COUNTY OF TUOLUMNE, CALIFORNIA

Single Audit Reports

For the Year Ended June 30, 2022

Certified
Public
Accountants

COUNTY OF TUOLUMNE, CALIFORNIA
FOR THE YEAR ENDED JUNE 30, 2022

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MGO. Certified Public Accountants

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Board of Supervisors
County of Tuolumne, California
Sonora, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Tuolumne, California (County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 25, 2025.

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.

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.

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.

Macias Gini & O'Connell LLP

Sacramento, California
April 25, 2025

Certified Public Accountants

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Honorable Board of Supervisors
County of Tuolumne, California
Sonora, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Tuolumne, California's (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, 2022. 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, 2022.

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 Standards4 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 Example Entity 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 Example Entity'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*, 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 Example Entity'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 Example Entity'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

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 25, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted 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. 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 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.

Macias Gini & O'Connell LLP

Sacramento, California
April 25, 2025

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor / Federal Program Cluster / Pass Through Grantor (if not direct) / Federal Program Name	Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE				
Passed through California Department of Public Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10204	$ 585,392	$ -
SNAP Cluster:				
Passed through California Department of Public Health:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	19-10336	210,994	-
Passed through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	207CACA4Q7503 207CACA4S2519 207CACA4S2520	1,435,944	-
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			1,646,938	-
Forest Services Schools and Roads Cluster:				
Passed through California Department of Finance:				
Schools and Roads - Grants to States	10.665	US Forest Reserve Title I	464,580	-
Schools and Roads - Grants to States	10.665	US Forest Reserve Title II	69,019	-
Schools and Roads - Grants to States	10.665	US Forest Reserve Title III	7,500	-
Total Schools and Roads - Grants to States			541,099	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE			2,773,429	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through California Department of Housing and Community Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	16-NDR-11291	563,179	-
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	18-CDBG-12906	9,784	-
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-PI-12003	16,000	-
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			588,963	-
COVID-19 Emergency Solutions Grant Program	14.231	ESG CV2021	215,358	-
CDBG - Disaster Recovery Grants - Pub. L No. 113-2 Cluster:				
National Resilient Disaster Recovery Competition	14.272	16-NDR-11291	11,172,310	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			11,413,452	-
U.S. DEPARTMENT OF THE INTERIOR				
Direct:				
Law Enforcement - New Melones	15.U01	140R2020P0030	6,893	-
Payments in Lieu of Taxes	15.226	Not Available	2,800,291	-
Distribution of Receipts to State and Local Governments	15.227	US Grazing Fees	610	-
TOTAL U.S. DEPARTMENT OF THE INTERIOR			2,807,794	-
U.S. DEPARTMENT OF JUSTICE				
Direct:				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0559	4,146	-
State Criminal Alien Assistance Program	16.606	Not Available	4,112	-
Bulletproof Vest Partnership Program	16.607	Not Available	8,756	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-MU-BX-K002	88,973	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0533	695	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0500	2,296	-
Passed through California Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	1067-18-MH	5,205	-
Total Edward Byrne Memorial Justice Assistance Grant Program			8,196	-

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor / Federal Program Cluster / Pass Through Grantor (if not direct) / Federal Program Name	Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. DEPARTMENT OF JUSTICE (Continued)				
Passed through California Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	KC19030550	$ 60,692	$ -
Crime Victim Assistance	16.575	KC20040550	83,773	-
Crime Victim Assistance	16.575	KC21050550	28,898	-
Crime Victim Assistance	16.575	UV20030550	75,169	-
Crime Victim Assistance	16.575	UV21040550	45,850	-
Crime Victim Assistance	16.575	VW20340550	86,894	-
Crime Victim Assistance	16.575	VW21350550	224,846	-
Total Crime Victim Assistance			606,122	-
TOTAL U.S. DEPARTMENT OF JUSTICE			720,305	-
U.S. DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction Cluster:				
Passed through California Department of Transportation:				
Highway Planning and Construction	20.205	BRLO-5932 (038)	3,779	-
Highway Planning and Construction	20.205	BRLO-5932 (064)	19,331	-
Highway Planning and Construction	20.205	BRLO-5932 (067)	10,473	-
Highway Planning and Construction	20.205	BRLO-5932 (073)	42,909	-
Highway Planning and Construction	20.205	BRLO-5932 (074)	216,987	-
Highway Planning and Construction	20.205	BRLO-5932 (091)	75,358	-
Highway Planning and Construction	20.205	BRLO-5932 (095)	73,188	-
Highway Planning and Construction	20.205	BRLO-5932 (096)	88,610	-
Highway Planning and Construction	20.205	BRLS-5932 (039)	63,628	-
Highway Planning and Construction	20.205	HRRRL-5932 (090)	608,926	-
Highway Planning and Construction	20.205	HRRRL-5932 (093)	4,264	-
Highway Planning and Construction	20.205	HSIPL-5932 (082)	4,584	-
Highway Planning and Construction	20.205	HSIPL-5932 (083)	794,981	-
Total Highway Planning and Construction			2,007,018	-
Public Transportation Emergency Relief Program	20.527	ACSTP 38PO(001)	35,110	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			2,042,128	-
U.S. TREASURY OFFICE OF THE INSPECTOR GENERAL				
Passed through California Department of Finance:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Available	2,825,268	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through California Department of Public Health:				
Public Health Emergency Preparedness	93.069	17-10208	123,036	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children	93.197	14-10073	52,763	-
Immunization Cooperative Agreements	93.268	17-10361	372,268	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19-55	34,045	-
National Bioterrorism Hospital Preparedness Program	93.889	17-10208	156,291	-
Maternal and Child Health Services Block Grant to the States	93.994	2019-55	117,706	-
Passed through Heluna Health:				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	0187.5980	78,272	-
Passed through California Department of Public Health:				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 ELC55	1,197,804	-
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			1,276,076	-

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor / Federal Program Cluster / Pass Through Grantor (if not direct) / Federal Program Name	Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed through California Department of Social Services:				
Guardianship Assistance	93.090	2001CAGARD	$ 48,044	$ -
Promoting Safe and Stable Families	93.556	2101CAFPCV	43,305	-
Temporary Assistance for Needy Families	93.558	2001/2101CATANF	2,288,684	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2101CACWSS	23,564	-
Foster Care Title IV-E	93.658	2001CAFOST	1,927,182	-
Adoption Assistance	93.659	2101CAADPT	2,174,824	-
Social Services Block Grant	93.667	2001/2101CASOSR	160,766	-
Child Abuse and Neglect State Grants	93.669	2001CANCAN	357,590	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2101CACILP	7,021	-
Elder Abuse Prevention Interventions Program	93.747	None	35,001	-
CCDF Cluster:				
Passed through California Department of Education				
Child Care and Development Block Grant	93.575	G2001CACCDF	32,084	-
Passed through California Department of Health Care Services:				
Block Grants for Community Mental Health Services	93.958	SMO10005-18	64,144	-
Medicaid Cluster:				
Passed through California Department of Health Care Services:				
Medical Assistance Program	93.778	GEMT	(17,627)	-
Medical Assistance Program	93.778	CHDP	37,241	-
Medical Assistance Program	93.778	HCPC	41,645	-
Medical Assistance Program	93.778	CCS-Admin	84,857	-
Medical Assistance Program	93.778	2005CA5MAP	1,101,099	-
Passed through California Department of Social Services				
Medical Assistance Program	93.778	1705CA5MAP	560,033	-
Medical Assistance Program	93.778	1705CA5MAP	79,450	-
Medical Assistance Program	93.778	1705CA5MAP	243,226	-
Total Medical Assistance Program			2,129,924	-
Passed through California Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	ADP-55-837P	41,788	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94171	217,284	-
Total Block Grants for Prevention and Treatment of Substance Abuse			259,072	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			11,683,390	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through California Governor's Office of Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4308-DR-CA	(18,632)	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4558-DR-CA	77,382	-
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			58,750	-
Hazard Mitigation Grant Program	97.039	HMGP-4431-800-19R	34,707	-
Emergency Management Performance Grants	97.042	2019-0003	135,983	-
Homeland Security Grant Program	97.067	2018-0054	55,950	-
Homeland Security Grant Program	97.067	2019-0035	32,526	-
Total Homeland Security Grant Program			88,476	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			317,916	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 35,146,861	$ -

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all federal award programs of the County of Tuolumne (the County). 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 governmental agencies are included in the Schedule. The information in the 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).

As a result of the COVID-19 pandemic, many new federal programs have been established and funding has been added to existing federal programs. Expenditures funded from the following acts, as applicable, are denoted by the prefix COVID-19 in the federal program title in the Schedule:

- Coronavirus Preparedness and Response Supplemental Appropriations Act (CPRSA)
- Families First Coronavirus Response Act (FFCRA)
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
- American Rescue Plan Act (ARP)

NOTE B – BASIS OF ACCOUNTING

The accompanying Schedule is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's basic financial statements, except for program activities recorded in the County's enterprise funds. The enterprise funds are presented using the accrual basis of accounting, which is described in Note 1 to the County's basic financial statements. Negative amounts shown on the Schedule represent adjustments and credits made in the normal course of business to amounts reported as expenditures in prior years.

For non-federal entities who have never received a negotiated rate, a de minimis rate of 10 percent of modified total direct costs may be used indefinitely as defined in the Uniform Guidance §200.414. The County has not elected to use the 10 percent de minimis indirect cost rate.

NOTE C – ASSISTANCE LISTINGS NUMBER (ALN)

The ALNs and federal program titles listed in the Schedule were obtained from the federal funding agency, the pass-through grantor, reviewing of grant contract information or the U.S. General Services Administration's System for Award Management (SAM), or SAM.gov.

NOTE D – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures materially agree to or can be reconciled to amounts reported in the County's basic financial statements.

NOTE E – PASS-THROUGH ENTITY IDENTIFYING NUMBERS

The County has included in the Schedule under the Entity's Identifying Number, the identifying numbers for pass-through grants when such information has been provided by the pass-through entities. The County has indicated the pass-through identifying numbers as "not available" when the County has determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

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?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	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)?	No

Identification of major federal programs:

Assistance Listings Number	Name of Federal Program or Cluster
14.272	National Resilient Disaster Recovery Competition
20.205	Highway Planning and Construction
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	$1,054,406
Auditee qualified as a low-risk auditee?	No

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

COUNTY OF TUOLUMNE, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

No audit findings were reported for the year ended June 30, 2021.