



**COUNTY OF HUNTERDON
NEW JERSEY**

**REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL
ASSISTANCE REQUIRED BY NEW JERSEY OMB CIRCULAR 15-08**

YEAR ENDED DECEMBER 31, 2021

COUNTY OF HUNTERDON, NEW JERSEY

**REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY
THE UNIFORM GUIDANCE AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL
ASSISTANCE REQUIRED BY NEW JERSEY OMB CIRCULAR 15-08**

YEAR ENDED DECEMBER 31, 2021

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Accordance with *Government Auditing Standards*



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08**

INDEPENDENT AUDITORS' REPORT

Honorable Members of the Board of
Commissioners
County of Hunterdon
Flemington, New Jersey

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Hunterdon County's (the "County") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and State of New Jersey State Aid/Grant *Compliance Supplement* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2021. The County's major federal and state programs are identified in the summary of the auditors' results section of the accompanying schedule of findings and questioned costs. The ALN Number 14.871-Section 8 Housing Choice Vouchers and ALN Number 14.879-Section 8 Housing Mainstream Vouchers are identified in the accompanying schedule of findings and questioned costs as major federal programs and were audited by other auditors whose report has been furnished to us. Our opinion on compliance, insofar as it relates to ALN Number 14.871-Section 8 Housing Choice Vouchers and ALN Number 14.879-Section 8 Housing Mainstream Vouchers is based on the report of the other auditors.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal or state programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements as prescribed by the Department of Community Affairs, Division of Local Government Services, State of New Jersey (the "Division"); 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); and the audit requirements of New Jersey OMB Circular 15-08 *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Our responsibilities under those standards, the Uniform Guidance, and New Jersey OMB Circular 15-08 are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibility 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 the County's federal and state programs.

Auditors' 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 the 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 GAAS, *Government Auditing Standards*, audit requirements prescribed by the Division, the Uniform Guidance and New Jersey OMB Circular 15-08 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 the County's compliance with the requirements of each major federal or state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, audit requirements prescribed by the Division, the Uniform Guidance, and New Jersey OMB Circular 15-08, 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 the 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 the 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 the internal control over compliance in accordance with the Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of the 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 or state 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 or state 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 or state 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.

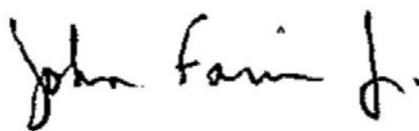
Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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 and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards and State Financial Assistance as Required by the Uniform Guidance and New Jersey OMB Circular 15-08

We have audited the regulatory basis financial statements of the County as of and for the year ended December 31, 2021, and have issued our report thereon dated June 24, 2022, which contained an adverse opinion in accordance with accounting principles generally accepted in the United States of America because of the regulatory basis of accounting, and an unmodified opinion in conformity with the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Division. Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statements as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and New Jersey OMB Circular 15-08 and are not a required part of the regulatory basis financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statements or to the regulatory basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the regulatory basis financial statements as a whole.



John Farina, Jr.
Registered Municipal Accountant
No. 588



WISS & COMPANY, LLP

Florham Park, New Jersey
June 24, 2022

COUNTY OF HUNTERDON
COUNTY OF HUNTERDON, NEW JERSEY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

Department or Division	Programs	ALN	State Grant FAIN Number	Total Award	Grant Year	2021		Cumulative Expenditures
						Cash Receipts	Provided to Subrecipients	
U.S. Department of Health and Human Services (USHHS) Pass Through N.J. Department of Human Services	Area Plan-Special Programs for the Aging	93.044	491-054-7530-010	\$ 448,309.00	2020	\$ 68,138.29	\$ 328,379.42	
	Area Plan-Special Programs for the Aging	93.044	491-054-7530-010	653,958.00	2021	155,020.46	327,499.34	
	COVID-19 - Area Plan-Special Programs for the Aging	93.044	491-054-7530-010	397,458.00	2020	18,227.00	85,187.34	262,979.34
						325,215.04	2,547,772.66	918,858.10
U.S. Department of Agriculture Pass Through N.J. Department of Health and Senior Services	Senior Farm Nutrition Grant	10.576	100-046-4220-474	550.00	2021	550.00	550.00	
U.S. Department of Transportation Pass Through N.J. Department of Transportation	FTA Section 5311-Formula Grants for Rural Areas	20.509	480-078-6300-XXX	330,229.00	2020-2021	222,464.48	314,604.00	
	FTA Section 5311-Formula Grants for Rural Areas	20.509	480-078-6300-XXX	372,039.50	2021-2022	23,772.24	12,937.04	
	COVID-19 - CARES FTA Section 5311-Formula Grants for Rural Areas	20.509	480-078-6300-XXX	1,084,616.00	2020	357,945.87	996,147.38	
						604,131.94	378,344.05	1,324,288.43
U.S. Department of Transportation Pass Through N.J. Department of Transportation	Highway Planning and Construction: Subregional Transportation Planning	20.205	480-078-6300-XXX	86,010.00	2020-2021	79,289.86	79,289.85	
	Subregional Transportation Planning	20.205	480-078-6300-XXX	86,010.00	2021-2022		55,433.38	
						79,289.86	134,723.23	
U.S. Department of Transportation Pass Through N.J. Department of Transportation	Highway Planning and Construction: Various County Road Projects	20.205	480-078-6300-XXX	143,456.98	2021		143,456.98	

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance.

COUNTY OF HUNTERDON
COUNTY OF HUNTERDON, NEW JERSEY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

Schedule A
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Department or Division	Programs	ALN	State Grant FAIN Number	Total Award	Grant Year	2021		Cumulative Expenditures
						Cash Receipts	Provided to Subrecipients	
U.S. Department of Justice Pass Through N.J. Department of Law and Public Safety	SANE/SART	16.575	100-066-1020-142	\$ 72,000.00	2020-2021	\$ 68,523.00	\$	\$ 68,523.16
	Crime Victim Assistance Supplement	16.575	100-066-1020-142	262,870.00	2019-2020	98,672.00	121,802.75	155,985.04
	Crime Victim Assistance Grant	16.575	100-066-1020-142	265,492.00	2020-2021	62,456.00	130,535.16	130,535.16
	Total Crime Victim Assistance Grant					161,138.00	252,337.91	286,520.20
	Total U.S. Department of Justice Pass through N.J. Department of Law and Public Safety					229,661.00	320,861.07	355,043.36
U.S. Department of Homeland Security Pass Through N.J. Department of Law and Public Safety	Homeland Security	97.067	100-066-1005-006	172,852.72	2018	39,975.06	6,961.60	172,852.72
	Homeland Security	97.067	100-066-1005-006	172,116.72	2019	27,312.11	4,900.00	165,734.17
	Homeland Security	97.067	100-066-1005-006	148,156.95	2020	67,287.17	123,239.96	123,239.96
	Total Homeland Security					135,101.56	131,181.56	461,826.85
	FEMA Performance Grant	97.042	100-066-1200-726	55,000.00	2020	55,000.00	55,000.00	55,000.00
	FEMA Performance Grant	97.042	100-066-1200-726	55,000.00	2021	55,000.00	96,584.45	107,146.33
	FEMA Hazard Mitigation Grant Program (HMGP)	97.039	Not Available	125,000.00	2019-2020	110,000.00	151,584.45	162,146.33
	Total FEMA					177,593.44	286,686.01	623,973.18
	Severe Winter Storm & Snow Storm 1222/16	97.036	100-066-1200-880	177,593.44	2016	354,880.61	2,000.00	2,000.00
	Total U.S. Department of Homeland Security Pass through N.J. Department of Law and Public Safety					2,000.00	2,000.00	2,000.00
U.S. Environmental Protection Agency (EPA) Pass Through N.J. Department of Environmental Protection	Radon Awareness Program	66.605	100-042-4820-047	2,000.00	2020-2021	2,000.00	2,000.00	2,000.00
	Total U.S. EPA Pass through N.J. Department of Environmental Protection					2,000.00	2,000.00	2,000.00
Institute of Museum and Library Services Pass Through Thomas Edison State University - NJ State Libr	COVID-19 - CARES Mini Grant (HQ Library Wi-Fi Park)	45.310	LS-246548-OLS-20	6,500.00	2021	6,500.00	6,500.00	6,500.00
	Total Institute of Museum and Library Services Pass through Thomas Edison State University - NJ State Library					6,500.00	6,500.00	6,500.00
U.S. Department of the Treasury Pass Through N.J. Department of Community Affairs	COVID-19 - CRF - Local Government Emergency Fund (Additional Funds)	21.019	100-022-8030-686	900,000.00	2020	899,988.00	899,988.00	899,988.00
	Total Pass through NJ Depart. of Community Affairs					899,988.00	-	899,988.00
Pass Through NJ Department of State	COVID-19 - CRF County Election Boards Vote by Mail	21.019	100-074-2525-029	331,254.97	2020-2021	12,737.84	12,737.84	12,737.84
	Total Pass through NJ Depart. of State					12,737.84	12,737.84	12,737.84
Direct Award	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SIFRPA184	12,078,804.50	2021-2024	12,078,804.50	375,296.13	375,296.13
	Total U.S. Department of the Treasury					12,991,530.34	388,033.97	1,288,021.97
U.S. Department of Housing and Urban Development	Section 8 Housing Choice Vouchers	14.871	NY-1233V	4,841,343.00	2021	4,841,343.00	4,841,343.00	4,841,343.00
	Section 8 Mainstream Vouchers	14.879	NY-1233V	610,315.00	2021	610,315.00	610,315.00	610,315.00
	Total U.S. Department of Housing and Urban Development					5,451,658.00	5,451,658.00	5,451,658.00
U.S. Department of Health and Human Services Pass Through N.J. Division of Family Development Public Assistance:	Temporary Assistance for Needy Families (TANF)	93.558	100-054-7550-302	Not Available	2021	415,084.00	415,084.00	415,084.00
	Administrative Cost Relating To Public Assistance	93.558	100-054-7550-290	Not Available	2021	35,774.00	35,774.00	35,774.00
	Title IV-D Child Support and Paternity Program	93.563	100-054-7550-165	Not Available	2021	120,228.00	120,228.00	120,228.00
	Title XIX Medical Assistance Program	93.778	100-054-7550-162	Not Available	2021	682,938.00	682,938.00	682,938.00
	Title XX Social Services Block Grant	93.667	100-054-7550-057	Not Available	2021	79,405.00	79,405.00	79,405.00
	State Children's Health Insurance Program	93.767	100-054-7550-XXXX	Not Available	2021	18,615.00	18,615.00	18,615.00
	Total U.S. Department of Health and Human Services					936,960.00	936,960.00	936,960.00
Pass Through N.J. Division of Medical Assistance and Health Services: Administrative costs relating to Public Assistance	Title XIX Medical Assistance Program	93.778	100-054-7540-269	Not Available	2021	80,965.00	80,965.00	80,965.00
	Title XIX, Medically Needy Program	93.778	100-054-7540-269	Not Available	2021	1,115.00	1,115.00	1,115.00
	Total USDHHS (NIDHS)					82,080.00	82,080.00	82,080.00
Supplemental Security Income Supplemental Security Income	Supplemental Nutrition Assistance Program	10.561	Not Available	Not Available	2021	629,239.00	629,239.00	629,239.00
	Supplemental Security Income	96.006	Not Available	Not Available	2021	10,054.00	10,054.00	10,054.00
	Total Expenditures of Federal Awards					\$ 22,904,460.94	\$ 2,547,722.66	\$ 11,398,715.31
								\$ 14,233,423.03

See accompanying Notes to Schedules of Federal Awards and State Financial Assistance.

**COUNTY OF HUNTERDON
COUNTY OF HUNTERDON, NEW JERSEY
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2021**

State Funding Department or Division	Program	Total Award	Account Number	Grant Year	2021		Cumulative Expenditures
					Cash Receipts	Provided to Subrecipients	
N.J. Department of Treasury	Municipal Alliance Program - GCADA	\$ 181,380.00	100-082-2000-044	2019-2020	\$ 20,878.52	\$	\$ 130,096.60
	Municipal Alliance Program - GCADA	162,287.00	100-082-2000-044	2020-2021		\$ 52,712.42	52,712.42
	Municipal Alliance Program - GCADA	103,198.00	100-082-2000-044	2021-2022		33,513.81	33,513.81
	Highlands Council Plan Conformity	250,000.00	100-082-2078-033	2021	20,878.52		25,636.00
	Total N.J. Department of Treasury				20,878.52		241,938.83
N.J. Department of Law and Public Safety	State/Community Partnership	188,094.00	100-066-1500-007	2020-2021	57,982.50		188,093.64
	State/Community Partnership	188,094.00	100-066-1500-007	2021-2022	102,070.33		115,957.51
	SSBG/Family Court	95,615.00	100-066-1500-021	2020-2021	31,163.10		78,220.52
	SSBG/Family Court	95,615.00	100-066-1500-021	2021-2022	51,173.86		53,424.16
	Body Armor Program - Prosecutor	2,766.23	718-066-1020-001	2021		2,766.23	2,766.23
	Body Armor Program - Sheriff	3,857.38	718-066-1020-001	2021		1,316.62	3,857.38
	Body Armor Program - Prosecutor	2,157.33	718-066-1020-001	2020	2,157.33		
	Body Armor Program - Sheriff	2,955.31	718-066-1020-001	2020	2,955.31		1,382.24
	Operating Helping Hand	100,000.00	100-066-1000-200	2020-2021			18,706.22
	Total N.J. Department of Law and Public Safety				254,839.23		475,757.90
N.J. Department of Health	Right-to-Know	9,618.00	100-046-4230-105	2020-2021	7,310.00		9,615.54
	Right-to-Know	9,618.00	100-046-4230-105	2021-2022	2,404.50		4,001.50
	Total N.J. Department of Health				9,714.50		13,617.04
N.J. Department of Human Services	Personal Assistance Services Program	30,937.30	100-054-7545-005	2020-2021			18,987.00
	Personal Assistance Services Program	31,338.00	100-054-7545-005	2020-2021	681.00		21,251.84
	Personal Assistance Services Program	28,764.00	100-054-7545-005	2021-2022	28,764.00		9,357.00
	SSH Homeless	121,041.00	100-054-7550-072	2020-2021	83,650.00		29,185.00
	SSH Homeless	162,800.00	100-054-7550-072	2021-2022	36,992.00		70,055.00
	Comprehensive Alcohol Program	222,783.00	100-054-7700-162	2020-2021	125,970.00		12,133.08
	Comprehensive Alcohol Program	221,545.00	100-054-7700-162	2021-2022	136,230.00		146,854.50
	Casino Revenue	344,859.00	078-491-6050-001	2020-2021	30,729.51		164,699.27
	Casino Revenue	423,518.01	078-491-6050-001	2021-2022	276,608.65		326,392.63
	Statewide Respite Care Program	107,180.00	491-054-7530-009	2021			3,245.98
	Statewide Respite Care Program	107,180.00	491-054-7530-009	2021	17,864.00		7,104.00
	Medication Assisted Treatment (MAT)	59,750.00	100-054-7700-242	2021			3,841.03
	Medication Assisted Treatment (MAT)	119,500.00	100-054-7700-242	2022	59,748.00		
	Area Plan	348,797.00	100-054-7530-XXX	2020-2021	188,153.96	\$	53,537.22
	Area Plan	393,169.00	100-054-7530-XXX	2021-2022		38,596.80	200,725.40
	WFNJ General Assistance (G.A.)	Not Available	100-054-7550-121	2021	722,575.00		722,575.00
	WFNJ General Administrative Costs	Not Available	100-054-7550-121	2021	45,161.00		45,161.00
	Supplemental Security Income	Not Available	100-054-7530-125	2021	194,183.00		194,183.00
	Total N.J. Department of Human Services				1,947,310.12	133,609.34	2,462,946.50

COUNTY OF HUNTERDON, NEW JERSEY

**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE**

YEAR ENDED DECEMBER 31, 2021

Note 1 – Basis of Presentation and Significant Accounting Policies

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all federal award and state financial assistance programs of the County of Hunterdon. To the extent identified, the federal award and state financial assistance that passed through other governmental agencies is included on the schedules of expenditures of federal awards and state financial assistance. Federal and State grants administered by the Hunterdon County Department of Public Housing were audited by other auditors which have provided copies to the County’s auditor. Expenditures are reported for the year ended December 31, 2021 except for Temporary Assistance for Needy Families (TANF) Public Assistance (ALN No. 93.558) which is reported on a December 1 fiscal year end basis consistent with the regulatory basis financial statements. Additionally, the TANF amount has been presented as “Gross” expenditures excluding the effect of Federal and State collections as a result of a change in reporting by the New Jersey Department of Human Services, Division of Family Development.

The information in these schedules is presented in accordance with the 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) and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Therefore, some amounts presented in these schedules may differ from amounts presented, or used in the preparation of, the regulatory basis financial statements. Because the schedules present only selected portions of the operations of the County, they are not intended to and do not present the financial position or results of operations or changes in fund balance of the County.

Note 2 - Basis of Accounting:

The expenditures reported on the accompanying schedules of expenditures of federal awards and state financial assistance (Schedules) are presented on the budgetary basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and New Jersey OMB Circular 15-08, wherein certain types of expenditures are allowable or are limited as to reimbursement. Negative amounts shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The basis of accounting is described in Note 1 to the County’s regulatory basis financial statements. Expenditures, as reported in the accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance, reflect cash disbursements and accounts payable charged directly to a grant program.

Note 3 - Relationship to Financial Statements:

Amounts reported in the accompanying schedules agree with amounts reported in the County’s and each Department’s financial statements.

Note 4 - Relationship to Federal and State Financial Reports:

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports, where required.

COUNTY OF HUNTERDON, NEW JERSEY

**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE**

YEAR ENDED DECEMBER 31, 2021

Note 5 - Contingencies:

Each of the grantor agencies reserves the right to conduct additional audits of the County's grant programs. However, the County's management does not believe such audits would result in material amounts of disallowed costs.

Note 6 - Sub-Recipients:

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County provided federal awards to sub-recipients for the Area Plan Grant (ALN #93.044) to the following:

Hunterdon Helpline Inc.	\$ 18,743.30
Hunterdon Medical Center	4,737.04
Legal Services of Northwest	11,968.56
Meals on Wheels in Hunterdon	206,600.92
Norwescap, Inc.	9,894.30
Briteside Adult Day Center	<u>2,828.54</u>
Total	<u>\$ 254,772.66</u>

Of the state expenditures presented in the Schedule of Expenditures of State Financial Assistance, the County provided state financial assistance to sub-recipients for the Area Plan Grant (Grant #100-054-7530-XXX) to the following:

Hunterdon Helpline Inc.	\$ 12,168.20
Hunterdon Medical Center	3,084.46
Legal Services of Northwest	8,119.44
Meals on Wheels in Hunterdon	101,365.08
Norwescap, Inc.	7,061.70
Briteside Adult Day Center	<u>1,810.46</u>
Total	<u>\$ 133,609.34</u>

Note 7 - Indirect Costs:

The County has elected not to utilize the 10 de minimis indirect cost rate allowed under the Uniform Guidance.

Note 8 - Subsequent Events:

Management has reviewed and evaluated all events and transactions from December 31, 2021 through June 24,, 2022, the date that the financial statements are issued for possible disclosure and recognition in the financial statements, and no items have come to the attention of the County that would require disclosure.

**COUNTY OF HUNTERDON
HUNTERDON COUNTY, NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

Section I – Summary of Auditors’ Results

Financial Statements

Type of report the auditor report issued
on whether the financial statements were
prepared in accordance with GAAP:

Unmodified – Regulatory Basis;
Adverse – U.S. GAAP

Internal Control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None
Reported

Noncompliance material to financial
statements noted?

_____ Yes X No

Federal Awards

Dollar threshold used to distinguish between Type A and
Type B programs:

_____ \$750,000 _____

Auditee qualified as low-risk auditee?

 X Yes _____ No

Type of auditors’ report issued on compliance for major
federal programs:

_____ Unmodified _____

Internal control over major federal programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None
Reported

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR 200.516(a)?

_____ Yes X No

**COUNTY OF HUNTERDON
HUNTERDON COUNTY, NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

Section I – Summary of Auditors’ Results

Identification of major federal programs:

ALN Number(s)	Name of Federal Program or Cluster
93.323	COVID-19 ELC Enhanced Detection
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
14.871	Section 8 Housing Choice Vouchers
14.879	Section 8 Mainstream Vouchers

**COUNTY OF HUNTERDON
HUNTERDON COUNTY, NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

Section I – Summary of Auditors’ Results

State Financial Assistance

Internal Control over major state programs:

Material weakness(es) identified?	_____	Yes	_____ X _____	No
Significant deficiency(ies) identified?	_____	Yes	_____ X _____	None Reported

Type of auditor’s report issued on compliance for major state programs: _____ Unmodified _____

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular 15-08? _____ Yes _____ X _____ No

Identification of major state programs:

<u>Program Number(s)</u>	<u>Name of State Program or Cluster</u>
100-010-3380-XXX	Open Space Preservation
100-074-2525-027	Early Voting Implementation

Dollar threshold used to distinguish between type A and B programs: _____ \$750,000 _____

Auditee qualified as low-risk auditee? _____ X _____ Yes _____ No

**COUNTY OF HUNTERDON
HUNTERDON COUNTY, NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

Section II – Schedule of Financial Statement Findings

Issued under separate cover in Wiss & Company, LLP's report dated June 24, 2022.

None Noted.

**COUNTY OF HUNTERDON
HUNTERDON COUNTY, NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

**Section III – Federal Award and State Financial Assistance Findings
and Questioned Costs**

No federal award or state financial assistance program compliance findings or questioned costs were noted that are required to be reported in accordance with 2 CFR 200 Section .516(a) or New Jersey OMB Circular Letter 15-08.

**COUNTY OF HUNTERDON
HUNTERDON COUNTY, NEW JERSEY**

**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Summary of Prior Year Findings – Wiss & Company, LLP:

Not applicable as there were no findings identified in 2020.

Summary of Prior Year Findings – Component Auditors:

Not applicable as there were no findings identified in 2020.