



# David Richstone

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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED JUNE 30, 2024

County of Madera respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2024.

Audit period: July 1, 2022 – June 30, 2023

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

### FINDINGS—FINANCIAL STATEMENT AUDIT

**Condition:** During the audit, we noted that the beginning balance of unearned revenue related to Coronavirus State & Local Fiscal Recovery Funds in the Special Revenue – Health and Sanitation Fund was overstated by \$586,780.

**Status:** Recommendation implemented during the year.

### FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

There were no federal award program audit findings in the prior year.

