

**COUNTY OF MADERA**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2024**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**INDEPENDENT AUDITORS' 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***

Honorable Board of Supervisors  
County of Madera  
Madera, 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of County of Madera, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County of Madera's basic financial statements, and have issued our report thereon dated January 17, 2025. Our report includes a reference to other auditors who audited the financial statements of the Madera County Workforce Investment Corporation, as described in our report on the County's financial statements. The 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 these auditors.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered County of Madera'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 County of Madera's internal control. Accordingly, we do not express an opinion on the effectiveness of County of Madera'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.

Honorable Board of Supervisors  
County of Madera

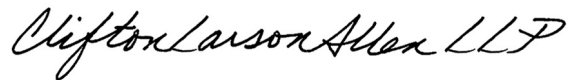
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

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

As part of obtaining reasonable assurance about whether County of Madera’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.



**CliftonLarsonAllen LLP**

Roseville, California  
January 17, 2025



**INDEPENDENT AUDITORS' REPORT 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**

Honorable Board of Supervisors  
County of Madera  
Madera, California

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

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

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

The County's basic financial statements include the operations of the Madera County Workforce Investment Corporation (MCWIC), which expended \$2,573,746 in federal awards which is not included in the County's schedule of expenditures of federal awards during the year ended June 30, 2024. Our audit, described below, did not include the operations of MCWIC because MCWIC engaged other auditors to perform an audit in accordance with the Uniform Guidance.

In our opinion, County of Madera 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, 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 (GAAS); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of County of Madera 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 County of Madera'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 County of Madera's federal programs.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding County of Madera'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 County of Madera'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 County of Madera'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 Auditors' 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.

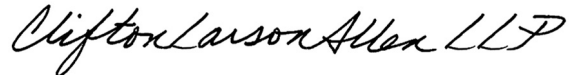
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Honorable Board of Supervisors  
County of Madera

**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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of County of Madera as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise County of Madera’s basic financial statements. We have issued our report thereon, dated January 17, 2025, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the discretely presented component unit. 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.



**CliftonLarsonAllen LLP**

Roseville, California  
February 3, 2025

**COUNTY OF MADERA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b>U.S. Department of Agriculture</b>				
Passed through State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0517-053-SF	\$ 13,644	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0517-053-SF	55,133	55,133
Subtotal - Assistance Listing Number 10.025			68,777	55,133
Passed through the State Department of Public Health:				
Supplemental Nutrition Assistance Program	10.551	23-10323	234,410	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10258	471,574	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10258	1,981,738	-
Subtotal - Assistance Listing Number 10.557			2,453,312	-
WIC Farmers' Market Nutrition Program (FMNP)	10.572	22-10258 A03	1,400	-
Passed through the State Department of Education:				
School Breakfast Program	10.553	01867-SN-20-R	22,512	-
National School Lunch Program	10.555	01867-SN-20-R	39,407	-
Subtotal - Child Nutrition Cluster			61,919	-
Passed through the State Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		4,038,421	-
Subtotal - SNAP Cluster			4,038,421	-
Direct Award U.S. Department of Agriculture				
Schools and Roads - Grants to States	10.665	Entitlement	109,796	-
Total U.S. Department of Agriculture			6,968,035	55,133
<b>U.S. Department of Housing and Urban Development</b>				
Passed through State Department of Housing and Community Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Loans	3,826,921	-
Home Investment Partnerships Program	14.239	Loans	2,087,022	-
Home Investment Partnerships Program	14.239	15-HOME-10902	2,112	2,112
Subtotal - Assistance Listing Number 14.239			2,089,134	2,112
Passed through the State Department of Public Health:				
COVID 19 - Housing Opportunities for Persons with AIDS	14.241	23-10396	100,186	-
Total U.S. Department of Housing and Urban Development			6,016,241	2,112
<b>U.S. Department of Interior</b>				
Passed through State Department of Parks and Recreation:				
Sports fishing and Boating Safety Act	15.622	C22L0608	62,028	-
Sports fishing and Boating Safety Act	15.622	23/24 Financial Aid	300,000	-
Subtotal - Assistance Listing Number 15.622			362,028	-
Outdoor Recreation Acquisition, Development and Planning	15.916		114,022	-
Total U.S. Department of Interior			476,050	-
<b>U.S. Department of Justice</b>				
Direct Award:				
Domestic Cannabis Eradication	16.579	2023-25	70,509	-
Domestic Cannabis Eradication	16.579	2024-23	34,424	-
Subtotal - Assistance Listing Number 16.579			104,933	-
Treatment Court Discretionary Grant Program	16.585	15PBJA-21-GG-04277-DGCT	109,468	-
State Criminal Alien Assistance Program	16.606	15PBJA-22-RR-05266-SCAA	191,662	-
State Criminal Alien Assistance Program	16.606	15PBJA-23-RR-05540-SCAA	231,239	-
Subtotal - Assistance Listing Number 16.606			422,901	-
Bulletproof Vest Partnership Program	16.607		1,522	-
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02322	34,988	-
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02135	83	-
Subtotal - Assistance Listing Number 16.710			35,071	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-00075-BRND	411,375	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03144-JAGX	32,101	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020DJBX0776	6,250	-
Subtotal - Assistance Listing Number 16.738			449,726	-
Passed through the Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	XC22050200	88,141	-
Crime Victim Assistance	16.575	XC23060200	74,246	-
Subtotal - Assistance Listing Number 16.575			162,387	-
Violence Against Women Formula Grants	16.588	PU22 01 0200	21,084	-
Violence Against Women Formula Grants	16.588	PU23 02 0200	68,372	-
Subtotal - Assistance Listing Number 16.588			89,456	-
Passed through the Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	1206-26	165,203	-
Total U.S. Department of Justice			1,540,667	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MADERA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b><u>U.S. Department of Transportation</u></b>				
Passed through the State Department of Transportation:				
Highway Planning & Construction	20.205	CML5941(122)	\$ 73,379	\$ -
Highway Planning & Construction	20.205	CML 5941(102)	95,638	-
Highway Planning & Construction	20.205	CML-5941(131)	107,692	-
Highway Planning & Construction	20.205	BRLS5941(100)	4,025,010	-
Highway Planning & Construction	20.205	BRLO5941(104)	1,170,148	-
Highway Planning & Construction	20.205	BRLO5941(081)	99,473	-
Highway Planning & Construction	20.205	BRLO5941(089)	194,977	-
Highway Planning & Construction	20.205	BRLO5941(103)	202,264	-
Highway Planning & Construction	20.205	X24-5941(137)	<u>463,374</u>	<u>-</u>
Subtotal - Assistance Listing Number 20.205			6,431,955	-
Formula Grants for Rural Areas	20.509	64RO21-01642	338,168	-
Formula Grants for Rural Areas	20.509	64BA22-02096	<u>511,287</u>	<u>-</u>
Subtotal - Assistance Listing Number 20.509			849,455	-
Direct Award Department of Transportation, Federal Transit Administration				
Federal Transit Formula Grants	20.507	CA-2023-232	233,785	-
Federal Transit Formula Grants	20.507	CA-2023-232	<u>114,934</u>	<u>-</u>
Subtotal - Assistance Listing Number 20.507			348,719	-
Passed through the State Office of Traffic Safety:				
National Priority Safety Programs	20.616	DI23014	43,104	-
National Priority Safety Programs	20.616	DI24008	<u>164,668</u>	<u>-</u>
Subtotal - Highway Safety Cluster			<u>207,772</u>	<u>-</u>
Total U.S. Department of Transportation			<u>7,837,901</u>	<u>-</u>
<b><u>U.S. Department of the Treasury</u></b>				
Passed through the California Housing & Community Development (HCD)				
California Housing & Community Development (HCD)	21.019	20-CDBG-CV2-3-00082	366,699	-
Direct Award				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027		<u>6,106,605</u>	<u>887,564</u>
Total U.S. Department of the Treasury			6,473,304	887,564
<b><u>U.S. Election Assistance Commission</u></b>				
Passed through the California Department of General Services				
Help America Vote Act Requirements Payments	90.401	21G30109	171,459	-
HAVA Election Security Grants	90.404	18G30120	<u>171,459</u>	<u>-</u>
Total U.S. Election Assistance Commission			342,918	-
<b><u>U.S. Department of Health and Human Services</u></b>				
Direct Award:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		138,813	-
Passed through the Council of State & Territorial Epidemiologists (CTSE)				
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		72,000	-
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563		2,540,559	-
Passed through the State Department of Health Care Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	21-10090	40,469	-
Children's Health Insurance Program	93.767		85,388	-
Children's Health Insurance Program	93.767		<u>555,745</u>	<u>-</u>
Subtotal - Assistance Listing Number 93.767			641,133	-
Block Grants for Community Mental Health Services	93.958	1B09SM083782-01	267,585	55,168
Block Grants for Prevention and Treatment of Substance Abuse	93.959	21-10090	35,780	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	21-10090	<u>696,417</u>	<u>29,802</u>
Subtotal - Assistance Listing Number 93.959			732,197	29,802
Maternal and Child Health Services Block Grant to the States	93.994		116,701	-
Passed through the State Department of Public Health:				
Public Health Emergency Preparedness	93.069	22-10657	193,881	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	22-10113	127,229	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2320R-TA00	17,770	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	EPCF2023	<u>5,000</u>	<u>-</u>
Subtotal - Assistance Listing Number 93.116			22,770	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MADERA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	23-10263	\$ 78,599	\$ -
COVID 19 - Immunization Cooperative Agreements	93.268	22-11028	56,463	-
COVID 19 - Epidemiology and Lab Capacity for Infectious Diseases (ELC)	93.323	COVID-19ELC78	867,847	-
COVID 19 - Epidemiology and Lab Capacity for Infectious Diseases (ELC)	93.323	ELCCON-58	29,681	-
COVID 19 - Epidemiology and Lab Capacity for Infectious Diseases (ELC)	93.323	AMDPHL04	12,060	-
Subtotal - Assistance Listing Number 93.323			909,588	-
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-WFD-020	119,888	-
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	1 NU90TP922174-01-00	68,928	-
Subtotal - Assistance Listing Number 93.354			188,816	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	CERI-21-23-19	2,942	-
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	12691-24	15,000	-
PPHF: Racial and Ethnic Approaches to Community Health Program Financed Solely by Public Prevention and Health Funds	93.738	18-10552	101,901	-
PPHF: Racial and Ethnic Approaches to Community Health Program Financed Solely by Public Prevention and Health Funds	93.738	18-10552	300,050	-
Subtotal - Assistance Listing Number 93.738			401,951	-
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	CHVP 23-20	701,098	-
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	21-10742	36,891	-
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	CHVP ARP 22-20	100,069	-
Subtotal - Assistance Listing Number 93.870			838,058	-
National Bioterrorism Hospital Preparedness Program	93.889	22-10657	139,907	21,325
HIV Care Formula Grants	93.917	20-10058	13,400	-
HIV Care Formula Grants	93.917	18-10874	83,194	-
Subtotal - Assistance Listing Number 93.917			96,594	-
CDC's Collaboration with Academia to Strengthen Public Health	93.967	CASPHI0019	136,610	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	21-10563	123,605	-
Maternal and Child Health Services Block Grant to the States	93.994	202020	238,969	-
Maternal and Child Health Services Block Grant to the States	93.994	202220	114,731	-
Subtotal - Assistance Listing Number 93.994			353,700	-
Passed through the State Department of Social Services:				
Guardianship Assistance	93.090		21,237	-
Promoting Safe and Stable Families	93.556		202,591	-
Temporary Assistance for Needy Families (TANF)	93.558		12,576,532	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		1,962	-
Adoption and Legal Guardianship Incentive Payments	93.603		18,061	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645		81,032	-
Foster Care-Title IV-E	93.658		6,265,139	-
Adoption Assistance- Title IV-E	93.659		3,688,593	-
Social Services Block Grant	93.667		870,945	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		96,902	-
Medical Assistance Program	93.778		4,761,575	-
Passed through the State Department of Health Care Services:				
Medical Assistance Program	93.778		201,716	-
Passed through the State Department of Public Health:				
Medical Assistance Program	93.778	202320	10,971	-
Medical Assistance Program	93.778	202320	61,936	-
Subtotal - Medicaid Cluster			5,036,198	-
Total U.S. Department of Health and Human Services			37,094,362	106,295

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MADERA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b><u>U.S. Department of Homeland Security</u></b>				
Passed through the State Governor's Office of Emergency Services: Boating Safety Financial Assistance	97.012	C22L0608	\$ 31,259	\$ -
Passed through the State Governor's Office of Emergency Services: Emergency Management Performance Grants	97.042	2022-0005	55,245	-
Emergency Management Performance Grants	97.042	2023-0006	<u>11,852</u>	-
Subtotal - Assistance Listing Number 97.042			<u>67,097</u>	-
Homeland Security Grant Program (HSGP)	97.067	2021-0081	133,874	-
Homeland Security Grant Program (HSGP)	97.067	2022-0043	101,819	-
Homeland Security Grant Program (HSGP)	97.067	2019-0035	42,871	-
Homeland Security Grant Program (HSGP)	97.067	2020-0095	102,714	-
Homeland Security Grant Program (HSGP)	97.067	2023-0042	<u>46,151</u>	-
Subtotal - Assistance Listing Number 97.067			<u>427,429</u>	-
Total U.S. Department of Homeland Security			<u>525,785</u>	-
<b>Total Expenditures of Federal Awards</b>			<u>\$ 67,275,263</u>	<u>\$ 1,051,104</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MADERA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2024**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal awards programs of the County of Madera (the County) for the year ended June 30, 2024, except for federal awards received by the Madera County Workforce Investment Corporation. Madera County Workforce Investment Corporation engaged other auditors to perform an audit in accordance with the U.S. Office of Management and Budget, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Code of Federal Regulations, Title 2, Subtitle A, Chapter II, Part 200), also referred to as the Uniform Guidance.

**NOTE 2 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. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in, the preparation of, the financial statements.

**NOTE 3 FEDERAL ASSISTANCE LISTING NUMBER**

The program titles and Federal Assistance Listing numbers were obtained from the federal or pass-through grantor. When no Federal Assistance Listing number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier and the word “unknown” were used.

**NOTE 4 INDIRECT COST RATE**

The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

**NOTE 5 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

Outstanding federally funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2024 as follows:

<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Outstanding Loans</u>	<u>Loans with Continuing Compliance Requirements</u>
14.228	Community Development Block Grant/States Program	\$ 3,779,835	\$ 3,826,921
14.239	Home Investment Partnership Program	1,997,722	2,087,022

**COUNTY OF MADERA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2024**

**NOTE 6 OTHER LOANS**

Outstanding federally funded program loans carried balances as of June 30, 2024 as follows:

Assistance Listing Number	Federal Program	Outstanding Loans
10.760	Water and Water Disposal Systems for Rural Counties	\$ 2,386,000

**NOTE 7 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the Schedule 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.

**COUNTY OF MADERA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

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***Section I – Summary of Auditors’ Results***

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***Financial Statements***

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

***Federal Awards***

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
- Type of auditors’ report issued on compliance for major federal programs: Unmodified
2. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes        x   no

***Identification of Major Federal Programs***

**Assistance Listing Number**

**Name of Federal Program or Cluster**

10.561	Supplemental Nutrition Assistance Program Cluster
20.205	Highway Planning and Construction
21.027	COVID 19 - Coronavirus State and Local Fiscal Recovery Funds
93.558	Temporary Assistance for Needy Families

**COUNTY OF MADERA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section I – Summary of Auditors’ Results (Continued)***

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Dollar threshold used to distinguish between  
Type A and Type B programs:

\$ 2,018,257

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes        x   no

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***Section II – Financial Statement Findings***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



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