



COMPLIANCE SECTION

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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 Honorable Board of Commissioners
Washoe County, Nevada
Reno, Nevada

We have audited, in accordance with 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 (*Government Auditing Standards*), 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 Washoe County, Nevada (the “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 November 27, 2024.

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 have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2024-001, 2024-002, and 2024-003 that we consider to be material weaknesses.

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 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.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Reno, Nevada
November 27, 2024



**Independent Auditor’s Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance Required by the Uniform Guidance**

The Honorable Board of Commissioners
Washoe County
Reno, NV

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Washoe County’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 Washoe County’s major federal programs for the year ended June 30, 2024. Washoe County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Coronavirus State and Local Fiscal Recovery Fund and Emergency Rental Assistance Program

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Washoe County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Coronavirus State and Local Fiscal Recovery Fund and the Emergency Rental Assistance Program for the year ended June 30, 2024.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Washoe County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2024.

Basis for Qualified and Unmodified Opinions

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 (*Government Auditing Standards*); 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 Washoe 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 qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of Washoe County's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Coronavirus State and Local Fiscal Recovery Fund and Emergency Rental Assistance Program

As described in the accompanying schedule of findings and questioned costs, Washoe County did not comply with requirements regarding Assistance Listing No. 21.027 Coronavirus State and Local Fiscal Recovery Fund as described in finding number 2024-005 for Reporting. In addition, Washoe County did not comply with requirements regarding Assistance Listing No. 21.023 Emergency Rental Assistance Program as described in finding number 2024-007 for Reporting.

Compliance with such requirements is necessary, in our opinion, for Washoe County to comply with the requirements applicable these programs.

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 Washoe 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 Washoe 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 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 Washoe County'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 Washoe 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 Washoe 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 Washoe 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

Government Auditing Standards requires the auditor to perform limited procedures on Washoe County’s response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Washoe 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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-004, 2024-005 and 2024-007 to be material weaknesses.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-006 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on Washoe County's the accompanying schedule of findings and questioned costs. Washoe 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.

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.

Eide Bailly LLP

Reno, Nevada
November 27, 2024

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Agriculture (USDA):				
Direct Programs:				
NDA Local Foods in School	10.185	LFS23-16	\$ 10,183	\$ -
Lake Tahoe Erosion Control Grant Program	10.690	23-DG-111051900-010	274,442	-
Law Enforcement Agreements	10.704	21-LE-11041700-005	8,724	-
National School Lunch Program (School Lunch)	10.555	R-2400-09	87,311	-
National School Lunch Program (School Lunch)	10.555	E053	5,506	-
Total National School Lunch Program (School Lunch)			92,817	-
Passed through Nevada Department of Health and Human Services, Health Division:				
Special Supplemental Nutrition Program for Women, Infants and Children (WIC Program)	10.557	SG 25938	322,647	-
Special Supplemental Nutrition Program for Women, Infants and Children (WIC Program)	10.557	UNKNOWN	962,916	-
Total Special Supplemental Nutrition Program for Women, Infants and Children (WIC Program)			1,285,563	-
Passed through Nevada Division of Welfare and Supportive Services:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Supplemental Nutrition Assistance Program State Administrative Match)	10.561	UNR-24-98	37,990	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Supplemental Nutrition Assistance Program State Administrative Match)	10.561	ED2324	5,431	-
Total SNAP Cluster			43,421	-
Total U.S. Department of Agriculture			1,715,150	-
U.S. Department of Housing and Urban Development (HUD):				
Direct Programs:				
Continuum of Care Program	14.267	NV0144L9T012000	63,878	-
Continuum of Care Program	14.267	NV0095L9T012106	7,628	-
Continuum of Care Program	14.267	NV0137D9T012102	24,378	-
Continuum of Care Program	14.267	NV0141L9T012102	17,117	-
Continuum of Care Program	14.267	NV0095L9T012207	97,130	-
Continuum of Care Program	14.267	NV0044L9T012213	78,683	-
Continuum of Care Program	14.267	NV0121L9T012205	30,000	-
Continuum of Care Program	14.267	NV0173L9T012200	72,185	-
Total Continuum of Care Program			390,999	-

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WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
CDBG-Entitlement/Special Purpose Grants Cluster: Community Development Block Grants/Entitlement Grants (Community Development Block Grant program for Entitlement Communities Program Income	14.218	UNKNOWN	\$ 24,753	-
Community Development Block Grants/Entitlement Grants (Community Development Block Grant program for Entitlement Communities Program Income	14.218	UNKNOWN	33,870	-
Total CDBG-Entitlement/Special Purpose Grants Cluster			449,622	-
Total U.S. Department of Housing and Urban Development				
<u>U.S. Department of the Interior (DOI):</u>				
Direct Programs: Fish and Wildlife Cluster: Wildlife Restoration and Basic Hunter Education	15.611	SG23-06	389,005	-
Total Fish and Wildlife Cluster:			389,005	-
Passed through Nevada Division of State Parks: Outdoor Recreation Acquisition, Development and Planning Outdoor Recreation Acquisition, Development and Planning	15.916 15.916	P22AP00419-00 32-00372	71,796 20,065	- -
Total Outdoor Recreation Acquisition, Development and Planning			91,861	-
Total U.S. Department of Interior				
<u>U.S. Department of Justice (DOJ):</u>				
Direct Programs: FBI Child Exploitation Task Force	16.000	UNKNOWN	13,528	-
Veterans Treatment Court Discretionary Grant Program	16.043	15PBJA-23-GG-05276-VTCX	59,461	-
Crime Victim Assistance/Discretionary Grants	16.582	2020-V3-GX-0131	114,089	-
			114,089	-
State Criminal Alien Assistance Program	16.606	2020-AP-BX-1112	1,496	-
State Criminal Alien Assistance Program	16.606	15PBJA-20-RR-00118	46,135	-
State Criminal Alien Assistance Program	16.606	15PBJA-22-RR-05075	12,231	-

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**WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Justice (DOJ) (continued):				
State Criminal Alien Assistance Program	16.606	15PBJA-21-RR-04998	\$ 161,759	\$ -
Total State Criminal Alien Assistance Program			221,621	-
DNA Backlog Reduction Program	16.741	15PBJA-23-GG-01328-DNAX	9,050	-
DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03155-DNAX	15,473	-
DNA Backlog Reduction Program	16.741	15PBJA-22-GG-01690-DNAX	44,589	-
Total DNA Backlog Reduction Program			69,112	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	15-PBJA-23-GG-01471-MENT	34,184	-
Second Chance Act Reentry Initiative	16.812	15PBJA-23-GG-02433-SCAX	89,166	19,483
Equitable Sharing Program	16.922	UNKNOWN	53,889	-
Program Income	16.922	UNKNOWN	46,935	-
Passed through Reno Police Department:				
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	15PBJA-21-GG-01710-JAGX	38,877	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	15PBJA-22-GG-02180-JAGX	22,612	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	21-JAG-28	11,303	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	21-JAG-29	40,990	-
Total Edward Byrne Memorial Justice Assistant Grant Program (Byrne JAG Program)			113,782	-
Passed through Nevada Department of Public Safety, Office of Criminal Justice Assistance (continued):				
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	21-JAG-22	8,838	-
Total Edward Byrne Memorial Justice Assistant Grant Programs (Byrne JAF Program)			122,620	-
Passed through National Children's Alliance: Children's Advocacy Centers	16.758	RENO-NV-CHCORE23	155,429	-
Passed through Nevada Department of Health and Human Services, Child and Family Services Division: Juvenile Justice and Delinquency Prevention	16.540	2021-DPPGP-07	33,065	-
Crime Victim Assistance	16.575	16575-20-147	6,083	-
Crime Victim Assistance	16.575	16575-21-056	7,365	-
Crime Victim Assistance	16.575		2	-
Crime Victim Assistance	16.575	16575-20-148	40,743	-
Crime Victim Assistance	16.575	16575-21-055	482,022	-
Crime Victim Assistance	16.575	SG 25386	20	-
Crime Victim Assistance	16.575	16575-21-054	145,568	-
Total Crime Victim Assistance			661,803	-

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**WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Justice (DOJ) (continued):				
Passed through Las Vegas Metropolitan Police Department:				
Missing Children's Assistance	16.543	2020-MC-FX-K011	10,932	\$ -
Missing Children's Assistance	16.543	15P-JDP-23-GK-05181-M	64,808	-
Total Missing Children's Assistance			75,740	-
Passed through Nevada Department of Public Safety, Office of Criminal Justice Assistance:				
Residential Substance Abuse Treatment for State Prisoners	16.593	19-RSAT-04	20,205	-
Residential Substance Abuse Treatment for State Prisoners	16.593	20-RSAT-04	7,573	-
Total Residential Substance Abuse Treatment for State Prisoners			27,778	-
Paul Coverdell Forensic Sciences Improvement Grant Program				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	21-FSI-03	5,166	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	22-FSI-03	41,721	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	23-FSI-03	14,707	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program			61,594	-
Passed through Nevada Office of the Attorney General:				
Violence Against Women Formula Grants	16.588	UNKNOWN	95,206	-
Violence Against Women Formula Grants	16.588	2022-VAWA-53	15,372	-
Total Violence Against Women Formula Grants			110,578	-
Passed through Office of Community Oriented Policing Services (COPS):				
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-23-GG-01836-LEM/H	16,530	-
Total U.S. Department of Justice			1,967,122	19,483
U.S. Department of Transportation (DOT):				
Direct Programs:				
Passed through Nevada Division of State Parks:				
Recreational Trails Program	20.219	2021-10	54,086	-
Passed through Nevada Department of Public Safety, Office of Traffic Safety:				
Highway Safety Cluster:				
State and Community Highway Safety Program Income	20.600	21-AL-2	-	-
State and Community Highway Safety	20.600	21-AL-2	1,500	-
State and Community Highway Safety	20.600	TS-2024-WCSO-00161	4,364	-
State and Community Highway Safety	20.600	JF-2023-WCSO-00025	13,339	-
State and Community Highway Safety	20.600	JF-2024-WCSO-00019	17,654	-
State and Community Highway Safety	20.600	TS-2023-WC DA-00175	741	-
Total State and Community Highway Safety			37,598	-
National Priority Safety Programs	20.616	GPR1NY74XPQ5	57,897	-
National Priority Safety Programs	20.616	TS-2023-WC DA-00175	65,967	-

(CONTINUED)

**WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass- Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Transportation (DOT) (continued):				
National Priority Safety Programs	20.616	TS-2024-WC DA-00077	\$ 208,276	-
National Priority Safety Programs	20.616	TS-2023-WCSO-00039	105,677	-
National Priority Safety Programs	20.616	TS-2024-WashoeAltSent-00071	53,375	-
National Priority Safety Programs	20.616	TS-2023-WCSO-00216	720	-
Total National Priority Safety Programs			491,912	-
Total Highway Safety Cluster			529,510	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	JF-2024-WCSO-00019	15,855	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	TS-2024-WCSO-00067	21,170	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	TS-2023-WCSO-00040	4,640	-
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			41,665	-
Passed through Nevada Emergency Response Commission:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	24-HMEP-16-01	8,990	8,990
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	22-HMEP-16-03	69,080	69,080
Total Interagency Hazardous Materials Public Sector Training and Planning Grants			78,070	78,070
Total U.S. Department of Transportation			703,331	78,070
Department of the Treasury:				
Direct Programs:				
COVID-19 - Emergency Rental Assistance Program	21.023	ERA - 001	39,739	39,739
COVID-19 - Emergency Rental Assistance Program	21.023	SLT-0124	563,048	-
COVID-19 - Emergency Rental Assistance Program	21.023	UNKNOWN	478,738	-
Total COVID-19 - Emergency Rental Assistance Program			1,081,525	39,739
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	UNKNOWN	27,640,954	5,875,428
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	UNKNOWN	271,887	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	UNKNOWN	37,663	37,663
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	UNKNOWN	169,062	169,062
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	UNKNOWN	6,855	6,855
Program Income	21.027	24WCWHR01	11,766	-
Total Direct COVID-19 - Coronavirus State and Local Fiscal Recovery Funds			28,138,187	6,089,008
Passed through Nevada Department of Business and Industry Housing Division:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	UNKNOWN	5,581,125	-

(CONTINUED)

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
Department of the Treasury (continued):				
Passed through Nevada Department of Health and Human Services Child and Family Services Division:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	21027-22-014	9,996 \$	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SG 26142	918,000	-
Total passed through Nevada DHHS Child and Family Services Division			927,996	-
Passed through Nevada Department of Health and Human Services Aging and Disability Services Division:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	16-000-71-FRFX-24	170,000	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	16-000-02-FRFX-24	2,304	-
Total passed through Nevada DHHS Aging and Disability Services Division			172,304	-
Passed through Nevada Department of Health and Human Services Health Division:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SG 26143	68,871	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SG 26149	645,687	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SG 26068	501,749	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SG 26290	137,782	-
Total passed through Nevada DHHS Health Division			1,354,089	-
Passed through Supreme Court of Nevada:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	CMS2JD	40,000	-
Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds			36,213,701	6,089,008
COVID-19 - Coronavirus Relief Fund	21.019	22AGLCG01	194,597	-
Total Department of the Treasury			37,489,823	6,128,747
Institute of Museum and Library Services:				
Passed through Nevada State Library, Archives and Public Records:				
Grants to States	45.310	2023-05	44,536	-
Grants to States	45.310	23-20 WCLL AALL	1,225	-
Grants to States	45.310	2022-31	75,000	-
Grants to States	45.310	2023-06	75,000	-
Grants to States	45.310	2022-30	10,125	-
Total Institute of Museum and Library Services			205,886	-

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WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Environmental Protection Agency (EPA):				
Direct Programs:				
Air Pollution Control Program Support	66.001	EPA-CEP-01	\$ 565,362	-
Air Pollution Control Program Support	66.001	A-00905423-0	217,449	-
			<u>782,811</u>	<u>-</u>
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	5A-98T66001-0	100,962	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-98T59101-0	73,104	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	UNKNOWN	13,746	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-98T59101-0	54,728	-
In-kind Costs			242,540	-
Total Special Purpose Activities Relating to the Clean Air Act			<u>16,353</u>	<u>-</u>
State Information Grants	66.608	OS-84029301-0		
Passed through Nevada Department of Conservation and Natural Resources, Division of Environmental Protection:				
State Public Water System Supervision	66.432	DEP 24-002	125,000	-
Nonpoint Source Implementation Grants	66.460	DEPS 23-019	153,000	-
Leaking Underground Storage Tank Trust Fund Corrective Action Program (Leaking UST Corrective Action Program)	66.804	DEP #22-017 WCHD	100,000	-
Total U.S. Environmental Protection Agency			<u>1,419,704</u>	<u>-</u>
U.S. Department of Energy:				
Direct Programs:				
Energizing Rural Communities Prize	81.000	UNKNOWN	13,500	-
Total U.S. Department of Energy			<u>13,500</u>	<u>-</u>
U.S. Department of Health and Human Services (HHS):				
Direct Programs:				
Family Planning Services	93.217	5 FPHPA006601-02-00	428,324	-
			<u>428,324</u>	<u>-</u>

(CONTINUED)

**WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Health and Human Services (HHS) (continued):				
Passed through National Association of County and City Health Officials:				
Medical Reserve Corps Small Grant Program	93.008	MRC RISE 22-0443	\$ 26,250	-
Medical Reserve Corps Small Grant Program	93.008	MRC 23-0443	5,000	-
			<u>31,250</u>	<u>-</u>
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	#2022-021603	28,440	-
Passed through Nevada Office of Analytics:				
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	SG1417	53,509	-
Passed through Nevada Director's Office:				
Social Services Block Grant (SSBG Program)	93.667	DO 1375	663,807	-
Passed through Nevada Aging and Disability Services Division:				
Family Planning-Services (FP Services)	93.217	6FHPA096051-04-02	362,939	-
Family Planning-Services (FP Services)	93.217	5 FHPA006601-03-00	61,529	-
			<u>424,468</u>	<u>-</u>
Aging Cluster:				
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-07-1H1-24	152,972	-
Program Income	93.045	16-000-07-1H1-24	55,487	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-04-2H-24	535,052	-
Program Income	93.045	16-000-04-2H-24	15,397	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-07-1H1-23	22,594	-
Program Income	93.045	16-000-07-1H1-23	20,653	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-04-2H-23	172,605	-
Program Income	93.045	16-000-04-2H-23	5,259	-
			<u>980,019</u>	<u>-</u>
Total Special Programs for the Aging-Title III, Part C-Nutrition Services				
Nutrition Services Incentive Program (NSIP)	93.053	16-000-57-1NX-24	105,915	-
Nutrition Services Incentive Program (NSIP)	93.053	16-000-57-1NX-23	35,541	-
			<u>141,456</u>	<u>-</u>
Total Aging Cluster			<u>1,121,475</u>	<u>-</u>

(CONTINUED)

**WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Health and Human Services (HHS) (continued):				
Passed through Nevada Department of Health and Human Services Health Division: Public Health Emergency Preparedness (PERLC: PREPAREDNESS AND EMERGENCY RESPONSE LEARNING CENTER PERLC Supporting PHEP; awards other than PHEP Cooperative agreement not recorded under 93074)	93.069	SG 26319	\$ 913,455	-
Public Health Emergency Preparedness (PERLC: PREPAREDNESS AND EMERGENCY RESPONSE LEARNING CENTER PERLC Supporting PHEP; awards other than PHEP Cooperative agreement not recorded under 93074)	93.069	SG-2024-00144	367,838	-
Total Public Health Emergency Preparedness			1,281,293	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs (Tuberculosis Prevention and Control and Laboratory Program)	93.116	HD 16362	1,189	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs (Tuberculosis Prevention and Control and Laboratory Program)	93.116	SG 26902	52,979	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs (Tuberculosis Prevention and Control and Laboratory Program)	93.116	SG 26064	58,173	-
			112,341	-
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	SG26448	105,000	-
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	SG 25947	21,273	-
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	SG 26855	63,800	-
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	DO# 1342	14,345	-
Total Injury Prevention and Control Research and State and Community Based Programs			204,418	-
Substance Abuse and Mental Health Services-Projects of Regional and National Significance (PRNS)	93.243	1H79T1081956-01	191,685	-
Immunization Cooperative Agreements	93.268	SG 25871-2	12,862	-
Immunization Cooperative Agreements	93.268	SG 25890	196,964	-
Immunization Cooperative Agreements	93.268	SG 26299-1	875,015	-
Immunization Cooperative Agreements	93.268	SG 26306-1	318,381	-
Immunization Cooperative Agreements	93.268	SG-2024-00282	169	-
Immunization Cooperative Agreements	93.268	SG 26329	220,210	-
Total Immunization Cooperative Agreements			1,623,601	-
Adult Viral Hepatitis Prevention and Control	93.270	SG 26218	48,208	-
Adult Viral Hepatitis Prevention and Control	93.270	SG-2024-00550	4,728	-
Total Adult Virus Hepatitis Prevention and Control			52,936	-

(CONTINUED)

**WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Health and Human Services (HHS) (continued):				
Passed through Nevada Department of Health and Human Services Health Division (continued):				
National State Based Tobacco Control Programs (National Tobacco Control Program)	93.387	SG 26282	\$ 103,225	\$ -
National State Based Tobacco Control Programs (National Tobacco Control Program)	93.387	SG-2024-00366	2,970	-
Total National State Based Tobacco Control Programs			106,195	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	SG 25222	1,480,326	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	SG 26482	2,690,121	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	SG 25905	17,976	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	SG-2024-00034	99,520	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	SG 26387	129,770	-
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			4,417,713	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	SG 25456-2	724,553	-
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	SG 26324	408,658	-
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	SG 26856	474,228	-
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	SG 26858	17,457	-
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	SG 26136	24,772	-
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	SG-2024-00190	61,345	-
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	SG 26859	494,980	-
Total National Bioterrorism Hospital Preparedness Program (HPP)			1,481,440	-
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs (National Breast and Cervical Cancer Early Detection Program NBCCEDP)	93.919	UNKNOWN	11,505	-
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940	SG 26078-3	79,377	-
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940	SG 26074-3	358,228	-
Total HIV Prevention Activities-Health Department Based (HIV Prevention Program)			437,605	-
Block Grants for Community Mental Health Services	93.958	SG 25954	6,762	-
Block Grants for Community Mental Health Services	93.958	SG 26080	91,314	-
Total Block Grants for Community Mental Health Services			98,076	-
Community Based Child Abuse Prevention (CBCAP)	93.950	93590-22-002	115,487	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 25655	24,266	-

(CONTINUED)

**WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Health and Human Services (HHS) (continued):				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 25659	\$ 155,349	\$ -
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 25784	168	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 25996	6,761	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 26362	192,958	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 26860	39,394	-
Total Block Grants for Prevention and Treatment of Substance Abuse			418,896	-
Passed through Nevada Department of Health and Human Services Health Division (continued):				
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	SG 26025	102,897	-
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	SG 26124	227,542	-
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	SG-2024-00042	52,435	-
Total Preventive Health Services-Sexually Transmitted Diseases Control Grants			382,874	-
Preventive Health and Health Services Block Grant	93.991	SG 25881	4,198	-
Preventive Health and Health Services Block Grant	93.991	SG 26461	23,181	-
Total Preventive Health and Health Services Block Grant			27,379	-
Maternal and Child Health Services Block Grant to the States (MCH Block Grants)	93.994	SG 25600	16,947	-
Maternal and Child Health Services Block Grant to the States (MCH Block Grants)	93.994	SG 26408	62,376	-
Total Maternal and Child Health Services Block Grant to the States (MCH Block Grants)			79,323	-
Passed through Nevada Department of Health and Human Services Child and Family Services Division:				
Maternal and Child Health Federal Consolidated Programs	93.110	93110-23-101	65,194	-
Adoption Incentive Payments	93.603	93603-22-003	33,957	-
Adoption Incentive Payments	93.603	AI-13-013	23,583	-
Total Adoption Incentive Payments			57,540	-
Children's Justice Grants to States	93.643	93643-22-005	40,684	-
Foster Care-Title IV-E	93.658	UNKNOWN	10,795,753	343,780
Adoption Assistance	93.659	UNKNOWN	8,907,099	-
Social Services Block Grant (SSBG Program)	93.667	16-000-02-L9W-24	49,654	-
Child Abuse and Neglect State Grants	93.669	93669-19-003	112,000	-
Chafee Foster Care Independence Program (CFCIP; Independent Living Program)	93.674	93674-23-003	245,847	-
Chafee Foster Care Independence Program (CFCIP; Independent Living Program)	93.674	93674-22-003	1,056	-
Total Chafee Foster Care Independence Program (CFCIP; Independent Living Program)			246,903	-

(CONTINUED)

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Health and Human Services (HHS) (continued):				
Passed through Nevada Department of Health and Human Services Child and Family Services Division:				
Promoting Safe and Stable Families	93.556	93556-20-303	\$ 100,278	\$ -
Promoting Safe and Stable Families	93.556	93556-23-028	49,744	-
Promoting Safe and Stable Families	93.556	93556-23-029	51,744	-
Promoting Safe and Stable Families	93.556	93556-23-030	54,744	-
Promoting Safe and Stable Families	93.556	93556-23-031	94,444	-
Promoting Safe and Stable Families	93.556	93556-23-103	7,755	-
Promoting Safe and Stable Families	93.556	93556-22-033	39,940	-
Promoting Safe and Stable Families	93.556	93556-22-103	1,388	-
Total Promoting Safe and Stable Families			<u>400,037</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program				
	93.645	93645-23-006	62,004	-
Passed through National Environmental Health Association:				
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	G-BM&A-202109-00834	46,517	-
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	G-OACB-202109-00840	106,141	-
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	G-OATR-202209-02599	7,500	-
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	G-OAME-202209-02600	20,966	-
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	G-OATR-202310-04828	3,960	-
Total Food and Drug Administration-Research (General Grant Funding Program 93103)			<u>185,084</u>	<u>-</u>
Passed through Nevada Division of Welfare and Supportive Services:				
Temporary Assistance for Needy Families	93.558	TANF2402	1,587,817	-
Child Support Enforcement Program Income	93.563	UNKNOWN	3,748,067	-
Total Child Support Enforcement	93.563	UNKNOWN	<u>12,507</u>	<u>-</u>
			<u>3,760,574</u>	<u>-</u>
Passed through Nevada Division of Welfare and Supportive Services (continued):				
CCDF Cluster:				
Child Care and Development Block Grant	93.575	CC2405	382,955	-
Child Care and Development Block Grant	93.575	CC230551	520,000	-
Child Care and Development Block Grant	93.575	CC240554	720,000	-
Total CCDF Cluster:			<u>1,622,955</u>	<u>-</u>
Grant to States for Access and Visitation Programs				
	93.597	1701NVSAVP	24,013	-
Passed through Centers for Medicare & Medicaid Services:				
Medicare-Prescription Drug Coverage (Medicare Part D)	93.770	CMS-10156	542,037	-

(CONTINUED)

**WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Health and Human Services (HHS) (continued):				
Passed through Nevada System of Higher Education, Board of Regents: Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	GR17000	\$ 10,192	\$ -
CDC Workforce Development	93.967	SG 26356	53,573	-
Opioid STR	93.788	UNR-24-121	4,431	-
Total U.S. Department of Health and Human Services			43,046,137	343,780
Executive Office of the President, Office of National Drug Control Policy:				
Passed through Las Vegas Metropolitan Police Department: High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G23NV0001A	173,713	-
Passed through Nevada High Intensity Drug Trafficking Area: High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G22NV0001A	173,713	-
Total Executive Office of the President, Office of National Drug Control Policy			221,989	-
U.S. Department of Homeland Security (DHS):				
Passed through Nevada Department of Public Safety Division of Emergency Management: Emergency Management Performance Grant (EMPG)	97.042	EMF-2023-EP-00004	22,936	-
Emergency Management Performance Grant (EMPG)	97.042	97042.22	112,373	-
Pre-Disaster Mitigation	97.047	EMF-2021-BR-016-0004	135,309	-
Total U.S. Department of Homeland Security			42,505	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	2020-SS-00056	53,875	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.20	11,882	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.21	120,754	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.22	499,708	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	EMW-2023-SS-00044	287,204	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	EMW-2022-SS-0019-S01	77,877	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.23	19,466	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.22-3000	46,666	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.20-3000	19,488	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.23	96,176	-
Total Homeland Security Grant Program (HSGP and THSGP)			\$ 1,233,096	\$ -
Total U.S. Department of Homeland Security			1,410,910	-
Total Federal Financial Assistance			\$ 89,297,753	\$ 6,570,080

The notes to the Schedule of Federal Awards are an integral part of this schedule.

WASHOE COUNTY, NEVADA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 – REPORTING ENTITY

The Washoe County reporting entity is defined in Note 1 to its basic financial statements. All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies, is included in the schedule. The information 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 Washoe County, it is not intended to and does not present the financial position, changes in net position or fund balance, or cash flows of Washoe County.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

The Schedule of Expenditures of Federal Awards is prepared on the modified accrual basis of accounting, except for subrecipient expenditures which are recorded on the cash basis. 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. The County has not elected to use the 10% de minimis indirect cost rate.

NOTE 3 – NONCASH EXPENDITURES

The expenditures reported include noncash items as follows:

National School Lunch Program (School Lunch Program [10.555])

Expenditures of \$5,506 for this program represent the dollar value of food commodities served at the County’s juvenile detention facilities. The value of commodities is determined by the U.S. Department of Agriculture.

Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act (66.034)

The expenditures include \$54,728 representing the value of sample analyses obtained at no charge to Washoe County.

NOTE 4 – PROGRAM INCOME

Expenditures reported include income received by the grantee, directly generated by grant-supported activity, and includes the following programs:

PROGRAM	ASSISTANCE LISTING NUMBER	AMOUNT
Community Development Block Grants/Entitlement Grants	14.218	\$ 58,623
Equitable Sharing Program	16.922	46,935
State and Community Highway Safety	20.600	1,500
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	11,766
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	96,796
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1,189
Family Planning Services	93.217	362,939
Child Support Enforcement	93.563	12,507
Total Program Income		<u>\$ 592,255</u>

**WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED June 30, 2024**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	None noted
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified for Epidemiology and Laboratory Capacity for Infectious Diseases and Adoption Assistance and qualified for the Coronavirus State and Fiscal Recovery Funds and Emergency Rental Assistance Program
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516?	Yes

Identification of major programs:

<u>Name of Federal Program</u>	<u>Federal Assistance Listing Number</u>
Coronavirus State and Local Fiscal Recovery Funds	21.027
Emergency Rental Assistance Program	21.023
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323
Adoption Assistance	93.659
Dollar threshold used to distinguish between Type A and Type B programs:	\$2,678,933
Auditee qualified as a low-risk auditee?	No

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

Section II – Financial Statement Findings

**2024-001: Accounts Payable and Expenditure Recognition
Material Weakness**

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Proper reconciliation and recording of accounts payable and expenditure recognition is a key component of effective internal control over financial reporting.

Condition: During our audit procedures, we noted a liability that was not properly recorded in the financial statements.

Cause: The County did not have adequate internal controls to ensure accounts payable balances were reconciled accurately at year end, with respect to financial reporting.

Effect: Prior to adjustment, accounts payable and expenditures were understated by \$1,968,820 in the Capital Improvements Fund.

Recommendation: We recommend the County enhance internal controls to ensure accounts payable are reconciled accurately to ensure proper financial reporting.

Views of Responsible Officials: Management agrees with this finding.

**2024-002: Revenue Recognition
Material Weakness**

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Revenue should be recognized in the period in which it is earned.

Condition: For governmental funds, grant revenue received in advance that is subject to eligibility requirements should be recognized as a liability. Certain amounts had not met their eligibility requirements and were recorded as deferred inflows of resources - unavailable revenue in the Other Restricted Fund, rather than an unearned revenue liability. In addition, revenue related to interest earned on grant funds received in advance should be recognized as revenue. Interest earned on grant funds received in advance were incorrectly recorded as unearned revenue.

Cause: The County did not have adequate internal controls to ensure appropriate revenue recognition in accordance with U.S. GAAP.

Effect: Prior to adjustment, unavailable revenue was overstated and unearned revenue was understated by \$7,741,369 in the Other Restricted Fund. In

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

addition, revenue was understated and unearned revenue was overstated by \$623,967 in the Other Restricted Fund. This would have also resulted in an overstatement of net position totaling \$7,117,402 in the government-wide statements.

Recommendation: We recommend the County enhance internal controls to ensure appropriate revenue recognition in accordance with U.S. GAAP.

Views of Responsible Officials: Management agrees with this finding.

**2024-003: Capital Assets
Material Weakness**

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Proper reconciliation and recording of GASB Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription-based Information Technology Arrangements* is a key component of effective internal control over financial reporting.

Condition: Management prepares the annual comprehensive financial statements and did not appropriately record capital outlay expenditures and other financing sources for additions to leases and subscription-based information technology arrangements. In addition, principal reduction was understated causing the liabilities at year-end to be overstated.

Cause: The County did not have adequate internal controls to ensure leases and subscription-based information technology arrangements were reconciled accurately at year end, with respect to financial reporting.

Effect: The following adjustments were made to the General Fund:

- Capital outlay expenditures were understated by \$7,041,828
- Other financing sources were understated by \$7,041,828

An adjustment was also proposed to recognize an additional \$2,683,175 in debt related principal reduction, a \$2,786,969 overstatement to lease and subscription-based information technology arrangement liabilities, and a \$103,794 adjustment to net position.

Recommendation: We recommend the County enhance internal controls to ensure leases and subscription-based information technology arrangements are properly recorded.

Views of Responsible Officials: Management agrees with this finding.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

**2024-004: U.S. Department of Treasury
COVID-19, Coronavirus State and Local Fiscal Recovery Fund, 21.027**

**Subrecipient Monitoring
Material Weakness in Internal Control over Compliance**

Grant Award Number: Affects all grant awards under assistance listing 21.027 on the Schedule of Expenditures and Federal Awards

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) section 200.332 requires that:

Pass-through entities must identify the dollar amount made available under each Federal award and the Assistance Listing Number at time of disbursement.

Pass-through entities must have a mechanism in place to track whether a single audit was required of the subrecipient and to verify the subrecipient took timely and appropriate action on all deficiencies and that they issued a management decision on audit findings pertaining to the Federal award.

Condition: For all 29 transactions tested the assistance listing number was not communicated to the subrecipient at the time of disbursement. For all eight subrecipients tested there was no monitoring in place to track single audits of the subrecipients to ensure they were monitored or reviewed when required.

Cause: The Office of the County Manager did not have adequate internal controls to ensure subrecipient monitoring requirements were followed.

Effect: Noncompliance at the subrecipient level may occur and not be detected by the County.

Questioned Costs: None.

Context/Sampling: A nonstatistical sample of 29 out of 191 subrecipient transactions were selected for testing. A nonstatistical sample of 8 out of 40 subrecipients were selected for testing.

Repeat Finding from Prior Year(s): Yes, prior year finding 2023-004.

Recommendation: We recommend the County Managers office enhance internal controls to ensure subrecipient monitoring requirements are followed.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

*Views of Responsible
Officials:*

Management agrees with the finding.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

**2024-005: U.S. Department of Treasury
COVID-19, Coronavirus State and Local Fiscal Recovery Fund (CSLFRF), 21.027**

**Reporting
Material Weakness in Internal Control over Compliance and Material Noncompliance**

Grant Award Number: Affects all grant awards under assistance listing 21.027 on the Schedule of Expenditures of Federal Awards

Criteria: The *OMB Compliance Supplement* requires that reports submitted to the federal awarding agency include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements.

Washoe County must submit quarterly *Project and Expenditure Reports* that contain CSLFRF costs incurred during the covered period to the Treasury Office of Inspector General. Critical information includes:

- Current period obligation
- Cumulative obligation
- Current period expenditure
- Cumulative expenditure
- Revenue loss calculation validation
- Capital expenditures – quantifiable objective criteria: The recipient has the required written justification in their grant file if the total of the capital expenditures costs in a project is greater than \$1 million and less than \$10 million; or, the recipient submitted the required justification to Treasury if (1) a project has total capital expenditures enumerated by Treasury in the Final Rule; or (2) the total of a projects capital expenditures costs is greater than \$1 million for capital expenditures not enumerated by Treasury in the Final Rule.

Condition: The Office of the County Manager did not have adequate internal controls to ensure reporting requirements were met. For two of the quarterly reports selected, written justification for capital projects with expenditures exceeding \$1 million was not maintained for all amounts that met the threshold in the reporting. In addition, the critical information reported did not have underlying support that tied to the reported amounts.

Cause: The Office of the County Manager did not have adequate internal controls to ensure proper documentation was maintained for reporting requirements.

Effect: Amounts reported to the Department of Treasury for capital expenditures may not have written justification or underlying support.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

<i>Questioned Costs:</i>	None.
<i>Context/Sampling:</i>	A nonstatistical sample of two out of four quarterly reports were selected for testing.
<i>Repeat Finding from Prior Year(s):</i>	Yes, prior year finding 2023-006.
<i>Recommendation:</i>	We recommend the Office of the County Manager enhance internal controls to ensure appropriate documentation to support reporting is maintained.
<i>Views of Responsible Officials:</i>	Management agrees with the finding.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

**2024-006: U.S. Department of Treasury
COVID-19, Emergency Rental Assistance Program, 21.023**

**Eligibility
Significant Deficiency in Internal Control over Compliance**

Grant Award Number: Affects all grant awards included under assistance listing number 21.023 on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Internal Controls* requires that non-federal entities receiving federal awards establish and maintain internal control over the federal awards that provides reasonable assurance that the non-federal entity is managing the federal awards in compliance with federal statutes, regulations, and terms and conditions of the federal awards.

Condition: For one month selected for testing, the Human Services Agency did not have documented internal controls over the determination of eligibility for participation in the Emergency Rental Assistance Program.

Cause: The Human Services Agency did not have adequate internal controls to ensure documentation for review of the determination of eligibility of participants in the Emergency Rental Assistance Program.

Effect: Participants could be deemed eligible that do not meet requirements.

Questioned Costs: None.

Context/Sampling: A nonstatistical sample of three months out of a population of 12 months were selected for testing.

Repeat Finding from Prior Year(s): Yes, prior year finding 2023-009.

Recommendation: We recommend the Human Services Agency enhance internal control policies to ensure all documentation for review of eligibility determinations of program participants is maintained.

Views of Responsible Officials: Management agrees with the finding.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

**2024-007: U.S. Department of Treasury
COVID-19, Emergency Rental Assistance Program, 21.023**

**Reporting
Material Weakness in Internal Control over Compliance and Material Noncompliance**

Grant Award Number: Affects all grant awards included under assistance listing 21.023 on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Internal Controls* requires that non-federal entities receiving federal awards establish and maintain internal control over the federal awards that provides reasonable assurance that the non-federal entity is managing the federal awards in compliance with federal statutes, regulations, and terms and conditions of the federal awards.

The *OMB Compliance Supplement* requires that reports submitted to the federal awarding agency include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements.

Washoe County must submit quarterly *ERA Compliance Reports* that contain ERA 2 costs incurred during the covered period and households served during the covered period to Treasury Office of Inspector General. Critical information includes:

- *Administrative Costs Ratio* – total obligations and/or expenditures for administrative costs does not exceed the relevant threshold of the total allocation (not to exceed 15% of ERA 2 across prime and all subrecipients).
- *Housing Stability Services Ratio* – total obligations and/or expenditures for housing stability services is not greater than 10% of the total amount allocated.
- *System for Prioritizing Assistance* – the number of households with less than 50% Area Median Income (AMI) receiving financial assistance is greater than the number of households with greater than 50% AMI receiving assistance.
- *Participants Households at Certain Income Levels Eligibility* – Total households receiving assistance is not greater than the sum of AMI banded eligible households with 5 to 10% margin of error to avoid false positive for medium to large recipients.

Condition: The Human Services Agency did not have internal controls established over the review of Quarterly Compliance Reports or to ensure that the reports were submitted timely.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

System for prioritizing assistance, participant households at certain income levels eligibility, and housing stability services ratio did not agree to underlying supporting records.

The cumulative impact is as follows:

ERA 2 Reporting Period Ended September 30, 2023

Report documentation did not have evidence of the reported amounts related to participant households so the system for prioritizing assistance and participants households at certain income levels eligibility was not able to be tested. In addition, report was not submitted on time and there was no evidence of review prior to submission.

ERA 2 Reporting Period Ended December 31, 2023

Report documentation did not have evidence of the reported amounts related to participant households so the system for prioritizing assistance and participants households at certain income levels eligibility was not able to be tested. In addition, report was not submitted on time and there was no evidence of review prior to submission.

ERA 2 Reporting Period Ended March 31, 2024

System for prioritizing assistance: households with less than 50% AMI was reported as 1,657 households, amount per supporting records is 1,195 households.

Participants households at certain income levels: total households serviced was reported as 150 households, amount per supporting records is 91 households.

In addition, report was not submitted on time and there was no evidence of review prior to submission.

Cause:	The Human Services Agency did not have internal controls established to ensure the Quarterly Compliance Reports agreed to internal supporting documents or that the reports were submitted timely.
Effect:	Inaccurate information was reported to the federal awarding agency and reports were not submitted timely.
Questioned Costs:	None.
Context/Sampling:	A nonstatistical sample of three Compliance Reports from a population of four were selected for testing.
Repeat Finding from Prior Year(s):	Yes, prior year finding 2023-010.

WASHOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

Recommendation: We recommend the Human Services Agency enhance internal controls to ensure quarterly Compliance Reports agree to underlying supporting documentation and evidence of the submitted reports is maintained and that reports are submitted timely.

Views of Responsible Officials: Management agrees with the finding.



CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 11/27/2024
Division: Comptroller's Department

Corrective Action Plan

Audit Report Number:
Finding Number: 2024-001
Finding: The County did not have adequate internal controls to ensure accounts payable balances were reconciled accurately at year end, with respect to financial reporting.
Corrective Action Taken or To Be Taken: Accounts Payable documents for the previous fiscal year will be reviewed on August 31st for potential accruals.
If already taken, date of completion:
If to be taken, estimated date of completion: January 2025

Agency Response

Does the Agency Agree with finding?: Yes No Partially

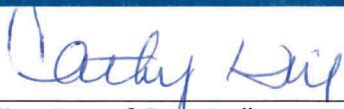
If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Cathy Hill, Comptroller
Address or Mailstop: 1001 E. Ninth St.
City, State, Zip Code: Reno, NV 89512
Phone Number: (775) 328-2552
Email: chill@washoecounty.gov

Reviewed and Approved



Signature of Comptroller

November 27, 2024

Date:



CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 11/27/2024
Division: Comptroller's Department

Corrective Action Plan

Audit Report Number:
Finding Number: 2024-002
Finding: The County did not have adequate internal controls to ensure appropriate revenue recognition in accordance with U.S. GAAP.
Corrective Action Taken or To Be Taken: Grant Revenue received in advance of the expenses will be reviewed on a quarterly basis throughout the fiscal year.

If already taken, date of completion:
If to be taken, estimated date of completion: January 2025

Agency Response

Does the Agency Agree with finding?: Yes No Partially

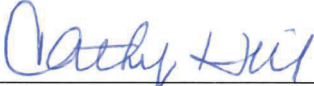
If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Cathy Hill, Comptroller
Address or Mailstop: 1001 E. Ninth St.
City, State, Zip Code: Reno, NV 89512
Phone Number: (775) 328-2552
Email: chill@washoecounty.gov

Reviewed and Approved



Signature of Comptroller

November 27, 2024

Date:



CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 11/27/2024
Division: Comptroller's Department

Corrective Action Plan

Audit Report Number:
Finding Number: 2024-003
Finding: The County did not have adequate internal controls to ensure leases and subscription-based information technology arrangements were reconciled accurately at year end, with respect to financial reporting.
Corrective Action Taken or To Be Taken: Leases and Subscription-Based Information Technology Arrangements will be reviewed by management on a quarterly and annual basis to ensure that the information is correctly recorded.
If already taken, date of completion:
If to be taken, estimated date of completion: January 2025

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Cathy Hill, Comptroller
Address or Mailstop: 1001 E. Ninth St.
City, State, Zip Code: Reno, NV 89512
Phone Number: (775) 328-2552
Email: chill@washoecounty.gov

Reviewed and Approved


Signature of Comptroller

November 27, 2024

Date:



CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 11/27/2024
Division: Office of the County Manager

Corrective Action Plan

Audit Report Number:
Finding Number: 2024-004
Finding: The Office of the County Manager did not have adequate internal controls to ensure subrecipient monitoring requirements were followed.
Corrective Action Taken or To Be Taken: Establish a procedure to track and monitor the single audits (if required) of the subrecipients of grants issued through Washoe County.

If already taken, date of completion:
If to be taken, estimated date of completion: January 2025

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Gabrielle Enfield, Community Reinvestment Manager
Address or Mailstop: 1001 E. Ninth St.
City, State, Zip Code: Reno, NV 89512
Phone Number: (775) 233-3957
Email: GEnfield@washoecounty.gov

Reviewed and Approved

Gabrielle Enfield on behalf of
Signature of Manager *Gabrielle Enfield*

November 27, 2024

Date:



CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 11/27/2024
Division: Office of the County Manager

Corrective Action Plan

Audit Report Number:
Finding Number: 2024-005
Finding: The Office of the County Manager did not have adequate internal controls to ensure proper documentation was maintained for reporting requirements.
Corrective Action Taken or To Be Taken: Internal controls will be created for reporting to the Department of Treasury for Capital expenditures to include written justification.
If already taken, date of completion:
If to be taken, estimated date of completion: January 2025

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Gabrielle Enfield, Community Reinvestment Manager
Address or Mailstop: 1001 E. Ninth St.
City, State, Zip Code: Reno, NV 89512
Phone Number: (775) 233-3957
Email: GEnfield@washoecounty.gov

Reviewed and Approved

Cathy Hill on behalf of
Signature of Manager Gabrielle Enfield

November 27, 2024

Date:



CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 11/27/2024
Division: Human Services Agency

Corrective Action Plan

Audit Report Number:
Finding Number: 2024-006
Finding: The Human Services Agency did not have adequate internal controls to ensure documentation for review for the determination of eligibility for participation in the Emergency Rental Assistance Program.
Corrective Action Taken or To Be Taken: Internal controls will be created for reviewing the determination of eligibility for participation in the Emergency Rental Assistance Program.
If already taken, date of completion:
If to be taken, estimated date of completion: January 2025

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Dana Searcy, Division Director
Address or Mailstop: 170 S. Virginia Street, Suite 201
City, State, Zip Code: Reno, NV 89501
Phone Number: (775) 325-8210
Email: dsearcy@washoecounty.gov

Reviewed and Approved

Dana Searcy on behalf of
Signature of Director Dana Searcy

November 27, 2024

Date:



CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 11/27/2024
Division: Human Services Agency

Corrective Action Plan

Audit Report Number:
Finding Number: 2024-007
Finding: The Human Services Agency did not have adequate internal controls established over the review of Quarterly Compliance Reports or to ensure that the reports were submitted timely.
Corrective Action Taken or To Be Taken: Internal controls will be created to ensure that the Quarterly Compliance Reports agree to internal supporting documents and that reports will be submitted timely.
If already taken, date of completion:
If to be taken, estimated date of completion: January 2025

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Dana Searcy, Division Director
Address or Mailstop: 170 S. Virginia Street, Suite 201
City, State, Zip Code: Reno, NV 89501
Phone Number: (775) 325-8210
Email: dsearcy@washoecounty.gov

Reviewed and Approved

Dana Searcy on behalf of
Signature of Director Dana Searcy

November 27, 2024

Date: _____



AUDITOR'S COMMENTS

AUDITOR'S COMMENTS

Page

Auditor's Comments..... C-41



Auditor's Comments

To the Honorable Board of Commissioners
Washoe County, Nevada
Reno, Nevada

In connection with our audit of 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 Washoe County, Nevada (the County) as of and for the year ended June 30, 2024, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the County failed to comply with the specific requirements of Nevada Revised Statutes cited below. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they relate to accounting matters.

Statute Compliance

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 to the financial statements.

Progress on Prior Year Statute Compliance

The County conformed to all significant statutory constraints on its financial administration for the year ended June 30, 2023.

Prior Year Recommendations

See the Summary Schedule of Prior Year Audit Findings under separate cover.

Current Year Recommendations

The current year recommendations are reported in the Schedule of Findings and Questioned Costs.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Reno, Nevada
November 27, 2024