

**COUNTY OF LASSEN  
SUSANVILLE, CALIFORNIA**

**SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2022**

**COUNTY OF LASSEN  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2022**

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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  
County of Lassen  
Susanville, 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 Lassen (the County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County of Lassen's basic financial statements, and have issued our report thereon dated November 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 County'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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

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

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2022-002.

## **The 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Price Pange & Company*

Clovis, California  
November 27, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE AND SUPPLEMENTAL SCHEDULE OF THE  
CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES) GRANT EXPENDITURES

To the Board of Supervisors  
County of Lassen  
Susanville, California

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

***Opinion on Each Major Federal Program***

We have audited the County of Lassen'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 of Lassen's major federal programs for the year ended June 30, 2022. 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, 2022.

***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.

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

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

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

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

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

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

### ***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.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 27, 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. The accompanying Supplemental Schedule of California Office of Emergency Services (CalOES) Grant Expenditures is presented for purposes of additional analysis as required by CalOES and is not a required part of the 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 and Supplemental Schedule of California Office of Emergency Services Grant Expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

*Price Pange & Company*

Clovis, California  
November 27, 2023

**COUNTY OF LASSEN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

<b>Federal Grantor/Pass Through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Contract/Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Agriculture</b>			
Passed through the Department of Agriculture:			
SNAP Cluster:			
Supplemental Nutrition Assistance Program	10.551	N/A	\$ 97,940
CalFresh Administration	10.561	N/A	564,147
CalFresh ARPA	10.561	N/A	17,233
Subtotal SNAP Cluster			<u>679,320</u>
Passed through the State Controller's Office:			
Forest Service Schools and Roads Cluster:			
Lassen County Fire Safe Council			
Schools and Roads - Grants to Counties (Title I)	10.665	N/A	702,542
Schools and Roads - Grants to Counties (Title III)	10.666	N/A	37,370
Subtotal Forest Service Schools and Roads Cluster			<u>739,912</u>
<b>Total U.S. Department of Agriculture</b>			<u>1,419,232</u>
<b>U.S. Department of the Interior</b>			
Direct Programs:			
Distribution of Receipts to State and Local Government	15.227	N/A	8,529
Geothermal Resources	15.434	N/A	18,049
<b>Total U.S. Department of Interior</b>			<u>26,578</u>
<b>U.S. Department of Justice</b>			
Passed through the California Office of Emergency Services (CalOES):			
Child Advocacy Center	16.575	KC19030180	147,149
Lassen County Victim Witness	16.807	VW18260180	139,264
Direct Programs:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC634-19	221,045
<b>Total U.S. Department of Justice</b>			<u>507,458</u>
<b>U.S. Department of Transportation</b>			
Passed through the California Department of Transportation:			
Highway Planning and Construction Cluster:			
Highway Planning and Construction	20.205	BRLO-5907(033)	3,070,254
Highway Planning and Construction	20.205	BRLO-5907(033)	3,067,763
Highway Planning and Construction	20.205	BRLS-5907(063)	5,776
Highway Planning and Construction	20.205	BRLO-5907 (061)	2,977
Highway Planning and Construction	20.205	BRLO-5907 (060)	54,553
Highway Planning and Construction	20.205	BRLO-5907(065)	1,269
Highway Planning and Construction	20.205	BRLS-5907(067)	9,270
Highway Planning and Construction	20.205	RSTPL-5907(076)	2,868,247
Highway Planning and Construction	20.205	HSIPL-5907(073)	8,553
Subtotal Highway Planning and Construction Cluster			<u>9,088,662</u>
Formula Grants for Rural Areas and Tribes Transit	20.509	64VO20-01324	236,746
Formula Grants for Rural Areas and Tribes Transit	20.509	64B021-01718	675,749
<b>Total U.S. Department of Transportation</b>			<u>10,001,157</u>
<b>U.S. Department of the Treasury</b>			
Direct Programs:			
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	N/A	2,760,000
<b>Total U.S. Department of the Treasury</b>			<u>2,760,000</u>

The accompanying note is an integral part of this statement.



**COUNTY OF LASSEN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
(Continued)

<b>Federal Grantor/Pass Through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Contract/Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Health and Human Services</b>			
Passed through the State Department of Social Services:			
Promoting Safe and Stable Families	93.556	N/A	21,779
Temporary Assistance for Needy Families	93.558	N/A	1,543,787
Adoption Opt. Project	93.603	N/A	2,092
Child Welfare Services - State Grants	93.645	N/A	24,311
Foster Care - Title IV-E	93.658	N/A	612,451
Adoption Assistance	93.659	N/A	8,379
Social Services Block Grant (CWS Title XX)	93.667	N/A	46,676
Chafee Foster Care Independence Program (ILP)	93.674	N/A	<u>37,779</u>
Passed through the Department of Child Support Enforcement:			
Child Support Enforcement	93.563	N/A	<u>606,672</u>
Passed through State Department of Health Care Services:			
Medical Assistance Program	93.778	N/A	<u>374,501</u>
Passed through the State Department of Public Health:			
Emergency Preparedness (Center for Disease Control)	93.069	N/A	100,248
Childhood Lead Poisoning	93.197	15-10047	15,959
Immunization Assistance Program	93.268	N/A	13,631
Pandemic Influenza (Pan Flu)	93.283	N/A	27,963
California Children's Services	93.767	N/A	35,504
HIV testing/Surveillance	93.767	N/A	346
Hospital Preparedness Program (Hospital Preparedness Prog-HPP)	93.889	N/A	97,354
Hospital Preparedness Program (Hospital Preparedness Prog-HPP) Supplemental	93.889	N/A	6,300
Block Grants for Community Mental Health Services	93.958	07-771180-0100	134,302
COVID-19 Block Grants for Community Mental Health Services	93.958	N/A	4,995
COVID-19 Block Grants for Community Mental Health Services	93.958	N/A	5,184
Maternal and Child Health Services Block Grant to the States (Maternal Child & Adolescent)	93.994	N/A	160,742
Maternal and Child Health Services Block Grant to the States (Foster Care)	93.994	N/A	4,244
Maternal and Child Health Services Block Grant to the States(Child Health & Disability Program)	93.994	N/A	<u>16,724</u>
Passed through the State Department of Alcohol and Drug Abuse Programs:			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	N/A	<u>451,340</u>
<b>Total U.S. Department of Health and Human Services</b>			<u><b>4,353,263</b></u>
<b>U.S. Department of Homeland Security</b>			
Passed through the California Office of Emergency Services (CalOES):			
Emergency Management Performance Grant (OES)			
FEMA 4308-CR-CA	97.042	CalEMA 035-00000	231,302
FY20 Homeland Security 2014-00093	97.067	035-00000	<u>126,460</u>
<b>Total U.S. Department of Homeland Security</b>			<u><b>357,762</b></u>
<b>Total Expenditures of Federal Awards</b>			<u><b>\$ 19,425,450</b></u>

The accompanying note is an integral part of this statement.

**COUNTY OF LASSEN**  
**NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**NOTE 1 - REPORTING ENTITY**

The financial reporting entity, as defined by the Government Accounting Standards Board (GASB), consists of the primary government, which is the County of Lassen, California (the County), organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**A. Basis of Accounting**

Funds received under the various grant programs have been recorded within various funds of the County. The County utilizes the modified accrual basis of accounting for these funds. The accompanying Schedule of Expenditures of Federal Awards (the SEFA) 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). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in, the presentation of County's basic financial statements.

**B. Schedule of Expenditures of Federal Awards**

The accompanying SEFA presents the activity of all federal financial assistance programs of the County. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other agencies is included in the SEFA. The SEFA was prepared only from the accounts of various grant programs and, therefore, does not present the financial position or results of operations of the County.

When the County receives federal awards as a sub-recipient, the pass-through agency generally provides the County with a pass-through number that will be referenced on the SEFA. If the pass-through agency does not generate or provide such a number, the County will denote "N/A" on the SEFA in the absence of a pass-through number.

**C. Indirect Cost Rate**

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

**COUNTY OF LASSEN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:  
Material weaknesses identified?     X     Yes            No  
Significant deficiencies identified that  
are not considered to be material weaknesses?            Yes     X     None reported

Noncompliance material to financial statements noted?            Yes     X     No

**Federal Awards**

Internal control over major programs:  
Material weaknesses identified?            Yes     X     No  
Significant deficiencies identified that  
are not considered to be material weaknesses?            Yes     X     None reported

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 2CFR  
section 200.516(a)?     X     Yes            No

**Identification of major programs:**

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction
20.509	Formula Grants for Rural Areas and Tribal Transit
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
93.558	Temporary Assistance for Needy Families

Dollar threshold used to distinguish between Type A  
and Type B programs: \$750,000

Auditee qualified as low-risk auditee?            Yes     X     No

**COUNTY OF LASSEN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
(Continued)

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**Finding 2022-001 – Revenue Recognition (Material Weakness)**

**Criteria:**

A strong system of internal controls and management review requires that general ledger account balances be properly reconciled to adequate supporting documentation during the year-end financial close process in order to accurately and completely close the current year general ledger in a timely matter. Management is responsible for maintaining its accounting records in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

**Condition:**

Various revenue related transactions were incorrectly recorded. The misclassifications/misstatements were associated to:

- Improperly classifying revenues as miscellaneous revenues or expenditures instead of state, grant, or interfund revenues.
- Improperly recording revenue instead of unearned revenue.
- Completeness of grant receivable and revenue accrual.

**Cause:**

Lack of understanding of generally accepted accounting principles revenue recognition rules by finance personnel and lack of review during the year and at the year-end closing process.

**Effect:**

Various governmental funds had revenues that were either understated, overstated, or misclassified, which required journal entries to be posted subsequent to receiving the County's final trial balance.

**Recommendation:**

We recommend that the County personnel with responsibility for recording revenues obtain training related to revenue recognition. Additionally, an internal control review process should be implemented to ensure proper revenue recognition.

**Management's Response:**

See Corrective Action Plan.

**COUNTY OF LASSEN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
(Continued)

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

**Finding 2022-002 – Schedule of Expenditures of Federal Awards**

**Criteria:**

*Title 2 CFR Section 200.302(b)(2) of the Uniform Guidance* requires that grantees provide accurate, current, and complete disclosure of the financial results of each Federal award or program, which includes expenditures of federal awards of grants that are presented in the SEFA.

**Condition:**

In preparing the Schedule of Expenditures of Federal Awards (SEFA) amounts applicable to various programs required subsequent adjustment after they were identified as being originally incorrectly stated. The County had an overall adjustment to the SEFA for a net amount of \$1.8 million as noted below. We identified this error during our audit and proposed the necessary accounting adjustments to correct the affected account balances as applicable, and corrected the final SEFA presentation as well.

<b>Federal Assistance Listing Number</b>	<b>Federal Grantor/Pass Through Grantor/ Program or Cluster Title</b>	<b>Total Adjustment: Overstatement/ (Understatement)</b>
10.666	Schools and Roads Grants to Counties (Title III)	\$ 78,343
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	(2,760,000)
20.205	Highway Planning and Construction	557,206
93.563	Child Support Enforcement	312,528
Total adjustment to SEFA		<u>\$ (1,811,923)</u>

**Cause:**

The County originally provided a SEFA that did not reconcile to the Trial Balance, did not capture activity solely for the fiscal year being presented, and also included non-Federal expenditure activity that was subsequently removed. All these factors caused the SEFA to initially be misstated.

**Effect:**

As noted in the chart above, the SEFA had various overstatements and one understatement that initially misstated the SEFA. If not corrected, the County would have misrepresented Federal expenditures individually and in total in accordance with the Uniform Guidance.

**Recommendation:**

We recommend the County update and review its procedures related to the preparation of the SEFA to ensure that all costs are included in accordance with *Title 2 CFR Section 200.302(b)(2) of the Uniform Guidance*.

**Management's Response:**

See Corrective Action Plan.

**COUNTY OF LASSEN  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2022**

**FINANCIAL STATEMENT FINDINGS**

None reportable.

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None reportable.

**SUPPLEMENTAL SCHEDULE OF THE  
CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES)  
GRANT EXPENDITURES**

**COUNTY OF LASSEN**  
**SUPPLEMENTAL SCHEDULE OF THE CALIFORNIA OFFICE OF**  
**EMERGENCY SERVICES (CALOES) GRANT EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Program	Expenditures Claimed		Current Year		
	For the Year Ended June 30, 2021	For the Year Ended June 30, 2022	Federal Share	State Share	County Share
<b>VW18260180 - Victim Witness Assistance Program</b>					
Personnel services	\$ 202,168	\$ 166,153	\$ 130,480	\$ 35,673	\$ -
Operating expenses	35,533	36,131	8,784	27,347	-
Equipment	-	-	-	-	-
Total	<u>\$ 237,701</u>	<u>\$ 202,284</u>	<u>\$ 139,264</u>	<u>\$ 63,020</u>	<u>\$ -</u>



# Treasurer/Tax Collector

County of Lassen



Nancy Cardenas, Treasurer/Tax Collector  
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## COUNTY OF LASSEN CORRECTIVE ACTION PLAN YEAR ENDED JUNE 30, 2022

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2022-001	The management and the structure of the Auditors office was changed in April 2023. At that time, we started reimplementing internal controls, and educating staff on proper procedures for handling revenue	The management and the structure of the Auditors office was changed in April 2023. At that time, we started reimplementing internal controls, and educating staff	Nancy Cardenas Lassen County Auditor/Controller Treasurer/Tax Collector
2022-002	The management and the structure of the Auditors office was changed in April 2023. At that time, we started reimplementing internal controls, and educating staff on SEFA and grant funding.	The management and the structure of the Auditors office was changed in April 2023. At that time, we started reimplementing internal controls, and educating staff	Nancy Cardenas Lassen County Auditor/Controller Treasurer/Tax Collector

A handwritten signature in blue ink, appearing to read "Nancy Cardenas", written over a horizontal line.

Nancy Cardenas  
Lassen County Auditor Controller/Treasurer/ Tax Collector