

*COUNTY OF SALEM
STATE OF NEW JERSEY
REPORT OF SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR 2021*

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**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
STATE OF NEW JERSEY CIRCULAR 15-08-OMB**

INDEPENDENT AUDITOR'S REPORT

The Honorable Director and
Members of the County Board of Chosen Freeholders
County of Salem
Salem, New Jersey 08079

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the County of Salem's, in the State of New Jersey, compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *New Jersey State Grant Compliance Supplement* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2021. The County's major federal and state programs are identified in the *Summary of Auditor's Results* section of the accompanying *Schedule of Findings and Questioned Costs*.

In our opinion, the County of Salem's, in the State of New Jersey, 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 and state programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; 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); and the audit requirements of State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Our responsibilities under those standards, the Uniform Guidance, and State of New Jersey Circular 15-08-OMB, 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 and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state 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 auditing standards generally accepted in the United States of America; *Government Auditing Standards*; the Division of Local Government Services, Department of Community Affairs, State of New Jersey; Uniform Guidance; and State of New Jersey Circular 15-08-OMB, 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 judgement made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, the Uniform Guidance, and State of New Jersey Circular 15-08-OMB, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and State of New Jersey Circular 15-08-OMB, 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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and State of New Jersey Circular 15-08-OMB and which is described in the accompanying *Schedule of Findings and Questioned Costs* as item Finding 2021-001. Our opinion on each major federal and state program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County of Salem's response to the noncompliance finding identified in our audit described in the accompanying *Schedule of Findings and Questioned Costs*. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a material weakness.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state 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 and state program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying *Schedule of Findings and Questioned Costs* as item 2021-001, to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County of Salem's response to the internal control over compliance findings identified in our audit described in the accompanying *Schedule of Findings and Questioned Costs*. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

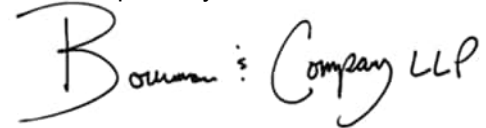
Report on Schedules of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and State of New Jersey Circular 15-08-OMB

We have audited the statements of assets, liabilities, reserves and fund balance – regulatory basis of the various funds of the County of Salem, State of New Jersey, as of December 31, 2021 and 2020, and the related statements of operations and changes in fund balance – regulatory basis for the years then ended, and the related statement of revenues – regulatory basis, statement of expenditures – regulatory basis, and statement of general fixed asset group of accounts – regulatory basis for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 23, 2022, which contained an unmodified opinion on those financial statements in accordance with the regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and New Jersey Circular 15-08-OMB and are 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 schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

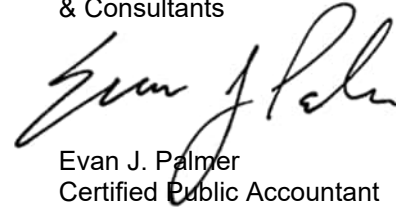
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The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and State of New Jersey Circular 15-08-OMB. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in cursive script that reads "Bowman & Company LLP".

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

A handwritten signature in cursive script that reads "Evan J. Palmer".

Evan J. Palmer
Certified Public Accountant
Registered Municipal Accountant

Woodbury, New Jersey
September 11, 2023

County of Salem
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	Additional Award Identification	Pass-through Entity Identifying Number	Matching Contributions	Program or Award Amount	Grant Period		Receipts or Revenue Recognized	Program Expenditures	Pass-Through to Subrecipients
						From	To			
U.S. DEPARTMENT OF AGRICULTURE										
Passed through State of NJ Department of Agriculture:										
Senior Farmers Market Nutrition Program	10.576		DFHS20WMN004		\$ 725.00	6/1/2021	9/30/2021	\$ 725.00	\$ 725.00	-
Passed through State of NJ Department of Labor:										
SNAP Cluster:										
State Administrative Matching Grants for the Supplemental										
Nutrition Assistance Program	10.561		100-062-4545-345		176,449.00	7/1/2019	6/30/2020	38,232.78	38,232.78	
Nutrition Assistance Program	10.561		100-062-4545-345		233,700.00	7/1/2020	6/30/2021	93,367.31	93,367.31	
Nutrition Assistance Program	10.561		100-062-4545-345		311,599.00	7/1/2021	6/30/2022	10,819.60	10,819.60	
Total SNAP Cluster								142,419.69	142,419.69	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE								143,144.69	143,144.69	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES										
Passed through Cumberland Salem Cape May Workforce Development Board:										
WIOA Cluster:										
WIOA Adult Program	17.258		100-062-4545-249		218,975.00	7/1/2020	6/30/2021	50,683.80	50,683.80	\$ 50,683.80
WIOA Adult Program	17.258		100-062-4545-249		232,258.00	7/1/2021	6/30/2022	6,048.35	6,048.35	6,048.35
Total WIOA Adult Program								56,732.15	56,732.15	56,732.15
WIOA Youth Activities										
WIOA Youth Activities	17.259		100-062-4545-249		310,652.00	7/1/2019	6/30/2020	77,713.60	77,713.60	77,713.60
WIOA Youth Activities	17.259		100-062-4545-249		251,973.00	7/1/2020	6/30/2021	64,694.70	64,694.70	64,694.70
WIOA Youth Activities	17.259		100-062-4545-249		274,957.00	7/1/2021	6/30/2022	7,160.45	7,160.45	7,160.45
Total WIOA Youth Activities								149,568.75	149,568.75	149,568.75
WIOA Dislocated Workers Formula Grant										
WIOA Dislocated Workers Formula Grant	17.278		100-062-4545-105		158,364.00	7/1/2019	6/30/2020	3,259.00	3,259.00	3,259.00
WIOA Dislocated Workers Formula Grant	17.278		100-062-4545-105		152,147.00	7/1/2020	6/30/2021	49,665.86	49,665.86	49,665.86
WIOA Dislocated Workers Formula Grant	17.278		100-062-4545-105		155,163.00	7/1/2021	6/30/2022	4,040.85	4,040.85	4,040.85
Total WIOA Dislocated Workers Formula Grant								56,965.71	56,965.71	56,965.71
WIOA Cluster Total								263,266.61	263,266.61	263,266.61
Passed through State of NJ Department of Labor:										
TANF (477) Cluster:										
Temporary Assistance for Needy Families	93.558		100-062-4545-344		493,802.00	7/1/2019	6/30/2020	117,364.53	117,364.53	117,364.53
Temporary Assistance for Needy Families	93.558		100-062-4545-344		354,425.00	7/1/2020	6/30/2021	130,177.04	130,177.04	130,177.04
Temporary Assistance for Needy Families	93.558		100-062-4545-344		472,567.00	7/1/2021	6/30/2022	16,408.75	16,408.75	16,408.75
Total TANF (477) Cluster								263,950.32	263,950.32	263,950.32
Passed through New Jersey Department of Health and Senior Services:										
Aging Cluster:										
Title III B	93.044		100-046-4110-049-J004-6110		310,894.00	1/1/2021	12/31/2021	168,818.00	168,818.00	
Title III C	93.045		100-046-4110-049-J004-6110		297,834.00	1/1/2021	12/31/2021	150,138.00	150,138.00	
Aging Cluster Total								318,956.00	318,956.00	-
Title III D	93.043		100-046-4110-049-J004-6110		28,816.00	1/1/2021	12/31/2021	10,827.00	10,827.00	-
Title III E	93.052		100-046-4110-049-J004-6110		105,487.00	1/1/2021	12/31/2021	40,654.00	40,654.00	-
Medical Assistance Program - Medicaid Cluster								3,850.00	3,850.00	-
Public Health Preparedness & Response for Bioterrorism	93.069		100-046-4L04-360-J003-6120		596,340.00	7/1/2020	6/30/2021	513,515.00	368,643.71	
Public Health Preparedness & Response for Bioterrorism	93.069		100-046-4L04-360-J003-6120		690,340.00	7/1/2021	6/30/2022	134,271.00	269,085.34	
Program Total								647,786.00	637,729.05	-
ELC Enhancing Detection - COVID 19	93.323	COVID-19	Unknown		373,448.00	3/9/2020	6/30/2021		373,401.98	
ELC ACA Supplemental - Tick Surveillance	93.323		100-046-4783-504-J002-3890		12,000.00	8/30/2021	7/31/2022	12,000.00	18.96	
Program Total								12,000.00	373,420.94	-
										(continued)

(continued)

County of Salem
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	Additional Award Identification	Pass-through Entity Identifying Number	Matching Contributions	Program or Award Amount	Grant Period		Receipts or Revenue Recognized	Program Expenditures	Pass-Through to Subrecipients
						From	To			
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT'D)										
Pass Through New Jersey Administrative Office of the Courts: Title IV-D	93.563		N/A		\$ 419,356.71	1/1/2021	12/31/2021	\$ 419,356.71	\$ 419,356.71	
Prevention Public Health Fund: Viral Hepatitis Prevention (Hepatitis A) (COVID-19)	93.736	COVID-19	Unknown		47,491.72	2/1/2020	7/31/2020	-	618.12	-
Immunization Cooperative Agreements - COVID-19 Supplemental Vaccinations	93.268	COVID-19	100-046-4E10-558-2001-6120		150,000.00	7/1/2021	6/30/2023	16,569.00	36,465.44	-
Private Well Program - Reduce Drinking Water Exposure	93.070		100-046-4766-526-J002-6110		4,880.00	12/1/2020	8/31/2021	940.00	939.65	-
Overdose Data to Action (Fatality Review Teams)	93.136		Unknown		200,000.00	10/1/2020	9/30/2022	41,362.00	107,017.18	
Overdose Data to Action	93.136		Unknown		62,500.00	9/1/2019	12/31/2020	31,250.00	39,194.50	
Overdose Data to Action	93.136		Unknown		47,619.00	9/1/2020	8/31/2021	47,619.00	47,395.63	
Program Total								120,231.00	193,607.31	-
Passed Through New Jersey Department of Law and Public Safety										
Operation Helping Hand (OHH) - Opioid Public Health Crisis Response	93.354		100-066-1000-191		100,000.00	9/1/2019	12/31/2020	50,000.00	15,001.00	
Operation Helping Hand (OHH) - Opioid Public Health Crisis Response	93.354		100-066-1000-191		90,476.19	9/1/2021	8/31/2022		23,059.76	
Program Total								50,000.00	38,060.76	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								2,168,386.64	2,601,701.91	\$ 527,216.93
U.S. DEPARTMENT OF JUSTICE										
Passed Through New Jersey Department of Law and Public Safety										
Victims of Crime (SART/FNE)	16.575		100-066-1020-142		72,000.00	10/1/2020	9/30/2021	70,612.19	70,758.51	
Victims of Crime Act Grant Program (VOCA)	16.575		100-066-1020-142		131,194.00	7/1/2020	6/30/2021	99,471.17	68,651.13	
Victims of Crime Act Grant Program (VOCA)	16.575		100-066-1020-142		255,723.00	7/1/2021	6/30/2022	50,554.24	93,470.01	
Program Total								220,637.60	232,879.65	-
Stop Violence Against Women Act	16.588		Unknown		12,950.00	7/1/2020	6/30/2021	12,950.00	12,808.48	
Stop Violence Against Women Act	16.588		Unknown		11,406.00	7/1/2020	6/30/2021	2,258.52	3,018.69	
Program Total								15,208.52	15,827.17	-
Bulletproof Vest Partnership	16.607		Unknown		4,812.50	4/1/2018	8/31/2020	1,245.50		
Bulletproof Vest Partnership	16.607		Unknown		2,810.00	4/1/2019	8/31/2021	1,750.50	662.00	
Program Total								2,996.00	662.00	-
TOTAL U.S. DEPARTMENT OF JUSTICE								238,842.12	249,368.82	-
U.S. DEPARTMENT OF HOMELAND SECURITY										
Passed through New Jersey Office of Homeland Security										
State Homeland Security Program (SHSP)	97.067		EMW-2017-SS-00043-S01		160,543.91	9/1/2018	8/31/2021	12,643.56	10,610.74	
State Homeland Security Program (SHSP)	97.067		EMW-2018-SS-00028-S01		161,093.68	9/1/2019	8/31/2022	54,370.15	45,050.95	
State Homeland Security Program (SHSP)	97.067		EMW-2018-SS-00028-S01		135,915.84	9/1/2020	8/31/2023	21,700.00	28,654.34	
Program Total								88,713.71	84,316.03	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY								88,713.71	84,316.03	-
U.S. ELECTION ASSISTANCE COMMISSION										
Passed through New Jersey Department of State, Division of Elections										
Helping Americans Vote Act (HAVA) - Physical Security Remediation	90.401		Unknown		27,794.58	7/18/2018	Project Completion	-	6,957.35	-
TOTAL U.S. ELECTION ASSISTANCE COMMISSION								-	6,957.35	-

(continued)

County of Salem
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	Additional Award Identification	Pass-through Entity Identifying Number	Matching Contributions	Program or Award Amount	Grant Period		Receipts or Revenue Recognized	Program Expenditures	Pass-Through to Subrecipients
						From	To			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
Passed through New Jersey Department of Community Affairs										
Small Cities CDBG MidAtlantic	14.228		2019-02292-0150-03		\$ 320,000.00	1/1/2018	6/30/2021	\$ 295,985.00	\$ 750.00	
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								295,985.00	750.00	-
U.S. DEPARTMENT OF THE TREASURY										
Direct Funding:										
Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19	N/A		6,058,777.50	3/3/2021	12/31/2024	6,058,777.50	22,500.00	
TOTAL U.S. DEPARTMENT OF THE TREASURY								6,058,777.50	22,500.00	-
TOTAL EXPENDITURES OF FEDERAL AWARDS								\$ 8,993,849.66	\$ 3,108,738.80	\$ 527,216.93

The accompanying Notes to the Schedules of Federal Awards and State Financial Assistance are an integral part of this schedule.

County of Salem
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2021

State Grantor / Pass-through Grantor/Program	State Account No.	Matching Contributions	Program or Award Amount	Grant Period		Cash Received	Program Expenditures	Passed Through to Subrecipients	Memorandum Only
				From	To				Cumulative Cash Expenditures
									at 12/31/21
DEPARTMENT OF LAW AND PUBLIC SAFETY									
Prosecutor Insurance Fraud	100-066-1020-305		\$ 250,000.00	1/1/2020	12/31/2020	\$ 56,227.75	\$ 6,872.85		\$ 196,539.75
Prosecutor Insurance Fraud	100-066-1020-305		250,000.00	1/1/2021	12/31/2021	114,326.39	219,796.70		219,796.70
Program Total						170,554.14	226,669.55	-	416,336.45
Body Armor Replacement- Sheriff	1020-718-066-1020-001		18,378.05	1/1/2019	12/31/2023		15,916.20		17,585.28
Body Armor Replacement- Sheriff	1020-718-066-1020-001		13,758.68	1/1/2020	12/31/2024		3,000.00		3,000.00
Body Armor Replacement-Prosecutor	1020-718-066-1020-001		2,178.69	1/1/2019	12/31/2023		662.00		2,178.69
Program Total						-	19,578.20	-	22,763.97
NJ Department of Correction- MAT Grant	100-026-7025-318		200,000.00	7/1/2019	6/30/2021		57,599.24		57,599.24
NJ Department of Correction- MAT Grant	100-026-7025-318		200,000.00	7/1/2021	6/30/2022	100,002.00	111,904.27		111,904.27
Program Total						100,002.00	169,503.51	-	169,503.51
Body Worn Camera- Sheriff	BFY21-100-066-1020-495		42,798.00	1/1/2021	12/31/2025	8,559.60	-	-	-
TOTAL DEPARTMENT OF LAW AND PUBLIC SAFETY						279,115.74	415,751.26	-	608,603.93
DEPARTMENT OF HEALTH									
Social Services for the Aging - Area Plan	100-046-4275-100-6110		543,604.00	1/1/2021	12/31/2021	244,799.00	471,977.33	\$ 471,977.33	471,977.33
Right to Know	100-046-4771-105-6110		8,786.00	7/1/2020	6/30/2021	6,678.00	4,670.21		8,640.14
Right to Know	100-046-4771-105-6110		8,786.00	7/1/2021	6/30/2022	2,196.50	4,024.67		4,024.67
Program Total						8,874.50	8,694.88	-	12,664.81
State Health Insurance Assistance Program	7530-100-054-7530-055-LLLL-6110		38,500.00	4/1/2019	12/31/2020	4,230.00			38,483.18
State Health Insurance Assistance Program	7530-100-054-7530-055-LLLL-6110		35,640.00	4/1/2020	3/31/2021	31,956.00	16,878.24		35,639.24
State Health Insurance Assistance Program	7530-100-054-7530-055-LLLL-6110		37,000.00	4/1/2021	3/31/2022		35,038.56		35,038.56
Program Total						36,186.00	51,916.80	-	109,160.98
MIPPA Outreach & Enrollment	7530-100-054-7530-088-LLLL-6110		40,000.00	10/1/2020	9/29/2021	39,698.00	39,949.14	-	39,949.14
Alcohol & Drug Comprehensive Project	4240-100-046-4252-024-J002-6110	\$ 18,760.00	233,916.00	1/1/2017	12/31/2017		18,048.00		164,543.26
Alcohol & Drug Comprehensive Project	4240-100-046-4252-024-J002-6110		18,274.00	1/1/2019	12/31/2019		13,899.00		101,077.69
Alcohol & Drug Comprehensive Project	4240-100-046-4252-024-J002-6110		20,140.00	1/1/2020	12/31/2020	128,712.00	49,287.71		162,405.60
Alcohol & Drug Comprehensive Project	4240-100-046-4252-024-J002-6110		20,569.00	1/1/2021	12/31/2021	79,789.00	196,798.05		196,798.05
Program Total						208,501.00	278,032.76	-	624,824.60
Special Child Health and Early Intervention	4220-100-045-4572-129-J002-6140	15,880.00	43,000.00	7/1/2020	6/30/2021	43,000.00	40,283.74		58,679.84
Special Child Health and Early Intervention	4220-100-045-4572-129-J002-6140	15,880.00	43,000.00	7/1/2021	6/30/2022	15,948.00	27,673.43		27,673.43
Program Total						58,948.00	67,957.17	-	86,353.27
Childhood Lead Exposure Prevention	4220-100-046-4G12-501-J002-6140		229,306.00	7/1/2019	9/30/2020	29,306.00			219,838.27
Childhood Lead Exposure Prevention	4220-100-046-4G12-501-J002-6140		170,694.00	10/1/2020	6/30/2021	170,694.00	138,107.91		170,694.00
Childhood Lead Exposure Prevention	4220-100-046-4G12-501-J002-6140		170,694.00	7/1/2021	6/30/2022		73,242.24		73,242.24
Program Total						200,000.00	211,350.15	-	463,774.51
TOTAL DEPARTMENT OF HEALTH						797,006.50	1,129,878.23	471,977.33	1,808,704.64

(continued)

County of Salem
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2021

State Grantor / Pass-through Grantor/Program	State Account No.	Matching Contributions	Program or Award Amount	Grant Period		Cash Received	Program Expenditures	Passed Through to Subrecipients	Memorandum Only
				From	To				Cumulative Cash Expenditures at 12/31/21
DEPARTMENT OF STATE									
Local Arts Program	2530-100-074-2530-032-S003-6130		\$ 56,243.00	1/1/2020	12/31/2020	\$ 4,685.00	\$ 14,300.00		\$ 39,972.00
Local Arts Program	2530-100-074-2530-032-S003-6130		51,843.00	1/1/2021	12/31/2021	41,474.00	12,750.00		12,750.00
Program Total						46,159.00	27,050.00	-	52,722.00
Historical Commission Grant	2540-100-074-2540-105-S020-6110		18,904.00	1/1/2020	12/31/2020		7,681.00		15,362.00
Historical Commission Grant	2540-100-074-2540-105-S020-6110		28,905.00	1/1/2021	12/31/2021	27,404.85	1,750.00		1,750.00
Program Total						27,404.85	9,431.00	-	17,112.00
Early Voting Grant			1,500,000.00	9/20/2021	12/31/2022	1,500,000.00	443,691.49	-	443,691.49
TOTAL DEPARTMENT OF STATE						1,573,563.85	480,172.49	-	513,525.49
DEPARTMENT OF ENVIRONMENTAL PROTECTION									
County Environmental Health Act (CEHA)	495-042-4855-001-V83K-6010	\$ 118,123.20	137,652.00	7/1/2019	6/30/2020	136,652.00	85,712.79		254,775.18
County Environmental Health Act (CEHA)	495-042-4855-001-V83K-6010	130,588.00	138,501.00	7/1/2020	6/30/2021		179,852.52		179,852.52
Program Total						136,652.00	265,565.31	-	434,627.70
TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION						136,652.00	265,565.31	-	434,627.70
DEPARTMENT OF TRANSPORTATION									
Local Bridge, Future Needs-Murphy's Bridge	480-078-6320-ALE-6010		1,000,000.00	Project Completion		250,000.00			
FY13 Local Bridges, Future Needs	480-078-6320-ALE-6010		1,000,000.00	Project Completion		686,537.14	70,501.78		191,007.40
Program Total						936,537.14	70,501.78	-	191,007.40
FY2018 Salem County Railroad Rehabilitation Program	480-078-6300-HN7	668,243.61	6,014,192.49	Project Completion			303,273.90		5,655,550.52
Subregional Transportation Planning Program	480-078-6300-HN7		34,400.00	7/1/2020	6/30/2021	32,910.06	20,671.61		24,155.65
Subregional Transportation Planning Program	480-078-6300-HN7		34,400.00	7/1/2021	6/30/2022	1,793.53			
Cohansey Friesburg Road(Highway Planning and Construction)	480-078-6300-HN7		999,000.00	Project Completion		325,064.58	33,682.96		33,682.96
Centerton Traffic Signal	480-078-6300-HN7		203,601.64	Project Completion		134,285.39	2,685.71		134,285.39
Salem County Mill & Overlay Resurfacing-FY16	480-078-6300-HN7		1,716,832.00	Project Completion		1,085,147.50	184,504.87		1,390,224.31
Hook Road Design	480-078-6300-HN7		150,005.14	Project Completion		63,864.29			131,666.52
E. Pittsfield St to 295, County Road #551 (Hook Road)	480-078-6300-HN7		1,152,218.00	Project Completion		514,332.42			735,924.09
Capital Transportation Program Total						2,157,397.77	544,819.05	-	8,105,489.44
New Jersey Transit									
Senior Citizen and Disabled Resident Trans. Prog.	N.J. Transit Corp.		346,318.00	1/1/2019	12/31/2019		76,461.11		337,826.74
Senior Citizen and Disabled Resident Trans. Prog.	N.J. Transit Corp.		344,859.00	1/1/2020	12/31/2020	87,391.62	21,198.22		230,766.36
Senior Citizen and Disabled Resident Trans. Prog.	N.J. Transit Corp.		421,664.00	1/1/2021	12/31/2021	156,083.44	133,947.73		133,947.73
Program Total						243,475.06	231,607.06	-	702,540.83
Section 5311	N.J. Transit Corp.	77,495.50	260,986.50	1/1/2019	12/31/2019		2,734.72		232,287.05
Section 5311 (CARES)	N.J. Transit Corp.		618,958.00	3/1/2020	7/31/2021	368,079.27	579,844.11		579,844.11
Program Total						368,079.27	582,578.83	-	812,131.16

(continued)

(continued)

County of Salem
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2021

State Grantor / Pass-through Grantor/Program	State Account No.	Matching Contributions	Program or Award Amount	Grant Period		Cash Received	Program Expenditures	Passed Through to Subrecipients	Memorandum Only
				From	To				Cumulative Cash Expenditures at 12/31/21
DEPARTMENT OF TRANSPORTATION (CONT'D)									
State Aid Higway Projects									
2013 County Aid Improvement Program	480-078-6320-TCAP-6010	\$	1,807,000.00	Project Completion			\$ 114,541.29		\$ 499,396.26
2014 County Aid Improvement Program	480-078-6320-TCAP-6010		2,365,000.00	Project Completion		\$ 40,026.55	228,236.39		2,038,204.83
2015 County Aid Improvement Program	480-078-6320-TCAP-6010		2,365,000.00	Project Completion		78,609.70			2,156,045.53
2017 County Aid Improvement Program	480-078-6320-TCAP-6010		2,399,200.00	Project Completion			548,560.73		423,127.50
2018 County Aid Improvement Program	480-078-6320-TCAP-6010		4,842,538.00	Project Completion		2,493,050.60	2,324,981.38		3,726,600.08
Transportation Trust Fund Program Total						2,611,686.85	3,216,319.79	-	8,843,374.20
TOTAL DEPARTMENT OF TRANSPORTATION						6,317,176.09	4,645,826.51	-	18,654,543.03
DEPARTMENT OF TREASURY									
Governor's Council on Alcoholism and Drug Abuse									
Muni. Alliance to Prevent Alcoholism & Drug Abuse	2000-100-082-C001-044-U999-6010		161,397.00	7/1/2019	6/30/2020	40,486.42			105,685.12
Muni. Alliance to Prevent Alcoholism & Drug Abuse	2000-100-082-C001-044-U999-6010		70,789.00	10/1/2020	6/30/2021	59,284.82	61,476.91		67,518.82
Muni. Alliance to Prevent Alcoholism & Drug Abuse	2000-100-082-C001-044-U999-6010		94,385.00	7/1/2021	6/30/2022		35,502.85		35,502.85
TOTAL DEPARTMENT OF TREASURY						99,771.24	96,979.76	-	208,706.79
DEPARTMENT OF HUMAN SERVICES									
PASP- Personal Assistance Services	7545-100-054-1014-005-LLLL-6130		18,468.00	1/1/2020	12/31/2020		2,539.50		18,466.91
PASP- Personal Assistance Services	7545-100-054-1014-005-LLLL-6130		27,702.00	1/1/2021	6/30/2022	18,468.00	18,468.00		18,468.00
Program Total						18,468.00	21,007.50	-	36,934.91
County Innovations - Opioid Epidemic Project						18,596.00	20,186.91	-	20,186.91
TOTAL DEPARTMENT OF HUMAN SERVICES						37,064.00	41,194.41	-	57,121.82
DEPARTMENT OF COMMUNITY AFFAIRS									
Local Efficiency Achievement Program Grant	8030-495-022-8030-667-FFFF-6120		150,000.00	9/3/2020	10/15/2021	-	143,000.00	-	143,000.00
TOTAL DEPARTMENT OF COMMUNITY AFFAIRS						-	143,000.00	-	143,000.00
DEPARTMENT OF MILITARY AND VETERANS AFFAIRS									
Veterans Transportation	100-067-3610-058-PVET-6130		13,000.00	7/1/2018	6/30/2019		1,087.00		13,000.00
Veterans Transportation	100-067-3610-058-PVET-6130		26,000.00	7/1/2019	6/30/2021	13,003.67	5,435.00		5,435.00
TOTAL DEPARTMENT OF MILITARY AND VETERANS AFFAIRS						13,003.67	6,522.00	-	18,435.00
(continued)									

(continued)

County of Salem
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2021

State Grantor / Pass-through Grantor/Program	State Account No.	Matching Contributions	Program or Award Amount	Grant Period		Cash Received	Program Expenditures	Passed Through to Subrecipients	Memorandum Only
				From	To				Cumulative Cash Expenditures at 12/31/21
JUVENILE JUSTICE COMMISSION									
State/Community Partnership	100-066-1500-007		\$ 200,966.00	1/1/2020	12/31/2020	\$ 54,807.94	\$ 94,632.57		\$ 163,724.91
State/Community Partnership	100-066-1500-007		200,966.00	1/1/2021	12/31/2021	59,001.71	39,001.71		39,001.71
Program Total						113,809.65	133,634.28	-	202,726.62
Juvenile Detention Alternatives Initiative Innovations (JDAI)	unknown		120,000.00	1/1/2020	12/31/2020	82,659.89	82,659.29		108,321.47
Juvenile Detention Alternatives Initiative Innovations (JDAI)	unknown		120,000.00	1/1/2021	12/31/2021	56,904.91	8,274.67		8,274.67
Program Total						139,564.80	90,933.96	-	116,596.14
Family Court Services	100-066-1500-021		100,261.00	1/1/2020	12/31/2020	36,334.63	30,571.49		38,281.47
Family Court Services	100-066-1500-021		100,261.00	1/1/2021	12/31/2021	550.84	550.55		550.55
Program Total						36,885.47	31,122.04	-	38,832.02
TOTAL JUVENILE JUSTICE COMMISSION						290,259.92	255,690.28	-	249,833.31
DEPARTMENT OF CHILDREN AND FAMILY									
Child Advocacy Development Grant	Unknown		750,000.00	1/1/2020	12/31/2021	-	613,398.28	-	613,398.28
TOTAL DEPARTMENT OF CHILDREN AND FAMILY						-	613,398.28	-	613,398.28
OTHER STATE PROGRAMS									
NJ Dept of Emergency Management-RERP	Unknown		262,062.84	7/1/2019	6/30/2020	100,614.97			134,712.42
NJ Dept of Emergency Management-RERP	Unknown		254,624.87	7/1/2020	6/30/2021	40,367.66	232,300.65		306,789.57
Program Total						140,982.63	232,300.65	-	441,501.99
EMPG/EMMA	unknown		55,000.00	7/1/2019	6/30/2020	55,000.00			55,000.00
EMPG/EMMA	unknown		55,000.00	7/1/2020	6/30/2021	55,000.00	55,000.00		55,000.00
Program Total						110,000.00	55,000.00	-	110,000.00
TOTAL OTHER STATE PROGRAMS						250,982.63	287,300.65	-	551,501.99
TOTAL STATE FINANCIAL ASSISTANCE						\$ 9,794,595.64	\$ 8,381,279.18	\$ 471,977.33	\$ 23,862,001.98

The accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

COUNTY OF SALEM**Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2021****Note 1: BASIS OF PRESENTATION**

The accompanying schedules of expenditures of federal awards and state financial assistance (the "schedules") include federal and state award activity of the County of Salem (hereafter referred to as the "County") under programs of the federal government and state government for the year ended December 31, 2021. The County is defined in note 1 to the County's basic financial statements included in our separately issued report dated December 23, 2022. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules. Because these schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position and changes in operations of the County.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules are reported in accordance with the *Requirements of Audit* (the "Requirements") as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and present expenditures on the modified accrual basis of accounting with minor exceptions as mandated by the *Requirements*. This basis of accounting is described in note 1 to the County's basic financial statements included in our separately issued report dated December 23, 2022. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Note 3: INDIRECT COST RATE

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

Note 4: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

Note 5: MAJOR PROGRAMS

Major programs are identified in the *Summary of Auditor's Results* section of the *Schedule of Findings and Questioned Costs*.

COUNTY OF SALEM
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Adverse and Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	_____ yes <u> X </u> no
Significant deficiency(ies) identified?	_____ yes <u> X </u> none reported
Noncompliance material to financial statements noted?	_____ yes <u> X </u> no

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	_____ <u> X </u> yes _____ no
Significant deficiency(ies) identified?	_____ yes <u> X </u> none reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 516 of Title 2 U.S. Code of Federal Regulations Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance)?	
	_____ <u> X </u> yes _____ no

Identification of major programs:

Assistance Listings Number(s)

93.069
93.323
93.563

Name of Federal Program or Cluster

Public Health Preparedness & Response for Bioterrorism
Epidemiology and Laboratory Capacity for Infectious Diseases
Title IV-D

Dollar threshold used to determine Type A programs	\$750,000.00
Auditee qualified as low-risk auditee?	_____ yes <u> X </u> no

COUNTY OF SALEM
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

Section 1- Summary of Auditor's Results (Cont'd)

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified?

X	yes	no
---	-----	----

Significant deficiency(ies) identified?

yes X none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with New Jersey Circular 15-08-OMB?

X	yes	no
---	-----	----

Identification of major programs:

GMIS Number(s)

Name of State Program

480-078-6300

Capital Transportation Program

495-022-8030

Local Efficiency Achievement Program Grant

Dollar threshold used to determine Type A programs

\$750,000.00

Auditee qualified as low-risk auditee?

yes X no

COUNTY OF SALEM
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

Section 2 - Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements related to financial statements for which *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, requires.

None.

COUNTY OF SALEM
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

Section 3 - Schedule of Federal Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, material instances of noncompliance, including questioned costs, and significant instances of abuse related to the audit of major Federal programs, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Finding No. 2021-001

Criteria or Specific Requirement

The County should maintain their grant records in a manner that facilitates the timely preparation of schedules of expenditures of federal awards and state financial assistance ("schedules") and allows for the timely submission of the single audit to the Federal Audit Clearinghouse.

Condition

The grant records maintained by the County did not easily facilitate the timely preparation of the schedules of expenditures of federal awards and state financial assistance.

Questioned Costs

Not applicable

Context

Although the County did have all the required documentation to complete the schedules of expenditures of federal awards and state financial assistance, the accumulation and review of the information required additional analysis and adjustments to prepare the schedules.

Effect or Potential Effect

The schedules were not completed in a timely manner and resulted in a delayed submission to the Federal Audit Clearinghouse.

Cause

Due to a transition in the finance department, the County was unable to timely gather and prepare the schedules.

Identification as a Repeat Finding

See Finding 2020-001.

Recommendation

The County should implement internal controls and review their grant documentation to allow for the timely completion of the schedules of expenditures of federal awards and state financial assistance and submission to the Federal Audit Clearinghouse.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

COUNTY OF SALEM
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

Section 4 - Schedule of State Financial Assistance Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, material instances of noncompliance, including questioned costs, and significant instances of abuse related to the audit of major State programs, as required by State of New Jersey Circular 15-08-OMB.

Finding No. 2021-001

Criteria or Specific Requirement

The County should maintain their grant records in a manner that facilitates the timely preparation of schedules of expenditures of federal awards and state financial assistance ("schedules") and allows for the timely submission of the single audit to the Federal Audit Clearinghouse.

Condition

The grant records maintained by the County did not easily facilitate the timely preparation of the schedules of expenditures of federal awards and state financial assistance.

Questioned Costs

Not applicable

Context

Although the County did have all the required documentation to complete the schedules of expenditures of federal awards and state financial assistance, the accumulation and review of the information required additional analysis and adjustments to prepare the schedules.

Effect or Potential Effect

The schedules were not completed in a timely manner and resulted in a delayed submission to the Federal Audit Clearinghouse.

Cause

Due to a transition in the finance department, the County was unable to timely gather and prepare the schedules.

Identification as a Repeat Finding

See Finding 2020-001.

Recommendation

The County should implement internal controls and review their grant documentation to allow for the timely completion of the schedules of expenditures of federal awards and state financial assistance and submission to the Federal Audit Clearinghouse.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

COUNTY OF SALEM
Summary Schedule of Prior Year Audit Findings
and Questioned Costs as Prepared by Management

This section identifies the status of prior year findings related to the financial statements and federal awards and state financial assistance that are required to be reported in accordance with *Government Auditing Standards*, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and State of New Jersey Circular 15-08-OMB.

FINANCIAL STATEMENT FINDINGS

None.

FEDERAL AWARDS

Finding No. 2020-001

Condition

The grant records maintained by the County did not easily facilitate the timely preparation of the schedules of expenditures of federal awards and state financial assistance.

Current Status

This finding still exists. See Finding 2021-001.

Planned Corrective Action

The responsible officials will address the matter as part of their corrective action plan.

STATE FINANCIAL ASSISTANCE PROGRAMS

Finding No. 2020-001

Condition

The grant records maintained by the County did not easily facilitate the timely preparation of the schedules of expenditures of federal awards and state financial assistance.

Current Status

This finding still exists. See Finding 2021-001.

Planned Correction Action

The responsible officials will address the matter as part of their corrective action plan.

COUNTY OF SALEM
Officials in Office and Surety Bonds

The following officials were in office during the period under audit:

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>	
Benjamin H. Laury	Director of the Board of County Commissioners	\$ 1,000,000	(A)
R. Scott Griscom	Deputy Director of the Board of County Commissioners	1,000,000	(A)
Mickey Ostrum	Commissioner	1,000,000	(A)
Lee R. Ware	Commissioner	1,000,000	(A)
Edward Ramsay	Commissioner	1,000,000	(A)
Jeffrey T. Ridgway Sr.	Administrator	1,000,000	(A)
Stacy L Pennington	Clerk of the Board	1,000,000	(A)
Kelly A. Hannigan	Chief Financial Officer/Treasurer	1,000,000	(A)
Dale A. Cross	County Clerk	1,000,000	(A)
Donna Secaur	Temporary Deputy County Clerk	1,000,000	(A)
Nicki A. Burke	Surrogate	1,000,000	(A)
Charles Miller	Sheriff	1,000,000	(A)
Warren Mabey	Undersheriff (01/21 - 02/21)	1,000,000	(A)
Allen Cummings	Undersheriff (03/21 - 12/21)	1,000,000	(A)
John Cuzzupe	Undersheriff / Warden	1,000,000	
Robert Reilly	Undersheriff / Deputy Warden	1,000,000	(A)
Linwood Donelson	County Adjuster	1,000,000	(A)
John T. Lenahan	Prosecutor (01/21 - 09/21)	1,000,000	(A)
Kristin Telsey	Prosecutor (10/21 - 12/21)	1,000,000	(A)
Joseph DiNicola, Jr.	Labor Counsel		
Archer	Bond Counsel		
Karin Wood	County Counsel		
Alaimo	Engineer		

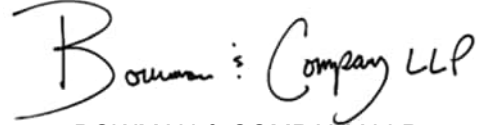
(A) Covered by Crime and Fidelity Policy in the Amount of \$2,000,000 employee theft and \$1,000,000 blanket bond with National Union Fire Insurance Company of Pittsburgh PA.

18200

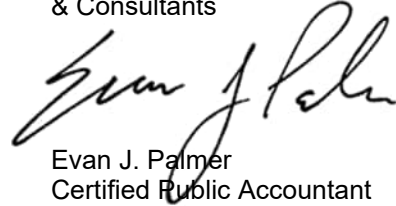
APPRECIATION

I express my appreciation for the assistance and courtesies rendered by the County officials during the course of the audit.

Respectfully submitted,

A handwritten signature in cursive script that reads "Bowman & Company LLP".

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

A handwritten signature in cursive script that reads "Evan J. Palmer".

Evan J. Palmer
Certified Public Accountant
Registered Municipal Accountant