

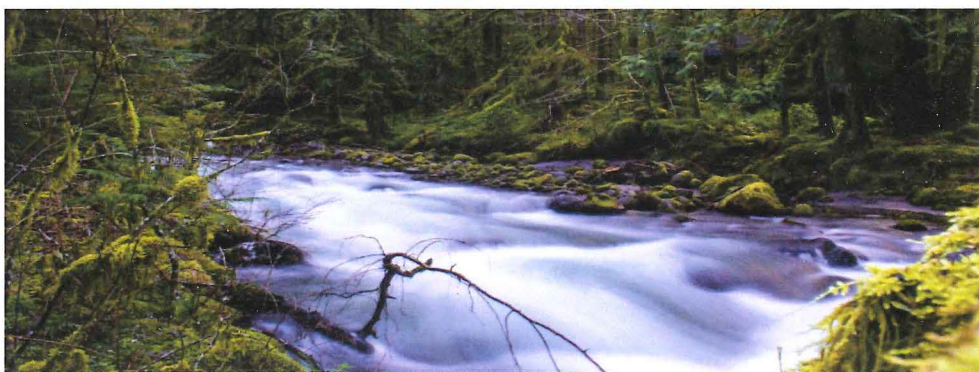


**CLACKAMAS**  
COUNTY

**CLACKAMAS COUNTY, OREGON**

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

**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**



Photos courtesy of Mt. Hood Territory

**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***

Board of County Commissioners of  
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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Clackamas County, Oregon (the "County") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 28, 2020. Our report includes a reference to other auditors who audited the financial statements of the Workforce Investment Council of Clackamas County, Inc. ("WICCO"), a component unit of the County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

### **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) to determine the 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 may exist that have not been identified.

## **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 determination of financial statement amounts. 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.

*Moss Adams, LLP*

Eugene, Oregon  
February 28, 2020

## **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**

Board of County Commissioners of  
Clackamas County, Oregon

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

We have audited Clackamas County, Oregon's (the "County") compliance with the types of compliance requirements described 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, 2019. 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. ("WICCO"), which received \$19,705,771 and \$2,748,498, respectively, in federal awards which are not included in the schedule during the year ended June 30, 2019. 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, 2019. Our audit also did not include the operations of WICCO because WICCO engaged other auditors to perform a separate audit on compliance over WICCO's separately issued schedule of expenditures of federal awards for the year ended June 30, 2019.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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

In our opinion, the County complied, in all material respects, with the types of 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, 2019.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the County as of and for the year ended June 30, 2019, and have issued our report thereon dated February 28, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Moss Adams, LLP*

Eugene, Oregon  
March 6, 2020



Federal CFDA Number	Program or Cluster Title	Federal Grantor/Pass-Through Grantor	Identifying Pass-Through 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) - <b>Loans Receivable as of 6/30/2018</b>	U.S. Department of Agriculture		\$50,000	-
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Pass Through From: Oregon Health Authority	154103	\$869,706	-
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE:</b>				<b>\$919,706</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>					
14.218	Community Development Block Grants/Entitlement Grants	U.S. Department of Housing and Urban Development		\$2,227,527	\$62,316
14.218	Community Development Block Grants/Entitlement Grants - <b>Program Income</b>	U.S. Department of Housing and Urban Development		\$605,036	-
14.218	Community Development Block Grants/Entitlement Grants - <b>Loans Receivable as of 6/30/2018</b>	U.S. Department of Housing and Urban Development		\$5,335,635	-
14.218	Community Development Block Grants/Entitlement Grants - <b>Loans Receivable as of 6/30/2018</b>	Pass Through From: Oregon Housing and Community Services	1088	\$1,362,079	-
<b>TOTAL CDBG - ENTITLEMENT GRANTS CLUSTER</b>				<b>\$9,530,278</b>	<b>\$62,316</b>
14.231	Emergency Solutions Grant Program	U.S. Department of Housing and Urban Development		\$168,313	\$105,348
14.239	Home Investment Partnerships Program	U.S. Department of Housing and Urban Development		\$1,202,897	\$15,698
14.239	Home Investment Partnerships Program - <b>Program Income</b>	U.S. Department of Housing and Urban Development		\$409,727	-
14.239	Home Investment Partnerships Program - <b>Loans Receivable as of 6/30/2018</b>	U.S. Department of Housing and Urban Development		\$16,801,576	-
<b>TOTAL CFDA 14.239</b>				<b>\$18,414,200</b>	<b>\$15,698</b>
14.256	NEIGHBORHOOD STABILIZATION PROGRAM (RECOVERY ACT FUNDED) - <b>Loans Receivable as of 6/30/2018</b>	Pass Through From: Oregon Housing and Community Services	1123	\$578,056	-
14.267	Continuum of Care Program	U.S. Department of Housing and Urban Development		\$70,861	-
14.267	Continuum of Care Program	U.S. Department of Housing and Urban Development		\$67,004	-
14.267	Continuum of Care Program	U.S. Department of Housing and Urban Development		\$925,667	-
<b>TOTAL CFDA 14.267</b>				<b>\$1,063,532</b>	<b>-</b>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>				<b>\$29,754,379</b>	<b>\$183,362</b>
<b>U.S. DEPARTMENT OF THE INTERIOR:</b>					
15.225	Recreation and Visitor Services	BUREAU OF LAND MANAGEMENT		\$4,274	-
15.233	Forests and Woodlands Resource Management	U.S. Department of the Interior		\$21,979	-
15.234	Secure Rural Schools and Community Self-Determination	U.S. Department of the Interior		\$13,098	-
15.616	Clean Vessel Act	Pass Through From: Oregon State Marine Board:	F17AP00482	\$1,350	-
<b>TOTAL U.S. DEPARTMENT OF THE INTERIOR:</b>				<b>\$40,701</b>	<b>-</b>
<b>U.S. DEPARTMENT OF JUSTICE:</b>					
16.575	Crime Victim Assistance	Pass Through From: Oregon Department of Justice	VOCA-CFA-2017-CLACKAMASCO. DAVAP-0008	\$270,568	-
16.575	Crime Victim Assistance	Pass Through From: Oregon Department of Justice	VOCA-OT-2017-CLACKAMASCO. DAVAP-00116	\$3,847	-



Federal CFDA Number	Program or Cluster Title	Federal Grantor/Pass-Through Grantor	Identifying Pass-Through Number	Federal Expenditures	Pass-Through to Subrecipients
16.575	Crime Victim Assistance	Pass Through From: Oregon Department of Justice	VOCA-C-2016-CLACKAMASCO. DAVAP-00069	\$45,711	-
16.575	Crime Victim Assistance	Pass Through From: Oregon Department of Justice	VOCA-STT-2018-CLACKAMASCO. DAVAP-00055	\$6,667	-
	<b>TOTAL CFDA 16.575</b>			<b>\$326,793</b>	<b>-</b>
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	Pass Through From: Clackamas Women's Services	OVW-FED-DOJ-RURAL-0041-2	\$85,716	-
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	Pass Through From: Clackamas Women's Services	OVW-FED-DOJ-CRJ-4340-01	\$73,153	-
16.754	Harold Rogers Prescription Drug Monitoring Program	Pass Through From: Multnomah County	201403	\$1,248	-
16.838	Comprehensive Opioid Abuse Site-Based Program	U.S. Department of Justice		\$3,244	-
16.842	Opioid Affected Youth Initiative	U.S. Department of Justice		\$34,806	-
16.922	Equitable Sharing Program	U.S. Department of Justice		\$347,217	-
	<b>TOTAL U.S. DEPARTMENT OF JUSTICE:</b>			<b>\$872,177</b>	<b>-</b>
<b>U.S. DEPARTMENT OF LABOR:</b>					
17.259	WIOA Youth Activities	Pass Through From: Clackamas Education Service District	IAA	\$43,000	-
	<b>TOTAL WIAO CLUSTER</b>			<b>\$43,000</b>	<b>-</b>
	<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>\$43,000</b>	<b>-</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
20.205	Highway Planning and Construction	Pass Through From: Oregon Department of Transportation	HU-18-10-13	\$13,016	-
20.205	Highway Planning and Construction	Pass Through From: Oregon Department of Transportation	17408	\$47,756	-
20.205	Highway Planning and Construction	Pass Through From: Oregon Department of Transportation	24214	\$2,095,200	-
20.205	Highway Planning and Construction	Pass Through From: Oregon Department of Transportation	HU-19-10-13	\$43,950	-
20.205	Highway Planning and Construction	Pass Through From: Oregon Department of Transportation	27884	\$157,134	-
20.205	Highway Planning and Construction	Pass Through From: Oregon Department of Transportation	29996	\$8,088	-
20.205	Highway Planning and Construction	Pass Through From: Oregon Department of Transportation	29634	\$4,814	-
20.205	Highway Planning and Construction	Pass Through From: Oregon Department of Transportation	32607	\$31,450	-
20.205	Highway Planning and Construction	Pass Through From: Oregon Department of Transportation	RS-18-77-08	\$22,630	-
20.205	Highway Planning and Construction	Pass Through From: Oregon Department of Transportation	31035	\$9,033	-
20.224	Federal Lands Access Program	Pass Through From: Oregon Department of Transportation		\$207,262	-
	<b>TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</b>			<b>\$2,640,333</b>	<b>-</b>
20.509	Formula Grants for Rural Areas and Tribal Transit Program	Pass Through From: Oregon Department of Transportation	31910	\$248,376	-
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Pass Through From: Oregon Department of Transportation	32176	\$70,856	-
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities - Program Income	Pass Through From: Oregon Department of Transportation	32176	\$3,266	\$34,249
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Pass Through From: Oregon Department of Transportation	31565	\$22,776	-
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Pass Through From: Ride Connection	17-18515	\$38,713	\$22,478
	<b>TOTAL TRANSIT SERVICES PROGRAMS CLUSTERS</b>			<b>\$135,611</b>	<b>\$56,727</b>
20.600	State and Community Highway Safety	Pass Through From: OREGON IMPACT	2019	\$3,101	-

Federal CFDA Number	Program or Cluster Title	Federal Grantor/Pass-Through Grantor	Identifying Pass-Through Number	Federal Expenditures	Pass-Through to Subrecipients
20.600	State and Community Highway Safety	Pass Through From: Oregon Department of Transportation	SC-18-35-11CCS	\$1,638	-
20.600	State and Community Highway Safety	Pass Through From: OREGON IMPACT	2018	\$4,348	-
20.616	National Priority Safety Programs	Pass Through From: Oregon State Sheriff's Association	M1HVE-18-46-08	\$5,813	-
20.616	National Priority Safety Programs	Pass Through From: Oregon State Sheriff's Association	M1HVE-19-46-08	\$6,374	-
20.616	National Priority Safety Programs	Pass Through From: Oregon State Sheriff's Association	M8DDLE-19-20-04	\$7,615	-
20.616	National Priority Safety Programs	Pass Through From: Oregon Department of Transportation	MESE-19-35-11C	\$16,926	-
	<b>TOTAL HIGHWAY SAFETY CLUSTER</b>			<b>\$45,815</b>	-
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Pass Through From: Oregon State Sheriff's Association	16AL-18-14-21	\$1,791	-
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Pass Through From: Oregon State Sheriff's Association	16AL-19-14-21	\$13,376	-
	<b>TOTAL CFDA 20.608</b>			<b>\$15,167</b>	-
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	Pass Through From: Oregon State Police	2017-HMEP-CCDMD	\$13,000	-
	<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>\$3,098,302</b>	<b>\$56,727</b>
<b>GENERAL SERVICES ADMINISTRATION</b>					
39.003	Donation of Federal Surplus Personal Property	Pass Through From: Oregon Department of Administrative Services	ORS 272.085	\$1,227	-
	<b>TOTAL GENERAL SERVICES ADMINISTRATION</b>			<b>\$1,227</b>	-
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					
66.432	State Public Water System Supervision	Pass Through From Oregon Health Authority:	154103	\$53,091	-
66.468	Capitalization Grants for Drinking Water State Revolving Funds	Pass Through From Oregon Health Authority:	154103	\$51,125	-
	<b>TOTAL DRINKING WATER STATE REVOLVING FUND CLUSTER</b>			<b>\$51,125</b>	-
	<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			<b>\$104,216</b>	-
<b>U.S. DEPARTMENT OF ENERGY</b>					
81.042	Weatherization Assistance for Low-Income Persons	Pass Through From Oregon State Housing and Community Services:	MGA4498	\$211,605	-
	<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>			<b>\$211,605</b>	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</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	154433-3	\$26,840	\$20,020
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	Pass Through From: Oregon Department of Human Services	154433-3	\$553,501	\$174,612
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Pass Through From: Oregon Department of Human Services	154433-3	\$758,349	\$300,847
93.053	Nutrition Services Incentive Program	Pass Through From: Oregon Department of Human Services	154433-3	\$171,813	\$62,693
	<b>TOTAL AGING CLUSTER</b>			<b>\$1,483,663</b>	<b>\$538,152</b>
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	Pass Through From: Oregon Department of Consumer and Business Services	IGA40G000140	\$20,000	-
93.052	National Family Caregiver Support, Title III,	Pass Through From: Oregon	154433-3	\$203,378	\$17,283
93.069	Public Health Emergency Preparedness	Pass Through From: Oregon Health Authority	BCC19-0205	\$43,183	-
93.069	Public Health Emergency Preparedness	Pass Through From: Washington County	154103	\$184,568	-
	<b>TOTAL CFDA 93.069</b>			<b>\$227,751</b>	-
93.071	Medicare Enrollment Assistance Program	Pass Through From: Oregon Department of Consumer and Business Services	IGA45G000205	\$6,500	-

Federal CFDA Number	Program or Cluster Title	Federal Grantor/Pass-Through Grantor	Identifying Pass-Through Number	Federal Expenditures	Pass-Through to Subrecipients
93.217	Family Planning Services	Pass Through From: Oregon Health Authority	154103	\$45,830	-
93.224	Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	U.S. Department of Health and Human Services		\$7,315,417	-
93.224	Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) <b>Program Income</b>			\$589,272	-
93.527	Grants for New and Expanded Services under the Health Center Program	U.S. Department of Health and Human Services		\$1,809,363	-
93.527	Grants for New and Expanded Services under the Health Center Program - <b>Program Income</b>	U.S. Department of Health and Human Services		\$22,063,909	-
	<b>Total Health Center Program Cluster</b>			<b>\$31,777,963</b>	-
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Pass Through From: Oregon Health Authority	155011	\$132,398	-
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	U.S. Department of Health and Human Services		\$189,558	-
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance- <b>Program Income</b>	U.S. Department of Health and Human Services		\$63,202	-
	<b>TOTAL CFDA 93.243</b>			<b>\$385,158</b>	-
93.324	State Health Insurance Assistance Program	Pass Through From: Oregon Department of Consumer and Business Services	45G000212	\$16,000	-
93.558	Temporary Assistance for Needy Families <b>Total TANF Cluster</b>	Pass Through From: Oregon Housing and Community Services	MGA#4498	\$130,609	-
				<b>\$130,609</b>	-
93.563	Child Support Enforcement	Pass Through From: Oregon Department of Justice	15421	\$1,196,086	-
93.568	Low-Income Home Energy Assistance	Pass Through From: Oregon Housing and Community Services	MGA4498	\$2,184,984	-
93.569	Community Service Block Grant <b>TOTAL 477 CLUSTER</b>	Pass Through From: Oregon Housing and Community Services	MGA#4498	\$270,097	-
				<b>\$270,097</b>	-
93.658	Foster Care Title IV-E	Pass Through From: Oregon Department of Human Services	144378	\$77,265	-
93.667	Social Services Block Grant	Pass Through From: Oregon Department of Education	11645	\$101,353	\$90,930
93.667	Social Services Block Grant	Pass Through From: Oregon Department of Education	11644	\$102,885	\$94,197
93.667	Social Services Block Grant	Pass Through From: Oregon Department of Education	11544	\$50,162	\$45,976
93.667	Social Services Block Grant	Pass Through From: Oregon Department of Education	11642	\$109,866	\$100,303
93.667	Social Services Block Grant	Pass Through From: Oregon Department of Education	11643	\$102,124	\$93,434
93.667	Social Services Block Grant	Pass Through From: Oregon Department of Education	11543	\$51,176	\$46,898
	<b>TOTAL CFDA 93.667</b>			<b>\$517,566</b>	<b>\$471,738</b>
93.788	Opioid STR	Pass Through From: Multnomah County	201403	\$9,375	-
93.788	Opioid STR <b>TOTAL CFDA 93.788</b>	Pass Through From: Oregon Health Authority	154103	\$79,584	-
				<b>\$88,959</b>	-
93.940	HIV Prevention Activities Health Department Based	Pass Through From: Oregon Health Authority	154103	\$87,852	\$61,387

<b>Federal CFDA Number</b>	<b>Program or Cluster Title</b>	<b>Federal Grantor/Pass-Through Grantor</b>	<b>Identifying Pass-Through Number</b>	<b>Federal Expenditures</b>	<b>Pass-Through to Subrecipients</b>
93.958	Block Grants for Community Mental Health Services	Pass Through From: Oregon Health Authority	153117	\$618,599	\$219,409
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Pass Through From: Oregon Health Authority	153117	\$565,833	\$518,097
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Pass Through From: Oregon Health Authority	155011	\$234,456	\$63,919
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Pass Through From: Oregon Health Authority	145395	\$5,561	-
	<b>TOTAL CFDA 93.959</b>			<b>\$805,850</b>	<b>\$582,016</b>
93.994	Maternal and Child Health Services Block Grant to the States	Pass Through From: Oregon Health Authority	154103	\$131,069	-
93.994	Maternal and Child Health Services Block Grant to the States	OREGON HEALTH & SCIENCE UNIVERSITY	1010448	\$34,800	-
93.994	Maternal and Child Health Services Block Grant to the States	OREGON HEALTH & SCIENCE UNIVERSITY	1015198	\$42,408	-
	<b>TOTAL CFDA 93.994</b>			<b>\$208,277</b>	<b>-</b>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>\$40,379,227</b>	<b>\$1,910,005</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					
94.002	Retired and Senior Volunteer Program	Corporation for National and Community Service		\$103,377	-
94.016	Senior Companion Program	Corporation for National and Community Service		\$128,159	-
	<b>Total Foster Grandparent/Senior Companion Cluster</b>			<b>\$128,159</b>	<b>-</b>
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<b>\$231,536</b>	<b>-</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>					
95.001	High Intensity Drug Trafficking Areas Program	Pass Through From: OREGON DEPARTMENT OF PUBLIC SAFETY STANDARDS AND TRAINING	2016	\$29,400	-
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>				<b>\$29,400</b>	<b>-</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>					
97.012	Boating Safety Financial Assistance	Pass Through From: OREGON STATE MARINE BOARD	250-1819CLACKAMAS-000	\$282,969	-
97.024	Emergency Food and Shelter National Board Program	Pass Through From: UNITED WAY	LRO7080-00-005	\$56,230	\$56,230
97.042	Emergency Management Performance Grants	Pass Through From: OREGON MILITARY DEPARTMENT	18-503	\$175,015	-
97.067	Homeland Security Grant Program	Pass Through From: OREGON MILITARY DEPARTMENT	16-211	\$48,778	-
97.067	Homeland Security Grant Program	Pass Through From: CITY OF PORTLAND	30006037	\$5,917	-
97.067	Homeland Security Grant Program	Pass Through From: CITY OF PORTLAND	UA16-009	\$469,087	-
97.067	Homeland Security Grant Program	Pass Through From: CITY OF PORTLAND	UA17-013	\$2,618	-
97.067	Homeland Security Grant Program	Pass Through From: CITY OF PORTLAND	UA18-015	\$13,570	-
	<b>Total CFDA 97.067</b>			<b>\$539,970</b>	<b>-</b>
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>				<b>\$1,054,184</b>	<b>\$56,230</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$76,739,660</b>	<b>\$2,206,324</b>

**CLACKAMAS COUNTY, OREGON**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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. Pass-through entity identifying numbers are presented where applicable.

2. Election of De Minimis Indirect Cost Rate

During the current year end, June 30, 2019, 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. (WICCO), 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 (CFDA #10.447), Community Development Block Grants/Entitlement Grants (CFDA #14.218), HOME Investment Partnerships Program (CFDA #14.239), and Neighborhood Stabilization Program (Recovery Act Funded) CFDA #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, 2019 consists of:

<u>CFDA</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)	\$5,060,243
14.218	Community Development Block Grants/Entitlement Grants (NSP-1 HERA Pass through OHCS)	\$1,362,079
14.239	Home Investment Partnerships Program	\$17,977,239
14.256	Neighborhood Stabilization Program (Recovery Act Funded) (NSP-2 ARRA Pass through OHCS)	\$528,056

**CLACKAMAS COUNTY, OREGON**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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

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**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>CFDA Numbers</i>	<i>Name of Federal Program or Cluster</i>	<i>Type of Auditor's Report Issued on Compliance for Major Federal Programs</i>
14.239	Home Investment Partnerships Program	<i>Unmodified</i>
20.205, 20.224	Highway Planning and Construction Cluster	<i>Unmodified</i>

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

\$ 2,302,190

Auditee qualified as low-risk auditee?

Yes  No

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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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None reported.