

**COUNTY OF SIERRA,  
CALIFORNIA**



**SINGLE AUDIT ACT  
REPORTS AND SCHEDULES  
FOR THE YEAR ENDED  
JUNE 30, 2024**

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**COUNTY OF SIERRA**  
**Single Audit Act**  
**For the Year Ended June 30, 2024**

**Table of Contents**

|  | Page  |
|--|-------|
| Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards ..... | 1-2   |
| Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance .....   | 3-5   |
| Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2024 .....  | 6-8   |
| Notes to Schedule of Expenditures of Federal Awards .....  | 9-10  |
| Schedule of Findings and Questioned Costs .....  | 11-12 |
| Management’s Corrective Action Plan .....  | 13    |
| Supplemental Schedule – California Emergency Management Agency .....   | 14    |

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors and the Grand Jury  
County of Sierra  
Downieville, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Sierra, California, (County) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 23, 2025.

**Report on Internal Control Over Financial Reporting**

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

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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

To the Board of Supervisors and the Grand Jury  
County of Sierra  
Downieville, California

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

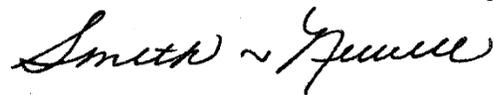
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

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

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying management's corrective action plan. 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.



Smith & Newell CPAs  
Yuba City, California  
January 23, 2025

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

To the Board of Supervisors and the Grand Jury  
County of Sierra  
Downieville, California

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

**Opinion on Each Major Federal Program**

We have audited the County of Sierra, California's (County) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

To the Board of Supervisors and the Grand Jury  
County of Sierra  
Downieville, California

### **Auditor's Responsibilities for the Audit of Compliance**

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

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

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

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

### **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 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.

To the Board of Supervisors and the Grand Jury  
County of Sierra  
Downieville, California

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, each major fund, and the aggregate remaining fund information of the County of Sierra, California, (County) as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 23, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Smith & Newell CPAs  
Yuba City, California  
January 23, 2025

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**COUNTY OF SIERRA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2024**

| Federal Grantor/Pass-Through<br>Grantor/Program Title                                     | Assistance<br>Listing<br>Number | Pass-Through<br>Entity Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|---------------------------------|--|---------------------------------------|----------------------------------|
| <b>U.S. Department of Agriculture</b>   |                                 |  |                                       |                                  |
| Direct Program:   |                                 |  |                                       |                                  |
| Community Facilities Loans and Grants   | 10.766                          | -  | \$ -                                  | \$ 285,865                       |
| <b>Subtotal 10.766 - Community Facilities Loans and Grants Cluster</b>                    |                                 |  | -                                     | 285,865                          |
| Wildfire Crisis Strategy Landscapes   | 10.724                          | -  | -                                     | 2,470,972                        |
| State Department of Social Services:  |                                 |  |                                       |                                  |
| State Administrative Matching Grants for the<br>Supplemental Nutrition Assistance Program | 10.561                          | 10-Unknown                                   | -                                     | 126,913                          |
| <b>Subtotal 10.561 - SNAP Cluster</b>   |                                 |  | -                                     | 126,913                          |
| State Department of Public Health:  |                                 |  |                                       |                                  |
| WIC Special Supplemental Nutrition Program for<br>Women, Infants, and Children            | 10.557                          | 22-10292                                     | -                                     | 168,867                          |
| <b>Total U.S. Department of Agriculture</b>   |                                 |  | -                                     | 3,052,617                        |
| <b>U.S. Department of Justice</b>   |                                 |  |                                       |                                  |
| State Office of Emergency Services:   |                                 |  |                                       |                                  |
| Crime Victim Assistance   | 16.575                          | VW 2228 0460                                 | -                                     | 36,000                           |
| Crime Victim Assistance   | 16.575                          | VW 2329 0460                                 | -                                     | 72,108                           |
| <b>Subtotal 16.575</b>  |                                 |  | -                                     | 108,108                          |
| <b>Total U.S. Department of Justice</b>   |                                 |  | -                                     | 108,108                          |
| <b>U.S. Department of Transportation</b>  |                                 |  |                                       |                                  |
| State Department of Transportation:   |                                 |  |                                       |                                  |
| Highway Planning and Construction   | 20.205                          | BRLO-5913 (058)                              | -                                     | 20,800                           |
| Highway Planning and Construction   | 20.205                          | BRLO-5913 (059)                              | -                                     | 2,019,832                        |
| Highway Planning and Construction   | 20.205                          | BRLO-5913 (060)                              | -                                     | 2,996,152                        |
| Highway Planning and Construction   | 20.205                          | STPL-5913 (081)                              | -                                     | 116,629                          |
| <b>Subtotal 20.205</b>  |                                 |  | -                                     | 5,153,413                        |
| Formula Grants for Rural Areas and Tribal Transit<br>Program                              | 20.509                          | 64VO20-01346                                 | -                                     | 27,731                           |
| Formula Grants for Rural Areas and Tribal Transit<br>Program                              | 20.509                          | 64TO21-01180                                 | -                                     | 7,264                            |
| <b>Subtotal 20.509</b>  |                                 |  | -                                     | 34,995                           |
| <b>Total U.S. Department of Transportation</b>  |                                 |  | -                                     | 5,188,408                        |

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF SIERRA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2024**

| Federal Grantor/Pass-Through<br>Grantor/Program Title                | Assistance<br>Listing<br>Number | Pass-Through<br>Entity Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|--|---------------------------------|--|---------------------------------------|----------------------------------|
| <b>U.S. Department of the Treasury</b>                               |                                 |  |                                       |                                  |
| Direct Program:  |                                 |  |                                       |                                  |
| Local Assistance and Tribal Consistency Fund                         | 21.032                          | 21-Unknown                                   | \$ -                                  | \$ 1,389,796                     |
| <b>Total U.S. Department of the Treasury</b>                         |                                 |  | -                                     | 1,389,796                        |
| <b>U.S. Department of Health and Human Services</b>                  |                                 |  |                                       |                                  |
| State Department of Social Services:                                 |                                 |  |                                       |                                  |
| MaryLee Allen Promoting Safe and Stable Families Program             | 93.556                          | 93-Unknown                                   | -                                     | 5,489                            |
| Temporary Assistance for Needy Families                              | 93.558                          | 93-Unknown                                   | -                                     | 151,837                          |
| Stephanie Tubbs Jones Child Welfare Services Program                 | 93.645                          | 93-Unknown                                   | -                                     | 7,798                            |
| Foster Care - Title IV-E   | 93.658                          | 93-Unknown                                   | -                                     | 400,986                          |
| Adoption Assistance  | 93.659                          | 93-Unknown                                   | -                                     | 17,526                           |
| Social Services Block Grant  | 93.667                          | 93-Unknown                                   | -                                     | 21,084                           |
| Elder Abuse Prevention Interventions Program                         | 93.747                          | 93-Unknown                                   | -                                     | 2,942                            |
| Medical Assistance Program   | 93.778                          | 93-Unknown                                   | -                                     | 211,693                          |
| State Department of Health Care Services:                            |                                 |  |                                       |                                  |
| Medical Assistance Program   | 93.778                          | 93-Unknown                                   | -                                     | 41,825                           |
| <b>Subtotal 93.778 - Medicaid Cluster</b>                            |                                 |  | -                                     | 253,518                          |
| Children's Health Insurance Program                                  | 93.767                          | 93-Unknown                                   | -                                     | 12,617                           |
| Block Grants for Prevention and Treatment of Substance Abuse         | 93.959                          | 93-Unknown                                   | -                                     | 435,832                          |
| Block Grants for Prevention and Treatment of Substance Abuse - COVID | 93.959                          | 93-Unknown                                   | -                                     | 12,442                           |
| <b>Subtotal 93.959</b>   |                                 |  | -                                     | 448,274                          |
| State Department of Health and Human Services:                       |                                 |  |                                       |                                  |
| Temporary Assistance for Needy Families                              | 93.558                          | 93-Unknown                                   | -                                     | 48,149                           |
| Foster Care - Title IV-E   | 93.658                          | 93-Unknown                                   | -                                     | 171,609                          |
| Foster Care - Title IV-E - COVID                                     | 93.658                          | 93-Unknown                                   | -                                     | 3,284                            |
| <b>Subtotal 93.658</b>   |                                 |  | -                                     | 174,893                          |
| Adoption Assistance  | 93.659                          | 93-Unknown                                   | -                                     | 31,758                           |
| Adoption Assistance - COVID  | 93.659                          | 93-Unknown                                   | -                                     | 497                              |
| <b>Subtotal 93.659</b>   |                                 |  | -                                     | 32,255                           |
| Block Grants for Community Mental Health Services                    | 93.958                          | 93-Unknown                                   | -                                     | 76,440                           |
| Block Grants for Community Mental Health Services - COVID            | 93.958                          | 93-Unknown                                   | -                                     | 14,392                           |
| <b>Subtotal 93.958</b>   |                                 |  | -                                     | 90,832                           |

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF SIERRA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2024**

| Federal Grantor/Pass-Through<br>Grantor/Program Title                                   | Assistance<br>Listing<br>Number | Pass-Through<br>Entity Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|---------------------------------|--|---------------------------------------|----------------------------------|
| <b>U.S. Department of Health and Human Services (Continued)</b>                         |                                 |  |                                       |                                  |
| State Department of Public Health:  |                                 |  |                                       |                                  |
| Public Health Emergency Preparedness  | 93.069                          | 93-Unknown                                   | \$ -                                  | \$ 82,663                        |
| Epidemiology and Laboratory Capacity<br>for Infectious Diseases (ELC)                   | 93.323                          | 93-Unknown                                   | -                                     | 104,682                          |
| National Bioterrorism Hospital Preparedness<br>Program                                  | 93.889                          | 93-Unknown                                   | -                                     | 94,996                           |
| Maternal and Child Health Services Block<br>Grant to the States                         | 93.994                          | 93-Unknown                                   | -                                     | 72,860                           |
| Immunization Cooperative Agreements   | 93.268                          | 22-11032                                     | -                                     | 15,153                           |
| Immunization Cooperative Agreements - COVID   | 93.268                          | 22-11032                                     | -                                     | 130,013                          |
| <b>Subtotal 93.268</b>  |                                 |  | -                                     | 145,166                          |
| Plumas County Health Services:  |                                 |  |                                       |                                  |
| Grants to Provide Outpatient Early Intervention<br>Services with Respect to HIV Disease | 93.918                          | PARTB2324SCPH                                | -                                     | 1,897                            |
| <b>Total U.S. Department of Health and Human Services</b>                               |                                 |  | -                                     | 2,170,464                        |
| <b>U.S. Department of Homeland Security</b>   |                                 |  |                                       |                                  |
| State Office of Emergency Services:   |                                 |  |                                       |                                  |
| Disaster Grants - Public Assistance (Presidentially<br>Declared Disasters)              | 97.036                          | FEMA-4669-DR-CA                              | -                                     | 154,809                          |
| Emergency Management Performance Grants   | 97.042                          | 2022-0005                                    | -                                     | 125,822                          |
| Homeland Security Grant Program   | 97.067                          | 2020-0095                                    | -                                     | 15,425                           |
| Homeland Security Grant Program   | 97.067                          | 2021-0081                                    | -                                     | 53,025                           |
| <b>Subtotal 97.067</b>  |                                 |  | -                                     | 68,450                           |
| <b>Total U.S. Department of Homeland Security</b>                                       |                                 |  | -                                     | 349,081                          |
| <b>Total</b>  |                                 |  | \$ -                                  | \$ 12,258,474                    |

See accompanying Notes to Schedule of Expenditures of Federal Awards

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**COUNTY OF SIERRA**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2024**

**1. REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Sierra, California. The County of Sierra reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the Schedule of Expenditures of Federal Awards. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

**2. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the County financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursements.

**3. INDIRECT COST RATE**

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

**4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

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

**5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

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

**6. PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity and the identifying number is shown as unknown.

**COUNTY OF SIERRA**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2024**

**7. TOTAL FEDERAL AWARDS EXPENDED BY ASSISTANCE LISTING NUMBER**

When there is more than one program under a single Assistance Listing Number, the Schedule of Expenditures of Federal Awards presents totals of all programs under the one Assistance Listing Number. Occasionally, however, this total could not be conveniently displayed because all programs under one Assistance Listing Number were not contiguous when this occurred, this total is not shown in the Schedule, but instead provided below.

| <u>Assistance<br/>Listing<br/>Number</u> | <u>Total Federal<br/>Expenditures</u> |
|--|---------------------------------------|
| 93.558                                   | \$ 199,986                            |
| 93.658                                   | 575,879                               |
| 93.659                                   | 49,781                                |

**COUNTY OF SIERRA**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2024**

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

| <b>Financial Statements</b>   | <u>Status</u> |
|---|---------------|
| 1. Type of auditor's report issued  | Unmodified    |
| 2. Internal controls over financial reporting:  |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified and not considered to be material weaknesses?                          | Yes           |
| 3. Noncompliance material to financial statements noted?  | No            |
| <br><b>Federal Awards</b>   |               |
| 1. Internal control over major programs:  |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified and not considered to be material weaknesses?                          | No            |
| 2. Type of auditor's report issued on compliance for major programs:  | Unmodified    |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No            |
| 4. Identification of major programs:  |               |
| 10.724 Wildfire Crisis Strategy Landscapes  |               |
| 20.205 Highway Planning and Construction  |               |
| 21.032 Local Assistance and Tribal Consistency Fund   |               |
| 5. Dollar threshold used to distinguish between Type A and Type B programs?                                   | \$750,000     |
| 6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.520?                                       | Yes           |

**SECTION II - FINANCIAL STATEMENT FINDINGS**

Audit Adjustments 2024-001

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

None

**COUNTY OF SIERRA**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2024**

**2024-001 Audit Adjustments (Significant Deficiency)**

**Criteria**

Government auditing standards require independent auditors to evaluate all unadjusted misstatements of financial statements. Also, producing timely audited financial statements is more difficult when adjustments are not recorded prior to the start of the annual audit.

**Condition**

At the time of fieldwork, we noted that the financial statements as presented to us for audit contained misstatements in accounts receivable and capital assets that required adjustment.

**Cause**

The County had not reconciled and adjusted accounts as necessary.

**Effect**

The financial statements as presented to us contained misstatements that required adjustment.

**Questioned Cost**

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

**Context**

Not applicable.

**Repeat Finding**

This is not a repeat finding.

**Recommendation**

We recommend that the County reconcile all accounts in a timely manner so that required adjustments can be recorded prior to the start of the annual audit.

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

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

**COUNTY OF SIERRA, CALIFORNIA**

Management's Corrective Action Plan

For the Year Ended June 30, 2024

Compiled by: Van Maddox, Auditor-Controller

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**COUNTY OF SIERRA  
Management's Corrective Action Plan  
For the Year Ended June 30, 2024**

**2024-001 Audit Adjustments (Significant Deficiency)**

We recommend that the City reconcile all accounts in a timely manner so that required adjustments can be recorded prior to the start of the annual audit.

Management's Response: This will be reconciled as soon as possible.

Responsible Individual: Brandon Pangman

Corrective Action Plan: The fund for planning security deposits has been assigned to a specific staff member to keep it reconciled monthly.

Anticipated Completion Date: 2/28/2025

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**Supplemental Schedule**

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**COUNTY OF SIERRA**  
**Supplemental Schedule**  
**California Office of Emergency Services**  
**For the Year Ended June 30, 2024**

The following schedule represents expenditures for U.S. Department of Justice grants passed through the State of California, Office of Emergency Services (CalOES), as well as CalOES funded grant expenditures for the year ended June 30, 2024. This information is included in the County's single audit report at the request of CalOES.

|   | Expenditures Claimed                          |  |                                      | Share of Expenditures<br>Current Year |                |                 |
|---|---|--|--------------------------------------|---------------------------------------|----------------|-----------------|
|   | For the Period<br>Through<br>June 30, 2023    | For the Year<br>Through<br>June 30, 2024 | Cumulative<br>As of<br>June 30, 2024 | Federal<br>Share                      | State<br>Share | County<br>Share |
|   | <u>VW 2228 0460 - Crime Victim Assistance</u> |  |                                      |                                       |                |                 |
| Personal services                             | \$ 63,770                                     | \$ 31,960                                | \$ 95,730                            | \$ 31,960                             | \$ -           | \$ -            |
| Operating expenses                            | 15,748  | 4,040                                    | 19,788                               | 4,040                                 | -              | -               |
| Equipment                                     | -   | -  | -                                    | -                                     | -              | -               |
| Totals  | \$ 79,518                                     | \$ 36,000                                | \$ 115,518                           | \$ 36,000                             | \$ -           | \$ -            |
| <u>VW 2329 0460 - Crime Victim Assistance</u> |   |  |                                      |                                       |                |                 |
| Personal services                             | \$ -  | \$ 69,606                                | \$ 69,606                            | \$ 53,921                             | \$ 15,685      | \$ -            |
| Operating expenses                            | -   | 18,187                                   | 18,187                               | 18,187                                | -              | -               |
| Equipment                                     | -   | -  | -                                    | -                                     | -              | -               |
| Totals  | \$ -  | \$ 87,793                                | \$ 87,793                            | \$ 72,108                             | \$ 15,685      | \$ -            |

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