

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



The Board of Commissioners
Coos County

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Report on Compliance for Each Major Federal Program

We have audited the compliance of Coos County with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Coos County's major federal programs for the year ended June 30, 2020. Coos County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Coos County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

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

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

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

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

Isler CPA

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive, flowing style.

By: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
March 31, 2021

COOS COUNTY
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2020

Section I – Summary of Auditor’s Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) that are not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 516(a) of the Uniform Guidance?	No

Identification of Major Federal Award Programs:

Name of Federal Program or Cluster	CFDA Number
Coronavirus Relief Fund	21.019

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

Section IV – Summary Schedule of Prior Audit Findings

None

COOS COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended
June 30, 2020

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures
U.S. Department of Agriculture			
<i>Passed through Oregon Health Authority</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 159806	<u>\$ 307,679</u>
U.S. Department of Housing and Urban Development			
<i>Passed through Oregon Housing & Community Services Department</i>			
Community Development Block Grants/States Programs Non-Entitlements Grants in Hawaii	14.228	C16011	<u>332,080</u>
U.S. Department of Interior			
Payments in Lieu of Taxes (PILT)	15.226	N/A	542,830
<i>Passed through State of Oregon Department of Fish and Wildlife</i>			
National Wildlife Refuge Fund	15.659	N/A	<u>20,139</u>
Total U.S. Department of Interior			<u>562,969</u>
U.S. Department of Justice			
<i>Passed through Oregon Department of Justice</i>			
Crime Victim Assistance	16.575	VOCA/CFA-2019-CoosCo.DAVAP-00014	155,154
State Criminal Alien Assistance Program	16.606	2019-H1556-OR-AP	<u>1,355</u>
Total U.S. Department of Justice			<u>156,509</u>
U.S. Department of Transportation			
<i>Passed through Oregon Parks and Recreation</i>			
Recreational Trails Program	20.219	RT18-015	<u>119,355</u>
Total Highway Planning and Construction Cluster			<u>119,355</u>
<i>Passed through Oregon Department of Transportation</i>			
Formula Grants for Rural Areas	20.509	33418	56,701
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513	32870	238,341
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	164AL-19-14-21	790
National Priority Safety Programs	20.616	M8SE-19-35-13	<u>350</u>
Total U.S. Department of Transportation			<u>415,537</u>
U.S. Department of Treasury			
<i>Passed through Oregon Department of Administrative Services</i>			
Coronavirus Relief Fund	21.019	1006	<u>1,373,433</u>

COOS COUNTY

Schedule of Expenditures of Federal Awards, continued

For the Year Ended

June 30, 2020

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures
Environmental Protection Agency			
<i>Passed through Oregon Health Authority</i>			
EPA Water System Supervision	66.432	159806	8,410
Capitalization Grants for Drinking Water State Revolving Funds	66.468	159806	<u>7,473</u>
Total U.S. Environmental Protection Agency			<u>15,883</u>
U.S. Department of Health and Human Services			
<i>Passed through Oregon Health Authority</i>			
Medical Reserve Corps Small Grant Program	93.008	MRC 20-2373	145
Public Health Emergency Preparedness	93.069	159,806	84,954
Family Planning Services	93.217	159806	251
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	161009	22,130
Provider Relief Fund	93.498	-	3,756
Children's Health Insurance Program	93.767	160677	94,407
Medical Assistance Program	93.778	157342	24,088
National Bioterrorism Hospital Preparedness Program	93.889	161573	15,918
Block Grants for Community Mental Health Services	93.958	159161	307,799
Block Grants for Prevention & Treatment of Substance Abuse	93.959	159161 159806	118,278
Maternal and Child Health Services Block Grant to the States	93.994	159806	37,648
<i>Passed through Oregon Department of Justice</i>			
Child Support Enforcement	93.563	19292	137,136
<i>Passed through Oregon Health & Science University:</i>			
Maternal and Child Health Services Block Grant to the States	93.994	1015198	<u>20,431</u>
Total U.S. Department of Health and Human Services			<u>866,941</u>
U.S. Department of Homeland Security			
<i>Passed through Oregon Military Department:</i>			
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	4432-DR-OR	35,886
Emergency Management Performance Grants	97.042	19-506	80,151
Cooperating Technical Partners	97.045	RiskMAP TA-16- 001	584
Homeland Security Grant Programs	97.067	19-220	<u>74,880</u>
Total U.S. Department of Homeland Security			<u>191,501</u>
Total Expenditures of Federal Awards			<u>\$ 4,222,532</u>

COOS COUNTY

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended

June 30, 2020

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Coos County under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 US Code of Federal Regulations (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operation of the County, it is not intended to and does not present the financial position, changes in financial position, or cash flow for the County.

2. Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles. Expenditures reported on this schedule are recognized following the cost principles in Title 2 US Code of Federal Regulations (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, where certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

3. Indirect Cost

The County has not elected to use the 10% *de minimis* cost rate.