

COUNTY OF CHARLESTON, SOUTH CAROLINA

**SUPPLEMENTAL FEDERAL FINANCIAL
ASSISTANCE REPORTS**

FOR THE YEAR ENDED JUNE 30, 2020

SCOTT  COMPANY

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COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	EXPENDITURES TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
<u>U.S. Department of Agriculture</u>				
Passed Through South Carolina State Treasurer:				
Title I Secure Schools and Roads FY20 (Schools and Roads - Grants to States)	10.665	NA	\$ -	\$ 85,892
Total CFDA 10.665 - Forest Service Schools and Roads Cluster			-	85,892
Total Pass-Through South Carolina State Treasurer			-	85,892
Passed Through Natural Resources Conservation Service South Carolina:				
Emergency Watershed Protection Program	10.923	NR194639XXXXC004	-	98,253
Total CFDA 10.923			-	98,253
Total Pass-Through South Carolina State Treasurer			-	98,253
Total U.S. Department of Agriculture			-	184,145
<u>U.S. Department of HUD</u>				
Direct Programs:				
Emergency Solutions Grants Program - 2019	14.231		18,977	18,977
Emergency Solutions Grants Program - 2020	14.231		94,405	94,405
COVID-19 Emergency Solutions Grants Program - 2020	14.231		84,359	84,359
Total CFDA 14.231			197,741	197,741
Urban Entitlement Grant - 2017	14.218		121,294	121,444
Urban Entitlement Grant - 2018	14.218		211,409	267,923
Urban Entitlement Grant - 2019	14.218		220,755	570,662
Urban Entitlement Grant - 2020	14.218		334,656	631,717
COVID-19 Urban Entitlement Grant - 2020	14.218		234,317	234,317
Total CFDA 14.218 CDBG - Entitlement Grants Cluster			1,122,431	1,826,063
HOME Investment Partnership Program - 2017	14.239		67,658	80,138
HOME Investment Partnership Program - 2018	14.239		368,709	406,577
HOME Investment Partnership Program - 2019	14.239		279,151	279,151
HOME Investment Partnership Program - 2020	14.239		66,017	66,017
Total CFDA 14.239			781,535	831,883
Total Direct Programs			2,101,707	2,855,687
Total U.S. Department of HUD			2,101,707	2,855,687
<u>U.S. Department of the Interior</u>				
Direct Programs:				
Civil Rights Grant FY18	15.904		-	9,996
Total Direct Programs	Total CFDA 15.904		-	9,996
Total U.S. Department of the Interior			-	9,996
<u>U.S. Department of Justice</u>				
Direct Programs:				
Federal Equitable Sharing FY20	16.922		-	27,550
Total CFDA 16.922			-	27,550
Total Direct Programs			-	27,550
Passed Through City of North Charleston:				
Formula JAG FY19	16.738	2017-DJ-BX-0565	-	7,240
Formula JAG FY19	16.738	2018-DJ-BX-0617	-	24,199
Total CFDA 16.738			-	31,439
Total Pass-Through City of North Charleston			-	31,439

*The accompanying notes are an integral part of this schedule.
See accompanying independent auditor's report.*

COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	EXPENDITURES TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
<u>U.S. Department of Justice</u>				
Passed Through SC Department of Public Safety:				
Domestic Violence Investigator FY19	16.738	1G18005	-	19,369
	Total CFDA 16.738		-	19,369
State Coverdell Grant FY19	16.742	INF18003	-	38,583
State Coverdell Grant FY20	16.742	2019-CD-BX-0067	-	52,831
	Total CFDA 16.742		-	91,414
Public Safety Partnership and Community Policing Grant FY19	16.710	2018-SVWX-0079	-	218,064
	Total CFDA 16.710		-	218,064
Total Pass-Through S.C. Department of Public Safety			-	328,847
Passed Through SC Office of Attorney General:				
Victim of Crime Act FY19	16.575	1V18043	-	64,203
Victim of Crime Act FY20	16.575	1V19020	-	151,636
Victim of Crime Act FY19	16.575	1V18070	-	107,856
Victim of Crime Act FY20	16.575	1V19047	-	354,002
	Total CFDA 16.575		-	677,697
Violence Against Women FY19	16.588	1K18006	-	18,612
Violence Against Women FY20	16.588	1K19006	-	71,245
	Total CFDA 16.588		-	89,857
Total Pass-Through S.C. Office of Attorney General			-	767,554
Total U.S. Department of Justice			-	1,155,390
<u>U.S. Department of Transportation</u>				
Passed Through S.C. Emergency Management Division:				
HMEP Training Grant FY19	20.703	HM-HMP-0566-16-03-00	-	5,948
HMEP Training Grant FY20	20.703	HMEP 693JK319400338HMEP	-	5,504
	Total CFDA 20.703		-	11,452
Total Pass-Through S.C. Emergency Management Division			-	11,452
Passed Through SC Department of Public Safety:				
Speed Enforcement FY19	20.600	PT-2019-HS-08-19	-	42,364
Speed Enforcement FY20	20.600	PT-2020-HS-08-20	-	116,545
	Total CFDA 20.600 Highway Safety Cluster		-	158,909
Total Pass-Through SC Department of Public Safety			-	158,909
Total U.S. Department of Transportation			-	170,361
<u>U.S. Department of Health and Human Services</u>				
Direct Programs:				
COVID-19 Provider Relief Fund	93.498		-	367,772
	Total CFDA 93.498		-	367,772
Total Direct Programs			-	367,772

*The accompanying notes are an integral part of this schedule.
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COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	EXPENDITURES TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
Passed Through S.C. Department of Social Services (DSS):				
Child Support Enforcement IV-D Filing Fees FY20	93.563	C20010C	-	308,950
Child Support Enforcement IV-D Unit Cost Reimbursement FY20	93.563	C20010C	-	1,048,070
Child Support Enforcement IV-D Incentive Reimbursements FY20	93.563	C20010C	-	176,115
Child Support Enforcement IV-D Filing Fees FY20	93.563	C20010S	-	7,005
Child Support Enforcement IV-D Unit Cost Reimbursement FY20	93.563	C20010S	-	32,538
Total CFDA 93.563			-	1,572,678
Total Pass-Through from SC DSS			-	1,572,678
Passed Through S.C. Department of Alcohol and Other Drug Abuse Services (SC DAODAS):				
PAIRS FY19	93.558	CHA-PAIRS-19	-	37,937
PAIRS FY20	93.558	CHA-PAIRS-20	-	110,437
Total CFDA 93.558 TANF Cluster			-	148,374
COVID-19 Crisis Response Initiative Grant FY20	93.665	CHA-CV 19-20	-	9,331
			-	9,331
Sobering Center FY19	93.788	CHA-STR-19	-	24,632
Sobering Center FY20	93.788	CHA-SOR-20	-	73,411
ECHO State Opiod Response FY19	93.788	CHA-SOR-19	-	58,882
ECHO State Opiod Response FY19	93.788	CHA-SOR-19-Amended	-	59,903
State Opiod Response - Supplement FY20	93.788	CHA-SUP-20	-	6,663
State Opiod Response - Transportation FY20	93.788	NA	-	1,193
State Opiod Response (Medical Assistant/Nurse Practitioner FY20 # 1)	93.788	CHA-CMA-20	-	1,458
State Opiod Response (Medical Assistant/Nurse Practitioner FY20 # 2)	93.788	CHA-NP-20	-	52,497
Total CFDA 93.788			-	278,639
SC DAODAS State Block Grant FY20	93.959	CHA-BG-20	-	1,283,107
Total CFDA 93.959			-	1,283,107
Total Pass-Through from SC DAODAS			-	1,719,451
Passed Through Ernest F. Kennedy Center:				
Ernest Kennedy Center FY18	93.959	NA	-	1,892
Total CFDA 93.959			-	1,892
Total Pass-Through Ernest F. Kennedy Center			-	1,892
Passed Through Medical University of South Carolina				
MUSC Medication Assisted Treatment (MAT) Access Emergency Department FY19	93.226	A00-3411-S0004	-	9,124
Total CFDA 93.226			-	9,124
MUSC Meditation FY16	93.279	A00-2310-S001	-	25,537
Total CFDA 93.279			-	25,537
Total Pass-Through from MUSC			-	34,661
Total U.S. Department of Health and Human Services			-	3,696,454

*The accompanying notes are an integral part of this schedule.
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COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	EXPENDITURES TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
U.S. Department of Homeland Security				
Direct Programs:				
Port Security Grant FY19	97.056		-	182,895
Port Security Grant FY20	97.056		-	49,804
Port Security Grant FY20	97.056		-	202,467
Total Direct Programs	Total CFDA 97.056		-	435,166
Passed Through S.C. Department of Natural Resources:				
Flood Plain Mitigation Grant FY19	97.029	SCDR FY 2019-33	-	10,616
Flood Plain Mitigation Grant FY19	97.029	SCDR FY 2019-42	-	1,238
Total CFDA 97.036			-	11,854
Total Pass-Through S.C. Department of Natural Resources			-	11,854
Passed Through S.C. Emergency Management Division:				
Public Assistance (Presidentially Declared Disasters) FY16	97.036	FEMA-4241-DR-SC	-	73,539
Public Assistance (Presidentially Declared Disasters) FY17	97.036	FEMA-4286-DR-SC	-	46,416
Public Assistance (Presidentially Declared Disasters) FY20	97.036	FEMA-4464-DR-SC	-	10,064,541
Total CFDA 97.036			-	10,184,496
Hazard Mitigation Grant FY18	97.039	FEMA-4286-DR-SC 12 (F0004)	-	9,905
Hazard Mitigation Grant FY18	97.039	FEMA-4286-DR-SC 0003 (S-11)	-	1,883
Total CFDA 97.039			-	11,788
Local Emergency Management Performance FY19	97.042	18EMPG01	-	4,165
Local Emergency Management Performance FY20	97.042	19EMPG01	-	88,715
Total CFDA 97.042			-	92,880
Total Pass-Through S.C. Emergency Management Division			-	10,289,164
Passed Through S.C. Law Enforcement Division (SLED):				
Lowcountry Regional WMD Bomb Team FY17	97.067	16SHSP05	-	39,045
Lowcountry Regional WMD Bomb Team FY19	97.067	18SHSP04	-	10,021
Lowcountry Regional WMD Bomb Team FY20	97.067	19SHSP05	-	45,850
HazMat Regional WMD Team FY19	97.067	18SHSP16	-	22,182
HazMat Regional WMD Team FY20	97.067	19SHSP18	-	43,933
Lowcountry Regional WMD SWAT Team FY20	97.067	19SHSP12	-	52,741
Total CFDA 97.067			-	213,772
Total Pass-Through SLED			-	213,772
Total U.S. Department of Homeland Security			-	10,949,956
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 2,101,707	\$ 19,021,989

*The accompanying notes are an integral part of this schedule.
See accompanying independent auditor's report.*

COUNTY OF CHARLESTON, SOUTH CAROLINA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

Note A - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Charleston County, South Carolina (the "County") and is presented on the modified accrual basis of accounting. The information in the Schedule 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"). Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements. Expenditures for federal financial assistance awarded directly from the federal agencies, as well as those passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards. The non-federal share of certain program costs and loans are not included in the accompanying Schedule of Expenditures of Federal Awards.

Note B - Summary of Significant Accounting Policies

1 – The financial information shown in the Schedule of Expenditures of Federal Awards reflects amounts recorded by Charleston County during its fiscal year July 1, 2019 through June 30, 2020. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

2 – The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

Note C - Matching Costs

Matching costs, i.e. the non-federal share of certain program costs, are not included in the accompanying schedule.

**Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters Based
on an Audit of Financial Statements Performed in Accordance with
*Government Auditing Standards***

To the Members of County Council
County of Charleston, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, other than the financial statements of the aggregate discretely presented component units, and the budgetary comparison schedule of the general fund, of the County of Charleston, South Carolina (the "County"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and issued our report thereon dated December 7, 2020. We have also audited the financial statements of each of the County's non-major governmental, enterprise, internal service, and fiduciary funds, and the respective budgetary comparison schedules for the special revenue funds, presented as supplementary information in the combining financial statements and schedules, as of and for the year ended June 30, 2020. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Scott and Company LLC

Columbia, South Carolina
December 7, 2020

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Members of County Council
County of Charleston, South Carolina

Report on Compliance for Each Major Federal Program

We have audited the County of Charleston, South Carolina's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 audit requirements of Title 2 U.S. *Code of Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the 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, 2020.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, other than the financial statements of the aggregate discretely presented component units, and the budgetary comparison schedule of the general fund, of the County as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have also audited the financial statements of each of the County's non-major governmental, enterprise, internal service, and fiduciary funds, and the respective budgetary comparison schedules for the special revenue funds, presented as supplementary information in the combining financial statements and schedules, as of and for the year ended June 30, 2020. We issued our report thereon dated December 7, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements and other information discussed above. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Scott and Company LLC

Columbia, South Carolina
January 11, 2021

**COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

Section I—Summary of Auditor's Results

Financial Statements:

We have issued unmodified opinions dated December 7, 2020 on the financial statements of the County of Charleston, South Carolina.

Internal control over financial reporting:

- | | |
|---|---------------|
| • Material weaknesses identified? | No |
| • Significant deficiencies identified? | None reported |
| • Noncompliance material to financial statements noted? | No |

Federal Awards:

Internal control over major programs:

- | | |
|--|---------------|
| • Material weaknesses identified? | No |
| • Significant deficiencies identified? | None Reported |

We have issued an unmodified opinion dated January XX, 2021 on the County of Charleston, South Carolina's compliance for its major programs.

- | | |
|--|----|
| • Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No |
|--|----|

Identification of major programs

CFDA Number

14.239

93.563

97.036

Name of Federal Program

HOME Investment Partnerships Program

Child Support Enforcement

Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to be distinguished between Type A and Type B Programs: \$750,000

Auditee qualified as low-risk auditee? Yes

**COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

Section II - Financial Statement Findings:

None Reported.

Section III - Federal Award Findings and Questioned Costs:

None Reported.

Summary Schedule of Prior Audit Findings:

No prior year audit findings.