentation was maintained for reporting requirements.

Effect: Amounts reported to the Department of Treasury for capital expenditures may not have written justification.

Questioned Costs: None.

**WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

<i>Context/Sampling:</i>	A nonstatistical sample of 2 out of 4 quarterly reports were selected for testing. For both quarters selected, written justification for capital projects with expenditures exceeding \$1 million was not maintained. Cumulative obligations for reported for the period ended September 30, 2022 were under reported by \$1,510,426. Cumulative obligations reported for the period ended March 31, 2023 were underreported by \$178,671 and cumulative expenditures reported for the period ended March 31, 2023 were underreported by \$27,735.
<i>Repeat Finding from Prior Year(s):</i>	No
<i>Recommendation:</i>	We recommend the Office of the County Manager enhance internal controls to ensure appropriate documentation to support reporting is maintained.
<i>Views of Responsible Officials:</i>	Management agrees with the finding.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

**2023-007: U.S. Department of Treasury
COVID -19, Coronavirus State and Local Fiscal Recovery Fund, 21.027**

**Other
Material Weakness in Internal Control over Compliance**

Grant Award Number: Affects all grant awards included under assistance listing 21.027 on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* requires Washoe County to prepare a Schedule of Expenditures of Federal Awards (SEFA) showing both total federal expenditures and payments to subrecipients for the year.

Condition: Amounts were originally reported incorrectly on the SEFA.

Cause: The Washoe County Comptrollers Office did not have adequate internal controls to ensure payments to subrecipients were appropriately reported on the SEFA.

Effect: Prior to correction, federal expenditures were overstated by \$1,238,463 and amounts passed through to subrecipients were overstated by \$269,766.

Questioned Costs: None.

Context/Sampling: No sampling was used; all program expenditures on the SEFA were reconciled to supporting records.

Repeat Finding from Prior Year(s): No

Recommendation: We recommend the Comptroller's office enhance internal controls to ensure federal expenditures and payments to subrecipients are appropriately reported on the SEFA.

Views of Responsible Officials: Management agrees with the finding.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

**2023-008: U.S. Department of Treasury
COVID-19, Emergency Rental Assistance Program, 21.023**

**Allowable Activities, Allowable Costs, and Period of Performance
Material Weakness in Internal Control over Compliance**

Grant Award Number: Affects all grant awards included under assistance listing number 21.023 on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Internal Controls* requires that non-federal entities receiving federal awards establish and maintain internal control over the federal awards that provides reasonable assurance that the non-federal entity is managing the federal awards in compliance with federal statutes, regulations, and terms and conditions of the federal awards.

Condition: The Office of the County Manager, did not have internal controls established over the direct payments made to participants of the Emergency Rental Assistance Program.

Cause: The Office of the County Manager did not have an internal control policy to require segregation of duties in the preparation and review of payments made to participants in the Emergency Rental Assistance Program.

Effect: Payments could be made to program participants for inaccurate amounts.

Questioned Costs: None.

Context/Sampling: A nonstatistical sample of 60 payments to direct participants out of a population of 605 payments were selected for testing. For 21 payments made there was no documented internal controls over the payments made to participants in the Emergency Rental Assistance Program.

Repeat Finding from Prior Year(s): No

Recommendation: We recommend the Office of the County Manager implement internal control policies to require segregation of duties in the preparation and review of payments to participants prior to disbursement.

Views of Responsible Officials: Management agrees with the finding.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

**2023-009: U.S. Department of Treasury
COVID-19, Emergency Rental Assistance Program, 21.023**

**Eligibility
Material Weakness in Internal Control over Compliance**

Grant Award Number: Affects all grant awards included under assistance listing number 21.023 on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Internal Controls* requires that non-federal entities receiving federal awards establish and maintain internal control over the federal awards that provides reasonable assurance that the non-federal entity is managing the federal awards in compliance with federal statutes, regulations, and terms and conditions of the federal awards.

Condition: The Office of the County Manager, did not have internal controls established over the determination of eligibility of the participants in the Emergency Rental Assistance Program.

Cause: The Office of the County Manager did not have an internal control policy to require segregation of duties in the preparation and review of the determination of eligibility of participants in the Emergency Rental Assistance Program.

Effect: Participants could be deemed eligible that do not meet requirements.

Questioned Costs: None.

Context/Sampling: A nonstatistical sample of 60 participants out of a population of 275 participants were selected for testing. For all 60 participants selected for testing, there was no documented internal controls over the determination of eligibility for participation in the Emergency Rental Assistance Program.

*Repeat Finding from
Prior Year(s):* No

Recommendation: We recommend the Office of the County Manager implement internal control policies to require segregation of duties in the preparation and review of eligibility determinations of program participants.

*Views of Responsible
Officials:* Management agrees with the finding.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

**2023-010: U.S. Department of Treasury
COVID-19, Emergency Rental Assistance Program, 21.023**

**Reporting
Significant Deficiency in Internal Control over Compliance and Noncompliance**

Grant Award Number: Affects all grant awards included under assistance listing 21.023 on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Internal Controls* requires that non-federal entities receiving federal awards establish and maintain internal control over the federal awards that provides reasonable assurance that the non-federal entity is managing the federal awards in compliance with federal statutes, regulations, and terms and conditions of the federal awards.

The *OMB Compliance Supplement* requires that reports submitted to the federal awarding agency include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements.

Washoe County must submit quarterly *ERA Compliance Reports* that contain ERA 1 and ERA 2 costs incurred during the covered period and households served during the covered period to Treasury Office of Inspector General. Critical information includes:

- *Administrative Costs Ratio* – total obligations and/or expenditures for administrative costs does not exceed the relevant threshold of the total allocation (10% across the prime and all subrecipients for ERA 1, not to exceed 15% of ERA 2 across prime and all subrecipients).
- *Housing Stability Services Ratio* – total obligations and/or expenditures for housing stability services is not greater than 10% of the total amount allocated.
- *System for Prioritizing Assistance* – the number of households with less than 50% Area Median Income (AMI) receiving financial assistance is greater than the number of households with greater than 50% AMI receiving assistance.
- *Participants Households at Certain Income Levels Eligibility* – Total households receiving assistance is not greater than the sum of AMI banded eligible households with 5 to 10% margin of error to avoid false positive for medium to large recipients.

Condition: Some expenditures reported did not agree to underlying supporting documentation. The Office of the County Manager did not have internal controls established over the review of Quarterly Compliance Reports.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

Cause: The Office of the County Manager did not have internal controls established to ensure the Quarterly Compliance Reports agreed to internal supporting documents.

Effect: Inaccurate information was reported to the federal awarding agency.

Questioned Costs: None.

Context/Sampling: A nonstatistical sample of four Compliance Reports from a population of six was selected for testing. System for prioritizing assistance, participant households at certain income levels eligibility, and housing stability services ratio did not agree to underlying supporting records.

The cumulative impact is as follows:

ERA 2 Reporting Period Ended September 30, 2022

System for prioritizing assistance: households with less than 50% AMI was reported as 55 households, amount per supporting records is 47 households.

Participants households at certain income levels: total households serviced was reported as 61 households, amount per supporting records is 51 households.

Total obligations and/or expenditures for housing stability services was reported at \$27,515, amount per supporting records is \$0.

ERA 2 Reporting Period Ended December 31, 2022

System for prioritizing assistance: households with less than 50% AMI was reported as 62 households, amount per supporting records is 30 households.

Participants households at certain income levels: total households serviced was reported as 68 households, amount per supporting records is 35 households.

Total obligations and/or expenditures for housing stability services was reported at \$25,083, amount per supporting records is \$0.

ERA 1 Reporting Period Ended December 31, 2022

System for prioritizing assistance: households with less than 50% AMI was reported as 596 households, no supporting records were maintained for this amount.

Participants households at certain income levels: total households serviced was reported as 725 households, no supporting records were maintained for this amount.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

*Repeat Finding from
Prior Year(s):*

No

Recommendation:

We recommend the Office of the County Manager enhance internal controls to ensure quarter *Compliance Reports* agree to underlying supporting documentation.

*Views of Responsible
Officials:*

Management agrees with the finding.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

**2023-011: U.S. Department of Health and Human Services
Passed through State of Nevada Division of Child and Family Services
Foster Care – Title IV-E, CFDA 93.658**

**Reporting
Significant Deficiency in Internal Control over Compliance and Noncompliance**

Grant Award Number: Affects all grant awards included under assistance listing 93.658 on the Schedule of Expenditures of Federal Awards.

Criteria: The OMB Compliance Supplement requires that reports submitted to the federal awarding agency include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements.

Washoe County must submit quarterly CB-496 reports that contain current expenditures and information on children assisted for the covered period. Critical information includes:

- Part 1, Expenditures, Estimates and Caseload Data
- Part 2, Prior Quarter Expenditure Adjustments
- Part 3, Foster Care, Adoption Assistance and Guardianship Demonstrating Projects

Condition: Some amounts reported did not agree to underlying supporting documentation.

Cause: The Washoe County Human Services Agency (HSA) did not have adequate internal controls to ensure the amounts reported on the quarterly CB-496 reports agreed to underlying supporting records.

Effect: Inaccurate information was reported to the federal awarding agency.

Questioned Costs: None.

Context/Sampling: A nonstatistical sample of two Compliance Reports from a population of four was selected for testing. Average monthly child count did not agree to underlying supporting documentation.

The cumulative impact is as follows:

CB-496 for the Quarter ended September 30, 2022

Number of Children In-Placement: Title IV-E Maintenance Payments – Foster Family Home: amount reported as 282, amount supported by underlying records is 257.

*Repeat Finding from
Prior Year(s):* No

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

Recommendation: We recommend HSA enhance internal controls to ensure the amounts reported agree to underlying supporting records.

Views of Responsible Officials: Management agrees with the finding.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

**2023-012: U.S. Environmental Protection Agency
Passed through State of Nevada Department of Conservation and Natural Resources
Clean Water State Revolving Funds, 66.458**

**Procurement, Suspension, and Debarment
Material Weakness in Internal Control over Compliance and Noncompliance**

Grant Award Number: Affects all grant awards included under assistance listing 66.458 on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* requires contracts contain the applicable provisions described in Appendix II to Part 200 for contracts under federal awards.

Condition: Contracts were missing required provisions per Appendix II to Part 200 for contracts under federal awards.

Cause: The Washoe County Office of the County Manager did not have adequate internal controls to ensure contracts included required contract provisions.

Effect: Contractors may not be aware of required terms and conditions.

Questioned Costs: None.

Context/Sampling: A nonstatistical sample of 4 procurement transactions out of 4 was selected for testing, including 4 contracts subject to Appendix II to Part 200. All 4 contracts were missing certain required provisions from Appendix II to Part 200.

Repeat Finding from Prior Year(s): No

Recommendation: We recommend the Office of the County Manager enhance internal controls to ensure that contracts include all required contract provisions

Views of Responsible Officials: Management agrees with the finding.



Washoe County CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 12/26/2023
Division:

Corrective Action Plan

Audit Report Number:
Finding Number: 2023-001
Finding: GASB Statement No. 84, Fiduciary Activities, was not implemented correctly by management.

Corrective Action Taken or To Be Taken: Fiduciary component unit fund (Truckee Meadows Fire Protection District) OPEB statements will be reviewed at year end and placed in the Washoe County's financial statements as needed.

If already taken, date of completion:

If to be taken, estimated date of completion: January 2024

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Cathy Hill
Address or Mailstop: 1001 E. Ninth St.
City, State, Zip Code: Reno, NV 89512
Phone Number: 775-328-2552
Email: chill@washoecounty.gov

Reviewed and Approved

Cathy Hill Digitally signed by Cathy Hill
Date: 2023.12.26 14:51:57 -08'00'

December 26, 2023

Signature

Date:



Washoe County CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 12/26/2023
Division: Finance and Administration

Corrective Action Plan

Audit Report Number:

Finding Number: 2023-002

Finding: The County did not have adequate internal controls to ensure appropriate revenue recognition in accordance with U.S. GAAP. In addition, the County did not have adequate internal controls to monitor the State of Nevada opioid legal settlements to ensure they were appropriately recorded.

Corrective Action Taken or To Be Taken: The County continues to discuss related financial activities with the appropriate personnel to assist in ensuring that appropriate revenue recognition is made in the County's financial reporting system.

If already taken,
date of completion:

If to be taken, estimated
date of completion: March 31, 2024.

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments: N/A

Division Responsible for Corrective Action Plan

Name, Title: Cathy Hill, Comptroller

Address or Mailstop: 1001 E. Ninth St.

City, State, Zip Code: Reno, NV 89512

Phone Number: 775-328-2552

Email: chill@wshoecounty.gov

Reviewed and Approved

Cathy Hill
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Date: 2023.12.27 08:04:47
-08'00'

December 26, 2023

Signature

Date:



Washoe County CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 12/26/2023
Division: Finance and Administration

Corrective Action Plan

Audit Report Number:
Finding Number: 2023-003
Finding: GASB Statement No. 87, Leases and GASB Statement No. 96, Subscription-based Information Technology Arrangements, were not implemented correctly by management.
Corrective Action Taken or To Be Taken: The County will review implementation standards with the appropriate personnel to ensuring that all appropriate recognitions is made in the County's financial reporting system.
If already taken, date of completion:
If to be taken, estimated date of completion: March 31, 2024.

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments: N/A

Division Responsible for Corrective Action Plan

Name, Title: Cathy Hill, Comptroller
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Reviewed and Approved

Cathy Hill

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Date: 2023.12.26 14:56:44
-08'00'

December 26, 2023

Signature

Date:



Washoe County CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 12/27/2023
Division: Community Reinvestment

Corrective Action Plan

Audit Report Number: Year ended June 30, 2023
Finding Number: 2023-004
Finding: The assistance listing number was not communicated to the subrecipient at the time of disbursement.
Corrective Action Taken or To Be Taken: County Grants Administrator will coordinate a solution to ensure that the assistance listing numbers are noticed to subrecipients at the time of disbursement, and county-wide internal controls will be updated.
If already taken, date of completion: Not Applicable
If to be taken, estimated date of completion: February 2024

Agency Response

Does the Agency Agree with finding?: Yes No Partially
If No or Partial, Please explain reason(s) why: Not Applicable
Additional Comments: Not Applicable

Division Responsible for Corrective Action Plan

Name, Title: Connie Lucido, County Grants Administrator
Address or Mailstop: 1001 E. Ninth St.
City, State, Zip Code: Reno, NV 89512
Phone Number: 775-530-4299
Email: clucido@washoecounty.gov

Reviewed and Approved



Signature

12/27/23

Date:



Washoe County CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 12/26/2023
Division: Washoe County Community Services Department

Corrective Action Plan

Audit Report Number: 2023-005
Finding Number: [Click here to enter text.](#)
Finding: Executed Contracts were not obtained from the vendor and certain contracts were not appropriately reviewed by management prior to entering into the agreement.
Corrective Action Taken or To Be Taken: Washoe County Community Services Department has implemented an updated electronic workflow for executed contracts and expenses that will be appropriately reviewed. Software to assist as also been contracted and implemented.
If already taken, date of completion: 07/01/2023
If to be taken, estimated date of completion:

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments: The Community Services Department has also proactively worked with the Accounts Payable Division to update the accounting workflows.

Division Responsible for Corrective Action Plan

Name, Title: Samantha Turner, Division Director of Finance, Community Serviced Department
Address or Mailstop: 1001 E. Ninth St.
City, State, Zip Code: Reno, NV 89512
Phone Number: 775-328-2056
Email: sturner@washoecounty.gov

Reviewed and Approved

Samantha Turner

Signature

12/26/2023

Date:



Washoe County CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 12/27/2023
Division: Office of the County Manager

Corrective Action Plan

Audit Report Number:
Finding Number: 2023-006
Finding: The Office of the County Manager did not have adequate internal controls to ensure proper documentation was maintained for reporting requirements.
Corrective Action Taken or To Be Taken: Internal controls will be created for reporting to the Department of Treasury for capital expenditures to include written justification.

If already taken,
date of completion:
If to be taken, estimated
date of completion: January 2024

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Gabrielle Enfield, Community Reinvestment Manager
Address or Mailstop: 1001 E. Ninth St.
City, State, Zip Code: Reno, NV 89512
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Email: genfield@washoecounty.gov

Reviewed and Approved

Cathy Hill
Digitally signed by Cathy Hill
Date: 2023.12.27 10:15:17 -08'00'

December 27, 2023

Signature

Date:



Washoe County CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 12/26/2023

Division:

Corrective Action Plan

Audit Report Number:

Finding Number: 2023-007

Finding: The Washoe County Comptroller’s Office did not have adequate internal controls to ensure payments to subrecipients were appropriately reported on the SEFA.

Corrective Action Taken or To Be Taken:

The County will continue to work with the departments on costs associated with grant events. This will include reviewing project costs associated with grants on a quarterly basis and making the necessary revenue adjustments.

If already taken, date of completion:

If to be taken, estimated date of completion: January 2024

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Cathy Hill, Comptroller

Address or Mailstop: 1001 E. Ninth St.

City, State, Zip Code: Reno, NV 89512

Phone Number: 775-328-2552

Email: chill@washoecounty.gov

Reviewed and Approved

Cathy Hill

Digitally signed by Cathy Hill
Date: 2023.12.26 14:54:10
-08'00'

December 26, 2023

Signature

Date:



Washoe County CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 12/27/2023
Division: Office of the County Manager

Corrective Action Plan

Audit Report Number:
Finding Number: 2023-008
Finding: The Office of the County Manager did not have internal controls established over the direct payments made to participants of the Emergency Rental Assistance Program.
Corrective Action Taken or To Be Taken: Internal controls will be monitored/created for future awards.

If already taken,
date of completion:
If to be taken, estimated
date of completion: January 2024

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Cathy Hill, Comptroller
Address or Mailstop: 1001 E. Ninth St.
City, State, Zip Code: Reno, NV 89512
Phone Number: (775) 328-2552
Email: chill@washoecounty.gov

Reviewed and Approved

Cathy Hill

Digitally signed by Cathy Hill
Date: 2023.12.27 09:17:55
-08'00'

December 27, 2023

Signature of Director

Date:



Washoe County CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 12/27/2023
Division: Office of the County Manager

Corrective Action Plan

Audit Report Number:
Finding Number: 2023-009
Finding: The Office of the County Manager did not have internal controls established over the determination of eligibility of the participants in the Emergency Rental Assistance Program.
Corrective Action Taken or To Be Taken: Internal controls will include determining the eligibility of the participants in the Emergency Rental Assistance Program.

If already taken,
date of completion:
If to be taken, estimated
date of completion: January 2024

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Cathy Hill, Comptroller
Address or Mailstop: 1001 E. Ninth St. Reno,
City, State, Zip Code: NV 89512 (775)
Phone Number: 328-2552
Email: chill@washoecounty.gov

Reviewed and Approved

Cathy Hill Digitally signed by Cathy Hill Date: 2023.12.27 09:37:59 -08'00' December 27, 2023
Signature _____ Date: _____



Washoe County CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 12/26/2023
Division: Human Services Agency

Corrective Action Plan

Audit Report Number:
Finding Number: 2023-010
Finding: Some expenditures reported did not agree to underlying supporting documentation. The Office of the County Manager did not have internal controls established over the review of Quarterly Compliance Reports.

Corrective Action Taken or To Be Taken: Internal controls to be established to include the review of Quarterly Compliance Reports.

If already taken,
date of completion:

If to be taken, estimated
date of completion: January 2024

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Dana Searcy, Division Director
Address or Mailstop: 170 S. Virginia Street, Suite 201
City, State, Zip Code: Reno, NV 89501
Phone Number: 775-325-8210
Email: dsearcy@washoecounty.gov

Reviewed and Approved

Cathy Hill

Digitally signed by Cathy Hill
Date: 2023.12.27 09:33:44
-08'00'

December 27, 2023

Signature

Date:



Washoe County CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 12/26/2023
Division: Human Services Agency

Corrective Action Plan

Audit Report Number:
Finding Number: 2023-011
Finding: The Washoe County Human Services Agency (HSA) did not have adequate internal controls to ensure the amounts reported on the quarterly CB-496 reports agreed to underlying supporting records.
Corrective Action Taken or To Be Taken: Notify DCFS partner of incorrect submission. Reviewed proper process with cost allocation team. Expanded and strengthened QA process for client count submissions.
If already taken, date of completion: 8/14/2023
If to be taken, estimated date of completion:

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Pamela Mann
Address or Mailstop: 350 S. Center St.
City, State, Zip Code: Reno, NV 89501
Phone Number: 775-685-6698
Email: pmann@washoecounty.gov

Reviewed and Approved

Pamela Mann
Signature

December 26, 2023
Date:



Washoe County CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 12/26/2023
Division: Washoe County Community Services Department

Corrective Action Plan

Audit Report Number: 2023-012
Finding Number: [Click here to enter text.](#)
Finding: Contracts were missing required provisions per Appendix II to Part 200 for contracts under federal awards.
Corrective Action Taken or To Be Taken: Provisions have been added to the templates for contracts under federal awards.
If already taken, date of completion: 09/25/2023
If to be taken, estimated date of completion:

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments: The CWSRF is a loan, not a grant. There are 2 bond issuances and all monies received will be paid through debt service.

Division Responsible for Corrective Action Plan

Name, Title: Samantha Turner, Division Director of Finance, Community Serviced Department
Address or Mailstop: 1001 E. Ninth St.
City, State, Zip Code: Reno, NV 89512
Phone Number: 775-328-2056
Email: sturner@washoecounty.gov

Reviewed and Approved

Samantha Turner
Signature

12/26/2023
Date:



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AUDITOR'S COMMENTS

AUDITOR'S COMMENTS

Page

Auditor's Comments..... C-53



Auditor's Comments

To the Honorable Board of Commissioners
Washoe County, Nevada
Reno, Nevada

In connection with our audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Washoe County, Nevada (the County) as of and for the year ended June 30, 2023, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the County failed to comply with the specific requirements of Nevada Revised Statutes cited below. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they relate to accounting matters.

Statute Compliance

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 to the financial statements.

Progress on Prior Year Statute Compliance

The County conformed to all significant statutory constraints on its financial administration for the year ended June 30, 2022.

Prior Year Recommendations

See the Summary Schedule of Prior Year Audit Findings under separate cover.

Current Year Recommendations

The current year recommendations are reported in the Schedule of Findings and Questioned Costs.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Reno, Nevada
December 27, 2023