COUNTY EXECUTIVE OFFICE

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COUNTY OF IMPERIAL

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2025

Compiled by: Dr. Kathleen Lang- County Executive Office
County of Imperial, California

"Establishing Direction, Creating Opportunity"

AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER

COUNTY OF IMPERIAL

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2025

I. FINANCIAL STATEMENT FINDINGS

2024-001 **Deficit Unassigned Fund Balances**
Status: Not Implemented. See current year Finding 2024-001.

2024-002 **Delay in Financial Reporting**
Status: Not Implemented. See current year Finding 2024-002.

II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2024-003 **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: AA211008/AA311008/AA411008/AA411009/AA411010 and 2023
Compliance Requirements: Subrecipient Monitoring
Status: Implemented.

2024-004 **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: AA211008/AA311008/AA411008/AA411009/AA411010 and 2023
Compliance Requirements: Reporting
Status: Not Implemented. See current year Finding 2024-004.