

# Audit of Federal Awards Performed in Accordance with Government Auditing Standards and Uniform Guidance and Supplementary Information



For the fiscal year ended June 30, 2022

**CLACKAMAS COUNTY, OREGON  
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## **Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

The Board of County Commissioners  
Clackamas County, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clackamas County, Oregon (the County) as of and for the year ended June 30, 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 April 10, 2023. Our report includes a reference to other auditors who audited the financial statements of Easton Ridge, LLC, Pedcor Investments 2016-CLV LP, Hillside Manor LP, Webster Road Housing LP, and Workforce Investment Council of Clackamas County, Inc. dba Clackamas Workforce Partnership, aggregate discretely presented component units, as described in our report on Clackamas County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### **Report on Internal Control Over Financial Reporting**

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

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

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

## **Report on Compliance and Other Matters**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Portland, Oregon

April 10, 2023

# **Report of Independent Auditors on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

The Board of Commissioners  
Clackamas County, Oregon

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

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

We have audited Clackamas County, Oregon's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Housing Authority of Clackamas County (the Authority) and Workforce Investment Council of Clackamas County, Inc. dba Clackamas Workforce Partnership, which expended \$25,651,099 and \$2,958,365, respectively, in federal awards which are not included in the County's schedule of expenditures of federal awards for the year ended June 30, 2022. Our audit, described below, did not include the operations of the Authority because the Authority elected to perform a separate audit on compliance over the Authority's separately issued schedule of expenditures of federal awards for the year ended June 30, 2022. Our audit also did not include Workforce Investment Council of Clackamas County, Inc. dba Clackamas Workforce Partnership because Workforce Investment Council of Clackamas County, Inc. dba Clackamas Workforce Partnership engaged other auditors to perform a separate audit on compliance over Workforce Investment Council of Clackamas County, Inc. dba Clackamas Workforce Partnership's separately issued schedule of expenditures of federal awards for the year ended June 30, 2022.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

***Responsibilities of Management for Compliance***

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

***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### ***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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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

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. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 10, 2023, which contained unmodified opinions on those basic financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Portland, Oregon  
June 29, 2023



**CLACKAMAS COUNTY, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Assistance Listing Number	Program or Cluster Title	Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
10.447	The Rural Development (RD) Multi-Family Housing Revitalization Demonstration Program (MPR) - Loans Receivable as of 6/30/2021		Direct	50,000	-
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Pass Through From: Oregon Health Authority	169503	884,357	-
10.664	Cooperative Forestry Assistance		Direct	37,043	-
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				<b>971,400</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
14.218	Community Development Block Grants/Entitlement Grants		Direct	1,163,685	128,206
14.218	COVID-19 - Community Development Block Grants/Entitlement Grants		Direct	782,965	297,375
14.218	Community Development Block Grants/Entitlement Grants - Program Income		Direct	664,450	-
14.218	Community Development Block Grants/Entitlement Grants - Loans Receivable as of 6/30/2021		Direct	5,142,245	-
14.218	Community Development Block Grants/Entitlement Grants - Loans Receivable as of 6/30/2021	Pass Through From: Oregon Housing and Community Services	1088	1,177,138	-
<b>TOTAL Community Development Block Grants/Entitlement Grants - 14.218</b>				<b>8,930,483</b>	<b>425,581</b>
<b>TOTAL CDBG - ENTITLEMENT GRANTS CLUSTER</b>				<b>8,930,483</b>	<b>425,581</b>
14.231	Emergency Solutions Grant Program		Direct	157,463	68,671
14.231	COVID-19 - Emergency Solutions Grant Program		Direct	1,706,594	1,531,882
14.231	Emergency Solutions Grant Program	Pass Through From: Oregon Housing and Community Services	MGA #7005	23,405	23,405
<b>TOTAL Emergency Solutions Grant Program - 14.231</b>				<b>1,887,462</b>	<b>1,623,958</b>
14.239	Home Investment Partnerships Program		Direct	525,598	-
14.239	Home Investment Partnerships Program - Program Income		Direct	15,238	-
14.239	Home Investment Partnerships Program - Loans Receivable as of 6/30/2021		Direct	18,971,443	-
<b>TOTAL Home Investment Partnerships Program - 14.239</b>				<b>19,512,279</b>	<b>-</b>
14.256	Neighborhood Stabilizations Program (Recovery Act Funded) - Loans Receivable as of 6/30/2021	Pass Through From: Oregon Housing and Community Services	1123	428,223	-
14.267	Continuum of Care Program		Direct	1,226,077	-
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>31,984,524</b>	<b>2,049,539</b>
<b>U.S. DEPARTMENT OF THE INTERIOR</b>					
15.233	Forests and Woodlands Resource Management		Direct	2,397	-
<b>TOTAL U.S. DEPARTMENT OF THE INTERIOR</b>				<b>2,397</b>	<b>-</b>
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.021	Justice System Response to Families	Pass Through From: Clackamas Women's Services	2019-FJ-AX-006-01	49,526	-
16.034	COVID-19 - Coronavirus Emergency Supplemental Funding	Pass Through From: Oregon State Criminal Justice Commission	CESF-20-02	27,800	-
16.575	Crime Victim Assistance	Pass Through From: Oregon Department of Justice	VOCA/CFA-2019-ClackamasCo.DAVAP-00008	272,898	-
16.575	Crime Victim Assistance	Pass Through From: Oregon Department of Justice	VOCA-SST-2021-ClackamasCo.DAVAP-00019	432,705	-
<b>TOTAL Crime Victim Assistance - 16.575</b>				<b>705,603</b>	<b>-</b>

**CLACKAMAS COUNTY, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Assistance Listing Number	Program or Cluster Title	Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
16.585	Drug Court Discretionary Grant Program		Direct	208,089	-
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		Direct	256,328	222,276
16.838	Comprehensive Opioid, Stimulant, and Substance Abuse Program		Direct	347,473	150,769
16.842	Opioid Affected Youth Initiative		Direct	334,395	136,296
16.922	Equitable Sharing Program		Direct	24,435	-
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				<b>1,953,649</b>	<b>509,341</b>
<b>U.S. DEPARTMENT OF LABOR</b>					
17.259	WIOA Youth Activities	Pass Through From: Clackamas Education Service District	IGA W/ Clack ESD	44,839	-
<b>TOTAL WIOA CLUSTER</b>				<b>44,839</b>	<b>-</b>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				<b>44,839</b>	<b>-</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	005115	185,920	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	27472	179,067	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	31035	560,817	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	31087	59,823	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	32533	536,462	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	32607	893,542	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	33150/73000-00006110	77,381	-
<b>TOTAL Highway Planning and Construction (Federal-Aid Highway Program) - 20.205</b>				<b>2,493,012</b>	<b>-</b>
20.224	Federal Lands Access Program		Direct	104,461	-
<b>TOTAL Federal Lands Access Program - 20.224</b>				<b>104,461</b>	<b>-</b>
<b>TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</b>				<b>2,597,473</b>	<b>-</b>
20.507	Federal Transit Formula Grants	Pass Through From: Metro	936220	39,974	-
<b>TOTAL FEDERAL TRANSIT CLUSTER</b>				<b>39,974</b>	<b>-</b>
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Pass Through From: Oregon Department of Transportation	35148	153,909	-
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Pass Through From: Ride Connection	18919	39,638	25,304
<b>TOTAL Enhanced Mobility of Seniors and Individuals with Disabilities - 20.513</b>				<b>193,547</b>	<b>25,304</b>
<b>TOTAL TRANSIT SERVICES PROGRAMS CLUSTER</b>				<b>193,547</b>	<b>25,304</b>

**CLACKAMAS COUNTY, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Assistance Listing Number	Program or Cluster Title	Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
20.600	State and Community Highway Safety	Pass Through From: Oregon Department of Transportation	SA-21-25-08	50,000	-
20.600	State and Community Highway Safety	Pass Through From: Oregon Department of Transportation	SE-21-35-05 LLL	8,803	-
20.600	State and Community Highway Safety	Pass Through From: Oregon Department of Transportation	SA-22-25-02	4,350	-
20.600	State and Community Highway Safety	Pass Through From: Oregon Impact	2022	3,867	-
	<b>TOTAL State and Community Highway Safety - 20.600</b>			<b>67,020</b>	<b>-</b>
20.616	National Priority Safety Programs	Pass Through From: Oregon Department of Transportation	M1HVE-22-46-03 BBB	2,724	-
20.616	National Priority Safety Programs	Pass Through From: Oregon Impact	2022	9,912	-
	<b>TOTAL National Priority Safety Programs - 20.616</b>			<b>12,636</b>	<b>-</b>
	<b>TOTAL HIGHWAY SAFETY CLUSTER</b>			<b>79,656</b>	<b>-</b>
20.509	Formula Grants for Rural Areas and Tribal Transit Program	Pass Through From: Oregon Department of Transportation	34975	382,172	-
20.509	Formula Grants for Rural Areas and Tribal Transit Program - Program Income	Pass Through From: Oregon Department of Transportation	34975	121,589	-
	<b>TOTAL Formula Grants for Rural Areas and Tribal Transit Program - 20.509</b>			<b>503,761</b>	<b>-</b>
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Pass Through From: Oregon Impact	2022	2,934	-
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	Pass Through From: Oregon State Police	20-703	17,000	-
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<b>3,434,345</b>	<b>25,304</b>
<b>U.S. DEPARTMENT OF THE TREASURY</b>					
21.016	Equitable Sharing Program		Direct	2,220	-
21.019	COVID-19 - Coronavirus Relief Fund	Pass Through From: Oregon Department of Administrative Services	2503	2,699,986	2,695,986
21.019	COVID-19 - Coronavirus Relief Fund	Pass Through From: Oregon Department of Administrative Services	2603	1,085,613	-
21.019	COVID-19 - Coronavirus Relief Fund	Pass Through From: Oregon Housing and Community Services	MGA #5084	47,635	-
	<b>TOTAL Coronavirus Relief Fund - 21.019</b>			<b>3,833,234</b>	<b>2,695,986</b>
21.023	COVID-19 - Emergency Rental Assistance Program		Direct	14,189,256	6,633,611
21.023	COVID-19 - Emergency Rental Assistance Program	Pass Through From: Oregon Housing and Community Services	6183	3,315,802	-
	<b>TOTAL Emergency Rental Assistance Program - 21.023</b>			<b>17,505,058</b>	<b>6,633,611</b>
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		Direct	8,221,066	-
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Pass Through From: Oregon Department of Administrative Services	8026	3,108	-
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Pass Through From: Oregon Department of Administrative Services	8117	26,884	-
	<b>TOTAL Coronavirus State and Local Fiscal Recovery Funds - 21.027</b>			<b>8,251,058</b>	<b>-</b>
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>				<b>29,591,570</b>	<b>9,329,597</b>

**CLACKAMAS COUNTY, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Assistance Listing Number	Program or Cluster Title	Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
<b>GENERAL SERVICES ADMINISTRATION</b>					
39.003	Donation of Federal Surplus Personal Property	Pass Through From: Oregon Department of Administrative Services	ARK46692	30	-
39.003	Donation of Federal Surplus Personal Property	Pass Through From: Oregon Department of Administrative Services	ARK46972 / ARK46973	4,959	-
<b>TOTAL GENERAL SERVICES ADMINISTRATION</b>				<b>4,989</b>	<b>-</b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					
66.468	Capitalization Grants for Drinking Water State Revolving Fund	Pass Through From: Oregon Health Authority	169503	53,093	-
<b>TOTAL DRINKING WATER STATE REVOLVING FUND (DWSRF) CLUSTER</b>				<b>53,093</b>	<b>-</b>
66.432	State Public Water System Supervision	Pass Through From: Oregon Health Authority	169503	44,243	-
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<b>97,336</b>	<b>-</b>
<b>U.S. DEPARTMENT OF ENERGY</b>					
81.U01	Low-income Energy Efficiency Program (LIEE)	Pass Through From: Oregon State Housing and Community Services	MGA #7005	29,164	-
81.042	Weatherization Assistance for Low-Income Persons	Pass Through From: Oregon State Housing and Community Services	MGA #7005	279,362	-
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>				<b>308,526</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
93.044	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers and CARES Act for Supportive Services Under Title III-B of the Older Americans Act	Pass Through From: Oregon Department of Human Services	171482-P23	714,832	243,434
93.044	COVID-19 - Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers and CARES Act for Supportive Services Under Title III-B of the Older Americans Act	Pass Through From: Oregon Department of Human Services	171482-P23	59,416	-
<b>TOTAL Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers and CARES Act for Supportive Services Under Title III-B of the Older Americans Act - 93.044</b>				<b>774,248</b>	<b>243,434</b>
93.045	Nutrition Services and CARES Act for Nutrition Services under Title III-C of the Older Americans Act	Pass Through From: Oregon Department of Human Services	171482-P23	873,044	375,246
93.045	COVID-19 - Nutrition Services and CARES Act for Nutrition Services under Title III-C of the Older Americans Act	Pass Through From: Oregon Department of Human Services	171482-P23	544,630	544,630
<b>TOTAL Nutrition Services and CARES Act for Nutrition Services under Title III-C of the Older Americans Act - 93.045</b>				<b>1,417,674</b>	<b>919,876</b>
93.053	Nutrition Services Incentive Program	Pass Through From: Oregon Department of Human Services	171482-P23	181,527	105,796
<b>TOTAL AGING CLUSTER</b>				<b>2,373,449</b>	<b>1,269,106</b>

**CLACKAMAS COUNTY, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Assistance Listing Number	Program or Cluster Title	Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
93.224	Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)		Direct	615,303	-
93.224	COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)		Direct	516,639	-
93.224	Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Program Income		Direct	10,382,672	-
<b>TOTAL Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - 93.224</b>				<b>11,514,614</b>	<b>-</b>
93.527	Grants for New and Expanded Services under the Health Center Program		Direct	2,211,031	-
93.527	Grants for New and Expanded Services under the Health Center Program - Program Income		Direct	32,247,842	-
<b>TOTAL Grants for New and Expanded Services under the Health Center Program - 93.527</b>				<b>34,458,873</b>	<b>-</b>
<b>TOTAL HEALTH CENTER PROGRAM CLUSTER</b>				<b>45,973,487</b>	<b>-</b>
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	Pass Through From: Oregon Department of Human Services	171482-P23	47,726	22,595
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	Pass Through From: Oregon Department of Human Services	174872	10,000	-
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	Pass Through From: The Oasis Institute	096992656	17,200	-
<b>TOTAL Special Programs for the Aging, Title IV, and Title II, Discretionary Projects - 93.048</b>				<b>27,200</b>	<b>-</b>
93.052	National Family Caregiver Support, Title III, Part E	Pass Through From: Oregon Department of Human Services	171482-P23	293,483	14,735
93.052	COVID-19 - National Family Caregiver Support, Title III, Part E	Pass Through From: Oregon Department of Human Services	171482-P23	66,144	-
<b>TOTAL National Family Caregiver Support, Title III, Part E - 93.052</b>				<b>359,627</b>	<b>14,735</b>
93.069	Public Health Emergency Preparedness	Pass Through From: Oregon Health Authority	169503	205,543	-
93.069	COVID-19 - Public Health Emergency Preparedness	Pass Through From: Oregon Health Authority	169503	46,630	-
<b>TOTAL Public Health Emergency Preparedness - 93.069</b>				<b>252,173</b>	<b>-</b>
93.071	Medicare Enrollment Assistance Program	Pass Through From: Oregon Department of Human Services	170640	6,500	-
93.103	Food and Drug Administration Research	Pass Through From: National Environmental Health Association	G-OATR-202111-01945	2,750	-
93.136	Injury Prevention and Control Research and State and Community Based Programs	Pass Through From: Oregon Health Authority	169503	40,039	-
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		Direct	853,785	209,723
93.268	Immunization Cooperative Agreements	Pass Through From: Oregon Health Authority	169503	92,665	-
93.268	COVID-19 - Immunization Cooperative Agreements	Pass Through From: Oregon Health Authority	169503	1,287,970	-
<b>TOTAL Immunization Cooperative Agreements- 93.268</b>				<b>1,380,635</b>	<b>-</b>

**CLACKAMAS COUNTY, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Assistance Listing Number	Program or Cluster Title	Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Pass Through From: Oregon Health Authority	159803	27,405	
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Pass Through From: Oregon Health Authority	169503	3,860,207	
	<b>TOTAL Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - 93.323</b>			<b>3,887,612</b>	-
93.324	State Health Insurance Assistance Program	Pass Through From: Oregon Department of Consumer and Business Services	45G000224	20,420	-
93.354	Public Health Emergency Response	Pass Through From: Oregon Health Authority	169503	382,120	-
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	Pass Through From: The National Association of County and City Health Officials	2020-120802	6,025	-
93.434	Every Student Succeeds Act/Preschool Development Grants	Pass Through From: Oregon Department of Education	15249	6,841	-
93.434	Every Student Succeeds Act/Preschool Development Grants	Pass Through From: Oregon Department of Education	90TP0052	53,000	-
	<b>TOTAL Every Student Succeeds Act/Preschool Development Grants - 93.434</b>			<b>59,841</b>	-
93.498	COVID-19 - Provider Relief Fund		Direct	461,610	-
93.499	Low-Income Household Water Assistance Program	Pass Through From: Oregon Housing and Community Services	MGA #7005	1,927	-
93.526	Capital Development Grants		Direct	287,680	-
93.556	MaryLee Allen Promoting Safe and Stable Families Program	Pass Through From: Oregon Department of Education	5053 Amendment 7	21,726	-
93.556	MaryLee Allen Promoting Safe and Stable Families Program	Pass Through From: Oregon Department of Education	12573	21,245	19,014
93.556	MaryLee Allen Promoting Safe and Stable Families Program	Pass Through From: Oregon Department of Education	21418	77,623	77,623
	<b>TOTAL MaryLee Allen Promoting Safe and Stable Families Program - 93.556</b>			<b>120,594</b>	<b>96,637</b>
93.558	Temporary Assistance for Needy Families	Pass Through From: Oregon Housing and Community Services	MGA #7005	160,161	-
93.563	Child Support Enforcement	Pass Through From: Oregon Department of Justice	19289	1,348,013	-
93.568	Low-Income Home Energy Assistance	Pass Through From: Oregon Housing and Community Services	MGA #5084	163,648	-
93.568	COVID-19 - Low-Income Home Energy Assistance	Pass Through From: Oregon Housing and Community Services	MGA #5084	4,280	-
93.568	Low-Income Home Energy Assistance	Pass Through From: Oregon Housing and Community Services	MGA #7005	1,005,187	-
93.568	COVID-19 - Low-Income Home Energy Assistance	Pass Through From: Oregon Housing and Community Services	MGA #7005	2,367,739	-
	<b>TOTAL Low-Income Home Energy Assistance - 93.568</b>			<b>3,540,854</b>	-

**CLACKAMAS COUNTY, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Assistance Listing Number	Program or Cluster Title	Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
93.569	Community Service Block Grant	Pass Through From: Oregon Housing and Community Services	MGA #7005	353,172	-
93.569	COVID-19 - Community Service Block Grant	Pass Through From: Oregon Housing and Community Services	MGA #7005	79,322	48,500
<b>TOTAL Community Service Block Grant - 93.569</b>				<b>432,494</b>	<b>48,500</b>
93.658	Foster Care Title IV-E	Pass Through From: Oregon Department of Human Services	145855	53,549	-
93.658	Foster Care Title IV-E	Pass Through From: Oregon Department of Human Services	172608	4,279	-
<b>TOTAL Foster Care Title IV-E - 93.658</b>				<b>57,828</b>	-
93.667	Social Services Block Grant	Pass Through From: Oregon Department of Education	16427	51,592	49,704
93.788	Opioid STR	Pass Through From: Oregon Health Authority	169503	113,256	-
93.889	Hospital Preparedness Program	Pass Through From: Oregon Health Authority	174294	99,865	-
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	Pass Through From: Oregon Health Authority	169503	88,110	-
93.958	Block Grants for Community Mental Health Services	Pass Through From: Oregon Health Authority	166036	291,751	103,472
93.958	Block Grants for Community Mental Health Services	Pass Through From: Oregon Health Authority	173129	417,484	275,609
<b>TOTAL Block Grants for Community Mental Health Services - 93.958</b>				<b>709,235</b>	<b>379,081</b>
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Pass Through From: Oregon Health Authority	155011	131,289	-
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Pass Through From: Oregon Health Authority	166036	156,365	156,365
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Pass Through From: Oregon Health Authority	173129	26,789	26,789
<b>TOTAL Block Grants for Prevention and Treatment of Substance Abuse - 93.959</b>				<b>314,443</b>	<b>183,154</b>
93.982	Mental Health Disaster Assistance and Emergency Mental Health	Pass Through From: Oregon Health Authority	168033	125,295	-
93.994	Maternal and Child Health Services Block Grant to the States	Pass Through From: Oregon Health Sciences University	1015198	89,977	-
93.994	Maternal and Child Health Services Block Grant to the States	Pass Through From: Oregon Health Authority	169503	117,810	-
93.994	Maternal and Child Health Services Block Grant to the States - Program Income	Pass Through From: Oregon Health Authority	169503	77,099	-
<b>TOTAL Maternal and Child Health Services Block Grant to the States - 93.994</b>				<b>284,886</b>	-
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>63,871,232</b>	<b>2,273,235</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					
94.016	Senior Companion Program		Direct	108,798	-
<b>TOTAL FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</b>				<b>108,798</b>	-
94.002	Retired and Senior Volunteer Program		Direct	68,673	-
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<b>177,471</b>	-
<b>OFFICE OF NATIONAL DRUG CONTROL POLICY</b>					
95.007	Research and Data Analysis	Pass Through From: University of Baltimore	G2199ONDCP06A	205,811	-
<b>TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY</b>				<b>205,811</b>	-

**CLACKAMAS COUNTY, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Assistance Listing Number	Program or Cluster Title	Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
97.024	Emergency Food and Shelter National Board Program	Pass Through From: United Way	38-70800-005	51,071	51,071
97.036	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Pass Through From: Oregon Health Authority	170117	2,805,170	-
97.036	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Pass Through From: Oregon Military Department	4499-DR-OR	2,498,613	-
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Pass Through From: Oregon Military Department	4562-DR-OR	108,287	-
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Pass Through From: Oregon Military Department	4599-DR-OR	62,961	-
	<b>TOTAL Disaster Grants - Public Assistance (Presidentially Declared Disasters) - 97.036</b>			<b>5,475,031</b>	<b>-</b>
97.042	Emergency Management Performance Grants	Pass Through From: Oregon Military Department	21-503	239,608	-
97.067	Homeland Security Grant Program (HSGP)	Pass Through From: City of Portland	32001910	143,080	-
97.067	Homeland Security Grant Program (HSGP)	Pass Through From: City of Portland	32002332	283,660	-
97.067	Homeland Security Grant Program (HSGP)	Pass Through From: City of Portland	32002558	46,177	-
97.067	Homeland Security Grant Program (HSGP)	Pass Through From: City of Portland	32002586	112	-
97.067	Homeland Security Grant Program (HSGP)	Pass Through From: Oregon Military Department	18-206	10,954	-
97.067	Homeland Security Grant Program (HSGP)	Pass Through From: Oregon Military Department	19-214	23,571	-
97.067	Homeland Security Grant Program (HSGP)	Pass Through From: Oregon Military Department	20-204	23,571	-
	<b>Total Homeland Security Grant Program (HSGP) - 97.067</b>			<b>531,125</b>	<b>-</b>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<b>6,296,835</b>	<b>51,071</b>
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>				<b>138,944,924</b>	<b>14,238,087</b>



**CLACKAMAS COUNTY, OREGON**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Schedule of Expenditures of Federal Awards (the Schedule) is presented using the modified accrual basis of accounting, which is described in Note 1 to the basic financial statements of Clackamas County, Oregon (the County). Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) wherein certain types of expenses are not allowable or are limited as to reimbursement. The Pass through entity identifying numbers are presented where applicable.

**2. ELECTION OF DE MINIMIS INDIRECT COST RATE**

During the fiscal year ended, June 30, 2022, the County did not elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**3. BASIS OF PRESENTATION**

The Schedule presents the activity of all federally-funded programs of the County, except for the Housing Authority of Clackamas County (HACC) and the Workforce Investment Council of Clackamas County, Inc. (dba Clackamas Workforce Partnership), which issue separate reports. The reporting entity is defined in Note 1 to the County's basic financial statements. The information in the Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in financial position, or the cash flows of the County.

**4. REVOLVING LOAN PROGRAMS**

The County makes loans to developers for the construction of low-income housing units. The seed money for these loans used to establish the program initially was provided through Federal funds under the Rural Development Multi-Family Housing Revitalization Demonstration Program (ALN #10.447), Community Development Block Grants/Entitlement Grants (ALN #14.218), HOME Investment Partnerships Program (ALN #14.239), and Neighborhood Stabilization Program (ALN #14.256); The County's responsibility over these loans is to ensure that a specified percentage of the total rental units are rented to low-income individuals, and the ongoing compliance requirements relate to the accumulated loan balances.

The outstanding loan balances as of June 30, 2022 consists of:

<u>ALN</u>	<u>Program Name</u>	<u>Outstanding Balance</u>
10.447	The Rural Development (RD) Multi-Family Housing Revitalization Demonstration Program	\$50,000
14.218	Community Development Block Grants/Entitlement Grants (Direct Federal)	\$4,494,457
14.218	Community Development Block Grants/Entitlement Grants (NSP-1 HERA Passed through OHCS)	\$1,127,938
14.239	Home Investment Partnerships Program	\$18,954,200
14.256	Neighborhood Stabilization Program (Recovery Act Funded) (NSP-2 ARRA Passed through OHCS)	\$428,223

**CLACKAMAS COUNTY, OREGON**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

*Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported
- Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes  No

Identification of major federal programs and type of auditor's report issued on compliance for major federal programs:

<i>Federal Assistance Listing Numbers</i>	<i>Name of Federal Program or Cluster</i>	<i>Type of Auditor's Report Issued on Compliance for Major Federal Programs</i>
21.023	COVID-19 – Emergency Rental Assistance Program	<i>Unmodified</i>
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	<i>Unmodified</i>
93.224, 93.527	COVID-19 – Health Center Program Cluster	<i>Unmodified</i>
93.323	COVID 19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	<i>Unmodified</i>
93.568	COVID-19 – Low-Income Energy Housing Assistance	<i>Unmodified</i>

Dollar threshold used to distinguish between type A and type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

Yes  No

**CLACKAMAS COUNTY, OREGON**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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**Section II - Financial Statement Findings**

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None reported.

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**Section III - Federal Award Findings and Questioned Costs**

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**FINDING 2022-001 – Reporting – Significant Deficiency in Internal Controls over Compliance**

Federal Assistance Listing Numbers	Federal Agency/Pass-through Entity - Program Name	Award Number	Award year	Questioned Costs
21.023	COVID-19 – Emergency Rental Assistance Program	N/A	2022	None Reported

**Criteria or specific requirement:** Performance and financial monitoring and reporting done post federal award must comply with the post federal award requirements at 45 CFR part 75, subpart D.

**Condition:** We were unable to obtain evidence supporting the timely submission of monthly special reporting required under the program. This issue did not extend to the quarterly reporting required under the program.

**Context:** Of the 12 monthly reports available for testing, we randomly selected three reports filed during fiscal year 2022 noting one of the reports had no support available to substantiate that the reports were submitted timely by the County. If there was an extension granted by the federal agency, the County maintained no evidence of an approved extension.

**Effect:** There could have been delays in required monthly reporting to Treasury.

**Cause:** The County has no control in place to document and maintain extensions granted by the federal agency.

**Repeat finding:** No.

**Recommendation:** We recommend the County work to establish an internal tracking system to memorialize reporting deadlines and track the submission of required reports under the program. Such a system should include a control ensuring evidence of granted extensions for reports are documented and maintained for an appropriate period.

**Views of responsible officials:** Management agrees with the finding and auditor recommendation.



Elizabeth Comfort  
Finance Director

**Department of Finance**

Public Services Building  
2051 Kaen Road, Suite 490 | Oregon City, OR 97045

June 29, 2023

In accordance with OMB Uniform Guidance, we have provided below Clackamas County's response and corrective action plan addressing the findings in the "Report on Federal Awards in Accordance with the OMB Uniform Guidance" for the fiscal year that ended June 30, 2022.

**Finding 2022-001: Reporting – Significant Deficiency in Internal Control over Compliance**

Management agrees with the finding and the auditor's recommendation.

**Contact Person responsible for corrective action:**

Patrick Williams  
Deputy Finance Director  
pwilliams@clackamas.us  
971-325-5392

**Corrective Action Planned:**

Procedures will be incorporated into the County workflow to provide additional monitoring, oversight, and record retention related to reporting. These will include:

- Compiling a comprehensive inventory of grants and reporting deadlines
- Timely monitoring for the status of reporting and tracking of extensions
- Obtain copies of all grant reports and documentation of extensions with Finance records

**Anticipated Completion Date:**

December 31, 2023

Sincerely,

Elizabeth Comfort  
Finance Director



**Summary Schedule of Prior Audit Findings for the Fiscal Year Ended June 30, 2021**

**Financial Statement Finding**

**Finding 2021-001 – Material Weakness in Controls over Financial Reporting – Major Fund Reporting**

**Condition:** The County improperly omitted the Social Services Fund (the Fund) from major fund reporting in its basic fund financial statements.

**Recommendation:** We recommend the County update their calculation in accordance with generally accepted accounting principles. We further recommend the calculation be reviewed to ensure major funds are appropriately identified and reported in the County’s basic financial statements.

**Status of Finding:** *Fully implemented:* Management has resolved this matter and implemented the recommendation.

**Federal Award Findings and Questioned Costs**

**Finding 2021-002 – Allowable Costs – Significant Deficiency in Internal Control over Compliance**

**Federal Agency:** Department of Housing and Urban Development

**Federal Program:** 14.218, CDBG – Entitlement Grants Cluster

**Condition:** Three timesheets were identified that did not have appropriate approval of the selected timecard.

**Recommendation:** We recommend that evidence of timesheet approval by the department supervisor be obtained and maintained for Federal programs and for future review.

**Status of Finding:** *Fully implemented:* Management has resolved this matter through additional steps to obtain and maintain the appropriate approval of timecards.

**Finding 2021-003 – Allowable Costs – Significant Deficiency in Internal Control over Compliance**

**Federal Agency:** Department of Homeland Security

**Federal Program:** 97.036, Disaster Grants – Public Assistance (Presidentially Declared Disasters)

**Condition:** Five errors were identified in the payroll calculation that resulted in the grant being incorrectly charged due to a lack of review in the payroll calculation.

**Recommendation:** We recommend that the payroll calculation be reviewed prior to the FEMA portal submission.

**Status of Finding:** *Fully implemented:* Management has resolved this matter through review of any calculations by a manager in the Finance Department (Deputy Director, Accounting Manager, or Grant Manager) to verify the accuracy of the calculations.