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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Commissioners
Coos County

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Coos County's 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 Coos County's major federal programs for the year ended June 30, 2024. Coos County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs

In our opinion, Coos 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, 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; 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). 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 Coos 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 Coos 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 Coos 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 Coos 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 generally accepted auditing standards, 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 Coos County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, 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 Coos 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 Coos 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 Coos 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.

Report on 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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.

Isler CPA



By: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
February 6, 2025

COOS COUNTY
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2024

Section I – Summary of Auditor’s Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) that are not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 516(a) of the Uniform Guidance?	No

Identification of Major Federal Award Programs:

Name of Federal Program or Cluster	ALN Number
Payment in Lieu of Taxes	15.226
Coronavirus State and Local Fiscal Recovery Funds	21.027

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

Section IV – Summary Schedule of Prior Audit Findings

None

COOS COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended
June 30, 2024

Federal Grantor / Pass-Through Grantor / Program Title	ALN Number	Pass-Through Number	Expenditures
U.S. Department of Agriculture			
<i>Passed through Oregon Health Authority</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	180006	\$ 318,889
<i>Passed through Oregon Department of Administrative Services</i>			
Schools & Roads - Grants to States	10.665	N/A	<u>59,572</u>
Total U.S. Department of Agriculture			<u>378,461</u>
U.S. Department of Housing and Urban Development			
<i>Passed through Oregon Housing & Community Services Department</i>			
Community Development Block Grants/States Programs Non-Entitlements Grants	14.228	IA2209 / SB2103	<u>29,735</u>
U.S. Department of Interior			
Payments in Lieu of Taxes (PILT)	15.226	N/A	662,003
Secure Rural Schools & Community Self-Determination	15.234	N/A	427,603
<i>Passed through State of Oregon Department of Fish and Wildlife</i>			
National Wildlife Refuge Fund	15.659	N/A	<u>19,593</u>
Total U.S. Department of Interior			<u>1,109,199</u>
U.S. Department of Justice			
Bulletproof Vest Partnership	16.607	N/A	26,083
<i>Passed through Oregon Department of Justice</i>			
Crime Victim Assistance	16.575	VOCA/CFA-2023- CoosCo.DAVAP-00018	<u>113,612</u>
Total U.S. Department of Justice			<u>139,695</u>
U.S. Department of Transportation			
<i>Passed through Oregon Parks and Recreation Department</i>			
Recreational Trails Program	20.219	RT21-007	<u>22,702</u>
U.S. Department of Treasury			
Coronavirus State and Local Fiscal Recovery Funds	21.027	1505-0271	4,127,012
Local Assistance and Tribal Consistency Fund	21.032	1505-0276	783,180
<i>Passed through Oregon Health Authority</i>			
Coronavirus Relief Fund	21.027	175465	<u>122,595</u>
Total U.S. Department of Treasury			<u>5,032,787</u>
U.S. Environmental Protection Agency			
<i>Passed through Oregon Health Authority</i>			
State Public Water System Supervision	66.432	N/A	6,842
Drinking Water State Revolving Fund	66.468	N/A	<u>7,671</u>
Total U.S. Environmental Protection Agency			<u>14,513</u>
U.S. Department of Health and Human Services			
<i>Passed through Oregon Health Authority</i>			
Medical Reserve Corps Small Grant Program	93.008	180006	8,688
Public Health Emergency Preparedness	93.069	180006	86,698
Family Planning Services	93.217	180006	17,709
Immunization Cooperative Agreements	93.268	180006	49,156
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	180006	306
Public Health Emergency Response: Cooperative Agreement for Emergency Response	93.354	180006	15,882
National Bioterrorism Hospital Preparedness Program	93.889	180006	19,182
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	180006	94,395
Maternal and Child Health Services Block Grant to the States	93.994	180006	37,762

COOS COUNTY

Schedule of Expenditures of Federal Awards, continued

For the Year Ended

June 30, 2024

Federal Grantor / Pass-Through Grantor / Program Title	ALN Number	Pass-Through Number	Expenditures
Block Grants for Community Mental Health Services	93.958	173131	111,949
Block Grants for Prevention and Treatment of Substance Abuse	93.959	180006/173131	178,780
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	180006	96,159
<i>Passed through Oregon Department of Justice</i>			
Child Support Enforcement	93.563	23496	164,544
<i>Passed through Oregon Health & Science University</i>			
Maternal and Child Health Services Block Grant to the States	93.994	1015198	<u>18,103</u>
Total U.S. Department of Health and Human Services			<u>899,313</u>
U.S. Department of Homeland Security			
<i>Passed through Oregon Military Department:</i>			
Emergency Management Performance Grants	97.042	23-505	<u>74,141</u>
Total Expenditures of Federal Awards			<u>\$ 7,700,546</u>

COOS COUNTY

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended

June 30, 2024

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Coos County under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 *US Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operation of the County, it is not intended to and does not present the financial position, changes in financial position, or cash flow for the County.

2. Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles. Expenditures reported on this schedule are recognized following the cost principles in Title 2 *US Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, where certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

3. Indirect Cost

The County has elected to use the 10% *de minimis* cost rate.