

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

For the fiscal year ended June 30, 2024



Clackamas County, Oregon



**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, 2024, 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 27, 2025. 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, and Webster Road Housing LP, aggregate discretely presented component units, 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 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 opinion 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 black ink that reads "Moss Adams LLP". The signature is written in a cursive, flowing style.

Portland, Oregon
February 27, 2025

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, 2024. 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) which expended \$34,266,819 in federal awards which are not included in the County's schedule of expenditures of federal awards for the year ended June 30, 2024. 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, 2024.

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, 2024.

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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, and 2024-003. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on 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 certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, and 2024-003 to be significant deficiencies.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 27, 2025, which contained unmodified opinions on those financial statements. Our audit was performed 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 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

March 21, 2025

CLACKAMAS COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Assistance Listing Number	Program or Cluster Title	Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE					
10.447	The Rural Development (RD) Multi-Family Housing Revitalization Demonstration Program (MPR) - Loans Receivable as of 6/30/2023		Direct	50,000	-
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Pass Through From: Oregon Health Authority	180003	883,664	-
10.664	Cooperative Forestry Assistance		Direct	6,947	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE				940,611	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
14.218	Community Development Block Grants/Entitlement Grants		Direct	3,661,892	995,485
14.218	COVID-19 - Community Development Block Grants/Entitlement Grants		Direct	793,777	-
14.218	Community Development Block Grants/Entitlement Grants - Program Income		Direct	169,131	-
14.218	Community Development Block Grants/Entitlement Grants - Loans Receivable as of 6/30/2023		Direct	4,485,236	-
14.218	Community Development Block Grants/Entitlement Grants - Loans Receivable as of 6/30/2023	Pass Through From: Oregon Housing and Community Services	1088	1,127,938	-
TOTAL Community Development Block Grants/Entitlement Grants - 14.218				10,237,974	995,485
TOTAL CDBG - ENTITLEMENT/SPECIAL PURPOSE GRANTS CLUSTER				10,237,974	995,485
14.231	Emergency Solutions Grants Program		Direct	298,215	-
14.231	COVID-19 - Emergency Solutions Grants Program	Pass Through From: Oregon Housing and Community Services	MGA 8018	61,946	32,261
TOTAL Emergency Solutions Grant Program - 14.231				360,161	32,261
14.228	COVID-19 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Pass Through From: Oregon Business Development Department	20230302 III.E.14	250,000	-
14.239	Home Investment Partnerships Program		Direct	1,090,939	-
14.239	Home Investment Partnerships Program-American Rescue Plan		Direct	42,464	-
14.239	Home Investment Partnerships Program - Program Income		Direct	15,683	-
14.239	Home Investment Partnerships Program - Loans Receivable as of 6/30/2023		Direct	19,245,630	-
TOTAL Home Investment Partnerships Program - 14.239				20,394,716	-
14.256	Neighborhood Stabilization Program (Recovery Act Funded) - Loans Receivable as of 6/30/2023	Pass Through From: Oregon Housing and Community Services	1123	428,223	-
14.267	Continuum of Care Program		Direct	1,373,102	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				33,044,176	1,027,746
U.S. DEPARTMENT OF THE INTERIOR					
15.234	Secure Rural Schools and Community Self-Determination		Direct	13,027	-
15.622	Sportfishing and Boating Safety Act	Pass Through From: Oregon Marine Board	2325-033	1,119	-
TOTAL U.S. DEPARTMENT OF THE INTERIOR				14,146	-

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

CLACKAMAS COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Assistance Listing Number	Program or Cluster Title	Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
U.S. DEPARTMENT OF JUSTICE:					
16.575	Crime Victim Assistance	Pass Through From: Oregon Department of Justice	VOCA/CFA-2021-ClackamasCo.DAVAP-00019	97,365	-
16.575	Crime Victim Assistance	Pass Through From: Oregon Department of Justice	VOCA/CFA-2023-ClackamasCo.DAVAP-00014	378,180	-
	TOTAL Crime Victim Assistance - 16.575			475,545	-
16.585	Treatment Court Discretionary Grant Program		Direct	67,421	-
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		Direct	211,253	185,408
16.710	Public Safety Partnership and Community Policing Grants		Direct	2,455	
16.738	Edward Byrne Memorial Justice Assistance Grant Program		Direct	62,435	-
16.812	Second Chance Act Reentry Initiative		Direct	170,880	-
16.838	Comprehensive Opioid, Stimulant, and other Substances Use Program		Direct	368,505	236,159
16.922	Equitable Sharing Program		Direct	741,372	-
TOTAL U.S. DEPARTMENT OF JUSTICE			-	2,099,866	421,567
U.S. DEPARTMENT OF LABOR					
17.259	WIOA Youth Activities	Pass Through From: Clackamas Education Service District	IGA	43,000	-
	TOTAL WIOA CLUSTER			43,000	-
17.805	Homeless Veterans' Reintegration Program		Direct	200,112	-
TOTAL U.S. DEPARTMENT OF LABOR				243,112	-
U.S. DEPARTMENT OF TRANSPORTATION					
20.218	Motor Carrier Safety Assistance Program	Pass Through From: Oregon Department of Transportation	PO-73000-00022097	18,662	
20.218	Motor Carrier Safety Assistance Program	Pass Through From: Oregon Department of Transportation	PO 73000-00004096-02	1,424	
	TOTAL Motor Carrier Safety Assistance Program - 20.218			20,086	-
	TOTAL FMCSA CLUSTER			20,086	-
20.507	Federal Transit-Formula Grants (Urbanized Area Formula Program)	Pass Through From: Metro	938589	6,984	-
20.526	Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs (Buses and Bus Facilities Program)	Pass Through From: Oregon Department of Transportation	34218	68,000	-
	TOTAL FEDERAL TRANSIT CLUSTER			74,984	-
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Pass Through From: Oregon Department of Transportation	35491	60,075	-
	TOTAL TRANSIT SERVICES PROGRAMS CLUSTER			60,075	-

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

CLACKAMAS COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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	M1HVE-24-46-16-00 002	3,174	
20.600	State and Community Highway Safety	Pass Through From: Oregon Department of Transportation	PS-23-68-11 004	23,369	
20.600	State and Community Highway Safety	Pass Through From: Oregon Impact	2023	11,616	
20.600	State and Community Highway Safety	Pass Through From: Oregon Impact	2024	14,116	
	TOTAL State and Community Highway Safety - 20.600			52,275	-
20.616	National Priority Safety Programs	Pass Through From: Oregon Department of Transportation	M1HVE-24-46-16-00 002	805	-
20.616	National Priority Safety Programs	Pass Through From: Oregon Impact	2023	1,960	-
20.616	National Priority Safety Programs	Pass Through From: Oregon Impact	2024	5,259	-
	TOTAL National Priority Safety Programs - 20.616			8,024	-
	TOTAL HIGHWAY SAFETY CLUSTER			60,299	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	23349	6,198	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	31035	232,046	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	31087	443,086	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	33150	27,500	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	34401	755,207	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	34906	7,506	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	34822/73000-00003200	452,155	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	34925/73000-00004353	207,798	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	73000-00008600	476,875	-
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Pass Through From: Oregon Department of Transportation	OR-2024-02	54,112	-
	TOTAL Highway Planning and Construction (Federal-Aid Highway Program) - 20.205			2,662,483	-
20.509	Formula Grants for Rural Areas and Tribal Transit Program	Pass Through From: Oregon Department of Transportation	35409 & 35410	492,923	-
20.509	Formula Grants for Rural Areas and Tribal Transit Program - Program Income	Pass Through From: Oregon Department of Transportation	35409 & 35410	71,503	-
20.509	COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	Pass Through From: Oregon Department of Transportation	35386	209,474	-
	TOTAL Formula Grants for Rural Areas and Tribal Transit Program - 20.509			773,900	-
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Pass Through From: Oregon Department of Transportation	PM_DG-24-14-00-00	22,431	-
20.939	Safe Streets and Roads for All		Direct	521	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				3,674,779	-

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

CLACKAMAS COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Assistance Listing Number	Program or Cluster Title	Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
U.S. DEPARTMENT OF THE TREASURY					
21.016	Equitable Sharing Program		Direct	175,324	
21.023	COVID-19 - Emergency Rental Assistance Program		Direct	89,092	-
	TOTAL Emergency Rental Assistance Program - 21.023			89,092	-
21.027	Coronavirus State and Local Fiscal Recovery Funds		Direct	23,817,268	4,884,673
21.027	Coronavirus State and Local Fiscal Recovery Funds	Pass Through From: Clackamas Workforce Partnership	23-24-08	34,768	-
	TOTAL Coronavirus State and Local Fiscal Recovery Funds - 21.027			23,852,036	4,884,673
21.032	Local Assistance and Tribal Consistency Fund		Direct	40,000	40,000
TOTAL U.S. DEPARTMENT OF THE TREASURY				24,156,452	4,924,673
U.S. ENVIRONMENTAL PROTECTION AGENCY					
66.468	Capitalization Grants for Drinking Water State Revolving Fund	Pass Through From: Oregon Health Authority	180003	60,416	-
66.432	State Public Water System Supervision	Pass Through From: Oregon Health Authority	180003	60,416	-
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				120,832	-
U.S. DEPARTMENT OF ENERGY					
81.U01	Low-income Energy Efficiency Program (LIEE)	Pass Through From: Oregon State Housing and Community Services	MGA 8018	19,185	-
81.042	Weatherization Assistance for Low-Income Persons	Pass Through From: Oregon State Housing and Community Services	MGA 8018	260,966	-
81.128	Energy Efficiency and Conservation Block Grant Program (EECBG)	Pass Through From: Oregon State Housing and Community Services	MGA 8018	222,781	-
TOTAL U.S. DEPARTMENT OF ENERGY				502,932	-
U.S. ELECTION ASSISTANCE COMMISSION					
90.400	Help America Vote College Program		Direct	3,141	
TOTAL U.S. ELECTION ASSISTANCE COMMISSION				3,141	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
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	181171	572,458	279,840
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Pass Through From: Oregon Department of Human Services	181171	1,436,386	903,418
93.053	Nutrition Services Incentive Program	Pass Through From: Oregon Department of Human Services	181171	187,146	114,469
	TOTAL AGING CLUSTER			2,195,990	1,297,727

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

CLACKAMAS COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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	446,212	-
93.224	Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Program Income		Direct	12,532,421	
	TOTAL Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - 93.224			12,978,633	-
93.527	Grants for New and Expanded Services under the Health Center Program		Direct	2,076,102	-
93.527	Grants for New and Expanded Services under the Health Center Program - Program Income		Direct	28,420,128	
93.527	COVID-19 - Grants for New and Expanded Services under the Health Center Program		Direct	22,521	
	TOTAL Grants for New and Expanded Services under the Health Center Program - 93.527			30,518,751	-
	TOTAL HEALTH CENTER PROGRAM CLUSTER			43,497,384	-
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	181171	41,200	41,200
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	Pass Through From: Oregon Department of Human Services	180655	18,500	-
93.052	National Family Caregiver Support Program	Pass Through From: Oregon Department of Human Services	181171	372,173	23,200
93.069	Public Health Emergency Preparedness	Pass Through From: Oregon Health Authority	180003	304,174	-
93.071	Medicare Enrollment Assistance Program	Pass Through From: Oregon Department of Human Services	177970	8,475	-
93.217	Family Planning-Services	Pass Through From: Oregon Health Authority	180003	51,391	-
93.136	Injury Prevention and Control Research and State and Community Based Programs	Pass Through From: Oregon Health Authority	180003	125,833	-
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		Direct	553,557	122,903
93.268	Immunization Cooperative Agreements	Pass Through From: Oregon Health Authority	180003	171,595	-
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Pass Through From: Oregon Health Authority	180003	1,518	-
93.324	State Health Insurance Assistance Program	Pass Through From: Oregon Department of Human Services	170616	19,500	-
93.354	COVID-19 - Public Health Emergency Response	Pass Through From: Oregon Health Authority	169503	18,071	-
93.354	COVID-19 - Public Health Emergency Response	Pass Through From: Oregon Health Authority	180003	46,637	-
	TOTAL Public Health Emergency Response - 93.354			64,708	-

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

CLACKAMAS COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Assistance Listing Number	Program or Cluster Title	Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
93.499	Low-Income Household Water Assistance Program	Pass Through From: Oregon Housing and Community Services	MGA 8018	148,844	-
93.499	COVID-19 - Low-Income Household Water Assistance Program	Pass Through From: Oregon Housing and Community Services	MGA 8018	161,946	-
	Total Low-Income Household Water Assistance Program 93.499			310,790	-
93.526	COVID-19 - Grants for Capital Development in Health Centers		Direct	123,786	-
93.556	Marylee Allen Promoting Safe and Stable Families	Pass Through From: Oregon Department of Early Learning and Care	15249	2,609	-
93.556	Marylee Allen Promoting Safe and Stable Families	Pass Through From: Oregon Department of Early Learning and Care	23020	76,247	76,247
	TOTAL MaryLee Allen Promoting Safe and Stable Families Program - 93.556			78,856	76,247
93.558	Temporary Assistance for Needy Families (TANF)	Pass Through From: Oregon Housing and Community Services	MGA 8018	158,084	-
93.569	Community Services Block Grant	Pass Through From: Oregon Housing and Community Services	MGA 8018	241,667	-
93.563	Child Support Services	Pass Through From: Oregon Department of Justice	23493	1,376,996	-
93.568	Low-Income Home Energy Assistance Program	Pass Through From: Oregon Housing and Community Services	MGA 8018	3,484,426	-
93.658	Foster Care Title IV-E	Pass Through From: Oregon Department of Human Services	172608	5,333	-
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	Pass Through From: Oregon Health Authority	169503	52,337	-
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Program Income	Pass Through From: Oregon Health Authority	169503	1,588	-
	TOTAL Project Grants and Cooperative Agreements for Tuberculosis Control Programs - 93.116			53,925	-
93.778	Grants to States for Medicaid	Pass Through From: Oregon Health Authority	180003	25,168	-
	TOTAL Medicaid Cluster			25,168	-
93.940	HIV Prevention Activities Health Department Based	Pass Through From: Oregon Health Authority	180003	87,470	80,181
93.958	Block Grants for Community Mental Health Services	Pass Through From: Oregon Health Authority	173129	129,553	-
93.958	Block Grants for Community Mental Health Services	Pass Through From: Oregon Health Authority	26004	243,180	86,212
	TOTAL Block Grants for Community Mental Health Services 93.958			372,733	86,212
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Pass Through From: Oregon Health Authority	173129	73,392	73,392
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Pass Through From: Oregon Health Authority	26004	307,639	307,639
93.959	COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	Pass Through From: Oregon Health Authority	155011	71,687	-
	TOTAL Block Grants for Prevention and Treatment of Substance Abuse - 93.959			452,718	381,031
93.967	COVID-19 - Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	Pass Through From: Oregon Health Authority	180003	171,699	-
93.994	Maternal and Child Health Services Block Grant to the States	Pass Through From: Oregon Health Sciences University	1015198_CLACKAMAS	74,977	-
93.994	Maternal and Child Health Services Block Grant to the States	Pass Through From: Oregon Health Authority	180003	122,446	-
	TOTAL Maternal and Child Health Services Block Grant to the States - 93.994			197,423	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				54,567,072	2,108,701

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

CLACKAMAS COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Assistance Listing Number	Program or Cluster Title	Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
94.016	Americorps Seniors Companion Program		Direct	120,861	-
	TOTAL FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER			120,861	-
94.017	Americorps Seniors Demonstration Program		Direct	32,247	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				153,108	-
U.S. DEPARTMENT OF HOMELAND SECURITY					
97.012	Boating Safety Financial Assistance	Pass Through From: Oregon Marine Board	IGA 250-2325CLACKAMASCOUNTY-000	224,871	-
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)	Pass Through From: Oregon Department of Emergency Management	DR-4768-OR	351,376	-
97.039	Hazard Mitigation Grant Program (HMGP)	Pass Through From: Oregon Military Department	HMGP-PF-FM-5327-13-F-OR	(4,888)	-
97.042	Emergency Management Performance Grants	Pass Through From: Oregon Department of Emergency Management	23-502	140,287	-
97.067	Homeland Security Grant Program (HSGP)	Pass Through From: City of Portland	32002586	382,869	-
97.067	Homeland Security Grant Program (HSGP)	Pass Through From: City of Portland	32003061	40,639	-
97.067	Homeland Security Grant Program (HSGP)	Pass Through From: Oregon Military Department	21-205	54,725	-
97.067	Homeland Security Grant Program (HSGP)	Pass Through From: Oregon Military Department	21-253	4,325	-
97.067	Homeland Security Grant Program (HSGP)	Pass Through From: Oregon Military Department	21-254	13,188	-
	Total Homeland Security Grant Program (HSGP) - 97.067			495,746	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				1,207,392	-
TOTAL EXPENDITURE OF FEDERAL AWARDS				120,727,619	8,482,687

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

CLACKAMAS COUNTY, OREGON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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, 2024, 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) which issues a separate report. 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, 2024 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)	\$4,556,032
14.218	Community Development Block Grants/Entitlement Grants (NSP-1 HERA Passed through OHCS)	\$1,079,108
14.239	Home Investment Partnerships Program	\$20,132,943
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, 2024**

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>
14.218	COVID-19 – CDBG – Entitlement/Special Purpose Grants Cluster	<i>Unmodified</i>
14.239	Home Investment Partnerships Program	<i>Unmodified</i>
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Fund	<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, 2024**

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

FINDING 2024-001 – Reporting – Significant Deficiency in Internal Controls over Compliance and Instance of Noncompliance

Federal Assistance Listing Numbers	Federal Agency/Pass-through Entity - Program Name	Award Number	Award year	Questioned Costs
14.218	COVID-19 – CDBG – Entitlement/Special Purpose Grants Cluster	N/A	2024	None Reported

Criteria or specific requirement: Prime grant recipients awarded a federal contract greater than or equal to \$30,000 are subject to Federal Funding Accountability and Transparency Act (FFATA) subaward reporting requirements. The prime awardee is required to file a FFATA subaward report by the end of the month following the month in which the prime contractor awards any subcontract greater than or equal to \$30,000. In addition, as a condition of the award, the County is required to submit cash-on-hand reports quarterly.

Condition: During our testing, the County did not file a FFATA report for one of its subrecipients that was granted the sub-award during the fiscal year. In addition, we were provided with documentation that indicated the County did not file two of its quarterly cash-on-hand reports by the due date specified in the award document.

Context: Of the six subrecipients that received funding, only one subrecipient was awarded funds in the current fiscal year, and no FFATA report was filed. Of the four cash-on-hand reports, two of four reports was not filed by the due date.

Effect: The FFATA report was not filed within 30 days of the sub-award. The failure to have the FFATA reports submitted could result in the submission of inaccurate or incomplete information to federal agencies, potentially leading to non-compliance with federal requirements, mismanagement of funds, and jeopardizing future funding. In addition, two cash-on-hand reports were not filed by the due date specified in the award document.

Cause: The County does not have an effective control in place to monitor reporting timelines and submission.

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.

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

**CLACKAMAS COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

FINDING 2024-002 – Procurement, Suspension and Debarment – Significant Deficiency in Internal Controls over Compliance and Instance of Noncompliance

Federal Assistance Listing Numbers	Federal Agency/Pass-through Entity - Program Name	Award Number	Award year	Questioned Costs
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Fund	N/A	2024	None Reported

Criteria or specific requirement: Federal regulations require that grantees have controls in place to verify that vendors are not suspended or debarred prior to entering into contracts for goods and services exceeding \$25,000.

Condition: For two of the contracts tested, there was no evidence of verification from sam.gov being obtained to verify vendors were not suspended or debarred prior to conducting business. There was also no evidence in the County's contract with the vendor that the appropriate language had been included.

Context: Of the 39 vendors that had expenditures greater than \$25,000, we selected four vendors for procurement testing.

Effect: The County could be transacting with parties that are suspended or debarred and may be subject to questioned costs or other sanctions from funding agencies. However, during the course of the audit we verified these vendors were not previously suspended or debarred.

Cause: There were ineffective controls in place during the period, along with lack of management oversight.

Repeat finding: No

Recommendation: We recommend that before the County executes contracts with vendors that exceed \$25,000, the vendor is compared to the listing of suspended and debarred vendors on the sam.gov website and that this verification is properly documented.

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

CLACKAMAS COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

FINDING 2024-003 – Allowable Costs – Significant Deficiency in Internal Controls over Compliance and Instance of Noncompliance

Federal Assistance Listing Numbers	Federal Agency/Pass-through Entity - Program Name	Award Number	Award year	Questioned Costs
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Fund	N/A	2024	None Reported

Criteria or specific requirement: Recipients may use State and Local Fiscal Recovery Funds (SLFRF) for any eligible expenses subject to the restrictions set forth in sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021, codified at 42 USC sections 802 and 803, and as amended by the 2023 Consolidated Appropriations Act. In general, recipients may use payments from SLFRF to respond to the public health and negative economic impacts of the pandemic, replace lost public sector revenue, provide premium pay for essential workers, invest in water, sewer, and broadband infrastructure, provide emergency relief from natural disasters or the negative economic impacts of natural disasters, fund projects eligible under certain programs administered by the U.S. Department of Transportation, and fund projects eligible under the programs established in Title I of the Housing and Community Development Act of 1974.

Condition: For nine of the items tested, we noted the County had charged contracted services for temporary employees to assist with either accounting or Ballot Measure 108, neither of which are considered allowable in accordance with the regulations.

Context: Of the 35 disbursements that were tested, 9 items were identified that included detail that did not support that the expenditure was allowable in accordance with the regulations.

Effect: The County charged expenditures that were unallowable.

Cause: Journal entries were posted to charge the expenditures to the grant without proper review of the supporting documentation, including timesheets, to verify whether the expenditure would be considered allowable in accordance with the regulations.

Repeat finding: No

Recommendation: We recommend that the County thoroughly review all supporting documentation prior to charging expenditures to a Federal grant to ensure the amount is allowable in accordance with the respective regulations.

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

Department of Finance

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

March 21, 2025

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, 2024.

Finding 2024-001: Reporting – Significant Deficiency in Internal Control over Compliance and Instance of Noncompliance

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

Contact Person responsible for corrective action:

Elizabeth Comfort
Finance Director
ecomfort@clackamas.us
503-936-5345

Corrective Action Planned:

Procedures will be incorporated into the County workflow to provide additional monitoring, oversight, and record retention related to reporting of subawards greater or equal to \$30,000. These will include:

- Timely monitoring for the status of FFATA subaward reporting
- Receive the FFATA subaward report to SAM.gov confirmation from Sub Recipient contractor
- Retain documentation of submission to SAM.gov
- Include quarterly cash-on-hand reports to award checklist to be completed in the Finance office
- Compile listing of current open subrecipient agreements for adherence to FFATA contractor award reporting to ensure compliance

Anticipated Completion Date:

Implemented as a control to the Finance Grant checklist for each award March 20, 2025.

Sincerely,



Elizabeth Comfort
Finance Director

Department of Finance

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

March 21, 2025

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, 2024.

Finding 2024-002: Procurement, Suspension and Debarment – Significant Deficiency in Internal Control over Compliance and Instance of Noncompliance

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

Contact Person responsible for corrective action:

Elizabeth Comfort
Finance Director
ecomfort@clackamas.us
503-936-5345

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:

- Timely verification from SAM.gov to verify non-suspension or disbarment status
- Procurement to download the timestamped report from SAM.gov
- Retain documentation of verification from SAM.gov
- Procurement to include appropriate language on all Federal funded awards

Anticipated Completion Date:

Implemented as a control by the Finance Procurement Division each award March 19, 2025.

Sincerely,



Elizabeth Comfort
Finance Director

Department of Finance

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

March 21, 2025

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, 2024.

Finding 2024-003: Allowable Costs – Significant Deficiency in Internal Control over Compliance and Instance of Noncompliance

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

Contact Person responsible for corrective action:

Elizabeth Comfort
Finance Director
ecomfort@clackamas.us
503-936-5345

Corrective Action Planned:

Procedures will be incorporated into the County workflow to provide additional monitoring, and oversight.

These will include:

- Departments will ensure that all expenses are reviewed to confirm alignment with the specific terms and conditions of the grant before reallocating any charges.
- Redistribution of Award expenses will be reviewed and approved by Division Director and/or Finance Grant Manager
- Federal Awards quarterly reporting will be reviewed and approved by Finance Grant Manager prior to submission
- Journal Entries will be for correcting entries and not move funded expenditures to other funding revenues
- All Journal Entries will have complete supporting documentation reviewed and signed by Director level staff at the Division or by Finance Grant Management

Anticipated Completion Date:

Implementation of controls by March 24, 2025.

Sincerely,



Elizabeth Comfort
Finance Director



Department of Finance

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

Summary Schedule of Prior Audit Findings for the Fiscal Year Ended June 30, 2023

Finding 2023-001: Reporting – Significant Deficiency in Internal Control over Financial Reporting – Timeliness and Accuracy of Reconciliations for the Housing Authority of Clackamas County

Condition: Due to a software conversion, the Housing Authority of Clackamas County (the Authority) prepared reconciliations for audit months later, which required significant edits and multiple versions. Management did not properly update the financial close and reporting schedule following the software conversion. The delay in the preparation of reconciliations delayed the completion of the County's ACFR preparation as well as the County's audit for which extensions were requested and granted to account for the delay in the Authority's financial reporting process.

Recommendation: We recommend the Authority update the financial close and reporting schedule to ensure all reconciliation are prepared timely and accurately. We Further recommend the County to engage with the Authority and verify reconciliations are completed in a timely manner to ensure timely financial reporting.

Status of Finding: Previously reported corrective action implemented. Resolved.

Federal Award Findings and Questioned Costs

Finding 2023-002 – Reporting – Significant Deficiency in Internal Controls over Compliance

Federal Agency: Health Resources and Services Administration

Federal Program: 93.224, 93.527 COVID-19 – Health Center Program Cluster

Condition: We submitted documentation that indicated the FFR was not submitted by the specified due date.

Recommendation: We recommend the County to establish an internal tracking system to memorialize reporting deadlines and track the submission of required reports under the program.

Status of Finding: Previously reported corrective action implemented. Resolved.