

JEFFERSON COUNTY COMMISSION
UNIFORM GUIDANCE AUDIT REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

**JEFFERSON COUNTY COMMISSION
TABLE OF CONTENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	1
FEDERAL REPORTING REQUIREMENTS	
Schedule of Expenditures of Federal Awards	3
Notes to the Schedule of Expenditures of Federal Awards	7
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	9
Independent Auditors' Report on Compliance for each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	11
Schedule of Findings and Questioned Costs	14

INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Commissioners of
Jefferson County Commission

Report on the Audit of the Schedule of Expenditures of Federal Awards

Opinion

We have audited the accompanying schedule of expenditures of federal awards (the Schedule) of Jefferson County Commission (the Commission) for the year ended September 30, 2023, and the related notes to the Schedule.

In our opinion, the accompanying Schedule presents fairly, in all material respects, the expenditures of federal awards of the Commission for the year ended September 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit 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 Auditors' Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. 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 a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

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 misstatement of the Schedule, 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 amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2024, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters related to the schedule of expenditures of federal awards. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance applicable to the Schedule.

Warren Averett, LLC

Birmingham, Alabama
March 22, 2024

**JEFFERSON COUNTY COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Expenditures	Contract / Grant Number
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Programs:					
CDBG – Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	14.218		\$ 63,701	\$ 68,358	B-16-UC-01-0001
Community Development Block Grants/Entitlement Grants	14.218		47,624	47,624	B-17-UC-01-0001
Community Development Block Grants/Entitlement Grants	14.218		208,000	225,672	B-18-UC-01-0001
Community Development Block Grants/Entitlement Grants	14.218		241,926	246,244	B-19-UC-01-0001
Community Development Block Grants/Entitlement Grants	14.218		484,454	523,234	B-20-UC-01-0001
Community Development Block Grants/Entitlement Grants	14.218		1,230,747	1,252,522	B-21-UC-01-0001
Community Development Block Grants/Entitlement Grants	14.218		392,640	453,999	B-21-UC-01-0001
Community Development Block Grants/Entitlement Grants	14.218		959,914	1,559,944	B-22-UC-01-0001
			<u>3,629,006</u>	<u>4,377,597</u>	
Direct Programs:					
CDBG – Disaster Recovery Grants Cluster					
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants	14.269		275	275	B-12-UT-01-0001
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants	14.269		149,489	223,227	B-13-UT-01-0001
			<u>149,764</u>	<u>223,502</u>	
Emergency Solutions Grant Program	14.231		366,425	383,527	E-20-UW-01-0001
Emergency Solutions Grant Program	14.231		65,783	79,041	E-20-UC-01-0001
			<u>432,208</u>	<u>462,568</u>	
Home Investment Partnerships Program	14.239		-	29,028	M-19-UC-01-0202
Home Investment Partnerships Program	14.239		-	106,646	M-20-UC-01-0202
Home Investment Partnerships Program	14.239		-	52,750	M-21-UC-01-0202
Home Investment Partnerships Program	14.239		-	5,513	M-20-UC-01-0202
			<u>-</u>	<u>193,937</u>	

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**JEFFERSON COUNTY COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Expenditures	Contract / Grant Number
Passed Through Alabama Department of Economic and Community Affairs (ADECA):					
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	CV-EC-20-001	\$ 643,085	\$ 659,233	B-20-DW-01-0001
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>4,854,063</u>	<u>5,916,837</u>	
U.S. DEPARTMENT OF JUSTICE					
Direct Programs:					
Drug Court Discretionary Grant Program	16.585		103,767	113,361	2020-VC-BX-0053
Drug Court Discretionary Grant Program	16.585		61,989	70,276	DGCT
Drug Court Discretionary Grant Program	16.585		<u>281,241</u>	<u>287,501</u>	15PBJA-22-GG-0446-COAP
			<u>446,997</u>	<u>471,138</u>	
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838		<u>273,819</u>	<u>287,791</u>	2020-AR-BX-0138
Body Worn Camera Policy Implementation	16.835		<u>-</u>	<u>340,000</u>	2020-BC-BX-0018
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		<u>-</u>	<u>2,290</u>	0-BJA-2021-121003
Passed Through Administrative Office of Courts (AOC)					
Drug Treatment Grant:					
Equitable Sharing Program	16.922	15PJDP-21-GG-02832-DGCT	-	1,244	
Equitable Sharing Program	16.922		<u>-</u>	<u>15,173</u>	
			<u>-</u>	<u>16,417</u>	
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>720,816</u>	<u>1,117,636</u>	

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**JEFFERSON COUNTY COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Expenditures	Contract / Grant Number
U.S. DEPARTMENT OF LABOR					
Passed Through Alabama Department of Economic and Community Affairs (ADECA):					
Workforce Investment Act (WIOA) Cluster					
WIOA Adult Program	17.258	GHXCY8AL7CK7	\$ 356,225	\$ 666,621	
WIOA Youth Activities	17.259	GHXCY8AL7CK7	774,606	928,826	
WIOA Dislocated Worker Formula Grant	17.278	GHXCY8AL7CK7	130,962	282,665	
TOTAL U.S. DEPARTMENT OF LABOR			<u>1,261,793</u>	<u>1,878,112</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct Programs:					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		279,095	279,475	18TI81163A-01
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		367,124	377,899	H79TI082946-01
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>646,219</u>	<u>657,374</u>	
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed Through Alabama Department of Homeland Security:					
Homeland Security Grant Program	97.067		-	71,766	EMW-2022-SS-00101
Homeland Security Grant Program	97.067		-	23,186	EMW-2021-SS-00095
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>-</u>	<u>94,952</u>	

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**JEFFERSON COUNTY COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Expenditures	Contract / Grant Number
U.S. DEPARTMENT OF COMMERCE					
Direct Programs:					
Economic Development Cluster					
Economic Adjustment Assistance	11.307		\$ -	\$ 1,153,216	
TOTAL U.S. DEPARTMENT OF COMMERCE			<u>-</u>	<u>1,153,216</u>	
U.S. DEPARTMENT OF TREASURY					
Direct Programs:					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21,027		3,447,716	31,592,300	FAIN SLFRP1176
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		<u>-</u>	<u>604,013</u>	SLFRP2635
			<u>3,447,716</u>	<u>32,196,313</u>	
COVID-19 Emergency Rental Assistance Program	21.023		<u>3,386,311</u>	<u>5,136,573</u>	
COVID-19 Local Assistance and Tribal Consistency Fund	21.032		<u>-</u>	<u>43,721</u>	LATCFO0872
TOTAL U.S. DEPARTMENT OF TREASURY			<u>6,834,027</u>	<u>37,376,607</u>	
ELECTION ASSISTANCE COMMISSION					
Direct Programs:					
COVID-19 Help America Vote Act Requirements Payments	90.401		<u>-</u>	<u>1,806</u>	
TOTAL ELECTION ASSISTANCE COMMISSION			<u>-</u>	<u>1,806</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 14,316,918</u>	<u>\$ 48,196,540</u>	

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**JEFFERSON COUNTY COMMISSION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) summarizes the expenditures of the Jefferson County Commission (the Commission) under programs of the federal government for the year ended September 30, 2023. 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). Because the Schedule presents only a selected portion of the operations of the Commission, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Commission.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

For purposes of the Schedule, expenditures for federal awards programs are recognized on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. FEDERAL PASS-THROUGH FUNDS

The Commission is a subrecipient of federal funds which have been subject to testing and are reported as expenditures and listed as federal pass-through funds in the Schedule.

4. INDIRECT COST RATE

The Commission has elected not to use the ten percent de minimis cost rate allowed under the Uniform Guidance.

5. OTHER

The Commission issues loans through the Workforce & Economic Development Office for eligible recipients. The following loans were outstanding as of September 30, 2023:

	Federal Assistance Listing Number	Loan Outstanding	Less Allowance for Doubtful Accounts	Net Loans Outstanding
Economic Development Administration	11.307	\$ 1,138,828	\$ 162,700	\$ 976,128
Community Development Block Grants / Entitlement Grants	14.218	1,166,391	526,489	639,902
Home Investment Partnerships Program	14.239	1 16,482,335	11,363,978	5,118,357

**JEFFERSON COUNTY COMMISSION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

6. EDA/RLF SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS CALCULATION

The Federal Assistance Listing #11.307 Economic Adjustment Assistance Revolving Loan (EDA/RLF) schedule of expenditures of federal awards calculation was performed as follows:

Balance of EDA/RLF principal outstanding	\$ 779,955
Cash and investment balance in the EDA/RLF	373,261
Administrative expenses paid using EDA/RLF income	-
Administrative expenses paid using award funds designated for administrative expenses, plus	-
Unpaid principal of all loans written off during fiscal year 2023	-
	<hr/>
	1,153,216
Federal share of the RLF	<hr/> 100%
	<hr/> <u>\$ 1,153,216</u>

**INDEPENDENT AUDITORS' 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 Commissioners of
Jefferson County Commission
Birmingham, Alabama

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 schedule of expenditures of federal awards (the Schedule) of the Jefferson County Commission (the Commission), for the year ended September 30, 2023, and the related notes to the Schedule, and have issued our report thereon dated March 22, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the Schedule, we considered the Commission'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 opinion on the Schedule, but not for the purpose of expressing an opinion on the effectiveness of Jefferson County Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 Schedule 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 the Commission's Schedule is 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 Schedule. 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 Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Warren Averett, LLC

Birmingham, Alabama
March 22, 2024

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

To the Commissioners of
Jefferson County Commission
Birmingham, Alabama

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Jefferson County Commission's (the Commission) 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 Commission's major federal programs for the year ended September 30, 2023. The Commission's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Commission 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 September 30, 2023.

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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commission 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 Commission'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 Commission's federal 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 Commission'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 Commission'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 Commission'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 Commission'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 Commission'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 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. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Birmingham, Alabama
March 22, 2024

**JEFFERSON COUNTY COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

The audit of the basic financial statements of the Commission was performed by other auditors. The report by the auditor of the Commission on those financial statements as of and for the year ended September 30, 2023, dated March 22, 2024, expressed unmodified opinions on those statements.

Financial Statement-Schedule of Expenditures of Federal Awards

Type of auditors' report issued on the financial statements:			Unmodified	
Internal control over financial reporting:				
Material weakness(es) identified?	_____	yes	X	no
Significant deficiency(ies) identified?	_____	yes	X	none reported
Noncompliance material to financial statement?	_____	yes	X	no

Federal Awards

Internal control over major 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 Section 200.516(a)?	_____	yes	X	no

Identification of major programs and type of auditors’ report issued on compliance for major programs:

<u>Federal Program</u>	<u>Federal Assistance Listing No.</u>	<u>Opinion Type</u>
COVID-19 Emergency Rental Assistance Program	21.023	Unmodified
COVID-19 State and Local Fiscal Recovery Funds	21.027	Unmodified
Dollar threshold used to distinguish between Type A and Type B program:	\$ 1,445,895	
Auditee qualified as low-risk auditee?	_____ yes	X no

**JEFFERSON COUNTY COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

SECTION II – FINANCIAL STATEMENT FINDINGS SECTION

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the Schedule that are required to be reported in accordance with *Government Auditing Standards*.

None noted.

SECTION III – FEDERAL AWARD PROGRAM FINDINGS AND QUESTIONED COSTS SECTION

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the major federal programs that are required to be reported in accordance with the Uniform Guidance.

None noted.