

*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 2023*

COUNTY OF SALEM

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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 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, 2023. 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, 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, 2023.

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.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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. *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 consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

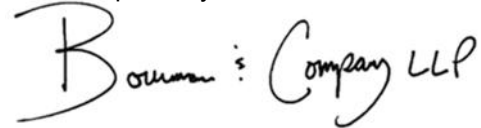
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

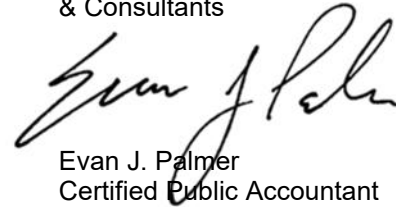
Report on Schedules of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and State of New Jersey Circular 15-08-OMB

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 26, 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
September 30, 2024

County of Salem
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2023

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		DFHS22WMN003		\$ 11,177.00	5/1/2023	9/30/2023	\$ 4,416.00	\$ 4,415.91	-
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		311,599.00	7/1/2021	6/30/2022	15,623.39	24,091.35	\$ 24,091.35
Nutrition Assistance Program	10.561		100-062-4545-345		173,599.00	7/1/2022	6/30/2023	157,538.62	156,992.60	156,992.60
Nutrition Assistance Program	10.561		100-062-4545-345		236,697.00	7/1/2023	6/30/2024	6,295.00	6,295.00	6,295.00
Total SNAP Cluster								179,457.01	187,378.95	187,378.95
TOTAL U.S. DEPARTMENT OF AGRICULTURE								183,873.01	191,794.86	187,378.95
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		232,258.00	7/1/2021	6/30/2022	44,724.34	68,965.19	68,965.19
WIOA Adult Program	17.258		100-062-4545-249		232,384.00	7/1/2022	6/30/2023	74,266.73	74,009.33	74,009.33
WIOA Adult Program	17.258		100-062-4545-249		165,960.99	7/1/2023	6/30/2024	4,955.41	4,955.41	4,955.41
Total WIOA Adult Program								123,946.48	147,929.93	147,929.93
WIOA Youth Activities	17.259		100-062-4545-249		274,957.00	7/1/2021	6/30/2022	49,602.69	76,487.63	76,487.63
WIOA Youth Activities	17.259		100-062-4545-249		272,299.00	7/1/2022	6/30/2023	57,430.39	57,231.34	57,231.34
WIOA Youth Activities	17.259		100-062-4545-249		99,753.00	7/1/2023	6/30/2024	5,477.09	5,477.09	5,477.09
Total WIOA Youth Activities								112,510.17	139,196.06	139,196.06
WIOA Dislocated Workers Formula Grant	17.278		100-062-4545-105		155,163.00	7/1/2021	6/30/2022	35,842.59	55,269.47	55,269.47
WIOA Dislocated Workers Formula Grant	17.278		100-062-4545-105		161,192.00	7/1/2022	6/30/2023	52,500.11	52,318.15	52,318.15
WIOA Dislocated Workers Formula Grant	17.278		100-062-4545-105		130,668.01	7/1/2023	6/30/2024	3,304.16	3,304.16	3,304.16
Total WIOA Dislocated Workers Formula Grant								91,646.86	110,891.78	110,891.78
WIOA Cluster Total								328,103.51	398,017.77	398,017.77
Passed through State of NJ Department of Labor:										
TANF (477) Cluster:										
Temporary Assistance for Needy Families	93.558		100-062-4545-344		472,567.00	7/1/2021	6/30/2022	22,057.50	34,012.79	34,012.79
Temporary Assistance for Needy Families	93.558		100-062-4545-344		472,567.00	7/1/2022	6/30/2023	236,865.45	236,044.50	236,044.50
Temporary Assistance for Needy Families	93.558		100-062-4545-344		366,769.00	7/1/2023	6/30/2024	9,754.59	9,754.59	9,754.59
Total TANF (477) Cluster								268,677.54	279,811.88	279,811.88
Passed through New Jersey Department of Health and Senior Services:										
Aging Cluster:										
Title III B	93.044		100-046-4110-049-J004-6110		478,310.00	1/1/2023	12/31/2023	164,035.00	164,035.00	-
Title III C	93.045		100-046-4110-049-J004-6110		511,200.00	1/1/2023	12/31/2023	187,678.00	187,678.00	-
Aging Cluster Total								351,713.00	351,713.00	-
Title III D	93.043		100-046-4110-049-J004-6110		42,949.00	1/1/2023	12/31/2023	24,556.00	24,556.00	-
Title III E	93.052		100-046-4110-049-J004-6110		129,537.00	1/1/2023	12/31/2023	98,459.00	98,459.00	-
Medical Assistance Program - Medicaid Cluster	93.778		100-046-4110-049-J004-6110		3,577.00	1/1/2023	12/31/2023	2,781.00	2,781.00	-
Public Health Preparedness & Response for Bioterrorism	93.069		100-046-4E06-360-J002-6120		690,340.00	7/1/2022	6/30/2023	502,123.00	353,521.75	-
Public Health Preparedness & Response for Bioterrorism	93.069		100-046-4E06-360-J002-6120		400,302.00	7/1/2023	6/30/2024	88,049.00	186,918.33	-
Program Total								590,172.00	540,440.08	-
ELC Detection and Mitigation of COVID in Confinement Facilities	93.323	COVID-19	Unknown		219,274.00	8/1/2021	7/31/2024	219,274.00	33,060.18	-
ELC ACA Supplemental - Tick Surveillance	93.323		100-046-4783-504-J002-3890		12,000.00	8/30/2022	7/31/2023	-	11,676.19	-
ELC Enhancing Local Public Health Infrastructure	93.323		Unknown		1,894,735.00	10/1/2022	6/30/2024	540,084.60	594,183.05	-
Program Total								759,358.60	638,919.42	-

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County of Salem
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2023

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>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT'D)</u>										
Pass Through New Jersey Administrative Office of the Courts: Title IV-D	93.563		Unknown		\$ 479,508.42	1/1/2023	12/31/2023	\$ 479,508.42	\$ 479,508.42	-
Immunization Cooperative Agreements - COVID-19 Supplemental Vaccinations	93.268	COVID-19	100-046-4E10-558-2001-6120		365,000.00	7/1/2021	6/30/2024	135,743.00	138,348.34	
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	108,819.00	136,770.84	
Program Total								244,562.00	275,119.18	-
Overdose Data to Action (Fatality Review Teams)	93.136		Unknown		75,000.00	10/1/2022	9/30/2023	67,543.00	52,477.42	
Overdose Data to Action (Fatality Review Teams)	93.136		Unknown		75,000.00	10/1/2023	9/30/2024	15,527.00	33,337.73	
Overdose Data to Action	93.136		Unknown		52,631.57	9/1/2021	8/31/2022		1,033.41	
Overdose Data to Action	93.136		Unknown		50,000.00	9/1/2022	8/31/2023	20,000.00	31,158.04	
Program Total								103,070.00	118,006.60	-
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		374.95	
Operation Helping Hand (OHH) - Opioid Public Health Crisis Response	93.354		100-066-1000-191		123,809.50	9/1/2022	8/31/2023	153,809.50	109,878.86	
Operation Helping Hand (OHH) - Opioid Public Health Crisis Response	93.354		100-066-1000-191		105,263.15	9/1/2023	8/31/2024	10,526.50	20,842.68	
Program Total								164,336.00	131,096.49	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								3,415,297.07	3,338,428.84	\$ 677,829.65
<u>U.S. DEPARTMENT OF JUSTICE</u>										
Passed Through New Jersey Department of Law and Public Safety										
Victims of Crime (SART/SANE)	16.575		100-066-1020-142		143,988.00	10/1/2022	9/30/2023	105,881.30	105,881.35	
Victims of Crime (SART/FNE)	16.575		100-066-1020-142		144,000.00	10/1/2023	9/30/2024		41,287.64	
Victims of Crime Act Grant Program (VOCA)	16.575		100-066-1020-142		255,723.00	7/1/2021	6/30/2022		316.97	
Victims of Crime Act Grant Program (VOCA)	16.575		100-066-1020-142		261,095.00	7/1/2022	6/30/2023	216,307.59	172,134.68	
Victims of Crime Act Grant Program (VOCA)	16.575		100-066-1020-142		273,871.00	7/1/2023	6/30/2024	153,226.13	93,843.68	
Program Total								475,415.02	413,464.32	-
Stop Violence Against Women Act	16.588		Unknown		11,585.00	7/1/2022	6/30/2023	6,048.20	6,048.20	-
Bulletproof Vest Partnership	16.607		Unknown		1,986.00	4/1/2021	8/31/2023		21.50	
Bulletproof Vest Partnership	16.607		Unknown		1,986.00	4/1/2022	8/31/2024		1,986.00	
Program Total								-	2,007.50	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		17-100-066-1020-364		45,542.00	7/1/2019	6/30/2023	45,542.00	45,542.00	
Edward Byrne Memorial Justice Assistance Grant Program	16.738		17-100-066-1020-364		42,314.00	7/1/2020	12/31/2023	42,309.63	37,853.48	
Program Total								87,851.63	83,395.48	-
TOTAL U.S. DEPARTMENT OF JUSTICE								569,314.85	504,915.50	-
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>										
Passed through New Jersey Office of Homeland Security										
State Homeland Security Program (SHSP)	97.067		EMW-2020-SS-00028-S01		135,915.84	9/1/2020	8/31/2023	92,811.49	92,684.74	
State Homeland Security Program (SHSP)	97.067		EMW-2021-SS-00016		131,682.41	10/1/2021	9/30/2024	70,790.57	71,551.60	
State Homeland Security Program (SHSP)	97.067		EMW-2022-SS-00028		130,694.88	9/1/2022	7/31/2025	77,686.08	96,538.54	
Program Total								241,288.14	260,774.88	-
Passed through New Jersey Office of Emergency Management										
Building Resilient Infrastructure and Communities (BRIC)	97.047		EMN-2020-BR-056-0032		125,000.00	12/24/2021	12/23/2024	-	70,627.89	-
FEMA Hazardous Mitigation Grant	97.039		FEMA-DR-4086-NJ-487-R	\$ 1,315.56	11,840.04	N/A	N/A	-	11,840.04	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY								241,288.14	343,242.81	-
<u>U.S. ECONOMIC DEVELOPMENT ADMINISTRATION (EDA)</u>										
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	42,000.00	3,076.92	-
TOTAL U.S. ECONOMIC DEVELOPMENT ADMINISTRATION								42,000.00	3,076.92	-

(continued)

County of Salem
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2023

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 Community Development Block Grant (CDBG) - CV2	14.228	COVID-19	2021-100-022-8020-204-2001-CV20-6110		\$ 657,316.00	1/21/2020	12/31/2025		\$ 227,586.41		
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									-	227,586.41	-
EXECUTIVE OFFICE OF THE PRESIDENT											
High Intensity Drug Trafficking Areas (HIDTA)	95.001		G22PC0002A		80,000.00	11/1/2022	12/31/2024		51,748.25		
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT									-	51,748.25	-
U.S. DEPARTMENT OF THE TREASURY											
Direct Funding:											
Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19	Unknown		12,117,555.00	3/3/2021	12/31/2024		1,458,973.53		
Gunshot Detection Technology Initiative - ShotSpotter	21.027	COVID-19	100-066-1020-579		148,500.00	12/1/2022	11/30/2024		74,250.00		
Program Total									-	1,533,223.53	-
TOTAL U.S. DEPARTMENT OF THE TREASURY									-	1,533,223.53	-
TOTAL EXPENDITURES OF FEDERAL AWARDS								\$ 4,451,773.07	\$ 6,194,017.12	\$ 865,208.60	

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, 2023

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 12/31/23
DEPARTMENT OF LAW AND PUBLIC SAFETY									
Prosecutor Insurance Fraud	100-066-1020-305		\$ 250,000.00	1/1/2022	12/31/2022	\$ 116,227.02	\$ 5,029.60		\$ 235,057.38
Prosecutor Insurance Fraud	100-066-1020-305		250,000.00	1/1/2023	12/31/2023	53,598.48	239,518.62		239,518.62
Program Total						169,825.50	244,548.22	-	474,576.00
Body Armor Replacement- Sheriff	1020-718-066-1020-001		11,941.77	1/1/2022	12/31/2026		5,796.00		5,796.00
Body Armor Replacement-Prosecutor	1020-718-066-1020-001		1,681.78	1/1/2022	12/31/2026		1,681.78		1,681.78
Program Total						-	7,477.78	-	7,477.78
NJ Department of Correction- MAT Grant	100-026-7025-318		200,000.00	7/1/2022	6/30/2023	99,998.00	54,576.47		196,135.23
NJ Department of Correction- MAT Grant	100-026-7025-318		200,000.00	7/1/2023	6/30/2024	116,669.00	117,001.37		117,001.37
Program Total						216,667.00	171,577.84	-	313,136.60
Body Worn Camera- Sheriff	BFY21-100-066-1020-495		42,798.00	1/1/2021	12/31/2025	27,818.70	31,953.60	-	42,798.00
TOTAL DEPARTMENT OF LAW AND PUBLIC SAFETY						414,311.20	455,557.44	-	837,988.38
DEPARTMENT OF HEALTH									
Social Services for the Aging - Area Plan	100-046-4275-100-6110		654,295.00	1/1/2023	12/31/2023	410,212.00	481,536.12	\$ 310,850.89	481,536.12
Right to Know	100-046-4771-105-6110		8,786.00	7/1/2022	6/30/2023	6,589.50	6,192.39		8,469.03
Right to Know	100-046-4771-105-6110		8,786.00	7/1/2023	6/30/2024	2,196.50	3,759.67		3,759.67
Program Total						8,786.00	9,952.06	-	12,228.70
State Health Insurance Assistance Program	7530-100-054-7530-055-LLLL-6110		37,000.00	4/1/2022	3/31/2023	37,000.00	5,052.39		37,000.00
State Health Insurance Assistance Program	7530-100-054-7530-055-LLLL-6110		39,000.00	4/1/2023	3/31/2024	10,382.00	35,650.61		35,650.61
Program Total						47,382.00	40,703.00	-	72,650.61
MIPPA Outreach & Enrollment	7530-100-054-7530-088-LLLL-6110		40,000.00	11/1/2022	8/31/2023	40,000.00	40,000.00	-	40,000.00
Alcohol & Drug Comprehensive Project	4240-100-046-4252-024-J002-6110	\$ 23,333.00	247,725.00	1/1/2022	12/31/2022	83,183.00	5,661.08		209,204.46
Alcohol & Drug Comprehensive Project	4240-100-046-4252-024-J002-6110	22,752.00	249,332.00	1/1/2023	12/31/2023	140,518.00	234,452.78		234,452.78
Program Total						223,701.00	240,113.86	-	443,657.24
Special Child Health and Early Intervention	4220-100-045-4572-129-J002-6140	15,880.00	41,848.00	7/1/2022	6/30/2023	30,365.00	22,107.78		31,783.86
Special Child Health and Early Intervention	4220-100-045-4572-129-J002-6140	15,880.00	42,347.00	7/1/2023	6/30/2024	6,146.00	18,736.61		18,736.61
Program Total						36,511.00	40,844.39	-	50,520.47
Childhood Lead Exposure Prevention	4220-100-046-4G12-501-J002-6140		190,034.00	7/1/2022	6/30/2023	190,034.00	140,679.82		190,034.00
Childhood Lead Exposure Prevention	4220-100-046-4G12-501-J002-6140		250,000.00	7/1/2023	6/30/2024	39,747.00	120,120.92		120,120.92
Program Total						229,781.00	260,800.74	-	310,154.92
County Health Infrastructure Grant	4230-100-046-4E10-592-2001-6120		143,891.00	7/1/2023	6/30/2024	-	25,867.35	-	25,867.35
TOTAL DEPARTMENT OF HEALTH						996,373.00	1,139,817.52	310,850.89	1,436,615.41

(continued)

County of Salem
 Schedule of Expenditures of State Financial Assistance
 For the Year Ended December 31, 2023

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 12/31/23
DEPARTMENT OF STATE									
Local Arts Program	2530-100-074-2530-032-S003-6130		\$ 56,243.00	1/1/2020	12/31/2020		\$ 2,500.00		\$ 50,700.00
Local Arts Program	2530-100-074-2530-032-S003-6130		200,000.00	1/1/2022	12/31/2022	\$ 40,000.00	42,447.00		200,000.00
Local Arts Program	2530-100-074-2530-032-S003-6130		200,000.00	1/1/2023	12/31/2023	160,000.00	152,018.50		152,018.50
Program Total						200,000.00	196,965.50	-	402,718.50
Historical Commission Grant	2540-100-074-2540-105-S020-6110		28,905.00	1/1/2021	12/31/2021		7,500.00		28,048.24
Historical Commission Grant	2540-100-074-2540-105-S020-6110		28,905.00	1/1/2022	12/31/2022	4,336.00	2,876.00		24,555.00
Historical Commission Grant	2540-100-074-2540-105-S020-6110		47,500.00	1/1/2023	12/31/2023	40,375.00	31,608.00		31,608.00
Program Total						44,711.00	41,984.00	-	84,211.24
Early Voting Grant	2525-100-074-2525-027-S020-6120		1,500,000.00	7/1/2021	Completion	-	255,546.49	-	890,679.73
TOTAL DEPARTMENT OF STATE						244,711.00	494,495.99	-	1,377,609.47
DEPARTMENT OF ENVIRONMENTAL PROTECTION									
County Environmental Health Act (CEHA)	495-042-4855-001-V83K-6010	\$ 131,569.00	139,697.00	7/1/2022	6/30/2023		269,266.01		269,266.01
County Environmental Health Act (CEHA)	495-042-4855-001-V83K-6010	131,716.00	139,716.00	7/1/2023	6/30/2024		124,141.60		124,141.60
TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION						-	393,407.61	-	661,044.44
DEPARTMENT OF TRANSPORTATION									
FY20 Local Bridges, Future Needs	480-078-6320-ALE-6010		1,263,291.00	Project Completion		29,227.36	131,572.03	-	228,954.38
Subregional Transportation Planning Program	480-078-6300-HN7		34,400.00	7/1/2022	6/30/2023		23,914.18		23,914.18
Telegraph Rd, CR 540, Phase 2 (Design)	480-078-6300-HN7		100,153.79	Project Completion			35,869.63		35,869.63
Capital Transportation Program Total						-	59,783.81	-	59,783.81
New Jersey Transit									
Senior Citizen and Disabled Resident Trans. Prog.	N.J. Transit Corp.		344,859.00	1/1/2020	12/31/2020		27,497.13		344,859.00
Senior Citizen and Disabled Resident Trans. Prog.	N.J. Transit Corp.		421,664.00	1/1/2021	12/31/2021		70,291.20		248,342.91
Senior Citizen and Disabled Resident Trans. Prog.	N.J. Transit Corp.		414,649.00	1/1/2022	12/31/2022	148,349.61	46,608.06		251,072.59
Senior Citizen and Disabled Resident Trans. Prog.	N.J. Transit Corp.		574,339.00	1/1/2023	12/31/2023	8,862.00	375,217.68		375,527.00
Program Total						157,211.61	519,614.07	-	1,219,801.50
Section 5311	N.J. Transit Corp.	90,371.50	297,364.50	1/1/2021	12/31/2021	35,424.17	31,670.52		228,111.50
Section 5311	N.J. Transit Corp.	84,547.00	291,143.00	1/1/2023	12/31/2023	12,107.38	115,083.46		115,083.46
Program Total						47,531.55	146,753.98	-	343,194.96

(continued)

County of Salem
 Schedule of Expenditures of State Financial Assistance
 For the Year Ended December 31, 2023

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 12/31/23
DEPARTMENT OF TRANSPORTATION (CONT'D)									
State Aid Highway Projects									
2014 County Aid Improvement Program	480-078-6320-TCAP-6010		\$ 2,365,000.00	Project Completion		\$ 407,928.32			\$ 2,138,527.17
2015 County Aid Improvement Program	480-078-6320-TCAP-6010		2,365,000.00	Project Completion		201,056.50	\$ 7,897.96		2,179,682.97
2018 County Aid Improvement Program	480-078-6320-TCAP-6010		4,842,538.00	Project Completion		1,124,977.89	281,123.93		3,451,108.26
Transportation Trust Fund Program Total						1,733,962.71	289,021.89	-	7,769,318.40
New Jersey Department of Transportation									
Welchville Road	unknown		48,168.00	Project Completion			43,208.31		43,208.31
Griffith Street / Grant Street	unknown		30,826.50	Project Completion			27,138.29		27,138.29
South Greenwich Street / Telegraph Road	unknown		1,202,833.25	Project Completion			90,315.58		90,315.58
FY 22 Rail Freight Assistance	unknown	\$ 277,777.77	2,500,000.00	Project Completion		746,345.78	921,414.53		921,414.53
New Jersey Department of Transportation Program Total						746,345.78	1,082,076.71	-	1,082,076.71
TOTAL DEPARTMENT OF TRANSPORTATION						2,714,279.01	2,228,822.49	-	10,703,129.76
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		94,385.00	7/1/2022	6/30/2023	51,335.86	54,285.14		88,508.71
Muni. Alliance to Prevent Alcoholism & Drug Abuse	2000-100-082-C001-044-U999-6010		94,385.00	7/1/2023	6/30/2024		32,762.28		32,762.28
Muni. Alliance - Youth Leadership Grant	2000-100-082-C001-044-U999-6010		8,874.00	7/1/2022	6/30/2023	6,512.18	8,359.99		8,872.17
Muni. Alliance - Youth Leadership Grant	2000-100-082-C001-044-U999-6010		8,874.00	7/1/2023	6/30/2024		843.40		843.40
TOTAL DEPARTMENT OF TREASURY						57,848.04	96,250.81	-	130,986.56
DEPARTMENT OF HUMAN SERVICES									
PASP- Personal Assistance Services									
PASP- Personal Assistance Services	7545-100-054-1014-005-LLLL-6130		15,894.00	7/1/2022	6/30/2023	7,947.00	15,894.00		15,894.00
PASP- Personal Assistance Services	7545-100-054-1014-005-LLLL-6130		15,894.00	7/1/2023	6/30/2024	7,947.00	8,796.64		8,796.64
Program Total						15,894.00	24,690.64	-	24,690.64
DHMAS Block Grant									
DHMAS Block Grant	2000-100-082-2000-301-U999-6010		65,000.00	11/21/2023	3/14/2024	-	1,668.10	-	1,668.10
County Innovations									
County Innovations	7700-100-054-4219-229-LDAS-6110		24,795.00	10/1/2022	9/30/2023	24,795.00	24,794.80	-	24,794.80
TOTAL DEPARTMENT OF HUMAN SERVICES						40,689.00	51,153.54	-	51,153.54
DEPARTMENT OF MILITARY AND VETERANS AFFAIRS									
Veterans Transportation									
Veterans Transportation	100-067-3610-058-PVET-6130		13,000.00	7/1/2021	6/30/2022		1,065.00		13,000.00
Veterans Transportation	100-067-3610-058-PVET-6130		13,000.00	7/1/2022	6/30/2023	8,666.72	8,652.00		13,000.00
Veterans Transportation	100-067-3610-058-PVET-6130		13,000.00	7/1/2023	6/30/2024	5,416.65	3,283.00		3,283.00
TOTAL DEPARTMENT OF MILITARY AND VETERANS AFFAIRS						14,083.37	13,000.00	-	29,283.00

(continued)

County of Salem
 Schedule of Expenditures of State Financial Assistance
 For the Year Ended December 31, 2023

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 12/31/23
JUVENILE JUSTICE COMMISSION									
State/Community Partnership	100-066-1500-007		\$ 200,966.00	1/1/2022	12/31/2022	\$ 124,037.36	\$ 112,946.44		\$ 185,848.56
State/Community Partnership	100-066-1500-007		220,139.00	1/1/2023	12/31/2023		20,535.44		20,535.44
Program Total						124,037.36	133,481.88	-	206,384.00
Juvenile Detention Alternatives Initiative Innovations (JDAI)	100-066-1500-237		120,000.00	1/1/2022	12/31/2022	112,365.32	112,359.32		117,021.74
Juvenile Detention Alternatives Initiative Innovations (JDAI)	100-066-1500-237		120,000.00	1/1/2023	12/31/2023		1,500.00		1,500.00
Program Total						112,365.32	113,859.32	-	118,521.74
Family Court Services	100-066-1500-021		100,261.00	1/1/2022	12/31/2022	22,354.97	15,178.14		22,005.22
Family Court Services	100-066-1500-021		100,261.00	1/1/2023	12/31/2023		8,355.57		8,355.57
Program Total						22,354.97	23,533.71	-	30,360.79
TOTAL JUVENILE JUSTICE COMMISSION						258,757.65	270,874.91	-	355,266.53
DEPARTMENT OF CHILDREN AND FAMILY									
Child Advocacy Development Grant	1610-100-016-1610-133-MMMM-6130		138,139.00	7/1/2021	6/30/2022		287.06		137,578.79
Child Advocacy Development Grant	1610-100-016-1610-133-MMMM-6130		144,681.00	7/1/2022	6/30/2023	144,681.00	143,373.64		143,373.64
Program Total						144,681.00	143,660.70	-	280,952.43
TOTAL DEPARTMENT OF CHILDREN AND FAMILY						144,681.00	143,660.70	-	280,952.43
DEPARTMENT OF CORRECTIONS									
County Reentry Coordinators Program (CRC)	unknown		100,000.00	7/1/2022	6/30/2023	519.46	519.46		519.46
County Reentry Coordinators Program (CRC)	unknown		100,000.00	7/1/2023	6/30/2024		2,017.73		2,017.73
TOTAL DEPARTMENT OF CORRECTIONS						519.46	2,537.19	-	2,537.19
OTHER STATE PROGRAMS									
NJ Dept of Emergency Management-RERP	Unknown		245,972.22	7/1/2021	9/1/2022		4,284.80		207,761.99
NJ Dept of Emergency Management-RERP	Unknown		253,901.65	7/1/2022	6/30/2023	223,917.95	206,527.42		237,466.34
NJ Dept of Emergency Management-RERP	Unknown		263,949.32	7/1/2023	6/30/2024	25,298.33	38,650.89		38,650.89
Program Total						249,216.28	249,463.11	-	483,879.22
EMPG/EMAA	unknown		55,000.00	7/1/2022	6/30/2023	-	55,000.00	-	55,000.00
Division of Deaf and Hard of Hearing Grant	7580-100-054-7580-007-LLLL-6130		75,000.00	3/1/2022	6/30/2022	-	10,346.76	-	72,411.35
New Jersey Division of Travel and Tourism Cooperative Marketing Grant	2510-100-074-2510-013-S010-6130		15,750.00	1/1/2023	12/31/2023	3,937.50	10,238.00	-	10,238.00
New Jersey Economic Development Authority Wind Port Grant	unknown		100,000.00	4/6/2022	12/31/2024	-	51,093.56	-	51,093.56
TOTAL OTHER STATE PROGRAMS						253,153.78	376,141.43	-	672,622.13
TOTAL STATE FINANCIAL ASSISTANCE						\$ 5,139,406.51	\$ 5,665,719.63	\$ 310,850.89	\$ 16,539,188.84

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, 2023

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, 2023. 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. The expenditures reflected in the schedules are presented at the federal and state participation level; thus, any matching portion is not included.

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>
Grant Fund	\$ 5,283,077.93	\$ 6,299,076.62	\$ 11,582,154.55
Refunds	(98,894.42)	(101,716.24)	(200,610.66)
Current Fund - Title IV-D	-	479,508.42	479,508.42
Matching Fund Adjustments	-	(1,315.56)	(1,315.56)
Funding Allocation	481,536.12	(481,536.12)	-
Total Awards and Financial Assistance	<u>\$ 5,665,719.63</u>	<u>\$ 6,194,017.12</u>	<u>\$ 11,859,736.75</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, 2023

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	<u>Adverse and Unmodified</u>
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?	<u> X </u> yes _____ no

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	_____ yes <u> X </u> no
Significant deficiency(ies) identified?	_____ yes <u> X </u> none reported
Type of auditor's report issued on compliance for major programs	<u>Unmodified</u>
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)?	_____ yes <u> X </u> no

Identification of major programs:

Assistance Listings Number(s)

21.027
93.069
93.323

Name of Federal Program or Cluster

Coronavirus State and Local Fiscal Recovery Funds
Public Health Emergency Preparedness
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Dollar threshold used to determine Type A programs	<u>\$750,000.00</u>
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, 2023

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

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified? _____ yes X 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? _____ yes X no

Identification of major programs:

GMIS Number(s)

Name of State Program

Unknown

NJ Department of Transportation: Welchville Road, Griffith Street / Grant Street, South Greenwich Street / Telegraph Road, FY 22 Rail Freight Assistance

NJ Transit Corp.

Senior Citizen and Disabled Resident Transportation Program

480-078-6320-TCAP-6010

County Aid Improvement Program

495-042-4855-001-V83K-6010

County Environmental Health Act (CEHA)

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, 2023

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.

Finding No. 2023-001

Criteria or Specific Requirement

New Jersey Laws and Regulations require a legal appropriation prior to the commitment or expenditure of the County's funds.

Condition

The County overexpended one budget line-item from the 2023 budget by \$263,074.42.

Context

The overexpenditure was noted when a budget transfer made by the County was disallowed.

Effect or Potential Effect

The County is not in compliance with the New Jersey laws and regulations covering budgeting and expending of County Funds.

Cause

During the State of New Jersey's review of the County's budget, a budget transfer made outside of November and December was noted and disallowed.

Recommendation

That the County review all budget transfers at year-end to ensure all transfers needed occur within November and December of the calendar year.

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, 2023

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).

None.

COUNTY OF SALEM
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2023

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.

None.

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. 2022-001

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 condition has been resolved.

STATE FINANCIAL ASSISTANCE PROGRAMS

Finding No. 2022-001

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 condition has been resolved.

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)
Mickey Ostrum	Deputy Director of the Board of County Commissioners	1,000,000 (A)
Daniel Timmerman	Commissioner	1,000,000 (A)
Cordy Taylor	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	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)
James Templeton	Deputy Warden	1,000,000 (A)
Linwood Donelson	County Adjuster	1,000,000 (A)
Kristin Telsey	Prosecutor	1,000,000 (A)
Archer & Greiner, PC	Labor Counsel	
Archer & Greiner, PC	Bond Counsel	
Karin Wood	County Counsel	
Alaimo Group	Engineer	

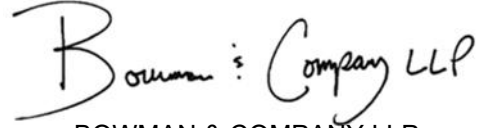
(A) Covered by Crime and Fidelity Policy in the Amount of \$2,000,000 employee theft and \$1,000,000 blanket bond with National Union Fire Insurance Company of Pittsburgh PA.

18200

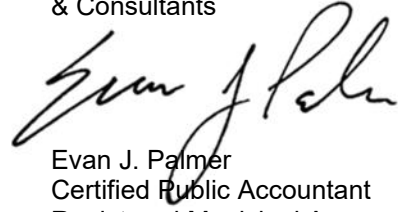
APPRECIATION

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". The signature is written in black ink and is positioned above the printed name of the firm.

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

A handwritten signature in cursive script that reads "Evan J. Palmer". The signature is written in black ink and is positioned above the printed name and titles of the individual.

Evan J. Palmer
Certified Public Accountant
Registered Municipal Accountant