



Reports of Independent Auditors and
Schedule of Expenditures of Federal Awards

Lane County, Oregon
Federal Grant Programs

June 30, 2023

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* *incorporated by reference only*

Report of Independent Auditors 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*

The Board of County Commissioners
Lane County, Oregon

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lane County, Oregon (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 21, 2023. Our report includes a reference to other auditors who audited the financial statements of Homes for Good Housing Agency, as described in our report on Lane County, Oregon's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Moss Adams LLP".

Eugene, Oregon
December 21, 2023



Report of Independent Auditors on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The Board of County Commissioners
Lane County, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lane County, Oregon's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of 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 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 (U.S. 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 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.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

Lane County, Oregon's basic financial statements include the operations of Homes for Good Agency (HFG), the discretely presented component unit of the County, which expended \$41,167,473 in federal awards which is not included in Lane County, Oregon's schedule of expenditures of federal awards during the year ended June 30, 2023. Our compliance audit, described in the "Opinion on Each Major Federal Program," does not include the operations of HFG because they engaged other auditors to perform an audit of compliance for HFG for the year ended September 30, 2022.

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.

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

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

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

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

Report on Internal Control Over Compliance

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

program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, business-type activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of Lane County, Oregon 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 21, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic 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.



Medford, Oregon
March 28, 2024

Lane County, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Grantor and Program Title	Federal Assistance Listing Number	Identifying Pass Through Entity Number	Federal Expenditures	Amounts Provided to Subrecipients
Programs in a Cluster				
<u>SNAP Cluster</u>				
US DEPARTMENT OF AGRICULTURE				
Passed through Oregon Department of Human Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
	10.561	17172-0	\$ 272,965	\$ -
Total SNAP Cluster			272,965	-
<u>Child Nutrition Cluster</u>				
US DEPARTMENT OF AGRICULTURE				
Passed through Oregon Department of Education:				
School Breakfast Program				
	10.553	2019003	15,703	-
National School Lunch Program				
	10.555	2019003	26,155	-
National School Lunch Program - Commodities				
	10.555	201818N109947	1,806	-
Sub-total National School Lunch Program 10.555				
			27,961	-
Total Child Nutrition Cluster			43,664	-
<u>Forest Service Schools and Roads Cluster</u>				
US DEPARTMENT OF AGRICULTURE				
Direct Programs:				
Schools and Roads - Grants to States				
	10.665		36,748	-
Total Forest Service Schools and Roads Cluster			36,748	-
<u>CDBG - Entitlement Grants Cluster</u>				
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through City of Eugene:				
Community Development Block Grants/Entitlement Grants				
	14.218	N/A	874,160	874,160
Passed through City of Springfield:				
Community Development Block Grants/Entitlement Grants				
	14.218	N/A	273,810	273,810
Total CDBG - Entitlement Grants Cluster			1,147,970	1,147,970
<u>WIOA Cluster</u>				
US DEPARTMENT OF LABOR				
Passed through Lane Workforce Partnership:				
WIOA Adult Program				
	17.258	31167	165,145	-
WIOA Youth Activities				
	17.259	AA-36341-2	22,909	-
WIOA Dislocated Worker Formula Grants				
	17.278	31167	1,431,808	-
Total WIOA Cluster			1,619,862	-

See notes to schedule of expenditures of federal awards.

Lane County, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Grantor and Program Title	Federal Assistance Listing Number	Identifying Pass Through Entity Number	Federal Expenditures	Amounts Provided to Subrecipients
<u>Highway Safety Cluster</u>				
US DEPARTMENT OF TRANSPORTATION				
Passed through Oregon Department of Transportation:				
State and Community Highway Safety	20.600	DE-22-24-12AAA	202	-
State and Community Highway Safety	20.600	DE-23-24-12AAA	3,630	-
National Priority Safety Programs	20.616	M1HVE-22-46-03 HHH	5,972	-
National Priority Safety Programs	20.616	M1HVE-23-46-03 HHH	8,819	-
Passed through Oregon Impact:				
State and Community Highway Safety	20.600	N/A	9,004	-
Sub-total State and Community Highway Safety 20.600			12,836	-
National Priority Safety Programs	20.616	N/A	6,680	-
Sub-total National Priority Safety Programs 20.616			21,471	-
Total Highway Safety Cluster			34,307	-
<u>Drinking Water State Revolving Fund Cluster</u>				
US ENVIRONMENTAL PROTECTION AGENCY				
Passed through Oregon Health Authority:				
Drinking Water State Revolving Fund	66.468	PE # 50	51,821	-
Total Drinking Water State Revolving Fund Cluster			51,821	-
<u>Health Center Program Cluster</u>				
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		6,752,707	-
Total Health Center Program Cluster			6,752,707	-
<u>Medicaid Cluster</u>				
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Oregon Health Authority:				
Medical Assistance Program	93.778	PE # 42 - 03	12,823	-
Medical Assistance Program	93.778	PE # 42 - 06	12,030	-
Total Medicaid Cluster			24,853	-
Total Programs in a Cluster			9,984,897	1,147,970

See notes to schedule of expenditures of federal awards.

Lane County, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Grantor and Program Title	Federal Assistance Listing Number	Identifying Pass Through Entity Number	Federal Expenditures	Amounts Provided to Subrecipients
Programs Not in a Cluster				
US DEPARTMENT OF AGRICULTURE				
Direct Programs:				
Farm to School Grant Program	10.575		36,455	-
Passed through Oregon Health Authority:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	PE # 40-01, 40-02, 40-05	1,480,745	-
Total US Department of Agriculture - no cluster			1,517,200	-
US DEPARTMENT OF DEFENSE				
Direct Programs:				
Youth Conservation Services	12.010		29,000	-
Total US Department of Defense - no cluster			29,000	-
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
Continuum of Care Program	14.267		2,269,591	2,023,653
Youth Homelessness Demonstration Program	14.276		785,396	507,090
Passed through Oregon Housing and Community Services:				
Emergency Solutions Grant Program	14.231	7009	2,331,407	716,652
Home Investment Partnerships Program	14.239	7009	43,373	-
Total US Department of Housing and Urban Development - no cluster			5,429,767	3,247,395
US DEPARTMENT OF THE INTERIOR				
Direct Programs:				
BLM Fuels Management and Community Fire Assistance Program Activities	15.228		139,738	-
Secure Rural Schools and Community Self-Determination	15.234		33,365	-
Total US Department of the Interior - no cluster			173,103	-
US DEPARTMENT OF JUSTICE				
Direct Programs:				
Treatment Court Discretionary Grant Program	16.585		225,746	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		81,293	-
Public Safety Partnership and Community Policing Grants	16.710		532,974	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		174,906	79,125
Comprehensive Opioid, Stimulant, and Other Substances Use Program	16.838		105,874	-
Equitable Sharing Program	16.922		585,637	-
Passed through Oregon Department of Justice:				
Crime Victim Assistance	16.575	VOCA/CFA-2021-LaneCo.DAVAP-00101	460,079	-
Violence Against Women Formula Grants	16.588	VAWA-C-2023-LaneCo.DAVAP-00022	100,082	-
Passed through Oregon Criminal Justice Commission:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	SC-23-022	495,801	-
Sub-total Edward Byrne Memorial Justice Assistance Grant Program 16.738			670,707	79,125
Total US Department of Justice - no cluster			2,762,392	79,125

See notes to schedule of expenditures of federal awards.

Lane County, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Grantor and Program Title	Federal Assistance Listing Number	Identifying Pass Through Entity Number	Federal Expenditures	Amounts Provided to Subrecipients
US DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Federal Lands Access Program	20.224		4,679	-
Passed through Oregon Department of Transportation:				
Highway Planning and Construction	20.205	32771	5,422	-
Highway Planning and Construction	20.205	33252	153,535	-
Highway Planning and Construction	20.205	33652	98,330	-
Highway Planning and Construction	20.205	33795	93,348	-
Highway Planning and Construction	20.205	34153	11,527	-
Highway Planning and Construction	20.205	34295	204,607	-
Highway Planning and Construction	20.205	34927	36,467	-
Highway Planning and Construction	20.205	35144	405,958	-
Highway Planning and Construction	20.205	HU-20-10-33	66,784	-
Passed through Lane Council of Governments:				
Highway Planning and Construction	20.205	2200008	315	-
Highway Planning and Construction	20.205	23-TransOps	27,090	-
Sub-total Highway Planning and Construction 20.205			1,103,383	-
Total US DEPARTMENT OF TRANSPORTATION - no cluster			1,108,062	-
US DEPARTMENT OF TREASURY				
Direct Programs:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		11,179,564	-
COVID-19 Local Assistance and Tribal Consistency Fund	21.032		4,168,408	-
Passed through Business Oregon:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP4454	497,914	497,914
Passed through Oregon Business Development Department:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SR2231A	33,120	-
Sub-total COVID-19 Coronavirus State and Local Fiscal Recovery Funds 21.027			11,710,598	497,914
Total US DEPARTMENT OF TREASURY - no cluster			15,879,006	497,914
US GENERAL SERVICES ADMINISTRATION				
Passed through Oregon Department of Administrative Services:				
Donation of Federal Surplus Personal Property	39.003	23-006	12,481	-
Donation of Federal Surplus Personal Property	39.003	23-017	37,443	-
Total US General Services Administration - no cluster			49,924	-
US ENVIRONMENTAL PROTECTION AGENCY				
Passed through Oregon Health Authority:				
State Public Water System Supervision	66.432	PE # 50	51,821	-
Total US Environmental Protection Agency - no cluster			51,821	-
US DEPARTMENT OF ENERGY				
Passed through Oregon Housing and Community Services:				
Weatherization Assistance for Low-Income Persons	81.042	88993	540,151	536,397
Weatherization Assistance for Low-Income Persons	81.042	DE-EE0009926	270,532	264,237
Weatherization Assistance for Low-Income Persons	81.042	DE-EE0010011	172,773	172,773
Total US Department of Energy - no cluster			983,456	973,407

See notes to schedule of expenditures of federal awards.

Lane County, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Grantor and Program Title	Federal Assistance Listing Number	Identifying Pass Through Entity Number	Federal Expenditures	Amounts Provided to Subrecipients
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		478,618	-
Community Health Workers for Public Health Response and Resilient Grants for Capital Development in Health Centers	93.495 93.526		986,613 401,087	- -
Passed through Oregon Health Authority:				
Public Health Emergency Preparedness	93.069	PE # 12-01	173,783	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	PE # 62-02	5,954	-
Family Planning Services	93.217	PE # 46-05	26,006	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	PE # 60	<u>119,118</u>	-
Sub-total Substance Abuse and Mental Health Services Projects of Regional and National Significance 93.243			597,736	-
Immunization Cooperative Agreements	93.268	PE # 43-01	66,945	-
Immunization Cooperative Agreements - Noncash Assistance	93.268	PE # 43	<u>948,694</u>	-
Sub-total Immunization Cooperative Agreements 93.268			1,015,639	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	PE # 01-09	2,213,370	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	PE # 17	<u>1,914</u>	-
Sub-total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 93.323			2,215,284	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	PE # 51-03	381,217	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	N/A	274,096	273,864
Temporary Assistance for Needy Families	93.558	A&D 62	233,651	233,651
Opioid STR	93.788	PE # 62	123,814	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	X10MC33604	1,230,462	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	N/A	<u>258,487</u>	-
Sub-total Maternal, Infant and Early Childhood Home Visiting Grant 93.870			1,488,949	-
National Bioterrorism Hospital Preparedness Program	93.889	177452	25,000	-
HIV Prevention Activities Health Department Based	93.940	PE # 07	94,029	92,429
Block Grants for Community Mental Health Services	93.958	MH 20	522,325	522,325
Block Grants for Prevention and Treatment of Substance Abuse	93.959	A&D 61	172,975	172,975
Block Grants for Prevention and Treatment of Substance Abuse	93.959	A&D 66	844,733	844,733
Block Grants for Prevention and Treatment of Substance Abuse	93.959	A&D 67	420,228	420,228
Block Grants for Prevention and Treatment of Substance Abuse	93.959	PE # 36	<u>262,376</u>	-
Sub-total Block Grants for Prevention and Treatment of Substance Abuse 93.959			1,700,312	1,437,936
Maternal and Child Health Services Block Grant to the States	93.994	B04MC31511	63,774	-
Maternal and Child Health Services Block Grant to the States	93.994	PE # 42-12	28,627	-
Maternal and Child Health Services Block Grant to the States	93.994	PE # 42-11	<u>137,382</u>	-
Sub-total Maternal and Child Health Services Block Grant to the States 93.994			229,783	-

See notes to schedule of expenditures of federal awards.

Lane County, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Grantor and Program Title	Federal Assistance Listing Number	Identifying Pass Through Entity Number	Federal Expenditures	Amounts Provided to Subrecipients
Passed through Oregon Department of Justice: Child Support Services	93.563	15430	1,587,680	-
Passed through Oregon Housing and Community Services: Low Income Household Water Assistance Program	93.499	7009	1,153,213	103,918
Temporary Assistance for Needy Families	93.558	5088	<u>221,043</u>	<u>192,963</u>
Sub-total Temporary Assistance for Needy Families 93.558			454,694	426,614
Low-Income Home Energy Assistance	93.568	5088	67,984	67,984
Low-Income Home Energy Assistance	93.568	7009	4,857,498	454,815
Low-Income Home Energy Assistance	93.568	2102ORE5C6	84,997	81,142
Low-Income Home Energy Assistance	93.568	2202ORLIEA	240,940	238,517
Low-Income Home Energy Assistance	93.568	2302ORLIEE	<u>100,173</u>	<u>100,173</u>
Sub-total Low-Income Home Energy Assistance 93.568			5,351,592	942,631
Community Services Block Grant	93.569	N/A	554,700	-
Passed through Oregon Department of Human Services: Foster Care Title IV-E	93.658	145755	22,968	-
Total US Department of Health and Human Services - no cluster			<u>19,386,474</u>	<u>3,799,717</u>
US DEPARTMENT OF HOMELAND SECURITY				
Passed through Oregon State Marine Board: Boating Safety Financial Assistance	97.012	250-2123LANECOUNTY-000	474,382	-
Passed through Oregon Military Department: Hazard Mitigation Grant	97.039	HMGP-DS-4432-16-P-OR	9,522	-
Emergency Management Performance Grants	97.042	21-520	86,590	-
Emergency Management Performance Grants	97.042	22-519	<u>75,482</u>	-
Sub-total Emergency Management Performance Grants 97.042			162,072	-
Homeland Security Grant Program	97.067	20-228	16,809	-
Homeland Security Grant Program	97.067	20-229	43,000	-
Homeland Security Grant Program	97.067	20-230	75,000	-
Homeland Security Grant Program	97.067	21-287	72,535	-
Homeland Security Grant Program	97.067	22-237	<u>115,649</u>	-
Sub- total Homeland Security Grant Program 97.067			322,993	-
Passed through Oregon Office of Emergency Management: Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4562-DR-OR	323,437	-
Total US Department of Homeland Security - no cluster			<u>1,292,406</u>	-
Total Programs Not in Cluster			48,662,611	8,597,558
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 58,647,508</u>	<u>\$ 9,745,528</u>

See notes to schedule of expenditures of federal awards.

Lane County, Oregon
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Note 1 – Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 2 – Election of De Minimis Indirect Rate

Lane County did not elect to use the 10-percent de minimis indirect rate allowed under the Uniform Guidance.

Note 3 – Basis of Presentation

The accompanying schedule of expenditures of federal awards includes federal award activity of Lane County, Oregon (the County) under programs of the federal government for the fiscal year ended June 30, 2023. 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.

See schedule of expenditures of federal awards.

Lane County, Oregon
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major federal programs and type of auditor’s report issued on compliance for major federal programs:

<i>Federal Assistance Listing Numbers</i>	<i>Name of Federal Program or Cluster</i>	<i>Type of Auditor’s Report Issued on Compliance for Major Federal Programs</i>
14.267	Continuum of Care Program	Unmodified
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery	Unmodified
21.032	COVID-19 Local Assistance and Tribal Consistency Fund	Unmodified
93.568	Low-Income Home Energy Assistance	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 1,759,425

Auditee qualified as low-risk auditee? Yes No

Section II – Financial Statement Findings

None reported

Section III – Federal Award Findings and Questioned Costs

None reported



LANE COUNTY OPERATIONS / FINANCIAL SERVICES

Summary Schedule of Prior Audit Findings for the Fiscal Year Ended June 30, 2022

Prior Year Financial Statement Finding

Finding 2022-01 – Material Weakness in Controls over Financial Close and Reporting

Process – Reporting Bond Proceeds

Prior Year Condition:

The County reported the \$286,638,289 pension obligation bond proceeds as other financing uses in the special obligation bond retirement fund and as charges for services revenue in the employee benefits fund, an internal service fund. The proceeds were used to provide a one-time contribution to Oregon PERS, which was also reported in the special obligation bond retirement fund and the employee benefits fund.

Prior Year Recommendation:

The County should evaluate its financial reporting processes and controls to determine whether additional controls over the preparation of the annual trial balance can be implemented to provide reasonable assurance that the financial statements are prepared timely, completely, and accurately.

Status of Prior Year Finding:

Contact Person: Greg Holmes, Financial Services Manager

Management agreed with the finding. The reporting of the pension obligation bond proceeds was corrected for the fiscal year ended June 30, 2022.

We incorporated and communicated changes to our procedures to ensure proper controls over the preparation of the annual trial balance to provide reasonable assurance that pension bond proceeds are recorded timely, completely, and accurately. *Completed: June 30, 2023.*

