

COUNTY OF CHARLESTON, SOUTH CAROLINA
SUPPLEMENTAL FEDERAL FINANCIAL
ASSISTANCE REPORTS
FOR THE YEAR ENDED JUNE 30, 2022

SCOTT  COMPANY

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COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	FEDERAL ASSISTANCE LISTING 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 FY22 (Schools and Roads - Grants to States)	10.665	NA	\$ -	\$ 64,369
Total ALN 10.665 - Forest Service Schools and Roads Cluster			-	64,369
Total Pass-Through South Carolina State Treasurer			-	64,369
Total U.S. Department of Agriculture			-	64,369
<u>U.S. Department of HUD</u>				
Direct Programs:				
Emergency Solutions Grants Program - 2021	14.231		12,218	12,218
Emergency Solutions Grants Program - 2022	14.231		118,380	130,212
CARES Act Emergency Solutions Grants Program - 2020	14.231		360,719	360,719
Total ALN 14.231			491,317	503,149
Urban Entitlement Grant - 2018	14.218		5,173	5,173
Urban Entitlement Grant - 2019	14.218		103,719	135,702
Urban Entitlement Grant - 2020	14.218		17,552	122,298
Urban Entitlement Grant - 2021	14.218		354,211	506,210
Urban Entitlement Grant - 2022	14.218		246,694	685,370
CARES ACT Urban Entitlement Grant - #2	14.218		-	65,140
Total ALN 14.218 CDBG - Entitlement Grants Cluster			727,349	1,519,893
HOME Investment Partnership Program - 2019	14.239		17,044	180,227
HOME Investment Partnership Program - 2020	14.239		53,850	107,597
HOME Investment Partnership Program - 2021	14.239		285,104	614,547
HOME Investment Partnership Program - 2022	14.239		86,092	251,500
American Rescue Plan - HOME Investment Partnership Program - 2022	14.239		-	24,357
Total ALN 14.239			442,090	1,178,228
Total Direct Programs			1,660,756	3,201,270
Total U.S. Department of HUD			1,660,756	3,201,270
<u>U.S. Department of Justice</u>				
Direct Programs:				
Federal Equitable Sharing FY22	16.922		-	199,517
Total ALN 16.922			-	199,517
Coronavirus Emergency Supplemental Funding Program	16.034		-	58,935
Total ALN 16.034			-	58,935
Total Direct Programs			-	258,452
Passed Through City of North Charleston:				
Formula JAG FY21	16.738	2020-DJ-BX-0139	-	16,006
Total ALN 16.738			-	16,006
Total Pass-Through City of North Charleston			-	16,006

The accompanying notes are an integral part of this schedule.

COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	FEDERAL ALN NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	EXPENDITURES TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
<u>U.S. Department of Justice</u>				
Passed Through S.C. Department of Public Safety:				
Coronavirus Emergency Supplemental Funding	16.034	1CF20157 / 2020-VD-BX-0099	-	88,719
	Total 16.034		-	88,719
State Coverdell Grant FY19	16.742	5NF000620	-	43,841
State Coverdell Grant FY20	16.742	2019-CD-BX-0067	-	3,763
	Total ALN 16.742		-	47,604
Public Safety Partnership and Community Policing Grant FY19	16.710	2018-SVWX-0079	-	117,500
	Total ALN 16.710		-	117,500
Total Pass-Through S.C. Department of Public Safety			-	253,823
Passed Through S.C. Office of Attorney General:				
Victim of Crime Act FY21	16.575	1V20039	-	49,179
Victim of Crime Act FY22	16.575	1V20097	-	192,117
Victim Advocates FY21	16.575	1V20035	-	124,461
Victim Advocates FY22	16.575	1V21019	-	327,454
	Total ALN 16.575		-	693,211
Violence Against Women FY21	16.588	1K20007	-	8,386
Violence Against Women FY22	16.588	1K21003	-	74,727
	Total ALN 16.588		-	83,113
Total Pass-Through S.C. Office of Attorney General			-	776,324
Total U.S. Department of Justice			-	1,304,605
<u>U.S. Department of Transportation</u>				
Passed Through S.C. Emergency Management Division:				
HMEP Grant FY21	20.703	HMEP 693JK319400338HMEP	-	47,123
HMEP Grant FY22	20.703	HMEP 693JK319400338HMEP	-	50,038
	Total ALN 20.703		-	97,161
Total Pass-Through S.C. Emergency Management Division			-	97,161
Total U.S. Department of Transportation			-	97,161
<u>U.S. Department of Treasury</u>				
Direct Programs:				
Emergency Rental Assistance Program #1	21.023		-	17,770,491
Emergency Rental Assistance Program #2	21.023		-	8,685,894
	Total ALN 21.023		-	26,456,385
Coronavirus State and Local Fiscal Recovery Funds	21.027		-	8,509,153
	Total ALN 21.027		-	8,509,153
Total Direct Programs			-	34,965,538
Total U.S. Department of Treasury			-	34,965,538
<u>National Endowment for the Humanities</u>				
Direct Programs:				
Promotion of the Humanities Division of Preservation and Access	45.149		-	5,509
	Total ALN 45.149		-	5,509
Total Direct Programs			-	5,509
Total National Endowment for the Humanities			-	5,509

The accompanying notes are an integral part of this schedule.

COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	FEDERAL ALN NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	EXPENDITURES TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
<u>U.S. Department of Health and Human Services</u>				
Direct Programs:				
COVID-19 Provider Relief Fund	93.498		-	653,377
Total ALN 93.498			-	653,377
Total Direct Programs			-	653,377
Passed Through S.C. Department of Social Services (DSS):				
Child Support Enforcement IV-D Filing Fees FY22	93.563	C22010C	-	328,022
Child Support Enforcement IV-D Unit Cost Reimbursement FY22	93.563	C22010C	-	805,576
Child Support Enforcement IV-D Incentive Reimbursements FY22	93.563	C22010C	-	183,944
Child Support Enforcement IV-D Filing Fees FY22	93.563	C22010S	-	6,635
Child Support Enforcement IV-D Unit Cost Reimbursement FY22	93.563	C22010S	-	22,556
Total ALN 93.563			-	1,346,733
CARES Act Emergency Operation Grant (Emergency Child Care COVID-19)	93.575	CG-20-C001264	-	3,000
			-	3,000
Total Pass-Through from S.C. DSS			-	1,349,733
Passed Through S.C. Department of Alcohol and Other Drug Abuse Services (S.C. DAODAS):				
PAIRS FY21	93.558	CHA-PAIRS-21	-	17,125
PAIRS FY22	93.558	CHA-PAIRS-22	-	28,625
Total ALN 93.558 TANF Cluster			-	45,750
COVID-19 Crisis Response Initiative Grant FY20	93.665	CHA-CV 19-20	-	30,895
			-	30,895
State Opioid Response (SOR) Grant Funding for Transportation FY20	93.788	N/A	-	6,046
State Opioid Response (SOR) 2.0 Primary Prevention Services Contract FY21	93.788	PREV-SOR-21	-	7,925
Sobering Center Peer Support Specialist FY21	93.788	CHA-SOR-21	-	10,064
Certified Peer Support Specialist (CPSS) FY22	93.788	CHA-CPSS-SOR-22	-	65,964
Primary Prevention State Opioid Response Grant FY22	93.788	CHA-PV-22	-	23,287
State Opioid Response (SOR) Grant for Fentanyl Test Strips Distribution Program	93.788	FEN-SOR-21	-	545
State Overdose Prevention Fentanyl Test Strips Distribution Program	93.788	CHAS-FEN-SOR-22	-	4,155
State Opioid Response (Medical Assistant/Nurse Practitioner FY21)	93.788	CHA-NP-21	-	17,499
State Opioid Response (Medical Assistant/Nurse Practitioner FY22)	93.788	CHA-NP-22	-	54,516
Total ALN 93.788			-	190,001
S.C. DAODAS State Block Grant FY22	93.959	CHA-BG-22	-	1,442,698
Block Grant COVID Stabilization Grant	93.959	BG-SUP-22	-	217,425
Total ALN 93.959			-	1,660,123
Total Pass-Through from S.C. DAODAS			-	1,926,769
Passed Through Ernest F. Kennedy Center:				
Ernest Kennedy Center FY19	93.959	NA	-	1,178
Ernest Kennedy Center FY21	93.959	NA	-	4,513
Total ALN 93.959			-	5,691
Total Pass-Through Ernest F. Kennedy Center			-	5,691
Passed Through S.C. Department of Health and Environmental Control				
National Bioterrorism Hospital Preparedness Program FY22	93.889	5 U3REP190593-03-00	-	42,380
Total ALN 93.889			-	42,380
Total Pass-Through from S.C. Department of Health and Environmental Control			-	42,380
Total U.S. Department of Health and Human Services			-	3,977,950

The accompanying notes are an integral part of this schedule.

COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	FEDERAL ALN NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	EXPENDITURES TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
<u>U.S. Department of Homeland Security</u>				
Direct Programs:				
Port Security Grant FY20	97.056		-	173,833
Port Security Grant FY20	97.056		-	62,108
Port Security Grant FY21	97.056		-	62,005
Port Security Grant FY22	97.056		-	78,730
Total Direct Programs	Total ALN 97.056		-	376,676
Passed Through S.C. Department of Natural Resources:				
Flood Plain Mitigation Grant FY19	97.029	SCDR FY 2019-33	-	13,998
	Total ALN 97.036		-	13,998
Total Pass-Through S.C. Department of Natural Resources			-	13,998
Passed Through S.C. Emergency Management Division:				
Public Assistance (Presidentially Declared Disasters) FY16	97.036	FEMA-4241-DR-SC	-	110,394
	Total ALN 97.036		-	110,394
FEMA Main Roads Phase II - Mitigation Grant Program (HMGP)	97.039	FEMA-4286-DR-SC 12 (F0004)	-	73,051
Hazard Mitigation - Boone Hall Drive Flood Reduction Grant (Phase I) FY20	97.039	FEMA-4346-DR-SC Project 005	-	18,888
	Total ALN 97.039		-	91,919
Local Emergency Management Performance FY22	97.042	21EMPG01 / 21EMPG-ARPA01	-	51,130
	Total ALN 97.042		-	51,130
Total Pass-Through S.C. Emergency Management Division			-	253,443
Passed Through S.C. Law Enforcement Division (SLED):				
HazMat Regional WMD Team FY21	97.067	20SHSP20	-	321
HazMat Regional WMD Team FY22	97.067	21SHSP10	-	28,090
Lowcountry Regional WMD SWAT Team FY20	97.067	19SHSP12	-	1,111
Lowcountry Regional WMD SWAT Team FY21	97.067	20SHSP12	-	56,942
Lowcountry Regional WMD SWAT Team FY22	97.067	21SHSP18	-	19,728
Lowcountry Regional WMD Bomb Team FY21	97.067	20SHSP05	-	57,733
Lowcountry Regional WMD Bomb Team FY22	97.067	21SHSP04	-	14,802
	Total ALN 97.067		-	178,727
Total Pass-Through SLED			-	178,727
Total U.S. Department of Homeland Security			-	822,844
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 1,660,756	\$ 44,439,246

The accompanying notes are an integral part of this schedule.

COUNTY OF CHARLESTON, SOUTH CAROLINA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

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, 2021 through June 30, 2022. 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and issued our report thereon dated January 26, 2023. 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, 2022. 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.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 entity'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 financial statements. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Scott and Company LLC

Columbia, South Carolina
January 26, 2023

**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

Opinion on Each Major Federal Program

We have audited County of Charleston, South Carolina's (the "County") 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 the County's major federal programs for the year ended June 30, 2022. 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.

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, 2022.

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 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 program. Our audit does not provide a legal determination of the 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 the 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 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 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 the 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 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 internal control over compliance in accordance with the Uniform Guidance, 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 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.

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, 2022, 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, 2022. We issued our report thereon dated January 26, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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
February 14, 2023

**COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I—Summary of Auditor's Results

Financial Statements:

We have issued unmodified opinions dated January 26, 2023 on the financial statements of the County of Charleston, South Carolina.

Internal control over financial reporting:

- Material weaknesses identified? No
- Significant deficiencies identified? No
- 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 February 14, 2023 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

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program</u>
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.498	Provider Relief Funds
93.959	Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to be distinguished between Type A and Type B Programs: \$1,333,177

Auditee qualified as low-risk auditee? Yes

**COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section II - Financial Statement Findings:

None Reported.

Section III - Federal Award Findings and Questioned Costs:

None Reported.

Summary Schedule of Prior Audit Findings:

Finding 2021-001 Year-End Cut Off Procedures (Significant Deficiency)

Condition: It was noted that certain revenues received into the Register of Deeds office were not processed in a manner that allowed proper recording of these revenues using the full accrual reporting requirements required under GASB 34.

Recommendation: It is recommended that management implement procedures that allow transactions to be processed in an efficient and effective manner. These procedures should result in the reporting of revenues and receivables consistent with GASB 34 requirements. It is also recommended that a process be implemented that allows revenues received close to year end and after year end to be documented in, either the financial reporting system or the department revenue collection software, which shows which financial reporting period the transaction took place. This would help ensure that all revenues received after year end are properly cutoff under the GASB 34 reporting requirements.

Current status: Management has reviewed the recommendation, made appropriate adjustments, and received additional support to process items through the office in an effort to resolve this issue. A newly elected official in in office as of this report date and this matter is no longer reported as a significant deficiency.