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**COUNTY OF IMPERIAL**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023**

**I. FINANCIAL STATEMENT FINDINGS**

**2022-001 Internal Control Over Financial Reporting  
Status: Implemented**

**2022-002 Delay in Financial Reporting  
Status: Not Implemented. See current year Finding 2023-002**

**2022-003 Internal Control Over Preparation of the Schedule of Expenditures of  
Federal Awards  
Status: Not Implemented. See current year Finding 2023-003**

**2022-004 Internal Control Over the Payroll Process  
Status: Implemented**

## II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

- 2022-005**      **Temporary Aid for Needy Families (TANF)**  
**Federal Financial Assistance Listing Number: 93.558**  
**Federal Grantor: U.S. Department of Health and Human Services**  
**Pass-Through: California Department of Social Services**  
**Compliance Requirements: Eligibility**  
**Status: Implemented.**
- 2022-006**      **Program: WIOA Cluster**  
**Federal Financial Assistance Listing Number: 17.258, 17.259, 17.277,**  
**17.278 Federal Grantor: U.S. Department of Labor**  
**Pass-Through: California Department of Employment**  
**Development Award No. and Year: AA011008 and 2019**  
**Compliance Requirements: Subrecipient Monitoring**  
**Status: Not Implemented. See current year Finding 2023-004**
- 2022-007**      **Program: WIOA Cluster**  
**Federal Financial Assistance Listing Number: 17.258, 17.259, 17.277,**  
**17.278 Federal Grantor: U.S. Department of Labor**  
**Pass-Through: California Department of Employment**  
**Development Award No. and Year: AA111008 and 2021**  
**Compliance Requirements: Reporting**  
**Status: Not Implemented. See current year Finding 2023-005**