

COUNTY OF CHESTERFIELD, VIRGINIA

COMPLIANCE REPORTS

For the Year Ended June 30, 2021

And Reports of Independent Auditor

COUNTY OF CHESTERFIELD, VIRGINIA

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COMPLIANCE REPORTS

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**Report of Independent Auditor on Internal Control over Financial Reporting and on
Compliance with Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

To the Honorable Members of the Board of Supervisors
County of Chesterfield, Virginia

We have audited, in accordance with the 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 *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts of the Commonwealth of Virginia, 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 of Chesterfield, Virginia (the "County"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 4, 2021. Our report includes a reference to other auditors who audited the financial statements of the Central Virginia Transportation Authority. 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. Our report recognizes that the County implemented one new accounting standard effective July 1, 2020.

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 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 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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Cheryl Behrnt CP". The signature is written in a cursive style.

Richmond, Virginia
November 4, 2021

Report of Independent Auditor on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Honorable Members of the Board of Supervisors
County of Chesterfield, Virginia

Report on Compliance for Each Major Federal Program

We have audited the County of Chesterfield, Virginia'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, 2021. 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.

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, 2021.

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.

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 4, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted 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 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.

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.



Richmond, Virginia
March 24, 2022

**Report of Independent Auditor on Compliance with
Commonwealth of Virginia’s Laws, Regulations, Contracts, and Grants**

To the Honorable Members of the Board of Supervisors
County of Chesterfield, Virginia

We have audited, 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 *Specifications for Audits of Counties, Cities, and Towns* (the “Specifications”) issued by the Auditor of Public Accounts of the Commonwealth of Virginia, 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 of Chesterfield, Virginia (the “County”), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated November 4, 2021.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County’s financial statements are free of material misstatement, we performed tests of the County’s compliance with certain provisions of the Commonwealth of Virginia’s laws, regulations, contracts, and grants, 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 following is a summary of the Commonwealth of Virginia’s laws, regulations, contracts, and grants for which we performed tests of compliance:

Code of Virginia		State Agency Requirements
Budget and Appropriation Laws	Procurement	Education
Cash and Investments	Unclaimed Property	Children’s Services Act Funds
Conflicts of Interest	Property Taxes	Social Services
Intergovernmental Revenues	Debt Provisions	Fire Programs Aid to Localities
Inmate Canteen and Other Auxiliary Funds		Stormwater Utility Program

The results of our tests disclosed no instances of noncompliance which are required to be reported in accordance with the Specifications.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance with certain provisions of the Commonwealth of Virginia’s laws, regulations, contracts, and grants and the results of that testing, and not to provide an opinion on the County’s compliance. Accordingly, this communication is not suitable for any other purpose.



Richmond, Virginia
March 24, 2022

COUNTY OF CHESTERFIELD, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2021

<u>Federal Granting Agency/Recipient State Agency/Grant Program/(Grant ID)</u>	<u>Assistance Listing #</u>	<u>Total Federal Expenditures</u>
Department of Agriculture		
Pass-through payments:		
Department of Agriculture & Consumer Services:		
National School Lunch Program (211VA347N2535)	10.555	\$ 1,137,544
Department of Juvenile Justice:		
National School Lunch Program (Commodities)	10.555	<u>70,969</u>
Total - National School Lunch Program - 10.555		1,208,513
Department of Education:		
COVID-19 - School Breakfast Program (202020N850341)	10.553	222
Summer Food Service Program for Children (202120N109941)	10.559	<u>16,722,215</u>
Total Child Nutrition Cluster - 10.553/10.555/10.559		\$ 17,930,950
Fresh Fruit and Vegetable Program (202120L160341)	10.582	246,492
Department of Health:		
Child and Adult Care Food Program (59431) (202020N202041)	10.558	100,115
Department of Social Services:		
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (0010121)	10.561	<u>2,617,515</u>
Total Supplemental Nutrition Assistance Program Cluster - 10.561		<u>2,617,515</u>
Total Department of Agriculture		<u>20,895,072</u>
Department of Defense		
Direct payments:		
JROTC	12.U01	<u>272,719</u>
Total Department of Defense		<u>272,719</u>
Department of Education		
Direct payments:		
Impact Aid	84.041	57,446
Pass-through payments:		
City of Richmond School Board:		
Adult Education - Basic Grants to States (AEFLA-42801-123-1920) (V002A200047)	84.002	490,865
College of William and Mary:		
Education for Homeless Children and Youth (S196A180048) (S196A190048)	84.196	51,161
Department of Behavioral Health and Development Service:		
Special Education - Grants for Infants and Families (H181A190017)	84.181	376,848
Department of Education:		
Career and Technical Education - Basic Grants to States (V048A180046) (V048A200046)	84.048	885,990
English Language Acquisition State Grants (S365A190046) (S365A200046)	84.365	269,587
Improving Teacher Quality State Grants (S367A180044) (S367A190044) (S367A200044)	84.367	1,071,581

COUNTY OF CHESTERFIELD, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2021

<u>Federal Granting Agency/Recipient State Agency/Grant Program/(Grant ID)</u>	<u>Assistance Listing #</u>	<u>Total Federal Expenditures</u>	
Department of Education (continued)			
Special Education Grants to States (H027A180107) (H027A190107) (H027A200107)	84.027	\$	12,246,163
Special Education Preschool Grants (H173A180112) (H027A200107)	84.173		<u>238,929</u>
Total Special Education Cluster (IDEA) - 84.027 and 84.173		\$	12,485,092
Student Support and Academic Enrichment Program (S424A180048) (S424S180048) (S424A200048)	84.424		699,122
COVID-19 - Education Stabilization Fund (S425D200008) (S425C200042)	84.425D		4,824,686
Title I Grants to Local Educational Agencies (S010A180046) (S010A190046) (S010A200046)	84.010		6,821,031
Title I State Agency Program for Neglected and Delinquent Children and Youth (S013A180046)	84.013		1,654
Twenty-First Century Community Learning Centers (00021-60565-S287C180047) (00021-60565-S287C190047) (00021-60565-S287C200047)	84.287		793,190
Education Research, Development and Dissemination (R305H190053)	84.305		<u>11,492</u>
Total Department of Education			<u>28,839,745</u>
Department of Health and Human Services			
Direct payments:			
Every Student Succeeds Act/Preschool Development Grants	93.434		3,434
Head Start	93.600	1,516,375	
COVID19 - Head Start	93.600	<u>167,067</u>	
Total Head Start Cluster - 93.600			1,683,442
COVID19 - Provider Relief Funds	93.498		274,600
Pass-through payments:			
Department of Behavioral Health and Development Service:			
Block Grants for Community Mental Health Services (50125) (50165)	93.958		239,684
Substance Abuse and Mental Health Services Projects of Regional and National Significance (5U79SP020791-05)	93.243		45,965
Block Grants for Prevention and Treatment of Substance Abuse (50165) (50195)	93.959		753,323
Opioid STR (1H79T1081682-02) (1H79T1083296-01)	93.788		841,552
Department of Social Services:			
Temporary Assistance for Needy Families (0400121)	93.558		1,374,107
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (0760121)	93.596		<u>246,127</u>
Total Child Care Development Fund Cluster - 93.596			246,127

COUNTY OF CHESTERFIELD, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2021

<u>Federal Granting Agency/Recipient State Agency/Grant Program/(Grant ID)</u>	<u>Assistance Listing #</u>	<u>Total Federal Expenditures</u>
Department of Health and Human Services (continued)		
Adoption Assistance (1120121)	93.659	\$ 1,247,860
Chafee Education and Training Vouchers Program (ETV) (9160120)	93.599	19,579
John H Chafee Foster Care Program for Successful Transition to Adulthood (9150120)	93.674	26,637
Children's Health Insurance Program (0540121)	93.767	22,634
Foster Care Title IV-E (1100121)	93.658	1,549,094
Low-Income Home Energy Assistance (0600421)	93.568	175,745
Medical Assistance Program (1200121)	93.778	\$ 1,944,003
COVID-19 - Medical Assistance Program (1007076917)	93.778	<u>182,587</u>
Total Medicaid Cluster - 93.778		2,126,590
MaryLee Allen Promoting Safe and Stable Families Program (0950120)	93.556	151,353
Refugee and Entrant Assistance State/Replacement Designee Administered Programs (0500121)	93.566	4,816
Social Services Block Grant (1000121)	93.667	1,167,456
Stephanie Tubbs Jones Child Welfare Services Program (0900120)	93.645	<u>844</u>
Total Department of Health and Human Services		<u>11,954,842</u>
Department of Homeland Security		
Direct payments:		
COVID-19 - Assistance to Firefighters Grant	97.044	57,421
Pass-through payments:		
Department of Emergency Management:		
Emergency Management Performance Grants (8095) (8389) (8619)	97.042	164,712
Homeland Security Grant Program (7819) (8115) (8184) (8225) (8614) (8615) (8622) (8912)	97.067	<u>327,001</u>
Total Department of Homeland Security		<u>549,134</u>

COUNTY OF CHESTERFIELD, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2021

<u>Federal Granting Agency/Recipient State Agency/Grant Program/(Grant ID)</u>	<u>Assistance Listing #</u>	<u>Total Federal Expenditures</u>
Department of Housing and Urban Development		
Direct payments:		
Community Development Block Grants/Entitlement Grants	14.218 ⁽¹⁾	\$ 1,482,225
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218 ⁽¹⁾	<u>612,598</u>
Total Community Development Block Grants Entitlement Grants Cluster - 14.218		\$ 2,094,823
Home Investment Partnerships Program	14.239 ⁽²⁾	457,517
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900 ⁽³⁾	311,286
Section 8 Housing Choice Vouchers	14.871	106,054
Pass-through payments:		
Housing Development Authority:		
COVID-19 - Section 8 Housing Choice Vouchers (not available)	14.871	<u>90,186</u>
Total Housing Vouchers Cluster - 14.871		<u>196,240</u>
Total Department of Housing and Urban Development		<u>3,059,866</u>
Department of Justice		
Direct payments:		
Drug Court Discretionary Grant Program	16.585	13,980
Edward Byrne Memorial Justice Assistance Grant Program	16.738 ⁽⁴⁾	70,360
Equitable Sharing Program	16.922	775,833
Public Safety Partnership and Community Policing Grants	16.710	625,342
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838 ⁽⁵⁾	18,651
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034 ⁽⁶⁾	169,875
Juvenile Justice and Delinquency Prevention	16.540 ⁽⁷⁾	15,603
Stop School Violence	16.839	33,658
Pass-through payments:		
Department of Criminal Justice Services:		
Edward Byrne Memorial Justice Assistance Grant Program (20-A4906AD16)	16.738 ⁽⁴⁾	42,582
Crime Victim Assistance (21-A8587VW19) (21-B4705VP19)	16.575	621,197
Juvenile Justice and Delinquency Prevention (21-A5006JJ17)	16.540 ⁽⁷⁾	24,160
Violence Against Women Formula Grants (20-Q4161VA19) (20-X9371VA19) (20-X9370VA19) (20-W9845VA19) (21-Y9371VA20) (21-Y9370VA20) (21-Y9845VA20)	16.588	130,895
COVID-19 - Coronavirus Emergency Supplemental Funding Program (20-A5137CE20)	16.034 ⁽⁶⁾	37,043
Institute for Intergovernmental Research:		
Building Bridges Between Jails and Community - Based Treatment for Opioid Use Disorder (2020-BRIDGES-0061)	16.838 ⁽⁵⁾	<u>82,699</u>
Total Department of Justice		<u>2,661,878</u>
(1) Total Payments to Subrecipients AL #14.218 were \$1,682,884		
(2) Total Payments to Subrecipients AL #14.239 were \$457,517		
(3) Total Payments to Subrecipients AL #14.900 were \$174,095		
(4) AL #16.738 Total \$112,942		
(5) AL #16.838 Total \$101,350		
(6) AL #16.034 Total \$206,918		
(7) AL #16.540 Total \$39,763		

COUNTY OF CHESTERFIELD, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2021

<u>Federal Granting Agency/Recipient State Agency/Grant Program/(Grant ID)</u>	<u>Assistance Listing #</u>	<u>Total Federal Expenditures</u>	
Department of the Interior			
Direct payments:			
National Wildlife Refuge Fund	15.659	\$	6,187
Total Department of the Interior			<u>6,187</u>
Department of Transportation			
Direct payments:			
Airport Improvement Program	20.106	\$	36,569
COVID-19 - Airport Improvement Program	20.106	<u>23,000</u>	
Total - Airport Improvement Program - 20.106			59,569
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	<u>32,540</u>	
Total FMCSA Cluster - 20.237			32,540
Pass-through payments:			
Department of Motor Vehicles:			
Alcohol Open Container Requirements (154AL-2020-50146-20146) (154AL-2021-51136-21136)	20.607		119,813
National Priority Safety Programs (FHLE-2021-51159-21159)	20.616	1,945	
State and Community Highway Safety (FSC-2020-50138-20138) (FSC-2021-51138-21138)	20.600	<u>111,449</u>	
Total Highway Safety Cluster - 20.600 and 20.616			113,394
Department of Conservation and Recreation:			
Recreation Trails Program (VRT-325-D-190)	20.219	34,578	
Department of Transportation:			
Highway Planning and Construction (101020) (101028) (102952) (104886) (104889) (104890) (108639) (108885) (108887) (109229) (109322) (111105) (111467) (111712) (111714) (111715) (113439) (113440) (113843) (114200) (115063) (115193) (115202) (115208) (115415) (115534) (116126) (18795)	20.205	<u>15,659,702</u>	
Total Highway Planning and Construction Cluster - 20.205 and 20.219			<u>15,694,280</u>

COUNTY OF CHESTERFIELD, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONCLUDED)

FOR THE YEAR ENDED JUNE 30, 2021

<u>Federal Granting Agency/Recipient State Agency/Grant Program/(Grant ID)</u>	<u>Assistance Listing #</u>	<u>Total Federal Expenditures</u>
Department of Rail & Public Transportation:		
Enhanced Mobility of Seniors and Individuals with Disabilities (44021-12)	20.513	\$ 70,930
Total Transit Services Programs Cluster - 20.513		\$ 70,930
Total Department of Transportation		<u>16,090,526</u>
Department of Treasury		
Direct payments:		
COVID-19 - Emergency Rental Assistance Program	21.023 ⁽⁸⁾	10,286,355
Pass-through payments:		
Department of Accounts:		
COVID-19 - Coronavirus Relief Fund (SLT0022)	21.019 ⁽⁹⁾⁽¹⁰⁾	57,852,661
Department of Education:		
COVID-19 - Coronavirus Relief Fund - CCPS (273-20)	21.019 ⁽⁹⁾	10,928,120
Department of Elections:		
COVID-19 - Coronavirus Relief Fund (0000055186)	21.019 ⁽⁹⁾	159,870
Total Department of Treasury		<u>79,227,006</u>
Grand Total		<u>\$ 163,556,975</u>

(8) Total Payments to Subrecipients AL #21.023 was \$10,261,143

(9) AL #21.019 Total \$68,940,651

(10) Total Payments to Subrecipients AL #21.019 was \$2,025,000

COUNTY OF CHESTERFIELD, VIRGINIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2021

Note 1—General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") presents the activity of all Federal assistance programs of the Primary Government and the School Board.

Note 2—Basis of accounting

The accompanying Schedule is presented using the modified accrual basis of accounting for governmental funds and accrual basis of accounting for proprietary funds, both of which are described in Note 1 to the County's basic financial statements. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 3—Relationship to financial statements

Federal expenditures are reported in the County's basic financial statements as follows:

<u>Fund</u>	<u>Federal Expenditures</u>
Primary Government	
Governmental Activities	
General Fund	\$ 68,129,950
County Capital Projects Fund	15,645,239
Non-major - Children's Services Fund	214,309
Non-major - Grants Fund	17,300,916
Non-major - Mental Health Fund	1,180,209
Total Governmental Activities	102,470,623
Business-type Activities	
Water Fund	1,198,519
Non-major - Airport Fund	59,569
Total Business-type Activities	1,258,088
Total Primary Government	103,728,711
 Component Unit	
Governmental Activities	
School Operating Fund	59,828,264
Total	\$ 163,556,975

Note 4—General

The County did not elect to use the 10% de minimus cost rate.

COUNTY OF CHESTERFIELD, VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2021

A. Section I – Summary of Auditor’s Results

1. The type of report issued on the basic financial statements: **Unmodified opinion**
2. Significant deficiencies in internal control disclosed by the audit of the financial statements: **None reported**
3. Material weaknesses in internal control disclosed by the audit of the financial statements: **No**
4. Noncompliance, which is material to the financial statements: **No**
5. Significant deficiencies in internal control over major programs: **None reported**
6. Material weaknesses in internal control over major programs: **No**
7. The type of report issued on compliance for major programs: **Unmodified opinion**
8. Any audit findings which are required to be reported under the Uniform Guidance: **No**
9. The programs tested as major programs were:

<u>CFDA Number</u>	<u>Name of Federal Program and Cluster</u>
10.553/10.555/10.559	Child Nutrition Cluster
21.019	COVID-19 - Coronavirus Relief Fund
21.023	COVID-19 - Emergency Rental Assistance
84.425-D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund

10. Dollar threshold used to distinguish between type A and type B programs: **\$3,000,000**
11. County of Chesterfield qualifies as a low-risk auditee under Section 530 of Uniform Guidance

B. Section II – Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*

None reported.

C. Section III – Findings and Questioned Costs Relating to Federal Awards

None reported.

D. Section IV – Findings and Questioned Costs Relating to Compliance with Commonwealth of Virginia Regulations, Contracts and Grants

None reported.

E. Section V – Status of Prior Year Findings

None reported.