



Reports of Independent Auditors and  
Schedule of Expenditures of Federal Awards

**Marion County, Oregon**  
**Federal Grant Programs**

June 30, 2024

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## **Report of Independent Auditors 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***

Board of Commissioners  
Marion County, Oregon

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, the discretely presented component unit, and the aggregate remaining fund information of Marion County, Oregon (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 December 20, 2024. Our report includes a reference to other auditors who audited the financial statements of the Marion County Housing Authority, a discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

### **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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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

As part of obtaining reasonable assurance about whether 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*.

## **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.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Medford, Oregon  
December 20, 2024

# **Report of Independent Auditors on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

Board of Commissioners  
Marion County, Oregon

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

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

We have audited Marion County, Oregon'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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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 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.

### ***Other Matter – Federal Expenditures Not Included in the Compliance Audit***

Marion County, Oregon's basic financial statements include the operations of Marion County Housing Authority, the discretely presented component unit of the County, which expended \$10,172,356 in federal awards for the year ended December 31, 2023 which is not included in Marion County, Oregon's schedule of expenditures of federal awards during the year ended June 30, 2024. Our compliance audit, described in the "Opinion on Each Major Federal Program," does not include the operations of Marion County Housing Authority because Marion County Housing Authority engaged other auditors to perform an audit of compliance.

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 the 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 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***

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 a certain deficiency in internal control over compliance that we consider to be a material weakness.

*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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a material weakness.

*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 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 Marion County, Oregon's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Marion County, Oregon'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.

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

We have audited the financial statements of the governmental activities, business-type activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Oregon 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 December 20, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Medford, Oregon  
March 27, 2025

**Marion County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass Through Organization</b>	<b>Pass-Through Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>Department of Agriculture</u></b>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Oregon Health Authority	180023	\$ -	\$ 1,129,002
Opal Creek Wilderness Economic Grant Program	10.726	Oregon Business Development Department	22-DG-11062765-739	-	66,601
Opal Creek Wilderness Economic Grant Program	10.726	Oregon Business Development Department	23-DG-11062765-123	-	288,714
Subtotal Opal Creek Wilderness Economic Grant Program				-	355,315
<b>Total Department of Agriculture</b>				-	<b>1,484,317</b>
<b><u>Department of Housing and Urban Development</u></b>					
CDBG - Entitlement/Special Purpose Grants Cluster	14.218	Direct	N/A	758,664	1,493,690
Home Investment Partnerships Program	14.239	Direct	N/A	139,476	537,570
COVID-19 Home Investment Partnerships Program	14.239	Direct	N/A	-	170,608
Subtotal Home Investment Partnerships Program				139,476	708,178
<b>Total Department of Housing and Urban Development</b>				<b>898,140</b>	<b>2,201,868</b>
<b><u>Department of Justice</u></b>					
Crime Victim Assistance	16.575	Oregon Department of Justice	VOCA/CFA-2023-MarionCo.DAVAP-00010	-	437,227
Violence Against Women Formula Grants	16.588	Oregon Department of Justice	VAWA-C-2023-MarionCo.DAVAP-00002	-	99,330
Edward Byrne Memorial Justice Assistance Grant Program	16.738	City of Salem	15PBJA-21-GG-01765-JAGX	-	11,099
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	Direct	N/A	-	49,776
Equitable Sharing Program	16.922	Direct	N/A	-	9,339
<b>Total Department of Justice</b>				-	<b>606,771</b>



# Marion County, Oregon

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass Through Organization	Pass-Through Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Transportation</b>					
Highway Planning and Construction	20.205	Oregon Department of Transportation	19237	-	22,252
Highway Planning and Construction	20.205	Oregon Department of Transportation	22705	-	5,192
Highway Planning and Construction	20.205	Oregon Department of Transportation	22725	-	2,906
Highway Planning and Construction	20.205	Oregon Department of Transportation	23408	-	2,525
Highway Planning and Construction	20.205	Oregon Department of Transportation	23484	-	2,589
Highway Planning and Construction	20.205	Oregon Department of Transportation	30634	-	68,106
Highway Planning and Construction	20.205	Oregon Department of Transportation	30969	-	(155,963)
Highway Planning and Construction	20.205	Oregon Department of Transportation	31095	-	2,991,467
Highway Planning and Construction	20.205	Oregon Department of Transportation	31593	-	9,134
Highway Planning and Construction	20.205	Oregon Department of Transportation	32444/34108	-	1,016,482
Highway Planning and Construction	20.205	Oregon Department of Transportation	32751	-	20,598
Highway Planning and Construction	20.205	Oregon Department of Transportation	33277	-	343,449
Highway Planning and Construction	20.205	Oregon Department of Transportation	33758	-	556,081
Highway Planning and Construction	20.205	Oregon Department of Transportation	34018	-	93,990
Highway Planning and Construction	20.205	Oregon Department of Transportation	34107	-	1,747,749
Highway Planning and Construction	20.205	Oregon Department of Transportation	34298	-	209,147
Highway Planning and Construction	20.205	Oregon Department of Transportation	34299	-	56,940
Highway Planning and Construction	20.205	Oregon Department of Transportation	34386	-	795,086
Highway Planning and Construction	20.205	Oregon Department of Transportation	34397	-	(38,323)
Highway Planning and Construction	20.205	Oregon Department of Transportation	34622	-	14,517
Highway Planning and Construction	20.205	Oregon Department of Transportation	34659	-	65,734
Highway Planning and Construction	20.205	Oregon Department of Transportation	35121	-	175,385
Subtotal Highway Planning and Construction				-	8,005,043
Motor Carrier Safety Administration - FMCSA Cluster	20.218	Oregon Department of Transportation	73000-00007314	-	3,719
Federal Lands Access Program	20.224	Direct	N/A	-	139,907
<b>Highway Safety Cluster:</b>					
State and Community Highway Safety	20.600	Oregon Department of Transportation	SA-23-25-22 A01	-	51,693
State and Community Highway Safety	20.600	Oregon Impact	69A375203000040200RO	-	4,837
State and Community Highway Safety	20.600	Oregon Impact	69A375224000040200RO	-	26,146
Subtotal State and Community Highway Safety				-	82,676
National Priority Safety Programs	20.616	Oregon Department of Transportation	69A3752230000405BORH	-	234
National Priority Safety Programs	20.616	Oregon Department of Transportation	69A3752240000405BORH	-	8,430
National Priority Safety Programs	20.616	Oregon Impact	69A3752030000405DORM	-	548
National Priority Safety Programs	20.616	Oregon Impact	69A3752240000405DORM	-	1,121
National Priority Safety Programs	20.616	Oregon Impact	69A3752240000405EORC	-	3,902
Subtotal National Priority Safety Programs				-	14,235
Subtotal Highway Safety Cluster				-	96,911
<b>Total Department of Transportation</b>				-	<b>8,245,580</b>

**Marion County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass Through Organization</b>	<b>Pass-Through Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>Department of Treasury</u></b>					
Equitable Sharing Program	21.016	Direct	N/A	-	3,734
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	N/A	4,785,653	9,726,239
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Oregon Business Development Department	SR2240	-	4,247,408
				<u>4,785,653</u>	<u>13,973,647</u>
<b>Total Department of Treasury</b>				<b><u>4,785,653</u></b>	<b><u>13,977,381</u></b>
<b><u>Department of Health and Human Services</u></b>					
Public Health Emergency Preparedness	93.069	Oregon Health Authority	180023	-	160,109
Immunization Cooperative Agreements	93.268	Oregon Health Authority	180023	-	96,350
COVID-19 Immunization Cooperative Agreements	93.268	Oregon Health Authority	180023	-	79,028
Subtotal Immunization Cooperative Agreements				<u>-</u>	<u>175,378</u>
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	Oregon Health Authority	180023	-	1,813,409
COVID-19 Public Health Emergency Response: Cooperative Agreement for					
Emergency Response: Public Health Crisis Response	93.354	Oregon Health Authority	180023	-	303,187
Child Support Enforcement	93.563	Oregon Department of Justice	23503	-	1,467,566
		Mid-Willamette Valley Community Action			
Low-Income Home Energy Assistance	93.568	Agency	JV-2423-18	-	6,770
Foster Care Title IV-E	93.658	Department of Human Services	172632	-	323,292
Opioid STR	93.788	Oregon Health Authority	168319	-	734,946
HIV Prevention Activities Health Department Based	93.940	Oregon Health Authority	180023	-	63,799
Block Grants for Community Mental Health Services	93.958	Oregon Health Authority	173144	-	383,640
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Oregon Health Authority	173144/180023	249,594	867,066
Maternal and Child Health Services Block Grant to the States	93.994	Oregon Health Authority	180023	-	118,749
Maternal and Child Health Services Block Grant to the States	93.994	Oregon Health & Sciences University	1015198_Marion	-	77,698
Subtotal Maternal and Child Health Services Block Grant to the States				<u>-</u>	<u>196,447</u>
<b>Total Department of Health and Human Services</b>				<b><u>249,594</u></b>	<b><u>6,495,609</u></b>

**Marion County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass Through Organization</b>	<b>Pass-Through Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>Department of Homeland Security</u></b>					
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	Oregon Dept of Emergency Management	FEMA-4599-DR-OR	-	76,593
Hazard Mitigation Grant	97.039	Oregon Dept of Emergency Management	HMGP-DR-4599-12-R-OR	-	174,680
Emergency Management Performance Grants	97.042	Oregon Dept of Emergency Management	22-523	-	120,299
Homeland Security Grant Program	97.067	Oregon Dept of Emergency Management	22-275	-	2,632
Homeland Security Grant Program	97.067	Oregon Dept of Emergency Management	22-276	-	22,053
Homeland Security Grant Program	97.067	Oregon Dept of Emergency Management	22-277	-	81,000
Homeland Security Grant Program	97.067	Oregon Dept of Emergency Management	23-214	-	31,278
Subtotal Homeland Security Grant Program				-	136,963
<b>Total Department of Homeland Security</b>				-	<b>508,535</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 5,933,387</b>	<b>\$ 33,520,061</b>

**Marion County, Oregon**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2024**

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**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal award activity of Marion County, Oregon (County) under programs of the federal government for the year ended June 30, 2024. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position/fund balance, or cash flows of the County.

The reporting entity is fully described in the notes to the County's basic financial statements for the year ended June 30, 2024. Those statements include the operations of the Marion County Housing Authority (MCHA), a discretely presented component unit of the County. Federal awards expended by MCHA are reported separately and are not included in this SEFA.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the SEFA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the SEFA represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

**NOTE 3 - INDIRECT COST RATE**

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. Instead, the County prepares an annual Federal Cost Allocation Plan and Indirect Cost Rate Proposal to allocate indirect costs to federal awards.

**Marion County, Oregon**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2024**

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No  
 Significant deficiency(ies) identified? ☐ Yes ☒ None reported  
 Noncompliance material to financial statements noted? ☐ Yes ☒ No

**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified? ☒ Yes ☐ No  
 Significant deficiency(ies) identified? ☐ Yes ☒ None reported  
 Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☒ Yes ☐ No

Identification of major federal programs and type of auditor’s report issued on compliance for major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster	Type of Auditor’s Report Issued on Compliance for Major Federal Programs
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Unmodified
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Unmodified
14.218	CDBG – Entitlement/Special Purpose Grants Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 1,005,602

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

**Section II – Financial Statement Findings**

None reported.

**Marion County, Oregon**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2024**

**Section III – Federal Award Findings and Questioned Costs**

**2024-001 Reporting (Material Weakness in Internal Controls over Compliance and Instance of Noncompliance)**

<i>Assistance Listing Number(s)</i>	<i>Name of Federal Program</i>	<i>Award Number</i>	<i>Award Year</i>
14.218	CDBG – Entitlement Grants Cluster	Multiple	Multiple

Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
4	1	3		
Dollar Amount of	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$ 761,932	\$ 200,000	\$ 561,932		

**Criteria:** Under the requirements of FFATA (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, the County is required to submit reports to the Federal Funding Accountability and Transparency Act Subaward Reporting System for any subawards of \$30,000 or more. Reports are due by the end of the month following the month in which the prime awardee awards any sub-award equal to or greater than \$30,000.

**Condition:** Reports required to be submitted under the Federal Funding Accountability and Transparency Act (FFATA) were not submitted for 2 subaward and not submitted timely for 3 subawards during the year ended June 30, 2024.

**Context:** FFATA reports were not submitted for 2 subaward and not submitted timely for 3 subawards for the programs.

**Cause:** The County has not implemented the proper controls to ensure all required FFATA reports are submitted to the federal agency timely.

**Effect:** FFATA reports were not submitted by their due dates.

**Questioned Costs:** None

**Repeat Finding:** No.

**Recommendation:** We recommend that the County ensure that adequate controls are in place to ensure that report due dates are met.

**Views of Responsible Officials:** Management agrees with the auditor recommendation.

County Commissioners  
Danielle Bethell, Chair  
Colm Willis  
Kevin Cameron



Chief Administrative  
Officer  
Jan Fritz

## MARION COUNTY BOARD OF COMMISSIONERS

In response to the finding identified as: 2024-001 Reporting (Material Weakness in Internal Controls over Compliance), and to maintain compliance with reporting requirements of the Federal Funding Accountability and Transparency Act (FFATA) the following Corrective Action Plan is being provided.

### CORRECTIVE ACTION PLAN

2 CFR §200.511(c)

June 30, 2024

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2024-001	<ol style="list-style-type: none"><li>FFATA reports on all subrecipient awards of \$30,000 or more will be filed within 30-days following the Public Hearing and subsequent Board Action to approve the Community Development Block Grant (CDBG) and Home Investment Partnerships Program (HOME) Annual Action Plan containing all subrecipient awards.</li><li>These reports will be filed by the CDBG/HOME Program Specialist following review by the CDBG/HOME Program Manager.</li><li>Once the FFATA reports have been filed on SAM.gov, a copy of the reports will be provided via email to the Marion County Chief Financial Officer, the Marion County Grants Manager, and the Community Services Department Director.</li></ol>	<p>The procedure will be in effect immediately.</p> <p>The date of the next Public Hearing and 30-day reporting window will be after 60-days following the next HUD Notice of Funding Availability.</p>	Steve Dickey, CDBG/HOME Program Manager

Respectfully,

A handwritten signature in blue ink, appearing to read "Steve Dickey".

Steve Dickey, CDBG/HOME Program Manager  
Marion County – Community Service Department

