

*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 2022*

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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE 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 Commissioners  
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, 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, 2022. 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, 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, 2022.

***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 2022-001. 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 2022-001, 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.

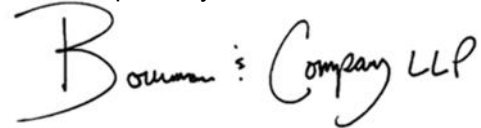
*Government Auditing Standards* requires the auditor to perform limited procedures on the County of Salem's response to the internal control over compliance findings identified in our audit described in the accompanying *Schedule of Findings and Questioned Costs*. The County's response was not subjected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

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.

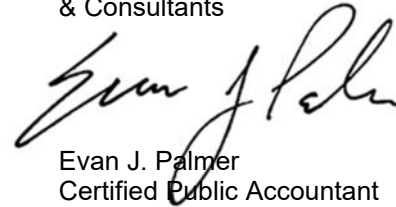
**Report on Schedules of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and State of New Jersey Circular 15-08-OMB**

We have audited the financial statements [regulatory basis] of the County of Salem, State of New Jersey, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 28, 2024. That report indicated that the County of Salem's financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America but were prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The report contained an unmodified opinion on the regulatory basis of accounting. Our audit was conducted 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.

Respectfully submitted,



BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants



Evan J. Palmer  
Certified Public Accountant  
Registered Municipal Accountant

Woodbury, New Jersey  
March 18, 2024

**County of Salem**  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2022

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			
<b>U.S. DEPARTMENT OF AGRICULTURE</b>										
Passed through State of NJ Department of Agriculture:										
Senior Farmers Market Nutrition Program	10.576		DFHS22WMN003		\$ 1,000.00	6/1/2022	9/30/2022	\$ 1,000.00	\$ 1,000.00	-
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		233,700.00	7/1/2020	6/30/2021	8,771.75	9,498.18	\$ 9,498.18
Nutrition Assistance Program	10.561		100-062-4545-345		311,599.00	7/1/2021	6/30/2022	131,491.03	115,008.77	115,008.77
Nutrition Assistance Program	10.561		100-062-4545-345		173,599.00	7/1/2022	6/30/2023	19,639.63	8,655.67	8,655.67
Total SNAP Cluster								159,902.41	133,162.62	133,162.62
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>								<b>160,902.41</b>	<b>134,162.62</b>	<b>133,162.62</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>										
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	60,507.43	65,518.35	65,518.35
WIOA Adult Program	17.258		100-062-4545-249		232,258.00	7/1/2021	6/30/2022	49,034.07	42,887.70	42,887.70
WIOA Adult Program	17.258		100-062-4545-249		232,384.00	7/1/2022	6/30/2023	10,984.93	4,841.33	4,841.33
Total WIOA Adult Program								120,526.43	113,247.38	113,247.38
WIOA Youth Activities	17.259		100-062-4545.249		251,973.00	7/1/2020	6/30/2021	62,239.35	67,393.70	67,393.70
WIOA Youth Activities	17.259		100-062-4545.249		274,957.00	7/1/2021	6/30/2022	57,567.29	50,351.29	50,351.29
WIOA Youth Activities	17.259		100-062-4545.249		272,299.00	7/1/2022	6/30/2023	12,871.23	5,672.67	5,672.67
Total WIOA Youth Activities								132,677.87	123,417.66	123,417.66
WIOA Dislocated Workers Formula Grant	17.278		100-062-4545-105		152,147.00	7/1/2020	6/30/2021	42,510.39	46,030.89	46,030.89
WIOA Dislocated Workers Formula Grant	17.278		100-062-4545-105		155,163.00	7/1/2021	6/30/2022	33,741.12	29,511.71	29,511.71
WIOA Dislocated Workers Formula Grant	17.278		100-062-4545-105		161,192.00	7/1/2022	6/30/2023	7,620.02	3,358.33	3,358.33
Total WIOA Dislocated Workers Formula Grant								83,871.53	78,900.93	78,900.93
WIOA Cluster Total								337,075.83	315,565.97	315,565.97
Passed through State of NJ Department of Labor:										
TANF (477) Cluster:										
Temporary Assistance for Needy Families	93.558		100-062-4545-344		354,425.00	7/1/2020	6/30/2021	7,788.46	8,433.46	8,433.46
Temporary Assistance for Needy Families	93.558		100-062-4545-344		472,567.00	7/1/2021	6/30/2022	197,112.65	172,404.80	172,404.80
Temporary Assistance for Needy Families	93.558		100-062-4545-344		472,567.00	7/1/2022	6/30/2023	29,785.04	13,127.00	13,127.00
Total TANF (477) Cluster								234,686.15	193,965.26	193,965.26
Passed through New Jersey Department of Health and Senior Services:										
Aging Cluster:										
Title III B	93.044		100-046-4110-049-J004-6110		353,330.00	1/1/2022	12/31/2022	261,952.00	261,952.00	-
Title III C	93.045		100-046-4110-049-J004-6110		292,383.00	1/1/2022	12/31/2022	147,782.00	147,782.00	-
Aging Cluster Total								409,734.00	409,734.00	-
Title III D	93.043		100-046-4110-049-J004-6110		28,890.00	1/1/2022	12/31/2022	15,380.00	15,380.00	-
Title III E	93.052		100-046-4110-049-J004-6110		116,899.00	1/1/2022	12/31/2022	44,316.00	44,316.00	-
Medical Assistance Program - Medicaid Cluster	93.778		100-046-4110-049-J004-6110		3,600.00	1/1/2022	12/31/2022	3,600.00	3,600.00	-
Public Health Preparedness & Response for Bioterrorism	93.069		100-046-4E06-360-J002-6120		596,340.00	7/1/2020	6/30/2021		2,574.75	
Public Health Preparedness & Response for Bioterrorism	93.069		100-046-4E06-360-J002-6120		690,340.00	7/1/2021	6/30/2022	496,093.00	361,280.51	
Public Health Preparedness & Response for Bioterrorism	93.069		100-046-4E06-360-J002-6120		690,340.00	7/1/2022	6/30/2023		311,667.38	
Program Total								496,093.00	675,522.64	-
ELC Detection and Mitigation of COVID in Confinement Facilities	93.323	COVID-19	Unknown		219,274.00	8/1/2021	7/31/2024		10,219.50	
ELC ACA Supplemental - Tick Surveillance	93.323		100-046-4783-504-J002-3890		12,000.00	8/30/2022	7/31/2023	12,000.00	11,981.04	
Program Total								12,000.00	22,200.54	-

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**County of Salem**  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2022

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			
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT'D)</b>										
Pass Through New Jersey Administrative Office of the Courts: Title IV-D	93.563		N/A		\$ 458,545.26	1/1/2022	12/31/2022	\$ 458,545.26	\$ 458,545.26	
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	-	2,905.98	-
Immunization Cooperative Agreements - COVID-19 Supplemental Vaccinations	93.268	COVID-19	100-046-4E10-558-2001-6120		300,000.00	7/1/2021	6/30/2023	80,744.00	91,000.65	
Immunization Cooperative Agreements - COVID-19 Vaccination Program Activity C	93.268	COVID-19	100-046-4E10-558-2001-6120		226,761.00	4/1/2022	3/31/2024		41,089.94	
Program Total								80,744.00	132,090.59	-
Private Well Program - Reduce Drinking Water Exposure	93.070		100-046-4766-526-J002-6110		5,000.00	12/1/2021	8/31/2022	1,000.00	1,000.00	-
Overdose Data to Action (Fatality Review Teams)	93.136		Unknown		200,000.00	10/1/2020	9/30/2022	148,743.00	77,674.42	
Overdose Data to Action (Fatality Review Teams)	93.136		Unknown		75,000.00	10/1/2022	9/30/2023		15,065.25	
Overdose Data to Action	93.136		Unknown		52,631.57	9/1/2021	8/31/2022	52,631.57	20,406.10	
Program Total								201,374.57	113,145.77	-
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		90,476.19	9/1/2021	8/31/2022	90,476.19	57,189.14	
Operation Helping Hand (OHH) - Opioid Public Health Crisis Response	93.354		100-066-1000-191		123,809.50	9/1/2022	8/31/2023		1,090.88	
Program Total								90,476.19	58,280.02	-
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								<b>2,385,025.00</b>	<b>2,446,252.03</b>	<b>\$ 509,531.23</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>										
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	146.32		
Victims of Crime (SART/FNE)	16.575		100-066-1020-142		72,000.00	10/1/2021	9/30/2022	62,487.86	62,487.86	
Victims of Crime Act Grant Program (VOCA)	16.575		100-066-1020-142		255,723.00	7/1/2021	6/30/2022	192,124.15	149,208.39	
Victims of Crime Act Grant Program (VOCA)	16.575		100-066-1020-142		261,095.00	7/1/2022	6/30/2023	44,031.94	88,204.91	
Program Total								298,790.27	299,901.16	-
Stop Violence Against Women Act	16.588		Unknown		11,406.00	7/1/2020	6/30/2021			
Stop Violence Against Women Act	16.588		Unknown		9,674.00	7/1/2021	6/30/2022	9,630.01	9,630.01	
Program Total								9,630.01	9,630.01	-
Bulletproof Vest Partnership	16.607		Unknown		1,986.00	4/1/2020	8/31/2022		1,986.00	
Bulletproof Vest Partnership	16.607		Unknown		1,986.00	4/1/2021	8/31/2023		1,964.50	
Program Total								-	3,950.50	-
Junvenile Assistance Grant Program - Megan's Law	16.738		17-100-066-1020-364		4,073.00	1/15/2018	8/31/2022	4,073.00	4,073.00	
Edward Byrne Memorial Justice Assistance Grant Program	16.738		17-100-066-1020-364		127,189.00	7/1/2018	6/30/2022	127,006.28	127,006.28	
Program Total								131,079.28	131,079.28	-
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>								<b>439,499.56</b>	<b>444,560.95</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>										
Passed through New Jersey Office of Homeland Security										
State Homeland Security Program (SHSP)	97.067		EMW-2018-SS-00028-S01		161,093.68	9/1/2019	8/31/2022	15,247.51	5,099.34	
State Homeland Security Program (SHSP)	97.067		EMW-2018-SS-00028-S01		135,915.84	9/1/2020	8/31/2023	21,396.69	14,569.10	
State Homeland Security Program (SHSP)	97.067		EMW-2018-SS-00028-S01		131,682.41	9/1/2021	8/31/2024	50,004.03	58,897.07	
Program Total								86,648.23	78,565.51	-
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>								<b>86,648.23</b>	<b>78,565.51</b>	<b>-</b>
<b>U.S. ECONOMIC DEVELOPMENT ADMINISTRATION (EDA)</b>										
Passed through South Jersey Economic Development District										
20-22 CARES Act Supplement Planning	21.019		ED20PHI3070015		42,000.00	3/15/2022	12/31/2022		38,923.05	
<b>TOTAL U.S. ECONOMIC DEVELOPMENT ADMINISTRATION</b>								<b>-</b>	<b>38,923.05</b>	<b>-</b>

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**County of Salem**  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2022

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			
<b><u>U.S. DEPARTMENT OF THE TREASURY</u></b>										
Direct Funding:										
Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19	N/A		\$ 12,117,555.00	3/3/2021	12/31/2024	\$ 6,058,777.50	\$ 7,708,286.44	
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>								<b>6,058,777.50</b>	<b>7,708,286.44</b>	<b>-</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>								<b>\$ 9,130,852.70</b>	<b>\$ 10,850,750.60</b>	<b>\$ 642,693.85</b>

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, 2022

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 12/31/22
<b>DEPARTMENT OF LAW AND PUBLIC SAFETY</b>									
Prosecutor Insurance Fraud	100-066-1020-305		\$ 250,000.00	1/1/2021	12/31/2021	\$ 132,846.19	\$ 10,231.08		\$ 230,027.78
Prosecutor Insurance Fraud	100-066-1020-305		250,000.00	1/1/2022	12/31/2022	133,772.97	247,217.26		247,217.26
Program Total						266,619.16	257,448.34	-	477,245.04
Body Armor Replacement- Sheriff	1020-718-066-1020-001		18,378.08	1/1/2019	12/31/2023		792.77		3,000.00
Body Armor Replacement- Sheriff	1020-718-066-1020-001		13,758.68	1/1/2020	12/31/2024		10,758.68		10,758.68
Body Armor Replacement- Sheriff	1020-718-066-1020-001		8,125.76	1/1/2021	12/31/2025	8,125.76	8,125.76		8,125.76
Body Armor Replacement-Prosecutor	1020-718-066-1020-001		1,789.04	1/1/2020	12/31/2024		1,789.04		1,789.04
Body Armor Replacement-Prosecutor	1020-718-066-1020-001		1,262.58	1/1/2021	12/31/2025	1,262.58	1,262.58		1,262.58
Program Total						9,388.34	22,728.83	-	24,936.06
NJ Department of Correction- MAT Grant	100-026-7025-318		200,000.00	7/1/2021	6/30/2022	99,998.00	87,857.01		199,761.28
NJ Department of Correction- MAT Grant	100-026-7025-318		200,000.00	7/1/2022	6/30/2023	100,002.00	141,558.76		141,558.76
Program Total						200,000.00	229,415.77	-	341,320.04
Body Worn Camera- Sheriff	BFY21-100-066-1020-495		42,798.00	1/1/2021	12/31/2025	6,419.70	10,844.40		10,844.40
Body Worn Camera- Prosecutor	BFY21-100-066-1020-495		44,836.00	1/1/2021	12/31/2025	44,629.20	44,629.20		44,629.20
Program Total						51,048.90	55,473.60	-	55,473.60
<b>TOTAL DEPARTMENT OF LAW AND PUBLIC SAFETY</b>						<b>527,056.40</b>	<b>565,066.54</b>	<b>-</b>	<b>898,974.74</b>
<b>DEPARTMENT OF HEALTH</b>									
Social Services for the Aging - Area Plan	100-046-4275-100-6110		508,865.00	1/1/2022	12/31/2022	352,339.00	376,909.20	\$ 376,909.20	376,909.20
Right to Know	100-046-4771-105-6110		8,786.00	7/1/2021	6/30/2022	6,589.50	4,761.33		4,024.67
Right to Know	100-046-4771-105-6110		8,786.00	7/1/2022	6/30/2023	2,196.50	2,276.64		2,276.64
Program Total						8,786.00	7,037.97	-	6,301.31
State Health Insurance Assistance Program	7530-100-054-7530-055-LLLL-6110		37,000.00	4/1/2021	3/31/2022	37,000.00	1,961.44		37,000.00
State Health Insurance Assistance Program	7530-100-054-7530-055-LLLL-6110		37,000.00	4/1/2022	3/31/2023		31,947.61		31,947.61
Program Total						37,000.00	33,909.05	-	68,947.61
MIPPA Outreach & Enrollment	7530-100-054-7530-088-LLLL-6110		40,000.00	10/1/2021	8/31/2022	31,941.00	39,998.64	-	39,998.64
Alcohol & Drug Comprehensive Project	4240-100-046-4252-024-J002-6110	20,569.00	240,012.00	1/1/2021	12/31/2021	85,372.00	9,501.15		206,299.20
Alcohol & Drug Comprehensive Project	4240-100-046-4252-024-J002-6110	22,333.00	247,725.00	1/1/2022	12/31/2022	109,349.00	209,204.46		209,204.46
Program Total						194,721.00	218,705.61	-	415,503.66
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	27,052.00	31,206.57		58,880.00
Special Child Health and Early Intervention	4220-100-045-4572-129-J002-6140	15,880.00	40,000.00	7/1/2022	6/30/2023	11,384.00	25,556.08		25,556.08
Program Total						38,436.00	56,762.65	-	84,436.08
Childhood Lead Exposure Prevention	4220-100-046-4G12-501-J002-6140		170,694.00	7/1/2021	6/30/2022	170,694.00	97,451.58		73,242.24
Childhood Lead Exposure Prevention	4220-100-046-4G12-501-J002-6140		190,034.00	7/1/2022	6/30/2023		49,354.18		49,354.18
Program Total						170,694.00	146,805.76	-	122,596.42
<b>TOTAL DEPARTMENT OF HEALTH</b>						<b>833,917.00</b>	<b>880,128.88</b>	<b>376,909.20</b>	<b>1,114,692.92</b>

(continued)

**County of Salem**  
 Schedule of Expenditures of State Financial Assistance  
 For the Year Ended December 31, 2022

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 12/31/22
<b>DEPARTMENT OF STATE</b>									
Local Arts Program	2530-100-074-2530-032-S003-6130		\$ 56,243.00	1/1/2020	12/31/2020		\$ 8,228.00		\$ 48,200.00
Local Arts Program	2530-100-074-2530-032-S003-6130		51,843.00	1/1/2021	12/31/2021	\$ 10,369.00	39,093.00		51,843.00
Local Arts Program	2530-100-074-2530-032-S003-6130		200,000.00	1/1/2022	12/31/2022	160,000.00	157,553.00		157,553.00
Program Total						170,369.00	204,874.00	-	257,596.00
Historical Commission Grant	2540-100-074-2540-105-S020-6110		14,310.00	1/1/2019	12/31/2019		250.00		11,703.00
Historical Commission Grant	2540-100-074-2540-105-S020-6110		28,905.00	1/1/2021	12/31/2021	4,335.75	14,361.24		28,048.24
Historical Commission Grant	2540-100-074-2540-105-S020-6110		28,905.00	1/1/2022	12/31/2022	24,569.00	21,679.00		21,679.00
Program Total						28,904.75	36,290.24	-	61,430.24
Early Voting Grant			1,500,000.00	7/1/2021	12/31/2022	1,840.46	446,988.24	-	890,679.73
<b>TOTAL DEPARTMENT OF STATE</b>						<b>201,114.21</b>	<b>688,152.48</b>	<b>-</b>	<b>1,209,705.97</b>
<b>DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>									
County Environmental Health Act (CEHA)	495-042-4855-001-V83K-6010	130,830.00	138,806.00	7/1/2021	6/30/2022	137,806.00	267,636.83	-	267,636.83
<b>TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>						<b>137,806.00</b>	<b>267,636.83</b>	<b>-</b>	<b>267,636.83</b>
<b>DEPARTMENT OF TRANSPORTATION</b>									
NJ Transportation Trust Fund Authority - Jesse's Bridge	480-078-6320-ALE-6010		1,000,000.00		Project Completion	1,000,000.00	1,000,000.00		1,000,000.00
Local Bridge, Future Needs-Gershal	480-078-6320-ALE-6010		1,000,000.00		Project Completion	1,000,000.00	1,000,000.00		1,000,000.00
Local Bridges, Future Needs	480-078-6320-ALE-6010		1,000,000.00		Project Completion	220,702.86	306,600.36		1,000,000.00
FY19 Local Bridges, Future Needs	480-078-6320-ALE-6010		1,262,004.00		Project Completion	565,891.58	1,262,004.00		1,262,004.00
FY20 Local Bridges, Future Needs	480-078-6320-ALE-6010		1,263,291.00		Project Completion		97,382.35		97,382.35
Program Total						2,786,594.44	3,665,986.71	-	4,359,386.35
Subregional Transportation Planning Program	480-078-6300-HN7		34,400.00	7/1/2021	6/30/2022	31,467.64	27,550.76		27,550.76
Salem County Mill & Overlay	480-078-6300-HN7		1,448,484.15		Project Completion		913,219.89		913,219.89
S. Greenwich St./Telegraph Rd, CR 540, Phase 1	480-078-6300-HN7		150,000.00		Project Completion		30,826.50		30,826.50
Capital Transportation Program Total						31,467.64	971,597.15	-	971,597.15
<b>New Jersey Transit</b>									
Senior Citizen and Disabled Resident Trans. Prog.	N.J. Transit Corp.		346,318.00	1/1/2019	12/31/2019		8,491.26		346,318.00
Senior Citizen and Disabled Resident Trans. Prog.	N.J. Transit Corp.		344,859.00	1/1/2020	12/31/2020		86,595.51		317,561.23
Senior Citizen and Disabled Resident Trans. Prog.	N.J. Transit Corp.		421,664.00	1/1/2021	12/31/2021	109,159.10	44,103.98		178,051.71
Senior Citizen and Disabled Resident Trans. Prog.	N.J. Transit Corp.		414,649.00	1/1/2022	12/31/2022	202,027.76	204,461.67		204,461.67
Program Total						311,186.86	343,652.42	-	1,046,392.61
Section 5311	N.J. Transit Corp.	86,481.50	290,194.00	1/1/2020	12/31/2020		2,138.96		28,380.27
Section 5311	N.J. Transit Corp.	90,371.50	297,364.50	1/1/2021	12/31/2021	80,718.85	164,520.33		196,440.98
Section 5311 (CARES)	N.J. Transit Corp.		618,958.00	3/1/2020	7/31/2021	119,956.86	39,113.89		618,958.00
Program Total						200,675.71	205,773.18	-	843,779.25

(continued)

**County of Salem**  
Schedule of Expenditures of State Financial Assistance  
For the Year Ended December 31, 2022

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 12/31/22	
<b>DEPARTMENT OF TRANSPORTATION (CONT'D)</b>										
State Aid Highway Projects										
2014 County Aid Improvement Program	480-078-6320-TCAP-6010		\$ 2,365,000.00	Project Completion			\$ 100,322.34		\$ 2,138,527.17	
2015 County Aid Improvement Program	480-078-6320-TCAP-6010		2,365,000.00	Project Completion			15,739.48		2,171,785.01	
2016 County Aid Improvement Program	480-078-6320-TCAP-6010		2,365,000.00	Project Completion			180,611.78		1,795,864.95	
2018 County Aid Improvement Program	480-078-6320-TCAP-6010		4,842,538.00	Project Completion			845,002.95		3,169,984.33	
2020 County Aid Improvement Program	480-078-6320-TCAP-6010		4,905,522.00	Project Completion			140,920.88		140,920.88	
Transportation Trust Fund Program Total							-	1,282,597.43	-	9,417,082.34
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>							<b>\$ 3,329,924.65</b>	<b>6,469,606.89</b>	<b>-</b>	<b>16,638,237.70</b>
<b>DEPARTMENT OF TREASURY</b>										
Governor's Council on Alcoholism and Drug Abuse										
Muni. Alliance to Prevent Alcoholism & Drug Abuse	2000-100-082-C001-044-U999-6010		94,385.00	7/1/2021	6/30/2022	58,488.70	54,008.76		89,511.61	
Muni. Alliance to Prevent Alcoholism & Drug Abuse	2000-100-082-C001-044-U999-6010		94,385.00	7/1/2022	6/30/2023		34,223.57		34,223.57	
Muni. Alliance - Youth Leadership Grant	2000-100-082-C001-044-U999-6010		8,874.00	7/1/2022	6/30/2023		512.18		512.18	
<b>TOTAL DEPARTMENT OF TREASURY</b>						<b>58,488.70</b>	<b>88,744.51</b>	<b>-</b>	<b>124,247.36</b>	
<b>DEPARTMENT OF HUMAN SERVICES</b>										
PASP- Personal Assistance Services										
	7545-100-054-1014-005-LLLL-6130		27,702.00	1/1/2021	6/30/2022	9,234.00	9,234.00	-	27,702.00	
County Innovations - Opioid Epidemic Project	7700-100-054-4219-229-LDAS-6110		49,590.00	6/30/2020	9/30/2022	24,795.00	29,403.00	-	49,589.91	
<b>TOTAL DEPARTMENT OF HUMAN SERVICES</b>						<b>34,029.00</b>	<b>38,637.00</b>	<b>-</b>	<b>77,291.91</b>	
<b>DEPARTMENT OF COMMUNITY AFFAIRS</b>										
Local Efficiency Achievement Program Grant										
	8030-495-022-8030-667-FFFF-6120		150,000.00	9/3/2020	10/15/2021	-	7,000.00	-	150,000.00	
<b>TOTAL DEPARTMENT OF COMMUNITY AFFAIRS</b>						<b>-</b>	<b>7,000.00</b>	<b>-</b>	<b>150,000.00</b>	
<b>DEPARTMENT OF MILITARY AND VETERANS AFFAIRS</b>										
Veterans Transportation										
	100-067-3610-058-PVET-6130		13,000.00	7/1/2021	6/30/2022	6,503.65	7,565.00		13,000.00	
Veterans Transportation	100-067-3610-058-PVET-6130		13,000.00	7/1/2022	6/30/2023	6,492.68	4,348.00		4,348.00	
<b>TOTAL DEPARTMENT OF MILITARY AND VETERANS AFFAIRS</b>						<b>12,996.33</b>	<b>11,913.00</b>	<b>-</b>	<b>17,348.00</b>	

(continued)

**County of Salem**  
 Schedule of Expenditures of State Financial Assistance  
 For the Year Ended December 31, 2022

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 12/31/22
<b>JUVENILE JUSTICE COMMISSION</b>									
State/Community Partnership	100-066-1500-007		\$ 200,966.00	1/1/2021	12/31/2021	\$ 126,578.42	\$ 106,578.42		\$ 145,580.13
State/Community Partnership	100-066-1500-007		200,966.00	1/1/2022	12/31/2022	56,789.29	72,902.12		72,902.12
Program Total						183,367.71	179,480.54	-	218,482.25
Juvenile Detention Alternatives Initiative Innovations (JDAI)	unknown		120,000.00	1/1/2021	12/31/2021	48,038.20	96,668.44		104,943.11
Juvenile Detention Alternatives Initiative Innovations (JDAI)	unknown		120,000.00	1/1/2022	12/31/2022	4,662.42	4,662.42		4,662.42
Program Total						52,700.62	101,330.86	-	109,605.53
Family Court Services	100-066-1500-021		100,261.00	1/1/2021	12/31/2021	956.94	956.94		1,507.49
Family Court Services	100-066-1500-021		100,261.00	1/1/2022	12/31/2022	9,650.25	6,827.08		6,827.08
Program Total						10,607.19	7,784.02	-	8,334.57
<b>TOTAL JUVENILE JUSTICE COMMISSION</b>						<b>246,675.52</b>	<b>288,595.42</b>	<b>-</b>	<b>336,422.35</b>
<b>DEPARTMENT OF CHILDREN AND FAMILY</b>									
Child Advocacy Development Grant	Unknown		750,000.00	1/1/2020	12/31/2021	138,139.00	137,291.73		137,291.73
<b>TOTAL DEPARTMENT OF CHILDREN AND FAMILY</b>						<b>138,139.00</b>	<b>137,291.73</b>	<b>-</b>	<b>137,291.73</b>
<b>OTHER STATE PROGRAMS</b>									
NJ Dept of Emergency Management-RERP	Unknown		245,972.22	7/1/2021	6/30/2022	204,595.88	203,477.19		203,477.19
NJ Dept of Emergency Management-RERP	Unknown		253,901.65	7/1/2022	6/30/2023		30,938.92		30,938.92
Program Total						204,595.88	234,416.11	-	234,416.11
EMPG/EMMA	unknown		55,000.00	7/1/2021	6/30/2022	55,000.00	55,000.00		55,000.00
Program Total						55,000.00	55,000.00	-	55,000.00
Division of Deaf and Hard of Hearing Grant	unknown		75,000.00	3/1/2022	6/30/2022	75,000.00	62,064.59		62,064.59
Program Total						75,000.00	62,064.59	-	62,064.59
<b>TOTAL OTHER STATE PROGRAMS</b>						<b>334,595.88</b>	<b>351,480.70</b>	<b>-</b>	<b>351,480.70</b>
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>						<b>\$ 5,854,742.69</b>	<b>\$ 9,794,253.98</b>	<b>\$ 376,909.20</b>	<b>\$ 21,323,330.21</b>

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, 2022

**Note 1: BASIS OF PRESENTATION**

The accompanying schedules of expenditures of federal awards and state financial assistance 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, 2022. The County is defined in note 1 in the County's basic financial statements. 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*. 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 financial statements. 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 FINANCIAL STATEMENTS**

Amounts reported in the accompanying schedules agree with amounts reported in the County's financial statements. Expenditures from awards are reported in the County's financial statements as follows:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Current Fund	\$10,255,824.65	\$ 10,063,200.58	\$ 20,319,025.23
Refunds	(74,371.72)	(74,104.42)	(148,476.14)
Adjustments / Reallocations	669,297.67	(194,842.18)	474,455.49
Total Awards and Financial Assistance	<u>\$ 10,850,750.60</u>	<u>\$ 9,794,253.98</u>	<u>\$20,645,004.58</u>

**Note 5: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

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

**Note 6: 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, 2022

**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)**

**Name of Federal Program or Cluster**

21.027

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Coronavirus State and Local Fiscal Recovery Funds

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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, 2022

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***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, 2022

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**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. 2022-001**

**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 significant turnover and personnel emergencies in the finance department, the County was unable to timely gather and prepare the schedules.

**Identification as a Repeat Finding**

See Finding 2021-001.

**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, 2022

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***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. 2022-001**

**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 significant turnover and personnel emergencies in the finance department, the County was unable to timely gather and prepare the schedules.

**Identification as a Repeat Finding**

See Finding 2021-001.

**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

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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. 2021-001**

**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 2022-001.

**Planned Corrective Action**

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

**STATE FINANCIAL ASSISTANCE PROGRAMS**

**Finding No. 2021-001**

**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 2022-001.

**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**

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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)
Allen Cummings	Undersheriff	1,000,000 (A)
John Cuzzupe	Undersheriff / Warden	1,000,000 (A)
Alan Nobles	Undersheriff / Deputy Warden	1,000,000 (A)
Linwood Donelson	County Adjuster	1,000,000 (A)
Kristin Telsey	Prosecutor	1,000,000 (A)
Joseph DiNicola, Jr.	Labor Counsel	
Archer & Greiner, PC	Bond Counsel	
Karin Wood	County Counsel	
Alaimo Group	Engineer	

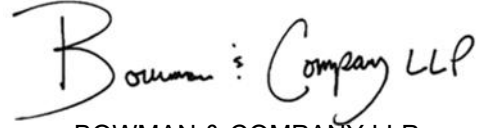
(A) Covered by Crime and Fidelity Policy in the Amount of \$2,000,000 employee theft and \$1,000,000 blanket bond with National Union Fire Insurance Company of Pittsburgh PA.

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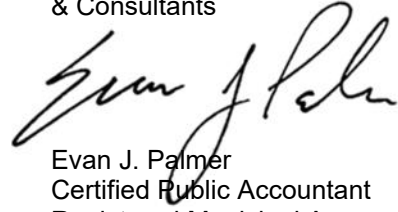
**APPRECIATION**

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