

County of Mono | CA

Single Audit Report

For the Year Ended June 30, 2024



PRICE PAIGE & COMPANY
Certified Public Accountants

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

To the Board of Supervisors
of the County of Mono
Bridgeport, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of County of Mono, California (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 June 20, 2025.

Report on Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

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*.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

County of Mono'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 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.



Clovis, California
June 20, 2025



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE, SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE, SUPPLEMENTAL SCHEDULE
OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES) AND THE DEPARTMENT
OF CORRECTIONS AND REHABILITATION GRANTS EXPENDITURES, AND SUPPLEMENTAL
SCHEDULE OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES) AND
THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS EXPENDITURES**

To the Board of Supervisors
of the County of Mono
Bridgeport, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplemental Schedules

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 20, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The accompanying Supplemental Schedule of the California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grant Expenditures, and the Supplemental Schedule of the California Office of Emergency Services (CalOES) and the Board of State and Community Corrections Grants Expenditures are presented for purposes of additional analysis as required by CalOES and are not required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards, the Supplemental Schedule of the California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures, and the Supplemental Schedule of California Office of Emergency Services (CalOES) and the Board of State and Community Corrections Grants Expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.



Clovis, California
June 20, 2025

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2024

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Agriculture				
Passed through USDA Forest Service:				
Law Enforcement Agreements - 2021 USDA Forest Service-Humboldt-Toiyabe National Forest	10.704	--	\$ -	\$ 17,643
Law Enforcement Agreements - 2021 USDA Forest Service-Inyo National Forest	10.704	--	-	12,002
Subtotal ALN 10.704			-	29,645
Passed through State Department of Public Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	--	-	306,317
Passed through State Department of Social Services:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	--	-	411,281
Total - SNAP Cluster			-	411,281
Passed through State Controller's Office:				
Forest Service Schools and Roads Cluster:				
Schools and Roads - Grants to States	10.665	PL 114-10	-	372,710
Total - Forest Service Schools and Roads Cluster			-	372,710
Total U.S. Department of Agriculture			-	1,119,953
U.S. Department of Housing and Urban Development				
Passed through State Department of Housing and Community Development:				
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	05-STBG-1384	-	483,363
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	10-STBG-6730	-	160,000
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-12071	78,492	78,492
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-12074	106,329	112,258
Subtotal ALN 14.228			184,821	834,113
HOME Investment Partnership Program	14.239	13-HOME-8996	-	551,375
HOME Investment Partnership Program	14.239	06-HOME-2359	-	243,052
HOME Investment Partnership Program	14.239	09-HOME-6259	-	92,900
Subtotal ALN 14.239			-	887,327
Total U.S. Department of Housing and Urban Development			184,821	1,721,440
U.S. Department of the Interior				
Passed through the Bureau of Land Management:				
Wildlife Resource Management	15.247	--	-	38,799
Total U.S. Department of the Interior			-	38,799

The accompanying notes are an integral part of this statement.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2024

**Schedule of Expenditures of Federal Awards
(Continued)**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Justice				
Direct Program:				
Treatment Court Discretionary Grant Program - Adult Drug Court Discretionary Grant Program-BJA	16.585	2018-DC-BX-0014	-	8,230
Public Safety Partnership and Community Policing Grants (COPS)	16.710	15JCOPS-23-CG-01915-TECP	-	3,000,000
Body Worn Camera Policy and Implementation	16.835	--	-	68,493
Total Direct Programs			-	3,076,723
Passed through State Office of Emergency Services:				
Crime Victim Assistance - Victim Witness Assistance Program	16.575	VW 22-32-0260	-	56,439
Crime Victim Assistance - Victim Witness Assistance Program	16.575	VW 23-33-0260	-	152,477
Subtotal ALN 16.575			-	208,916
Total U.S. Department of Justice			-	3,285,639
U.S. Department of Labor				
Passed through Employment Development Department via Kern County ETR:				
WIOA Cluster:				
Workforce Investment Act - Adult	17.258	--	-	16,736
Workforce Investment Act - Youth	17.259	--	-	19,215
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	--	-	26,034
Total - WIOA Cluster			-	61,985
Total U.S. Department of Labor			-	61,985
U.S. Department of Treasury				
Direct Program:				
Local Assistance and Tribal Consistency Fund	21.032	--	-	1,471,065
Total U.S. Department of Treasury			-	1,471,065
U.S. Department of Health and Human Services				
Passed through California Department of Aging Via Inyo County:				
Aging Cluster:				
Special Programs for the Aging - Title III Part B	93.044	--	-	7,737
Special Programs for the Aging - Title III Part C	93.045	--	-	39,489
Nutrition Services Incentive Program	93.053	--	-	7,551
Total - Aging Cluster			-	54,777
Passed through State Department of Social Services:				
MaryLee Allen Promoting Safe and Stable Families Program - Family Preservation and Support Services	93.556	--	-	11,740
Temporary Assistance for Needy Families	93.558	--	-	608,315
Stephanie Tubbs Jones Child Welfare Services Program	93.645	--	-	9,326
Foster Care – Title IV-E	93.658	--	-	566,900
Adoption Assistance - Title IV-E	93.659	--	-	148,956
Social Services Block Grant - In-Home Supportive Services	93.667	--	-	79,777
John H. Chafee Foster Care Program for Successful Transition to Adulthood - Independent Living	93.674	--	-	600
Subtotal - Passed through State Department of Social Services			-	1,425,614

The accompanying notes are an integral part of this statement.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2024

**Schedule of Expenditures of Federal Awards
(Continued)**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Health and Human Services (Continued)				
Passed through State Department of Health Services:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Uniting for Ukraine Program (U4U)	93.116	--	-	5,000
Immunization Cooperative Agreements - Pandemic Flu	93.268	--	-	60,442
Immunization Cooperative Agreements - Immunization	93.268	--	-	197,938
Subtotal ALN 93.268			-	258,380
Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response	93.354	--	-	209,340
COVID-19 ELC Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Enhancing Detection Expansion	93.323	--	-	210,640
Activities to Support State, Tribal, Local, and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	--	-	99,307
Maternal and Child Health Services Block Grant to the States	93.994	--	-	15,689
Children's Health Insurance Program:				
Children's Health Insurance Program (CHIP)	93.767	--	-	167,474
Children's Health Insurance Program (CHIP) - Health Care Program for Children in Foster Care	93.767	--	-	11,319
Children's Health Insurance Program (CHIP) - Children's Health and Disability Prevention	93.767	--	-	142
Subtotal ALN 93.767			-	178,935
Medicaid Cluster:				
Medi-Cal Assistance Program	93.778	--	-	407,301
Total - Medicaid Cluster			-	407,301
Hospital Emergency Preparedness and Response	93.074/93.889	--	-	125,641
Hospital Preparedness Program (HPP)	93.074/93.889	--	-	114,055
Subtotal ALN 93.889			-	239,696
HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B) - HIV/AIDS Surveillance	93.917	--	-	3,000

The accompanying notes are an integral part of this statement.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2024

**Schedule of Expenditures of Federal Awards
(Continued)**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Health and Human Services (Continued)				
Passed through State Department of Health Services (Continued):				
Block Grants for Substance Use Prevention, Treatment, and Recovery of Substance Abuse	93.959	--	-	422,157
COVID-19 Block Grants for Substance Use Prevention, Treatment, and Recovery of Substance Abuse -				
SABG Supplemental American Rescue Plan Act	93.959	--	-	22,284
Subtotal ALN 93.959			-	444,441
Total U.S. Department of Health and Human Services			-	3,552,120
U.S. Department of Homeland Security				
Passed through US Coast Guard:				
Boating Safety Financial Assistance	97.012	--	-	109,850
Passed through State Office of Emergency Services:				
Disaster Grants-Public Assistance (Presidentially Declared Disasters) -				
4699DR-CA California Severe Winter Storms	97.036	--	-	478,917
2022 Emergency Management Performance Grant (EMPG)	97.042	2022-0005	-	128,424
2022 State Homeland Security Grant Program (HSGP)	97.067	2022-0043	-	43,086
2023 State Homeland Security Grant Program (HSGP)	97.067	2023-0042	-	20,569
Subtotal ALN 97.067			-	63,655
Total U.S. Department of Homeland Security			-	780,846
Total Expenditures of Federal Awards			\$ 184,821	\$ 12,031,847

The accompanying notes are an integral part of this statement.

NOTE 1 – REPORTING ENTITY

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

NOTE 2 – BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting for program expenditures accounted for in governmental funds and the accrual basis of accounting for expenditures accounted for in proprietary funds, as described in Note 1 to the County's financial statements.

NOTE 3 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting and the accrual basis of accounting for program expenditures accounted for in governmental funds and proprietary funds, respectively, as described in Note 1 of the County's basic financial statements.

NOTE 4 – INDIRECT COST RATE

The County did not elect to use the 10 percent *de minimis* indirect cost rate as described in 2 CFR §200.414. Uniform Guidance, §200.510(6), requires the County to disclose whether or not it elected to use the 10 percent *de minimis* cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

NOTE 5 – PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity; the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When the County determined that no identifying number is assigned for the program or the County has indicated "--" as the pass-through identifying number.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2024

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

NOTE 6 – DEPARTMENT OF AGING FEDERAL/STATE SHARE

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

Federal ALN	Federal Expenditures	State Expenditures
93.044	\$ 7,737	\$ -
93.045	39,489	160,478
93.053	<u>7,551</u>	<u>-</u>
Total	<u>\$ 54,777</u>	<u>\$ 160,478</u>

NOTE 7 – LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The programs listed below had federally funded loans outstanding as of July 1, 2023 and June 30, 2024:

Federal ALN	Program Title	Amount Outstanding	
		July 1, 2023	June 30, 2024
14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	\$ 643,363	\$ 643,363
14.239	HOME Investment Partnership Program	<u>887,327</u>	<u>794,427</u>
	Total amount outstanding	<u>\$ 1,530,690</u>	<u>\$ 1,437,790</u>

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

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

Noncompliance material to financial statements noted? Yes X No

Federal Awards

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

Type of auditor's report issued on compliance
for major programs: Unmodified

Any audit findings disclosed that are required
to be reported in accordance with 2CFR
section 200.516(a)? Yes X No

Identification of Major Programs:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
16.710	Public Safety Partnership and Community Policing Grants (COPS)
14.239	HOME Investment Partnerships Program
21.032	Local Assistance and Tribal Consistency Fund

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

Auditee qualified as low-risk auditee? Yes X No

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2024-001 – Material Weakness in Internal Control Over Financial Reporting (Material Weakness)

Condition: During our audit of the County’s financial statements for the year ended June 30, 2024, we identified a material error in the County’s recorded closure and post-closure care liability related to its landfill operations, as required under Governmental Accounting Standards Board (GASB) Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*. The liability was initially understated and required a material audit adjustment of \$7,487,670 to bring the reported balance into compliance with GASB 18.

Criteria: GASB Statement No. 18 requires that governments recognize a liability for the estimated total cost of post-closure care for municipal solid waste landfills after those landfills stopped accepting waste. For closed sites, 100% of the estimated post-closure care liability should be recognized and reported as a liability in the financial statements.

Cause: The County did not have sufficient internal controls in place to ensure that the landfill closure and post-closure liability was calculated accurately and in accordance with the requirements of GASB 18. Specifically, the individual responsible for preparing the calculation was not fully trained on the technical requirements of the standard, which led to an incorrect methodology and resulting understatement of the liability.

Effect: The County’s financial statements contained a material misstatement in the closure and post-closure care liability account, which was not detected by internal controls and was corrected only after auditor-proposed adjustments. The deficiency in internal controls could lead to misstated financial information being used for management decision-making and external reporting purposes.

Recommendation: We recommend that the County ensure the individual(s) responsible for preparing the landfill closure and post-closure care liability receive adequate training on GASB 18 requirements. In addition, management should establish a formal review process for complex estimates to verify their accuracy and compliance with applicable accounting standards.

Management’s Response: See Corrective Action Plan.

SECTION III – FEDERAL AWARD FINDINGS

None reported.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Summary Schedule of Prior Audit Findings

FINANCIAL STATEMENT FINDINGS

None reported.

FEDERAL AWARD FINDINGS

None reported.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2024

Supplemental Schedule of the California Office of Emergency Services (CalOES)
and the Department of Corrections and Rehabilitation Grants Expenditures

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2023	For the Year Ended June 30, 2024	Cumulative As of June 30, 2024	Federal Share	State Share	County Share
2020 HSGP						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	10,000	-	10,000	-	-	-
Totals	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2021 HSGP						
Personnel services	\$ 29,172	\$ -	\$ 29,172	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	59,069	-	59,069	-	-	-
Totals	<u>\$ 88,241</u>	<u>\$ -</u>	<u>\$ 88,241</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2022 HSGP						
Personnel services	\$ -	\$ 43,086	\$ 43,086	\$ 43,086	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 43,086</u>	<u>\$ 43,086</u>	<u>\$ 43,086</u>	<u>\$ -</u>	<u>\$ -</u>
2023 HSGP						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	20,569	20,569	20,569	-	-
Totals	<u>\$ -</u>	<u>\$ 20,569</u>	<u>\$ 20,569</u>	<u>\$ 20,569</u>	<u>\$ -</u>	<u>\$ -</u>
2022 EMPG						
Personnel services	\$ -	\$ 128,424	\$ 128,424	\$ 128,424	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 128,424</u>	<u>\$ 128,424</u>	<u>\$ 128,424</u>	<u>\$ -</u>	<u>\$ -</u>
2021 EMPG						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	7,300	-	7,300	-	-	-
Totals	<u>\$ 7,300</u>	<u>\$ -</u>	<u>\$ 7,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2021 EMPG ARPA						
Personnel services	\$ 120,202	\$ -	\$ 120,202	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 120,202</u>	<u>\$ -</u>	<u>\$ 120,202</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FEMA-4699-DR-CA						
Personnel services	\$ 88,481	\$ -	\$ 88,481	\$ -	\$ -	\$ -
Operating expenses	169,569	638,556	808,125	478,917	118,133	41,506
Equipment	-	-	-	-	-	-
Totals	<u>\$ 258,050</u>	<u>\$ 638,556</u>	<u>\$ 896,606</u>	<u>\$ 478,917</u>	<u>\$ 118,133</u>	<u>\$ 41,506</u>

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2024

Supplemental Schedule of the California Office of Emergency Services (CalOES)
and the Board of State and Community Corrections Grants Expenditures

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2023	For the Year Ended June 30, 2024	Cumulative As of June 30, 2024	Federal Share	State Share	County Share
Victim/Witness Assistance VW21-31-0260						
Personnel services	\$ 200,457	\$ -	\$ 200,457	\$ -	\$ -	\$ -
Operating expenses	67,052	-	67,052	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 267,509</u>	<u>\$ -</u>	<u>\$ 267,509</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Victim/Witness Assistance VW22-32-0260						
Personnel services	\$ 156,728	\$ 52,448	\$ 209,176	\$ 52,448	\$ -	\$ -
Operating expenses	49,986	3,991	53,977	3,991	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 206,714</u>	<u>\$ 56,439</u>	<u>\$ 263,153</u>	<u>\$ 56,439</u>	<u>\$ -</u>	<u>\$ -</u>
Victim/Witness Assistance VW23-33-0260						
Personnel services	\$ -	\$ 136,270	\$ 136,270	\$ 136,270	\$ -	\$ -
Operating expenses	-	25,192	25,192	16,207	8,985	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 161,462</u>	<u>\$ 161,462</u>	<u>\$ 152,477</u>	<u>\$ 8,985</u>	<u>\$ -</u>
JJCPA						
Personnel services	\$ 65,304	\$ 39,182	\$ 104,486	\$ -	\$ 39,182	\$ -
Operating expenses	6,506	988	7,494	-	988	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 71,810</u>	<u>\$ 40,170</u>	<u>\$ 111,980</u>	<u>\$ -</u>	<u>\$ 40,170</u>	<u>\$ -</u>
YOBG						
Personnel services	\$ 65,000	\$ 32,500	\$ 97,500	\$ -	\$ 32,500	\$ -
Operating expenses	81,218	33,367	114,585	-	33,367	-
Equipment	25,799	-	25,799	-	-	-
Totals	<u>\$ 172,017</u>	<u>\$ 65,867</u>	<u>\$ 237,884</u>	<u>\$ -</u>	<u>\$ 65,867</u>	<u>\$ -</u>



DEPARTMENT OF FINANCE AUDITOR-CONTROLLER COUNTY OF MONO

Kim Bunn
Assistant Finance Director
Auditor-Controller

Janet Dutcher, CPA, CGFM, MPA
Director of Finance

P.O. Box 556
Bridgeport, California 93517
(760) 932-5490
Fax (760) 932-5491

Corrective Action Plan – Finding 2024-001

Material Weakness in Internal Control Over Financial Reporting

Audit Finding Summary:

A material audit adjustment of \$7,487,670 was required to correct the County's understated landfill closure and post-closure care liability. This occurred due to incorrect methodology and insufficient understanding of the accounting requirements under GASB Statement No. 18.

Planned Corrective Actions:

1. Timely Submission of Documentation to Finance

The Solid Waste Superintendent will provide Finance with all documentation and supporting calculations related to changes in landfill closure and post-closure cost estimates submitted to Cal Recycle. This will occur immediately at the time the change is submitted, enabling Finance to evaluate and, if necessary, record adjusting journal entries in the period of the change.

2. Training on GASB 18 Requirements

The Solid Waste Superintendent will complete targeted training on the principles and accounting requirements of GASB Statement No. 18 to ensure future liability calculations are accurate and compliant.

3. Training will be provided by the Finance Director and Price Paige & Company (the County's external auditors).

4. The training will cover:

- GASB 18 recognition and measurement requirements
- Proper methodology for estimating costs
- Alignment with Cal Recycle reporting
- Financial reporting and disclosure expectations

Training will be completed by October 31, 2025.

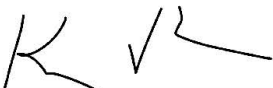
5. Formal Review Process Implementation

Finance will implement a formal review process for all complex estimates, including landfill closure liabilities. The process will require:

- Cross-departmental verification (Solid Waste and Finance)
- Consistency checks with Cal Recycle filings
- Annual review prior to fiscal year-end closing

Responsible Parties:

- Solid Waste Superintendent – Submission of data, training completion
- Assistant Finance Director – Review, oversight, and financial reporting adjustments
- Finance Director – Delivery of GASB 18 training



Kimberly Bunn
Assistant Finance Director

6/20/2025

Date