Karina B Alvarez, CPA
Auditor-Controller
KarinaBAlvarez@co.imperial.ca.us

County Administration Center
940 Main Street, Suite 108
El Centro, CA 92243
Telephone: (442) 265-1277
Fax: (442) 265-1296

AUDITOR-CONTROLLER

COUNTY OF IMPERIAL

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2022

Compiled by: Karina B Alvarez, CPA, Auditor-Controller
County of Imperial, California.

COUNTY OF IMPERIAL

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2022

I. FINANCIAL STATEMENT FINDINGS

2021-001   **Adoption of New Accounting Standard**
Status: Implemented.

2021-002   **Reporting and Closing**
Status: Not Implemented. See current year Finding 2022-001

2021-003   **Procurement/Purchasing**
Status: Implemented.

2021-004   **Timecard Approvals**
Status: Not Implemented. See current year Finding 2022-004

2021-005   **Journal Entry Approvals**
Status: Implemented.

2021-006   **Schedule of Expenditures of Federal Awards Reporting**
Status: Not Implemented. See current year Finding 2022-003

II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2021-007   **COVID-19 Coronavirus Relief Fund**
CFDA No.: 21.019
Compliance Requirements: Subrecipient Monitoring
Status: Not Implemented. Federal program ended as of June 30, 2022.

2021-008   **WIOA Cluster**
CFDA No.: 17.258, 17.259, 17.277, 17.278
Compliance Requirements: Subrecipient Monitoring
Status: Not Implemented. See current year Finding 2022-006

2021-009   **COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA)**
CFDA No.: 21.027
Compliance Requirements: Allowable Activities, Allowable Costs and Cost
    Principles and Period of Performance
Status: Implemented

2021-010   **WIOA Cluster**
CFDA No.: 17.258, 17.259, 17.277, 17.278
Compliance Requirements: Reporting
Status: Not Implemented. See current year Finding 2022-007

2021-011   **Several Programs as follows:**

- **Program: Child Support Enforcement**
  CFDA No.: 93.563

- **Program: Supplemental Nutrition Assistance Program Cluster**
  CFDA No.: 10.561

- **Program: Social Services Block Grant**
  CFDA No.: 93.667

- **Program: WIOA Cluster**
  CFDA No.: 17.258, 17.259, 17.277, 17.278

Compliance Requirements: Allowable Activities and Allowable Costs and Cost
    Principles
Status: Implemented