



COMPLIANCE SECTION

COMPLIANCE SECTION

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

To the Honorable Board of County Commissioners
Washoe County, Nevada

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 Washoe County, Nevada (the County) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 7, 2022.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

BDO USA, LLP

Reno, Nevada
December 7, 2022



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200 S. Virginia St, #655
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Independent Auditor’s Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; Required by the Uniform Guidance

To the Honorable Board of County Commissioners
Washoe County, Nevada

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Washoe County, Nevada’s (the “County”) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 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 Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

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Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance 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 County is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The County's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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 have issued our report thereon dated December 7, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 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 financial statements or to the 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 financial statements as a whole.

BDO USA, LLP

Reno, Nevada
December 7, 2022

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Agriculture (USDA):				
Direct Programs:				
Law Enforcement Agreements	10.704	21-LE-11041700-005	\$ 17,403	\$ -
Passed through Nevada Division of Forestry:				
Cooperative Forestry Assistance	10.664	LSR18-21-0001	20,999	-
Passed through Nevada Department of Agriculture:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	R-2400-09	20,449	-
National School Lunch Program (School Lunch)	10.555	R-2400-09	35,945	-
National School Lunch Program (School Lunch)	10.555	E053	7,833	-
			<u>43,778</u>	<u>-</u>
Total Child Nutrition Cluster			<u>64,227</u>	<u>-</u>
Schools and Roads - Grants to States	10.665	UNKNOWN	34,641	-
Passed through Nevada Department of Health and Human Services, Health Division:				
Special Supplemental Nutrition Program for Women, Infants and Children (WIC Program)	10.557	HD 17749	363,318	-
Special Supplemental Nutrition Program for Women, Infants and Children (WIC Program)	10.557	SG 25322	784,384	-
			<u>1,147,702</u>	<u>-</u>
Passed through Nevada Division of Welfare and Supportive Services:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Supplemental Nutrition Assistance Program State Administrative Match)	10.561	ED2224	35,342	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Supplemental Nutrition Assistance Program State Administrative Match)	10.561	ED2124	3,716	-
Total SNAP Cluster			<u>39,058</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>1,324,030</u>	<u>-</u>

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(CONTINUED)

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Housing and Urban Development (HUD):				
Direct Programs:				
Continuum of Care Program	14.267	NV0138L9T011900	\$ 9,609	\$ -
Continuum of Care Program	14.267	NV0141L9T011900	23,760	-
Continuum of Care Program	14.267	NV0095L9T011904	13,491	-
Continuum of Care Program	14.267	NV0095L9T012005	41,114	-
Continuum of Care Program	14.267	NV0044L9T012011	41,606	-
Continuum of Care Program	14.267	NV0141L9T012001	26,913	-
Continuum of Care Program	14.267	NV0138L9T012001	21,508	-
			178,001	-
CDBG-Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants (Community Development Block Grant program for Entitlement Communities) Program Income	14.218	UNKNOWN	18,189	-
Community Development Block Grants/Entitlement Grants (Community Development Block Grant program for Entitlement Communities) Program Income	14.218	UNKNOWN	31,830	-
Passed through City of Reno:				
Community Development Block Grants/Entitlement Grants (Community Development Block Grant program for Entitlement Communities)	14.218	CDBG-CVR2-20/PF/35 S	934,589	-
Community Development Block Grants/Entitlement Grants (Community Development Block Grant program for Entitlement Communities)	14.218	B-20-MW-32-0002 CDBG	861,256	-
			1,795,845	-
Total CDBG-Entitlement Grants Cluster			1,845,864	-
CDBG-NV Governor's Office of Economic Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State CDBG)	14.228	CDBG-CV 20/PS/05	112,982	112,982
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State CDBG)	14.228	CDBG-CV 20/PS/07	314	-
			113,296	112,982
Passed through City of Reno:				
Emergency Solutions Grant Program	14.231	E20-DW-32-0001 ST ES	373,377	-
Emergency Solutions Grant Program	14.231	E20-MW-32-0002 ESG-C	539,896	-
			913,273	-
Total U.S. Department of Housing and Urban Development			3,050,434	112,982

(CONTINUED)

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Justice (DOJ):				
Direct Programs:				
Crime Victim Assistance/Discretionary Grants	16.582	2018-V3-GX-0062	\$ 145,368	\$ -
Crime Victim Assistance/Discretionary Grants	16.582	2020-V3-GX-0131	102,073	-
			247,441	-
State Criminal Alien Assistance Program	16.606	2020-AP-BX-1112	63,687	-
DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03155-DNAX	1,222	-
DNA Backlog Reduction Program	16.741	2019-DN-BX-0100	288,948	-
DNA Backlog Reduction Program	16.741	2018-DN-BX-0145	206,773	-
DNA Backlog Reduction Program	16.741	2020-DN-BX-0064	340,108	-
			837,051	-
Equitable Sharing Program	16.922	UNKNOWN	54,760	-
Passed through CARE Coalition:				
Project Safe Neighborhoods	16.609	2019-GP-BX-0068	59,903	-
Passed through Reno Police Department:				
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	UNKNOWN	22,458	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	15PBJA-21-GG-01710-JAGX	2,611	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	19-JAG-37	9,313	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	2019-DJ-BX-0830	10,282	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	2020-DJ-BX-0494	40,179	-
			84,843	-
Passed through Nevada Department of Public Safety, Office of Criminal Justice Assistance:				
Coronavirus Emergency Supplemental Funding Program	16.034	20-CESF-31	35,806	-
Coronavirus Emergency Supplemental Funding Program	16.034	20-CESF-27	1,106,451	-
			1,142,257	-

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

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Award or Pass-Through Number</u>	<u>Expenditures</u>	<u>Payments to Subrecipients</u>
U.S. Department of Justice (DOJ) (continued):				
Passed through Nevada Department of Public Safety, Office of Criminal Justice Assistance (continued):				
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	18-JAG-44	\$ 9,250	\$ -
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	18-JAG-43	5,488	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	19-JAG-25	8,337	-
			<u>23,075</u>	<u>-</u>
Passed through Rady Children's Hospital:				
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	NV20/21-01	15,000	-
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	NV21/22-01	5,000	-
			<u>20,000</u>	<u>-</u>
Passed through National Children's Alliance:				
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	RENO-NV-4OC21	56,416	-
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	RENO-NV-4OC2	23,050	-
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	RENO-NV-4SP2	11,442	-
			<u>90,908</u>	<u>-</u>
Passed through Nevada Department of Health and Human Services, Child and Family Services Division:				
Crime Victim Assistance	16.575	UNKNOWN	33,258	-
Crime Victim Assistance	16.575	16575-20-061	260,616	-
Crime Victim Assistance	16.575	16575-20-063	6,922	-
Crime Victim Assistance	16.575	16575-19-068	88,450	-
Crime Victim Assistance	16.575	16575-19-038	63,268	-
Crime Victim Assistance	16.575	16575-19-126	550	-
Crime Victim Assistance	16.575	16575-19-039	25,377	-
Crime Victim Assistance	16.575	16575-19-037	57,568	-
Crime Victim Assistance	16.575	16575-20-062	840,678	-
			<u>1,376,687</u>	<u>-</u>

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(CONTINUED)

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

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Award or Pass-Through Number</u>	<u>Expenditures</u>	<u>Payments to Subrecipients</u>
U.S. Department of Justice (DOJ) (continued):				
Passed through Las Vegas Metropolitan Police Department:				
Missing Children's Assistance	16.543	2020-MC-FX-K001	\$ 53,172 \$	-
Passed through Nevada Department of Public Safety, Office of Criminal Justice Assistance:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	21-FSI-03	97,977	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	19-FSI-03	139	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	20-FSI-04	19,902	-
			118,018	-
Passed through Nevada Office of the Attorney General:				
Violence Against Women Formula Grants	16.588	--	14,022	-
Violence Against Women Formula Grants	16.588	2021-VAWA-53	199,800	-
			213,822	-
National Sexual Assault Kit Initiative	16.833	2019-SAKI-04	52,000	-
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2019-AR-BX-K003	11,295	-
Passed through Community Resources for Justice, Inc:				
Justice Reinvestment Initiative	16.827	2019-ZB-BX-K003	17,300	-
Total U.S. Department of Justice			4,466,219	-

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(CONTINUED)

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

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Award or Pass-Through Number</u>	<u>Expenditures</u>	<u>Payments to Subrecipients</u>
<u>U.S. Department of Transportation (DOT):</u>				
Passed through Nevada Department of Public Safety, Office of Traffic Safety:				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	21-AL-2	\$ 37,420	\$ -
Program Income	20.600	21-AL-2	2,000	-
State and Community Highway Safety	20.600	JF-2020-WCSO-00013	34,650	-
State and Community Highway Safety	20.600	JF-2021-WCSO-00009	12,162	-
State and Community Highway Safety	20.600	JF-2022-WCSO-00015	12,826	-
			<u>99,058</u>	<u>-</u>
National Priority Safety Programs	20.616		22,219	-
National Priority Safety Programs	20.616	TS-2022-WC DA-00115	122,367	-
National Priority Safety Programs	20.616	TS-2021-WC DA-00194	62,482	-
			<u>207,068</u>	<u>-</u>
Total Highway Safety Cluster			<u>306,126</u>	<u>-</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	TS-2021-WCSO-00041	3,799	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	TS-2022-WCSO-00033	1,120	-
			<u>4,919</u>	<u>-</u>
Passed through Nevada Emergency Response Commission:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	21-HMEP-16-01	7,722	7,722
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	22-HMEP-16-01	1,948	1,948
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	21-HMEP-16-01	585	-
			<u>10,255</u>	<u>9,670</u>
Total U.S. Department of Transportation			<u>321,300</u>	<u>9,670</u>
<u>Department of the Treasury:</u>				
Direct Programs:				
COVID-19 - Emergency Rental Assistance Program	21.023	ERA - 001	4,914,360	4,865,940
COVID-19 - Emergency Rental Assistance Program	21.023	UNKNOWN	3,760,194	-
			<u>8,674,554</u>	<u>4,865,940</u>
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	--	5,879,393	100,000
Program Income	21.027	--	50,547	-
			<u>5,929,940</u>	<u>100,000</u>

(CONTINUED)

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

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Award or Pass-Through Number</u>	<u>Expenditures</u>	<u>Payments to Subrecipients</u>
<u>Department of the Treasury (continued):</u>				
Passed through City of Sparks:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	GPR1NY74XPQ5	\$ 704,408	\$ -
			<u>6,634,348</u>	<u>100,000</u>
Total Department of the Treasury			15,308,902	4,965,940
<u>Institute of Museum and Library Services:</u>				
Passed through Nevada State Library, Archives and Public Records:				
Grants to States	45.310	ARP-25	24,500	-
Grants to States	45.310	2020-14	74	-
Grants to States	45.310	2020-31 WCLS	54,000	-
Grants to States	45.310	ARP-37	35,132	-
Total Institute of Museum and Library Services			113,706	-
<u>U.S. Environmental Protection Agency (EPA):</u>				
Direct Programs:				
Air Pollution Control Program Support	66.001	A-00905421-0	199,797	-
Air Pollution Control Program Support	66.001	A-00905422-0	538,632	-
			<u>738,429</u>	<u>-</u>
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-98T03401-3	11,976	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-98T03401-1	36,663	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act In-kind Costs	66.034	UNKNOWN	40,144	-
			<u>88,783</u>	<u>-</u>
Passed through Nevada Department of Conservation and Natural Resources, Division of Environmental Protection:				
State Public Water System Supervision	66.432	DEP 22-004	125,000	-
Nonpoint Source Implementation Grants	66.460	DEPS 20-027	200,000	-
Leaking Underground Storage Tank Trust Fund Corrective Action Program (Leaking UST Corrective Action Program)	66.804		50,000	-
Total U.S. Environmental Protection Agency			1,202,212	-

(CONTINUED)

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
<u>U.S. Department of Health and Human Services (HHS):</u>				
Direct Programs:				
Family Planning Services	93.217	1 FPHPA006601	\$ 58,113	\$ -
Passed through National Association of County and City Health Officials:				
Medical Reserve Corps Small Grant Program	93.008	MRC 21-0443	10,000	-
Passed through Nevada Office of Analytics:				
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	1241	53,071	-
Passed through Nevada Aging and Disability Services Division:				
Family Planning-Services (FP Services)				
Program Income	93.217	6FPHPA096051-04-02	322,825	-
Family Planning-Services (FP Services)	93.217	4 FPHPA006463-03-02	15,767	-
Family Planning-Services (FP Services)	93.217	5 FPHPA006463-03-00	719,041	-
			<u>1,057,633</u>	<u>-</u>
Aging Cluster:				
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	16-000-02-LX-22	114,668	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-04-2C2X-20	8,791	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-04-2C3X-21	34,365	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-07-1H1-22	37,406	-
Program Income	93.045	16-000-07-1H1-22	37,988	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-66-1X-21	54,694	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-04-2H-22	541,615	-
Program Income	93.045	16-000-04-2H-22	22,323	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	2001NVOACM-06	40,800	-
Program Income	93.045	2001NVOACM-06	40,461	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	2001NVOAHD-03	14,094	-
Program Income	93.045	2001NVOAHD-03	7,846	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	2101NVOAHD-01	266,169	-
			<u>1,106,552</u>	<u>-</u>
Nutrition Services Incentive Program (NSIP)	93.053	16-000-57-NX-22	223,176	-
Total Aging Cluster			<u>1,329,728</u>	<u>-</u>

(CONTINUED)

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

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Award or Pass-Through Number</u>	<u>Expenditures</u>	<u>Payments to Subrecipients</u>
U.S. Department of Health and Human Services (HHS) (continued):				
Passed through Zero to Three: National Center for Infants, Toddlers and Families:				
Maternal and Child Health Federal Consolidated Programs	93.110	5 U2DMC32394-03-00	\$ 36,408	\$ -
Maternal and Child Health Federal Consolidated Programs	93.110	6 U2DMC32394-04-00	49,595	-
			86,003	-
Passed through Nevada Department of Health and Human Services Health Division:				
Public Health Emergency Preparedness (PERLC: PREPAREDNESS AND EMERGENCY RESPONSE LEARNING CENTER PERLC Supporting PHEP; awards other than PHEP Cooperative agreement not recorded under 93074)	93.069	SG 25275	892,802	-
Public Health Emergency Preparedness (PERLC: PREPAREDNESS AND EMERGENCY RESPONSE LEARNING CENTER PERLC Supporting PHEP; awards other than PHEP Cooperative agreement not recorded under 93074)	93.069	SG 25544	118,695	-
			1,011,497	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs (Tuberculosis Prevention and Control and Laboratory Program) Program Income	93.116	HD 16362	606	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs (Tuberculosis Prevention and Control and Laboratory Program)	93.116	SG 25527	47,818	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs (Tuberculosis Prevention and Control and Laboratory Program)	93.116	SG 25003	53,695	-
			102,119	-
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	SG 25473	80,063	-
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	HD 17914	8,886	-
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	SG 25001	8,312	-
			97,261	-
Substance Abuse and Mental Health Services-Projects of Regional and National Significance (PRNS)	93.243	5H79TI081956-03	278,995	-

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(CONTINUED)

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Health and Human Services (HHS) (continued):				
Passed through Nevada Department of Health and Human Services Health Division (continued):				
Immunization Cooperative Agreements	93.268	SG 25386	\$ 160,009	\$ -
Immunization Cooperative Agreements	93.268	HD 17838	17,348	-
Immunization Cooperative Agreements				
Program Income	93.268	HD 17838	3,053	-
Immunization Cooperative Agreements	93.268	SG 25163	1,492,163	-
			<u>1,672,573</u>	<u>-</u>
Adult Viral Hepatitis Prevention and Control	93.270	SG 25217	57,564	-
Adult Viral Hepatitis Prevention and Control	93.270	SG 25690	11,130	-
			<u>68,694</u>	<u>-</u>
National State Based Tobacco Control Programs (National Tobacco Control Program)	93.387	SG 25144	106,690	-
National State Based Tobacco Control Programs (National Tobacco Control Program)	93.387	SG 25673	12,246	-
			<u>118,936</u>	<u>-</u>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	SG 25222	3,897,800	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HD 17803	2,590,558	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HD 17669	22,294	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	SG 25409	148,726	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	SG 25518	24,471	-
			<u>6,683,849</u>	<u>-</u>
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	SG 25456	244,552	-
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	SG 25297	356,863	-
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	SG 25546	163,892	-
			<u>520,755</u>	<u>-</u>
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs (National Breast and Cervical Cancer Early Detection Program NBCCEDP)	93.919	UNKNOWN	12,350	-

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(CONTINUED)

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Health and Human Services (HHS) (continued):				
Passed through Nevada Department of Health and Human Services Health Division (continued):				
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940	SG 25028-1	\$ 181,146	\$ -
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940	SG 25032	34,153	-
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940	SG 25495	110,552	-
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940	SG 25499	17,330	-
			<u>343,181</u>	<u>-</u>
Block Grants for Community Mental Health Services	93.958	SG 25006	42,195	-
Block Grants for Community Mental Health Services	93.958	SG 25429	135,723	-
			<u>177,918</u>	<u>-</u>
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	SG 25044	66,855	-
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	SG 25440	203,311	-
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	SG 25559	69,329	-
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	SG 25571	133,002	-
			<u>472,497</u>	<u>-</u>
Preventive Health and Health Services Block Grant	93.991	HD 17865	12,296	-
Preventive Health and Health Services Block Grant	93.991	SG 25426	17,736	-
			<u>30,032</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States (MCH Block Grants)	93.994	SG 25156	38,230	-
Passed through Nevada Department of Health and Human Services Child and Family Services Division:				
Adoption Incentive Payments	93.603	93603-19-003	60,176	-
Adoption Incentive Payments	93.603	AI-13-013	32,673	-
			<u>92,849</u>	<u>-</u>
Children's Justice Grants to States	93.643	93643-18-007	2,500	-
Children's Justice Grants to States	93.643	93643-20-005	14,000	-
			<u>16,500</u>	<u>-</u>
Foster Care-Title IV-E	93.658	UNKNOWN	11,049,085	391,143
Adoption Assistance	93.659	UNKNOWN	9,258,942	-

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(CONTINUED)

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

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Award or Pass-Through Number</u>	<u>Expenditures</u>	<u>Payments to Subrecipients</u>
U.S. Department of Health and Human Services (HHS) (continued):				
Passed through Nevada Department of Health and Human Services Child and Family Services Division (continued):				
Social Services Block Grant (SSBG Program)	93.667	1166	\$ 663,807	\$ -
Child Abuse and Neglect State Grants	93.669	93669-18-004	56,575	-
Chafee Foster Care Independence Program (CFCIP; Independent Living Program)	93.674	93674-20-003	20,750	-
Chafee Foster Care Independence Program (CFCIP; Independent Living Program)	93.674	93674-21-103	561,893	-
Chafee Foster Care Independence Program (CFCIP; Independent Living Program)	93.674	93674-21-003	228,180	-
			<u>810,823</u>	<u>-</u>
Promoting Safe and Stable Families	93.556	93556-20-045	100,000	-
Promoting Safe and Stable Families	93.556	93556-21-044	45,880	-
Promoting Safe and Stable Families	93.556	93556-21-045	62,200	-
Promoting Safe and Stable Families	93.556	93556-21-046	44,225	-
Promoting Safe and Stable Families	93.556	93556-21-047	125,130	-
Promoting Safe and Stable Families	93.556	93556-21-103	8,937	-
Promoting Safe and Stable Families	93.556	93556-21-410	60,017	-
Promoting Safe and Stable Families	93.556	93556-21-411	56,914	-
Promoting Safe and Stable Families	93.556	93556-21-412	49,535	-
Promoting Safe and Stable Families	93.556	IVB-2-13-062	286,064	-
			<u>838,902</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93645-20-006	2,380	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93645-21-006	62,004	-
			<u>64,384</u>	<u>-</u>
Passed through Nevada Aging & Disability Services Division:				
National Family Caregiver Support, Title III, Part E	93.052	16-000-05-EX-22	67,721	-
Social Services Block Grant (SSBG Program)	93.667	16-000-02-LX-22	85,716	-
Passed through Association of Food and Drug Officials:				
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	G-MP-2009-08772	3,815	-
Passed through National Environmental Health Association:				
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	G-BM&A-202109-00834	34,956	-
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	G-OACB-202109-00840	9,250	-
			<u>44,206</u>	<u>-</u>

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(CONTINUED)

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

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Award or Pass-Through Number</u>	<u>Expenditures</u>	<u>Payments to Subrecipients</u>
<u>U.S. Department of Health and Human Services (HHS) (continued):</u>				
Passed through Nevada Division of Welfare and Supportive Services:				
Temporary Assistance for Needy Families	93.558	TANF2102	\$ 2,783,628	\$ -
Child Support Enforcement	93.563	UNKNOWN	3,008,319	-
Program Income	93.563	UNKNOWN	4,502	-
			<u>3,012,821</u>	<u>-</u>
CCDF Cluster:				
Child Care and Development Block Grant	93.575	CC2205	793,416	-
Grant to States for Access and Visitation Programs	93.597	1701NVSAPV	30,003	-
Total CCDF Cluster:			<u>823,419</u>	<u>-</u>
Passed through Nevada Administrative of the Courts				
State Court Improvement Program	93.586	UNKNOWN	6,400	-
Passed through Centers for Medicare & Medicaid Services:				
Medicare-Prescription Drug Coverage (Medicare Part D)	93.770	CMS-10156	473,658	-
Passed through Nevada System of Higher Education, Board of Regents:				
Opioid STR	93.788	UNR-21-48	39,826	-
Opioid STR	93.788	UNR-22-78	19,916	-
			<u>59,742</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>44,795,648</u>	<u>391,143</u>
<u>Executive Office of the President, Office of National Drug Control Policy:</u>				
Passed through Las Vegas Metropolitan Police Department:				
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G20NV0001A	4,506	-
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G21NV0001A	146,297	-
			150,803	-
Passed through Nevada High Intensity Drug Trafficking Area:				
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G20NV0001A	73,267	-
Total Executive Office of the President, Office of National Drug Control Policy			<u>224,070</u>	<u>-</u>

(CONTINUED)

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

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Award or Pass-Through Number</u>	<u>Expenditures</u>	<u>Payments to Subrecipients</u>
U.S. Department of Homeland Security (DHS):				
Passed through United Way of Northern Nevada and Sierra:				
Emergency Food and Shelter National Board Program	97.024	589600-031	\$ 18,107	\$ -
Passed through Nevada Department of Public Safety Division of Emergency Management:				
Hazard Mitigation Grant Program	97.039	PDMC-09-NV-2019	902,485	-
Emergency Management Performance Grant (EMPG)	97.042	97042.20S	96,894	-
Emergency Management Performance Grant (EMPG)	97.042	UNKNOWN	63,980	-
Emergency Management Performance Grant (EMPG)	97.042	97042.21	129,895	-
Emergency Management Performance Grant (EMPG)	97.042	97042.21S	22,108	-
			312,877	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.18-3000	38,082	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.19-3000	80,017	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.2	379,899	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.21	212,606	-
			710,604	-
Total U.S. Department of Homeland Security			1,944,073	-
Total Federal Financial Assistance			\$ 72,750,594	\$ 5,479,735

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The notes to the Schedule of Federal Awards are an integral part of this schedule.

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

NOTE 1 – REPORTING ENTITY

The Washoe County reporting entity is defined in Note 1 to its basic financial statements. All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies, is included in the schedule. The information 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 Washoe County, it is not intended to and does not present the financial position, changes in fund balance, or cash flows of Washoe County.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

The Schedule of Expenditures of Federal Awards is prepared on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has not elected to use the 10% de minimis indirect cost rate.

NOTE 3 – NONCASH EXPENDITURES

The expenditures reported include noncash items as follows:

National School Lunch Program (School Lunch Program [10.555])

Expenditures of \$8,811 for this program represent the dollar value of food commodities served at the County's juvenile detention facilities. The value of commodities is determined by the U.S. Department of Agriculture.

Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act (66.034)

The expenditures include \$40,144 representing the value of sample analyses obtained at no charge to Washoe County.

NOTE 4 – PROGRAM INCOME

Expenditures reported include income received by the grantee, directly generated by grant-supported activity, and includes the following programs:

PROGRAM	ASSISTANCE LISTING NUMBER	AMOUNT
Community Development Block Grants/Entitlement Grants	14.218	\$ 50,019
State and Community Highway Safety	20.600	2,000
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	50,547
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	108,618
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	606
Family Planning Services	93.217	322,825
Immunization Cooperative Agreements	93.268	3,053
Child Support Enforcement	93.563	4,502
Total Program Income		<u>\$ 542,170</u>

Washoe County, Nevada

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2022

Financial Statements

Section I - Summary of Auditor's Results

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)? Yes

Identification of major federal programs:

Assistance

<i>Living Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Agency</i>
14.218	Community Development Block Grants/Entitlement Grants	Department of Housing and Urban Development
21.023	COVID-19 - Emergency Rental Assistance Program	Department of the Treasury
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Department of the Treasury
93.558	Temporary Assistance for Needy Families	Department of Health and Human Services
93.563	Child Support Enforcement	Department of Health and Human Services
93.658	Foster Care -Title IV-E	Department of Health and Human Services

Dollar threshold used to distinguish between type A and type B programs: \$2,141,018

Auditee qualified as low-risk auditee? No

Washoe County, Nevada

Schedule of Findings and Questioned Costs (continued) For the Year Ended June 30, 2022

Section II - Financial Statement Findings Required to be Reported in Accordance with

There were no Financial Statement findings required to be reported.

Section III - Federal Award Findings and Questioned Costs

Finding 2021-001	U.S. Department of Treasury COVID-19 Emergency Rental Assistance, CFDA 21.023
	Allowable Activities and Costs Significant Deficiency in Internal Control over Compliance
<i>Award Number(s)</i>	Affects grant awards ERA-001 under CFDA 21.023 on the Schedule of Expenditures of Federal Awards.
<i>Criteria</i>	The <i>OMB Compliance Supplement</i> requires that non-federal entities receiving federal awards establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.
<i>Condition</i>	During our walkthroughs, we noted that there was not a formalized process/control to monitor the sub-recipient's Reno Housing Authority activities and costs.
<i>Cause</i>	The Office of the County Manager did not have an adequate internal control to monitor the sub-recipient.
<i>Effect</i>	Inaccurate payment requests could be made to improper recipients without sufficient monitoring.
<i>Questioned costs</i>	None
<i>Repeat finding from prior year</i>	No
<i>Recommendation</i>	We recommend the Office of County Manager enhance internal control policies over sub-recipients.
<i>Views of Responsible Officials</i>	Internal controls will be monitored/created for future awards to the Reno Housing Authority



CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 12/8/2022
Division: Office of the County Manager

Corrective Action Plan

Audit Report Number:
Finding Number: 2022-001
Finding: The Office of the County Manager did not have an adequate internal control to monitor the sub-recipient
Corrective Action Taken or To Be Taken: Internal controls will be monitored/created for future awards to the Reno Housing Authority
If already taken, date of completion: N/A
If to be taken, estimated date of completion: June 30, 2023

Agency Response

Does the Agency Agree with finding?: Yes No Partially

If No or Partial, Please explain reason(s) why:

Additional Comments:

Division Responsible for Corrective Action Plan

Name, Title: Cathy Hill, Comptroller
Address or Mailstop: 1001 E. Ninth St.
City, State, Zip Code: Reno, NV 89512
Phone Number: (775) 328-2552
Email: chill@washoecounty.gov

Reviewed and Approved

Cathy Hill Digitally signed by Cathy Hill
Date: 2022.12.08 11:25:12 -08'00'

Signature of Director

December 8, 2022
Date: