

WAKE COUNTY, NORTH CAROLINA

**REPORT OF INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANTS IN ACCORDANCE
WITH THE UNIFORM GUIDANCE AND
*GOVERNMENT AUDITING STANDARDS***

FOR THE YEAR ENDED JUNE 30, 2024

WAKE COUNTY, NORTH CAROLINA
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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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

Members of the Board of Commissioners Wake County, North Carolina

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, 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 **Wake County, North Carolina** (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 19, 2024. Our report includes a reference to other auditors who audited the financial statements of the Wake County Board of Alcoholic Control (the "ABC Board"), as described in our report on the County's financial statements. The financial statements of the ABC Board were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal controls over financial reporting or compliance and other matters associated with the ABC Board or that are reported on separately by those auditors who audited the financial statements of the ABC Board.

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 opinion 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 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

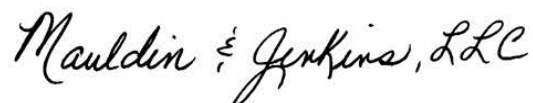
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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*.

Wake County, North Carolina's Response to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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.



Raleigh, North Carolina
November 19, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH APPLICABLE SECTIONS OF THE OMB UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT IMPLEMENTATION ACT

To Members of the Board of Commissioners
Wake County, North Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Wake County, North Carolina's** (the "County") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, 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 major federal program 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State Single Audit Implementation Act. 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 reasonable 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.

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*, the Uniform Guidance, and the State Single Audit Implementation Act 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 the 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 and State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be 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. 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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-003 to be significant deficiencies.

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 the County's response to the internal control over compliance finding identified in our audit 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 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 and the State Single Audit Implementation Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County 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 November 19, 2024, which contained unmodified opinions on those financial statements, and which refers to the work of other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act 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 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 and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mauldin & Jenkins, LLC

Raleigh, North Carolina
November 19, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH APPLICABLE SECTIONS OF THE OMB UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT IMPLEMENTATION ACT

To Members of the Board of Commissioners
Wake County, North Carolina

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited **Wake County, North Carolina's** (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the County's major state programs for the year ended June 30, 2024. The County's major state 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 the major state program for the year ended June 30, 2024.

Basis for Opinion on Each Major State 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State Single Audit Implementation Act. 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 reasonable basis for our opinion on compliance for each major state 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 state programs.

Auditor's Responsibility 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*, the Uniform Guidance, and the State Single Audit Implementation Act 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 the major state 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 and State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of County's internal control over compliance. Accordingly, no such opinion is expressed.

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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 the County's response to the internal control over compliance findings identified in our audit 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 compliance and, accordingly, we express no opinion on the response.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our audit 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 compliance and, accordingly, we express no opinion on the response.

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Mauldin & Jenkins, LLC

Raleigh, North Carolina
November 19, 2024

WAKE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Grantor/Pass-through Grantor/Program Titles	Federal Assistance Listing Number	State Pass-through Identifying #	Expenditures		Provided to Subrecipients	
			Federal (Direct and Pass-through from)	State Total		
Federal Awards:						
U.S. Department of Agriculture:						
Passed-through from N.C. Department of Health and Human Services, Division of Social Services:						
<u>Supplemental Nutrition Assistance Program (SNAP) Cluster:</u>						
State Administrative Matching Grants for SNAP	10.561		\$ 8,739,208	\$ -	\$ 8,739,208	\$ -
State Administrative Matching Grants for SNAP	10.561-COVID		194,546	-	194,546	-
Total SNAP Cluster			8,933,754	-	8,933,754	-
Passed-through from N.C. Department of Health and Human Services, Division of Public Health						
Special Supplemental Nutritional Food Program for Women, Infants, and Children	10.557	403, 415	4,382,428	-	4,382,428	-
Passed-through from Natural Resources Conservation Service						
Watershed Rehabilitation Program	10.916	NR214532XXXXC004	585,602	-	585,602	-
Total U.S. Department of Agriculture			13,901,784	-	13,901,784	-
U.S. Department of Housing and Urban Development:						
<u>CDBG -Entitlement Grants Cluster:</u>						
Community Developmental Block Grants/Entitlement Grants	14.218		2,013,738	-	2,013,738	250,000
Community Developmental Block Grants/Entitlement Grants	14.218-COVID		334,311	-	334,311	-
Passed-through from the City of Raleigh:						
Community Developmental Block Grants/Entitlement Grants	14.218		113,391	-	113,391	-
Total CDBG -Entitlement Grants Cluster			2,461,440	-	2,461,440	250,000
Emergency Solutions Grants Program	14.231		116,287	-	116,287	-
Emergency Solutions Grants Program - COVID	14.231-COVID		49,338	-	49,338	-
Home Investment Partnership Program	14.239		485,356	-	485,356	-
Housing Opportunities for Persons with AIDS - HOPWA	14.241		1,011,139	-	1,011,139	-
Continuum of Care Program	14.267		2,107,016	-	2,107,016	-
Passed-through from Court Appointed Special Advocate (CASA):						
Continuum of Care Program	14.267		128,924	-	128,924	-
Total U.S. Department of Housing and Urban Development			6,359,500	-	6,359,500	250,000
U.S. Department of Justice:						
State Criminal Alien Assistance Program	16.606		5,972	-	5,972	-
Public Safety Partnership and Community Policing Grants	16.710		75,321	-	75,321	-
Equitable Sharing Program	16.922		1,238,333	-	1,238,333	-
Comprehensive Opioid, Stimulant, and other Substances Use Program (COSSUP)	16.838		16,972	-	16,972	-
Passed-through from City of Raleigh						
Edward Byrne Memorial Justice Assistance Grant Program	16.738		79,993	-	79,993	-
Total U.S. Department of Justice			1,416,591	-	1,416,591	-
U.S. Department of Labor						
Passed-through from N.C. Department of Economic and Community Development, Job Training Partnership Act:						
<u>WIOA Cluster:</u>						
WIOA - Adult Program	17.258	4010, 4020, 4050	2,606,105	-	2,606,105	1,824,262
WIOA - Youth Activities	17.259	4040, 4050	2,344,264	-	2,344,264	1,728,740
WIOA - Dislocated Workers Formula Grants	17.278	4030, 4031, 4050	1,522,083	-	1,522,083	1,400,681
Total WIOA Cluster			6,472,452	-	6,472,452	4,953,683
Reentry Employment Opportunities	17.270		736,545	-	736,545	345,659
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		724,081	-	724,081	614,605
Total U.S. Department of Labor			7,933,078	-	7,933,078	5,913,947
Federal Highway Administration						
Passed-through from N.C. Department of Transportation:						
Formula Grants for Rural Areas (Community Transportation Program)	20.509	36233.106.18.1 / 36233.106.19.1	220,954	524,292	745,246	-
Highway Planning and Construction	20.205	37673.1.3 / 48778.4.2	214,053	37,472	251,525	-
<u>Highway Safety Cluster:</u>						
State and Community Highway Safety (Governor's Highway Safety Program)	20.600	22023.6.19 / 22024.6.40	45,296	-	45,296	-
Total Highway Safety Cluster			45,296	-	45,296	-
Passed-through from the City of Raleigh, NC:						
<u>Federal Transit Cluster:</u>						
Federal Transit Formula Grant (FTA 5307)	20.507	FTA NC-1065-2023-4	1,760,218	-	1,760,218	-
Federal Transit Formula Grant (FTA 5307) - COVID	20.507-COVID	FTA NC-1065-2023-6	2,505,648	-	2,505,648	-
Total Federal Transit Cluster			4,265,866	-	4,265,866	-
<u>Transit Services Program Cluster:</u>						
Enhanced Mobility of Seniors & Individuals w Disabilities (FTA 5310)	20.513		26,219	-	26,219	-
Total Transit Services Program Cluster			26,219	-	26,219	-
Public Transportation Innovation	20.530		141,203	-	141,203	-
Total Federal Highway Administration			4,913,591	561,764	5,475,355	-

WAKE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Grantor/Pass-through Grantor/Program Titles	Federal Assistance Listing Number	State Pass-through Identifying #	Expenditures		Provided to Subrecipients	
			Federal (Direct and Pass-through from)	State Total		
Federal Awards (Continued):						
U.S. Department of the Treasury						
Emergency Rental Assistance Program (ERA)	21.023-COVID		\$ 3,308,071	\$ -	\$ 3,308,071	\$ -
Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027-COVID		38,890,511	-	38,890,511	7,582,341
Passed-through from N.C. Department of Natural and Cultural Resources:						
Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027-COVID		85,800	-	85,800	-
Passed-through from City of Raleigh:						
Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027-COVID		147,985	-	147,985	-
Passed-through from the N.C. Department of Health and Human Services, Division of Public Health:						
Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027-COVID	546,914	509,870	-	509,870	-
Passed-through from U.S. Department of Labor						
Passed-through from N.C. Department of Commerce						
Division of Workforce Solutions						
Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027-COVID	SLFRP0129	3,500	-	3,500	3,500
Passed-through from N.C. Department of Public Safety:						
Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027-COVID		334,242	-	334,242	170,489
Total U.S. Department of Treasury			43,279,979	-	43,279,979	7,756,330
U.S. Department of Education:						
Passed-through from N.C. Department of Public Instruction						
School Safety National Activities	84.184		88,161	-	88,161	-
Total U.S. Department of Education			88,161	-	88,161	-
U.S. Department of the Health and Human Services						
Administration for Children and Families						
Passed-through from the N.C. Department of Health and Human Services, Division of Social Services:						
Promoting Safe and Stable Families Program	93.556		(22,504)	-	(22,504)	-
Temporary Assistance for Needy Families (TANF)	93.558		5,853,768	-	5,853,768	-
Child Support Enforcement	93.563		6,994,662	-	6,994,662	-
Low-Income Home Energy Assistance	93.568		409,050	-	409,050	-
Low-Income Home Energy Assistance	93.568-COVID		73,710	-	73,710	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645		335,645	37,875	373,520	-
Social Services Block Grant	93.667		1,914,477	183,897	2,098,374	-
Chafee Foster Care Program For Successful Transition to Adulthood	93.674		154,559	29,788	184,347	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		86,506	-	86,506	-
Foster Care and Adoption Cluster:						
Foster Care - Title IV-E	93.658		5,807,972	3,104,402	8,912,374	-
Adoption Assistance	93.659		758,634	119,384	878,018	-
Unlicensed Kinship State Program	NA			67,215	67,215	-
Foster Care Emergency Placement	NA			69,246	69,246	-
Total Foster Care and Adoption Cluster			6,566,606	3,360,247	9,926,853	-
Passed-through from the N.C. Department of Health and Human Services, Division of Child Development and Early Education:						
Subsidized Child Care Cluster						
Child Care Development Fund Cluster:						
Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Administration	93.596		2,482,530	-	2,482,530	-
Total Child Care Development Fund Cluster			2,482,530	-	2,482,530	-
Smart Start	NA		-	215,124	215,124	-
Total Subsidized Child Care Cluster			2,482,530	215,124	2,697,654	-
Centers for Medicare and Medicaid Services						
Passed-through from the N.C. Department of Health and Human Services, Division of Medical Assistance:						
Medicaid Cluster:						
Medical Assistance Program (Medicaid)	93.778		22,994,053	2,817,069	25,811,122	-
Total Medicaid Cluster			22,994,053	2,817,069	25,811,122	-
Children's Health Insurance Program - N.C. Health Choice	93.767		982,703	40,529	1,023,232	-
Centers for Disease Control and Prevention						
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391-COVID	NH75OT000020	1,514,452	-	1,514,452	577,287
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health (WorkwithWake)	93.967		309,680	-	309,680	-
Passed-through from the N.C. Department of Health and Human Services, Division of Public Health:						
Public Health Emergency Preparedness Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.069	514	77,659	-	77,659	-
Injury Prevention and Control Research and State and Community Based Programs	93.116	551	39,968	102,871	142,839	-
Immunization Cooperative Agreements	93.136	491	29,000	-	29,000	-
National and State Tobacco Control Program	93.268	510, 715	144,522	52,158	196,680	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.387	451	55,265	18,943	74,208	-
Crises	93.391-COVID	451, 886	47,372	-	47,372	-

WAKE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

<u>Grantor/Pass-through Grantor/Program Titles</u>	<u>Federal Assistance Listing Number</u>	<u>State Pass-through Identifying #</u>	<u>Expenditures</u>		<u>Total</u>	<u>Provided to Subrecipients</u>
			<u>Federal (Direct and Pass-through from)</u>	<u>State</u>		
Federal Awards (Continued):						
U.S. Department of the Health and Human Services (Continued)						
Administration for Children and Families (Continued)						
Passed-through from the N.C. Department of Health and Human Services, Division of Public Health (Continued):						
Well Integrated Screening and Evaluation for Women Across the Nation	93.436	465	\$ 20,005	\$ -	\$ 20,005	\$ -
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354-COVID	534	30,000	-	30,000	-
Temporary Assistance for Needy Families (TANF)	93.558	151	62,361	-	62,361	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	583	201,862	-	201,862	-
Cancer Prevention and Control Programs	93.898	452	76,000	48,175	124,175	-
HIV Prevention Activities - Health Department Based	93.940	536, 587, 825	177,577	120,611	298,188	-
Sexually Transmitted Diseases Prevention and Control Grants	93.977	534, 547, 610	43,369	242,134	285,503	-
Preventive Health and Health Services Block Grant	93.991	886	3,775	30,236	34,011	-
Health Resources and Services Administration						
HIV Care Formula Grants	93.917	574, 611, 822	2,792,060	-	2,792,060	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		642,267	-	642,267	-
Maternal and Child Health Services Block Grants to the States	93.994	101, 151, 318, 351, 352, 834	587,181	382,018	969,199	-
National Institutes of Health						
Passed-through from the Duke University:						
Cardiovascular Diseases Research	93.837	1UG3HL146935-01A1	4,800	-	4,800	-
Food and Drug Administration						
Food and Drug Administration Research	93.103		79,032	-	79,032	-
Office of the Secretary						
Community Program to Improve Minority Health (Lit4Wake)	93.137-COVID	CPIMP211289	2,046,507	-	2,046,507	1,332,571
Office of Assistant Secretary for Health						
Family Planning Services	93.217	151	250,985	44,863	295,848	-
Substance Abuse and Mental Health Services Administration						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		353,564	-	353,564	-
Total U.S. Department of Health and Human Services			58,415,028	7,726,538	66,141,566	1,909,858
Corporation for National and Community Service (CNCS) - "AmeriCorps":						
AmeriCorps Volunteers In Service to America (VISTA)	94.013		20,148	-	20,148	-
Total Corporation for National and Community Service (CNCS)			20,148	-	20,148	-
Executive Office of the President:						
Office of National Drug Control and Policy (ONDCP)						
Passed-through from the City of Durham:						
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G23GA0004A	123,880	-	123,880	-
Total Executive Office of the President			123,880	-	123,880	-
U.S. Department of Homeland Security:						
Federal Emergency Management Agency						
Passed-through from N.C. Department of Public Safety						
Emergency Management Performance Grant	97.042		85,857	-	85,857	-
Emergency Management Performance Grant - COVID	97.042-COVID		13,893	-	13,893	-
Emergency Operations Center	97.052		699,000	-	699,000	-
Total U.S. Department of Homeland Security			798,750	-	798,750	-
Total Federal Awards			\$ 137,250,490	\$ 8,288,302	\$ 145,538,792	\$ 15,830,135

WAKE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Grantor/Pass-through Grantor/Program Titles	Federal Assistance Listing Number	State Pass-through	Expenditures		Provided to Subrecipients	
		Identifying #	Federal (Direct and Pass-through from)	State		Total
State Awards:						
N.C. Department of Natural and Cultural Resources:						
Division of State Library:						
State Aid to Libraries			\$ -	\$ 787,447	\$ 787,447	\$ -
Total N.C. Department of Natural and Cultural Resources			-	787,447	787,447	-
N.C. Department of Health and Human Services:						
Division of Public Health:						
Community Health Medical Access			-	148,066	148,066	-
General Aid to Counties	110		-	161,293	161,293	-
HIV Non-Traditional Test Site	536,894		-	33,510	33,510	-
School Nurse Funding Initiative	803		-	40,237	40,237	-
Improving Community Outcomes for Maternal and Child Health	164		-	329,629	329,629	-
Total Division of Public Health			-	712,735	712,735	-
Division of Child Development:						
North Carolina Smart Start			-	690,111	690,111	-
Total N.C. Department of Health and Human Services			-	1,402,846	1,402,846	-
N.C. Department of Transportation:						
Division of Public Transportation:						
Rural Operating Assistance Program (ROAP) - Cluster						
Elderly and Disabled Transportation Assistance Program (EDTAP)	36220.10.12.1		-	338,937	338,937	-
Employment Transportation Assistance Program	36236.11.11.1		-	246,653	246,653	-
Rural General Public Program (RGP)	36228.22.12.1		-	121,498	121,498	-
Total Rural Operating Assistance Program (ROAP) Cluster			-	707,088	707,088	-
Total N.C. Department of Transportation			-	707,088	707,088	-
N.C. Department of Environmental Quality						
Environment Health Food & Lodging	874		-	176,291	176,291	-
NC Electronic Recycling			-	95,222	95,222	-
Scrap Tire Disposal Program			-	2,336,469	2,336,469	-
White Goods Management Program			-	344,751	344,751	-
Total N.C. Department of Environmental Quality			-	2,952,733	2,952,733	-
N.C. Department of Agriculture and Consumer Services						
State Farm Grant			-	24,488	24,488	-
Total N.C. Department of Agriculture and Consumer Services			-	24,488	24,488	-
N.C. Department of Public Instruction						
Public School Building Capital Fund - Lottery Proceeds			-	11,309,334	11,309,334	-
Total N.C. Department of Public Instruction			-	11,309,334	11,309,334	-
N.C. Department of Public Safety						
Capital Area Workforce Development Local ReEntry Council Services	19-RFP-014850-JJX		-	67,970	67,970	-
Tier II Noncompetitive (LEPC Support and BEST Conference)			-	1,147	1,147	-
Juvenile Crime Prevention Programs			-	1,898,455	1,898,455	1,631,221
Total N.C. Department of Public Safety			-	1,967,572	1,967,572	1,631,221
N.C. Department of Adult Correction						
Capital Area Workforce Development Local Reentry Council Services	52-RFP-608870582-CCS		-	90,210	90,210	-
Total N.C. Department of Adult Correction			-	90,210	90,210	-
N.C. Department of Military and Veteran Affairs						
Division of Veterans Affairs						
Veterans Service Program			-	2,174	2,174	-
Total N.C. Department of Military and Veteran Affairs			-	2,174	2,174	-
Total State Awards			-	19,243,892	19,243,892	1,631,221
Other Financial Assistance:						
N.C. Department of Justice						
Opioid Settlement Funds			-	260,676	260,676	-
Total Other Financial Assistance			-	260,676	260,676	-
Total Federal and State Awards			\$ 137,250,490	\$ 27,792,870	\$ 165,043,360	\$ 17,461,356

WAKE COUNTY, NORTH CAROLINA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal and state grant activity of the County under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Therefore, some of the amounts presented in the Schedule may differ from amounts presented in, or used in, the preparation of the financial statements. Also, because the Schedule 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 or cash flows of the County.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the State Single Audit Implementation Act, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule 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. The County has elected not to use the 10% de Minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3. CLUSTER OF PROGRAMS

The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes:

Subsidized Child Care; Foster Care and Adoption

NOTE 4. OPIOID SETTLEMENT FUND

The NC Department of Justice does not consider Opioid Settlement Funds either Federal or State Financial assistance since they are from a settlement with private major drug companies. Since these funds are subject to the State Single Audit Implementation Act, they are reported as "Other Financial Assistance" on the SEFSA, and considered State Awards for State single audit requirements.

WAKE COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2024

SECTION I SUMMARY OF AUDIT 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 state programs:
Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None reported

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

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

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.778	Medicaid Cluster
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.658	Foster Care – Title IV-E
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.561	Supplemental Nutrition Assistance Program (SNAP)
20.509	Formula Grants for Rural Areas

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee? No

WAKE COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2024

SECTION I

SUMMARY OF AUDIT RESULTS (CONTINUED)

State Awards

Internal control over major state programs:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None Reported

Type of auditor's report issued on compliance for
major state programs?

Unmodified

Any audit findings disclosed that are required to be reported in
accordance with the State Single Audit Implementation Act?

Yes No

Auditee qualified as low-risk auditee?

No

Identification of major State programs:

Program Name

Public School Building Capital Fund

Formula Grants for Rural Areas

Juvenile Crime Prevention

Other major state programs include Medical Assistance Program (Medicaid) and Foster Care and Adoption Cluster which have a state match on the federal program. Therefore, these programs have been included in the major programs above.

WAKE COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2024-001 Restatement of Prior Year Balances

Criteria: Internal controls should be in place to ensure that financial statements properly present the financial position and results of the County in accordance with generally accepted accounting principles.

Condition: Internal controls were not sufficient to timely detect material misstatements in the County's financial statements for the year ended June 30, 2024.

Context/Cause: During our audit for the year ended June 30, 2024, material misstatements in the opening balances of the County were identified and, thus, error corrections were required as follows:

- An error in recording the loan receivables in the Affordable Housing fund that should have been recorded in the American Rescue Plan fund in the amount of \$6,210,000.
- An error in recording the opioid settlement revenue in the Opioid Settlement fund that should have been recognized in the previous year in the amount of \$2,420,842.

Effects: As a result of the issue identified above, material audit adjustments were required to correct previously reported balances of the County. The fund balance of the Affordable Housing fund decreased by \$6,210,000, the fund balance of the American Rescue Plan fund increased by \$6,210,000, and the fund balance of the Opioid Settlement Fund and net position of the governmental activities increased \$2,420,842.

Recommendation: We recommend the County carefully review the financial statements and the applicable reporting requirements under GAAP to ensure that all information and financial data is properly reported.

Auditee's Response: We concur with the finding.

WAKE COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2024

SECTION III

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2024-002 Significant Deficiency over Eligibility (Repeat Finding)

Information on the federal program: Medicaid Cluster (Medicaid), Assistance Listing Number 93.778, U.S. Department of Health and Human Services, passed through the N.C Department of Health and Human Services (NCDHHS), Division of Medical Assistance.

Criteria: Per the North Carolina Medicaid Assistance Program (Medicaid; Title XIX) Compliance Supplement and the DSS manuals (Aged, Blind and Disabled manual, Family and Children Medicaid manual and the Integrated Policy manual), case files for individuals or families receiving assistance are required to retain documentation to service as evidence for the appropriate eligibility determination, including:

- accurate computation of countable income and resources
- verification of unearned income
- verification of earned income

Condition: We noted one instance where the applicant's citizenship was not validated at the time of application and one instance where the review of real property was not performed at the time of application. We noted one instance where the FL-2 for a resident of an institution was not included in the case file.

Context/Cause: The County did not retain required documentation in case files at the time eligibility was determined. We noted the above conditions in 3 out of the 60 case files inspected for applicable payments.

Effects: Case files not containing all required documentation results in a risk that the County could provide services to individuals not eligible to receive such services or that such services could be denied to eligible individuals. For all 3 cases, subsequent to being notified that required documentation had not been retained in the case file, the County was able to obtain documentation to substantiate that the applicants tested were eligible to receive benefits.

Recommendation: We recommend that the County train and monitor employees on the eligibility determination process. We also recommend the County review and amend current policies and procedures in place to ensure that all eligibility determination documentation is completed and retained by the County.

Auditee's Response: We concur with the finding.

WAKE COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2024

SECTION III

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

2024-003 Significant Deficiency over Activities Allowed and Unallowed and Allowable Costs/Cost Principle

Information on the federal program: Foster Care -Title IV-E (Foster Care), Assistance Listing Number 93.658, U.S. Department of Health and Human Services, passed through the N.C Department of Health and Human Services (NCDHHS), Division of Social Services

Medicaid Cluster (Medicaid), Assistance Listing Number 93.778, U.S. Department of Health and Human Services, passed through the N.C Department of Health and Human Services (NCDHHS), Division of Medical Assistance.

Supplemental Nutrition Assistance Program (SNAP) Cluster, Assistance Listing Number 10.561, 10.561-COVID, U.S. Department of Agriculture, passed through the N.C Department of Health and Human Services (NCDHHS), Division of Social Services

Criteria: Per the NCDHHS policy manual, salaries, wages, and fringe benefits of Department of Social Service employees hired under the state merit system are allowable. Salaries shall be allocated to programs by time distribution methods and supported by payroll and attendance records for individuals.

Condition: Employee's time is tracked through the use of day sheets in which employees track their time by service code in 6-minute increments. Day sheets are used to complete weekly timesheets which are approved by supervisors. We noted nine out of forty day sheets selected for Foster Care, one out of forty day sheets selected for Medicaid, and four out of forty day sheets selected for SNAP had more program minutes than what was reported on the employee's approved time sheet.

Context/Cause: As the day sheets included more program time than was included on the employee's approved timesheet, the time spent on this program was understated during the 1571 monthly reimbursement request to the State. We noted the above condition in nine out of forty day sheets selected for Foster Care, one out of forty day sheets selected for Medicaid, and four out of forty day sheets selected for SNAP.

Effects: Inaccurate reporting of time coded to programs affects the total federal and state reimbursement for the program.

Recommendation: We recommend that the County implements a review control over weekly timesheets to ensure the timesheets include all program time coded on the day sheets.

Auditee's Response: We concur with the finding.

SECTION IV

STATE AWARD FINDINGS AND QUESTIONED COSTS

Findings 2024-002 and 2024-003 as listed in Section III Federal Award Findings and Questioned Costs are also considered to be state award findings.

WAKE COUNTY, NORTH CAROLINA

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

2023-001 Accounts Payable

Criteria: Internal controls should be in place to ensure that financial statements properly present the financial position and results of the County in accordance with generally accepted accounting principles.

Condition: A misstatement was detected in the recognition and reporting of liabilities in the County Capital Projects fund as of June 30, 2023.

Current Status: Corrected.

2023-002 Significant Deficiency over Eligibility (Repeat Finding)

Criteria: Per the North Carolina Medicaid Assistance Program (Medicaid; Title XIX) Compliance Supplement and the DSS manuals (Aged, Blind and Disabled manual, Family and Children Medicaid manual and the Integrated Policy manual), case files for individuals or families receiving assistance are required to retain documentation to serve as evidence for the appropriate eligibility determination, including:

- accurate computation of countable income and resources
- verification of unearned income
- verification of earned income

Condition: We noted one instance where the amount of income verified through the NC FAST Online Verification System did not agree to the amount reported in the case file. We noted three instances where a vehicle was not added to the NCFAST dashboard to count towards the applicant's resources. We noted one instance where the applicant's social security number and citizenship was not validated at the time of application.

Current Status: Repeat finding, 2024-002.

2023-003 Material Weakness over Subrecipient Monitoring

Criteria: Per 2 CFR Section 200.332(b), an evaluation of each subrecipient's risk of noncompliance for purpose of determining the appropriate subrecipient monitoring must be performed. An entity should monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with terms and conditions of the subaward, and achieves performance goals per 2 CFR Section 200.332 (d) through (f).

Condition: We noted the County had one subrecipient for this program. The County did not perform or document a subrecipient risk assessment or internal control assessment for the subrecipient. Additionally, we noted no on-site visit or desk review was performed of the subrecipient during the fiscal year.

Current Status: Corrected.



**Finance
Department**

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November 19, 2024

Wake County, North Carolina respectfully submits the following corrective action plans for the year ended June 30, 2024.

Name and address of independent public accounting firm:

**Mauldin & Jenkins
4208 Six Forks Road, Ste 1000
Raleigh, NC 27609**

Audit Period: June 30, 2024

The following Corrective Action Plans are in response to the audit findings reported in the FY 2024 Compliance Audit.

2024-001 Restatement of Prior Year Balances; Internal controls should be in place to ensure that financial statements properly present the financial position and results of the County in accordance with generally accepted accounting principles.

Recommendation: We recommend the County carefully review the financial statements and the applicable reporting requirements under GAAP to ensure that all information and financial data is properly reported.

Corrective Action: The County will continue to review new GAAP guidance for financial statement reporting, seeking additional training or assistance from our auditors where necessary. Draft statements will be produced earlier in the fiscal year to allow time to review accuracy by finance staff.

Proposed Completion Date: June 30, 2025

Name of Contact Person: Seth Larson, Accounting Manager

Finding 2024-002 Significant Deficiency over Eligibility (Repeat Finding); Medicaid Cluster (Medicaid), Assistance Listing Number 93.778, U.S. Department of Health and Human Services, passed through the N.C Department of Health and Human Services (NCDHHS), Division of Medical Assistance.

Recommendation: We recommend that the County train and monitor employees on the eligibility determination process. We also recommend the County

review and amend current policies and procedures in place to ensure that all eligibility determination documentation is completed and retained by the County.

Corrective Action Plan: The county will complete a quarterly review of errors in citizenship, resources, and documentation. For those staff identified by the targeted review with errors in these areas, supervisors will provide refresher training on Medicaid policy requirements. Additional targeted reviews will be completed monthly until the deficiencies are corrected.

Proposed Completion Date: 1/31/2025 for initial quarterly review
2/28/2025 for refresher training for identified staff
7/31/2025 for additional reviews as needed for identified staff

Contact Person: Kathryn Thompson, Economic Benefits Assistant Division Director

Finding 2024-003 Significant Deficiency over Activities Allowed and Unallowed and Allowable Costs/Cost Principle; Foster Care -Title IV-E (Foster Care), Assistance Listing Number 93.658, U.S. Department of Health and Human Services, passed through the N.C Department of Health and Human Services (NCDHHS), Division of Social Services

Medicaid Cluster (Medicaid), Assistance Listing Number 93.778, U.S. Department of Health and Human Services, passed through the N.C Department of Health and Human Services (NCDHHS), Division of Medical Assistance.

Supplemental Nutrition Assistance Program (SNAP) Cluster, Assistance Listing Number 10.561, 10.561-COVID, U.S. Department of Agriculture, passed through the N.C Department of Health and Human Services (NCDHHS), Division of Social Services

Recommendation: We recommend that the County implements a review control over weekly timesheets to ensure the timesheets include all program time coded on the day sheets.

Corrective Action Plan: The county will conduct training on day sheet and time sheet processes. The county will complete random monthly reviews of day sheets and timesheets. For those staff identified by the random monthly review with discrepancies, supervisors will provide refresher training on day sheet and timesheet procedures. Additional targeted reviews will be completed monthly until the deficiencies are corrected.

Proposed Completion Date: 1/31/2025 for initial department training
2/28/2025 initiate random monthly reviews of day sheets and timesheets

7/31/2025 for additional reviews as needed for identified staff and refresher trainings

Name of Contact Person: Yolanda McInnis, Economic Services Division Director and Sheila Donaldson Child Welfare Division Director

Sincerely yours,

A handwritten signature in blue ink, appearing to read 'W. Patrick Flanary', with a long horizontal flourish extending to the right.

W. Patrick Flanary
Chief Financial Officer