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FOLLOW-UP REVIEW REPORT

DATE: July 16, 2025

TO: Bill Emlen, County Administrator, County Administrator's Office

FROM: Matthew Fong, Deputy Auditor-Controller, CIA


CC: Janine Harris, Auditor-Controller, CPA, Auditor-Controller Department
Rosetta Johnson, Accountant-Auditor I, Auditor-Controller Department
Ian Goldberg, Assistant County Administrator, County Administrator's Office
Debbie Vaughn, Assistant County Administrator, County Administrator's Office
Megan Richards, Management Analyst, County Administrator's Office

In accordance with the Internal Audit Division's Fiscal Year 2024/2025 Audit Plan, we conducted a follow-up to the ARPA Contract Subrecipient Monitoring Internal Control Review. Our follow-up included a review of supporting documents to determine management's progress in resolving the conditions identified in the original review dated March 14, 2024.

BACKGROUND

Our office conducted an internal control review of ARPA Contract Subrecipient Monitoring which resulted in a report dated March 14, 2024. The report identified two deficiencies in internal controls.

RESULTS

The following is a list of findings identified in the report dated March 14, 2024 and their status as of the timing of this engagement:

	Findings ¹	Status
1.	Risk assessments were not documented.	Resolved
2.	Required information about the subaward was not included in the contracts.	Resolved

We would like to thank the management and staff of the County Administrator's Office for their cooperation and assistance provided during the follow-up review.

MANAGEMENT RESPONSE

We are pleased the findings have been resolved and will continue to implement the necessary processes to ensure compliance with all federal requirements.

¹Section 200.332 of the Code of Federal Regulations requires pass-through entities to assess risk of noncompliance for subrecipients and provide the subrecipient with information about the federal award.