



# COUNTY OF SUTTER, CALIFORNIA

JUNE 30, 2019

SINGLE AUDIT REPORT

Focused  
on YOU



COUNTY OF SUTTER, CALIFORNIA

SINGLE AUDIT REPORT

JUNE 30, 2019

COUNTY OF SUTTER, CALIFORNIA

SINGLE AUDIT REPORT

JUNE 30, 2019

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

To the Board of Supervisors and Grandy Jury  
County of Sutter, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Sutter, California (the County), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 27, 2020.

**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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. 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 may exist that have not been identified.



To the Board of Supervisors and Grand Jury  
County of Sutter, California

### **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 determination of financial statement amounts. 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 County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lance, Solt & Loughard, LLP*

Sacramento, California  
May 27, 2020



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Supervisors and Grand Jury  
County of Sutter, California

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

We have audited the County of Sutter (the County), California's compliance with the types of compliance requirements described 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, 2019. 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.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.



To the Board of Supervisors and Grand Jury  
County of Sutter, California

### **Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated May 27, 2020, 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. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



To the Board of Supervisors and Grand Jury  
County of Sutter, California

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.

*Lance, Solt & Lughard, LLP*

Sacramento, California  
May 27, 2020



COUNTY OF SUTTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal Expenditures
<b>SNAP Cluster</b>				
Department of Agriculture Pass-Through Programs from:				
State of California Department of Public Health				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	16-10172	\$ -	\$ 1,614,450
Total Department of Agriculture Programs			-	1,614,450
<b>Total SNAP Cluster</b>			-	<b>1,614,450</b>
<b>Highway Planning and Construction Cluster*</b>				
Department of Transportation Pass-Through Programs from:				
State of California Department of Transportation				
Highway Planning and Construction- Larkin Road Bridge & Sutter Buttes Bridge	20.205	B0105	-	61,022
Highway Planning and Construction- Pennington Road Bridge Replacement	20.205	B0650	-	136,295
Highway Planning and Construction- Nicolaus Avenue & Coon Creek Bridge	20.205	B0700	-	31,090
Highway Planning and Construction- Tisdale Road Bridge Replacement	20.205	B1525	-	106,861
Highway Planning and Construction- Howsley Road Bridge Replacement	20.205	B1629	-	236,208
Highway Planning and Construction- Kent Avenue Bridge Replacement	20.205	B1630	-	114,151
Highway Planning and Construction- Bridge Preventative Maintenance	20.205	BR31001413R	-	394,899
Highway Planning and Construction- Reflective Safety Improvement- HSIP	20.205	GF31001524R	-	141,438
Highway Planning and Construction- Pavement Marking HSIP	20.205	GF31001723R	-	19,152
Highway Planning and Construction- Federal Exchange	20.205	RSTP2018/19	-	185,383
Subtotal - CFDA 20.205			-	1,426,499
Total Department of Transportation Programs			-	1,426,499
<b>Total Highway Planning and Construction Cluster</b>			-	<b>1,426,499</b>
<b>TANF Cluster</b>				
Department of Health and Human Services Pass-Through Programs from:				
State of California Department of Social Services				
Temporary Assistance for Needy Families	93.558	Not Available	-	4,525,034
Temporary Assistance for Needy Families	93.558	Not Available	-	175,313
Temporary Assistance for Needy Families- Assistance Claims	93.558	Not Available	-	1,090,713
Temporary Assistance for Needy Families- Assistance Claims	93.558	Not Available	-	145,297
Temporary Assistance for Needy Families- Assistance Claims	93.558	Not Available	-	336,575
Subtotal - CFDA 93.558			-	6,272,932
Total Department of Health and Human Services Programs			-	6,272,932
<b>Total TANF Cluster</b>			-	<b>6,272,932</b>
<b>Medicaid Cluster *</b>				
Department of Health and Human Services Pass-Through Programs from:				
State of California Department of Health Care Services				
Medical Assistance Program/ Children's Health Insurance Program (MediCal/ TLICP/CCS)	93.778	Not Applicable	-	333,550
Medical Assistance Program- Foster Care (Health)	93.778	Not Applicable	-	92,056
Medical Assistance Program- CHDP	93.778	Not Applicable	-	50,275
Medical Assistance Program	93.778	Not Applicable	-	5,066,819
State of California Department of Social Services				
IHSS Admin Costs- CEC	93.778	Not Applicable	-	557,516
PA Admin Costs- SOC448	93.778	Not Applicable	-	122,572
Subtotal - CFDA 93.778			-	6,222,788
Total Department of Health and Human Services Programs			-	6,222,788
<b>Total Medicaid Cluster</b>			-	<b>6,222,788</b>
<b>Other Programs</b>				
Department of Agriculture Pass-Through Programs from:				
State of California Department of Food and Agriculture				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-1164-CA	-	1,004
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C048	-	9,790
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C047	-	5,676
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C048	-	2,248
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C009	-	3,852
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C500	-	2,477
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C536	-	1,959
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C002	-	6,296
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C002	-	7,697
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C001	-	6,872
Subtotal - CFDA 10.025			-	47,871

COUNTY OF SUTTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal Expenditures
State of California Department of Public Health WIC Special Supplemental Nutrition Program for Women, Infants and Children*	10.557	15-10121	-	859,192
Total Department of Food and Agriculture Programs			-	907,063
Department of Commerce Pass-Through Programs from: State of California Department of Finance Statistical, Research and Methodology Assistance	11.016	Not Available	-	63,250
Total Department of Commerce Programs			-	63,250
Department of Housing and Urban Development Pass-Through Programs from: State of California Department of Housing and Community Development Community Development Block Grants (Beginning Loan Balance)	14.228	Not Available	1,270,039	1,270,039
Community Development Block Grants	14.228	Not Available	-	264,309
Subtotal - CFDA 14.228			1,270,039	1,534,348
Home Investment Partnerships Program 2010 Home Program (Beginning Loan Balance)	14.239	Not Available	-	49,612
Total Department of Housing and Urban Development Programs			1,270,039	1,583,960
Department of Justice Direct Programs: Federal Asset Forfeitures	16.922	Not Available	-	191,482
Department of Justice Pass-Through Programs from: State of California Governor's Office of Emergency Services Victim Witness Assistance Program	16.575	VW17310510	-	24,621
Victim Witness Assistance Program	16.575	VW18320510	-	206,846
County Victim Services Program	16.575	XC16010510	-	125,405
Child Advocacy Center Program	16.575	KC17010510	-	81,135
Child Advocacy Center Program	16.575	KC18020510	-	49,689
Subtotal - CFDA 16.575			-	487,696
Total Department of Justice Programs			-	679,178
Election Assistance Commission Pass-Through Programs from: State of California Secretary of State Help America Vote Act Polling Place Accessibility Training Program	39.011	Not Available	-	5,100
Total Election Assistance Commission Programs			-	5,100
Department of Education Pass-Through Programs from: State of California Department of Education Adult Education- ESL Citizenship	84.002	V002A18005	-	83,218
Adult Education- ABE 231	84.002	V002A18005	-	120,063
Subtotal - CFDA 84.002			-	203,281
Total Department of Education Programs			-	203,281
Department of Health and Human Services Pass-Through Programs from: State of California Department of Public Health Public Health Emergency Preparedness	93.069	17-10204	-	176,268
Project Grants and Cooperative Agreements for Tuberculosis	93.116	Not Available	-	24,279
State and Local Childhood Lead Poisoning Prevention	93.197	17-10235	-	4,531
Immunization Grants	93.268	17-10357	-	38,586
Preventative Health Services Sexually Transmitted	93.977	16-10744	-	2,050
State of California Department of Health Care Services Project for Assistance in Transition for Homelessness	93.150	Not Available	-	60,286
Mental Health Block Grant	93.958	Not Available	-	567,258
Maternal and Child Health Services Block Grant	93.994	2018-51	-	134,411
State of California Department of Child Support Services Child Support Services*	93.563	Not Available	-	1,671,858
State of California Department of Social Services Guardianship Assistance	93.090	Not Available	-	20,432

COUNTY OF SUTTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal Expenditures
Promoting Safe and Stable Families	93.556	Not Available	-	629
Promoting Safe and Stable Families	93.556	Not Available	-	6,013
Subtotal - CFDA 93.556			-	6,642
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Not Available	-	57,370
Foster Care Title IV-E	93.658	Not Available	-	97,353
Foster Care Title IV-E	93.658	Not Available	-	1,444
Foster Care Title IV-E	93.658	Not Available	-	1,127,166
Foster Care Title IV-E	93.658	Not Available	-	39,411
Foster Care Title IV-E	93.658	Not Available	-	195
Foster Care Title IV-E	93.658	Not Available	-	79,757
Foster Care Title IV-E	93.658	Not Available	-	2,219
Foster Care Title IV-E	93.658	Not Available	-	3,120
Foster Care Title IV-E	93.658	Not Available	-	116
Foster Care Title IV-E	93.658	Not Available	-	81,736
Foster Care Title IV-E	93.658	Not Available	-	1,085,692
Subtotal - CFDA 93.658			-	2,518,209
Adoption Assistance Program- Assistance Claims	93.659	Not Available	-	21,712
Adoption Assistance Program- Assistance Claims	93.659	Not Available	-	2,156,340
Subtotal - CFDA 93.659			-	2,178,052
Social Services Block Grant	93.667	Not Available	-	88,494
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Not Available	-	34,351
State of California Department of Alcohol and Drug Program Substance Abuse, Prevention and Treatment Block Grant	93.959	Not Available	-	1,210,584
Total Department of Health and Human Services Programs			-	8,793,661
Department of Homeland Security Pass-Through Programs from: State of California Emergency Management Agency:				
Public Assistance Grant	97.036	FEMA-4301-DR-CA, CalOES ID: 101-00000	-	108,869
Public Assistance Grant	97.036	FEMA-4301-DR-CA, CalOES ID: 101-00000	-	69,954
Subtotal - CFDA 97.036			-	178,823
Emergency Management Performance Grant	97.042	2017-0007, Cal OES ID: 101-00000	-	155,141
2016 Homeland Security Grant Program	97.067	2016-0102, Cal OES ID: 101-00000	-	61,259
2016 Homeland Security Grant Program	97.067	2016-0102, Cal OES ID: 101-00000	-	84,663
2017 Homeland Security Grant Program	97.067	2017-0083, Cal OES ID: 101-00000	-	15,932
2018 Homeland Security Grant Program	97.067	2018-0054, Cal OES ID: 101-00000	-	24,867
2018 Homeland Security Grant Program	97.067	2018-0054, Cal OES ID: 101-00000	-	22,317
Subtotal - CFDA 97.067			-	209,038
Total Department of Homeland Security			-	543,002
<b>Total Federal Expenditures</b>			<b>\$ 1,270,039</b>	<b>\$ 28,315,164</b>

\* Major Program

Note a: Refer to Note 1 to the schedule of expenditures of federal awards for a description of significant accounting policies used in preparing this schedule.

Note b: There was no federal awards expended in the form of noncash assistance and insurance in effect during the year.

COUNTY OF SUTTER

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019

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**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the County of Sutter, California (the "County") under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended 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, as applicable, under the cost principles in contained in the Uniform Guidance, 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.

**Note 3: Indirect Cost Election**

The County has elected not to use the 10-percent de minimis indirect costs rate allowed under the Uniform Guidance.

**Note 4: Medicaid Cluster**

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the Schedule. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the Schedule or in determining major programs. The County assists the State of California in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities. Medi-Cal administrative expenditures are included in the Schedule as they do not represent fees for services.

**Note 5: Loan Programs with Continuing Compliance Requirements**

The following schedule presents the amount of outstanding loans receivable by CFDA number. All loans with continuing compliance requirements are included on the accompanying Schedule. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule.

The balance of loans outstanding at June 30, 2019, consists of:

CFDA No.	Federal Program	Oustanding Loans at June 30, 2019
14.228	Community Development Block Grants	\$ 974,773
14.228	Economic Development Block Grant	271,254
14.239	2010 Home Program	47,775
	Total	<u>\$ 1,293,802</u>

**COUNTY OF SUTTER**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2019**

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**Note 6: Delayed Submission due to Covid-19**

OMB has issued Memorandum M-20-17 related to the Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (Covid-19) due to Loss of Operations, which has extended the required deadline of Single Audit Submissions for six months. The County has exercised this extension due to delays caused by staffing availability and resources able to be committed to the Single Audit.

COUNTY OF SUTTER

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified Opinion

Internal control over financial reporting:

- Material weaknesses identified? yes no
- Significant deficiencies identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? yes no
- Significant deficiencies identified? yes none reported

Type of auditors' report issued on compliance for major programs: Unmodified Opinion

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
20.205	Highway Planning and Construction Cluster
93.563	Child Support Services
93.778	Medicaid Cluster

Dollar threshold used to distinguish between type A and type B program \$849,455

Auditee qualified as low-risk auditee? yes no

**COUNTY OF SUTTER**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.

# COUNTY OF SUTTER



Nathan M. Black, CPA

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Auditor-Controller

## **SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

### **SECTION I – FINANCIAL STATEMENT FINDINGS**

**Reference Number:** FS2018-01

This finding has been corrected and is considered to be resolved as of June 30, 2019.

### **SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Reference Number:** SA2018-01

This finding has been corrected and is considered to be resolved as of June 30, 2019.