

# State of Minnesota



## Office of the State Auditor

Julie Blaha  
State Auditor

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### **Cass County Walker, Minnesota**

Management and Compliance Report

Year Ended December 31, 2021

## Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 100 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

**Audit Practice** – conducts financial and legal compliance audits of local governments;

**Government Information** – collects and analyzes financial information for cities, towns, counties, and special districts;

**Legal/Special Investigations** – provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

**Pension** – monitors investment, financial, and actuarial reporting for Minnesota’s local public pension funds; and

**Tax Increment Financing** – promotes compliance and accountability in local governments’ use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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# **Cass County Walker, Minnesota**

Year Ended December 31, 2021



**Office of the State Auditor**

Management and Compliance Report

**Audit Practice Division  
Office of the State Auditor  
State of Minnesota**

**CASS COUNTY  
WALKER, MINNESOTA**

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**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***

Independent Auditor's Report

Board of County Commissioners  
Cass County  
Walker, Minnesota

We have audited, in accordance with 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cass County, Minnesota, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 30, 2022. Our report includes a reference to other auditors who audited the financial statements of the Cass County Housing and Redevelopment Authority and the Pine River Area Sanitary District, the discretely presented component units, as described in our report on the County's financial statements. 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 Cass County's internal control over financial reporting 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control over financial reporting 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 over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 Cass 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*.

### **Minnesota Legal Compliance**

In connection with our audit, nothing came to our attention that caused us to believe that Cass County failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Counties*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County’s noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting, compliance, and the provisions of the *Minnesota Legal Compliance Audit Guide for Counties* and the results of that testing, and not to provide an opinion on the effectiveness of the County’s internal control over financial reporting 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 over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

*/s/Julie Blaha*

JULIE BLAHA  
STATE AUDITOR

August 30, 2022

*/s/Dianne Syverson*

DIANNE SYVERSON, CPA  
DEPUTY STATE AUDITOR



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND  
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

Board of County Commissioners  
Cass County  
Walker, Minnesota

**Report on Compliance for the Major Federal Program**

*Opinion on the Major Federal Program*

We have audited Cass County's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on Cass County's major federal program for the year ended December 31, 2021. Cass County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

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

*Basis for Opinion on the 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 Cass 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 the major federal program. Our audit does not provide a legal determination of Cass County's compliance with the compliance requirements referred to above.

## **Other Matter – Federal Expenditures Not Included in the Compliance Audit**

Cass County’s basic financial statements include the operations of the Cass County Housing and Redevelopment Authority component unit, which expended \$485,130 in federal awards which are not included in Cass County’s Schedule of Expenditures of Federal Awards (SEFA) during the year ended December 31, 2021. Our compliance audit, described in the “Opinion on the Major Federal Program,” does not include the operations of the Cass County Housing and Redevelopment Authority because the component unit is legally separate from the County, and because it expended less than \$750,000 of Federal awards for the year ended December 31, 2021, it was not subject to Uniform Guidance audit requirements.

### ***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 Cass 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 Cass 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 auditing standards generally accepted in the United States of America, *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 Cass County’s compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *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 Cass County’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances; and



- obtain an understanding of Cass 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 Cass 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 Cass County as of and for the year ended December 31, 2021, and have issued our report thereon dated August 30, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying SEFA is presented

for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the SEFA is fairly stated in all material respects in relation to the financial statements as a whole.

*/s/Julie Blaha*

JULIE BLAHA  
STATE AUDITOR

*/s/Dianne Syverson*

DIANNE SYVERSON, CPA  
DEPUTY STATE AUDITOR

August 30, 2022

**CASS COUNTY  
WALKER, MINNESOTA**

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

**I. SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles: **Unmodified**

Internal control over financial reporting:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **None reported**

Noncompliance material to the financial statements noted? **No**

**Federal Awards**

Internal control over the major program:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **None reported**

Type of auditor's report issued on compliance for the major federal program: **Unmodified**

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

The major federal program is:

<b>Assistance Listing Number</b>	<b>Name of Federal Program or Cluster</b>
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

The threshold for distinguishing between Types A and B programs was \$750,000.

Cass County qualified as a low-risk auditee? **Yes**

**CASS COUNTY  
WALKER, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

None.

**III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS**

None.

# Chief Financial Officer

*Our mission is to deliver quality public services to the citizens in an effective, professional, and efficient manner*



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## REPRESENTATION OF CASS COUNTY WALKER, MINNESOTA

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

**Finding Number: 2019-001**  
**Repeat Finding Since: 2014**  
**Finding Title: Eligibility Testing**  
**Program: Medical Assistance Program (CFDA No. 93.778)**

**Summary of Condition:** During the testing of the Medical Assistance Program, one instance, asset verification was performed with bank statements that were dated three months prior to the renewal date. This was determined to have no effect on the client's eligibility. In another instance, a client's assets were not recorded in MAXIS. This asset, when properly recorded, did not make the recipient exceed the limit for assets.

**Summary of Corrective Action Previously Reported:** We will be conducting a detailed training about mandatory assets and a review of policy to provide reasonable assurance that all necessary documentation is obtained and input into Maxis. We will be making a list of what to do in different situations, what we can do to help the client, what we cannot do to help the client.

**Status:** Fully Corrected.  
Was corrective action taken significantly different than the action previously reported?  
Yes  No

**Finding Number: 2019-002**  
**Repeat Finding Since: 2018**  
**Finding Title: Local Collaborative Time Study Reporting**  
**Program: Medical Assistance Program (CFDA NO. 93.778)**

**Summary of Condition:** Documentation was not retained by the County showing that the Annual Spending Report was reviewed by someone other than the preparer. Also, testing found that the County over-reported Local Collaborative Time Study (LCTS) fund received in calendar year 2019 on the Annual Spending Report for the year ending December 31, 2019, by \$120,619.

**Summary of Corrective Action Previously Reported:** Electronic signature will be placed on documents that are completed and reviewed electronically. Training and cross-training was implemented to ensure the County is correctly reporting grant activity.

**Status:** Fully Corrected.  
Was corrective action taken significantly different than the action previously reported?  
Yes  No

**CASS COUNTY  
WALKER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>
<b>U.S. Department of Agriculture</b>			
Direct			
Cooperative Forestry Assistance	10.664		\$ 468
Passed Through Minnesota Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	222MN004W1003	189,415
Passed Through Minnesota Department of Human Services			
SNAP Cluster			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	212MN101S2514	388,302
Passed Through Minnesota Management and Budget			
Forest Service Schools and Roads Cluster			
Schools and Roads – Grants to States	10.665	G9RUSDFORESTRY	111,575
<b>Total U.S. Department of Agriculture</b>			<b>\$ 689,760</b>
<b>U.S. Department of the Interior</b>			
Direct			
Secure Rural Schools and Community Self-Determination	15.234		\$ 193
<b>U.S. Department of Justice</b>			
Direct			
Bulletproof Vest Partnership Program	16.607		\$ 8,746
Passed Through Minnesota Department of Public Safety			
Crime Victim Assistance	16.575	A-CVS-2022-CASSAO-00124	46,083
Passed Through Minnesota Bureau of Criminal Apprehension			
Public Safety Partnership and Community Policing Grants	16.710	P0730AH2017	812
<b>Total U.S. Department of Justice</b>			<b>\$ 55,641</b>
<b>U.S. Department of Transportation</b>			
Passed Through Minnesota Department of Transportation			
Highway Planning and Construction Cluster			
COVID-19 – Highway Planning and Construction	20.205	CRRSSA Funds 011-901-001	\$ 244,940
Highway Planning and Construction	20.205	011-601-026	14,676
Highway Planning and Construction	20.205	011-070-007	1,301
Highway Planning and Construction	20.205	011-070-009	82,576
(Total Highway Planning and Construction 20.205 \$343,493)			
Passed Through Minnesota Department of Public Safety			
Highway Safety Cluster			
State and Community Highway Safety	20.600	F-ENFR21-2021-CASSSD 402 Funds	10,494
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	F-ENFR21-2021-CASSSD 164 Funds	10,265
(Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated 20.608 \$112,728)			
Highway Safety Cluster			
National Priority Safety Programs	20.616	F-ENFR21-2021-CASSSD 405 Funds	5,226

**CASS COUNTY  
WALKER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Continued)**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>
<b>U.S. Department of Transportation (Continued)</b>			
Passed Through Minnesota Trial Courts			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated 20.608 \$112,728)	20.608	A-DGCT21-2021-CASSDWI-006	102,463
<b>Total U.S. Department of Transportation</b>			<b>\$ 471,941</b>
<b>U.S. Department of the Treasury</b>			
Direct			
COVID-19 – Coronavirus Relief Fund (Total COVID-19 – Coronavirus Relief Fund 21.019 \$73,043)	21.019		\$ 29,844
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (Total COVID-19 – Coronavirus State and Local Fiscal Recovery Funds 21.027 \$1,568,431)	21.027		1,563,481
Passed Through Minnesota Department of Health			
COVID-19 – Coronavirus Relief Fund (Total COVID-19 – Coronavirus Relief Fund 21.019 \$73,043)	21.019	H12H737J	5,813
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (Total COVID-19 – Coronavirus State and Local Fiscal Recovery Funds 21.027 \$1,568,431)	21.027	Not Provided	4,950
Passed Through Minnesota Department of Human Services			
COVID-19 – Coronavirus Relief Fund (Total COVID-19 – Coronavirus Relief Fund 21.019 \$73,043)	21.019	187488 12012020 12302020	36,579
Passed Through Minnesota Housing Finance Agency			
COVID-19 – Coronavirus Relief Fund (Total COVID-19 – Coronavirus Relief Fund 21.019 \$73,043)	21.019	SLT0016	807
<b>Total U.S. Department of the Treasury</b>			<b>\$ 1,641,474</b>
<b>U.S. Department of Education</b>			
Passed Through Minnesota Department of Health			
Special Education – Grants for Infants and Families	84.181	H181A210029	<b>\$ 2,100</b>
<b>U.S. Department of Health and Human Services</b>			
Passed Through Minnesota Department of Health			
Public Health Emergency Preparedness	93.069	NU90TP922026	\$ 14,251
Early Hearing Detection and Intervention	93.251	H61MC00035	75
COVID-19 – Immunization Cooperative Agreements	93.268	NH23IP922628	147,615
Early Hearing Detection and Intervention Information System (EHD-IIS) Surveillance Program	93.314	NU50DD000096	225
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NU50CK000508	138,341
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$529,867)	93.558	H12H368G	37,044
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	X1043589	46,557
Maternal and Child Health Services Block Grant to the States	93.994	B0445224	31,528

**CASS COUNTY  
WALKER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Continued)**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>
<b>U.S. Department of Health and Human Services (Continued)</b>			
Passed Through Minnesota Department of Human Services			
Promoting Safe and Stable Families	93.556	2101MNFPS	9,280
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$529,867)	93.558	2101MNTANF	492,823
Child Support Enforcement	93.563	2001MNCEST	643,043
Child Support Enforcement (Total Child Support Enforcement 93.563 \$745,612)	93.563	2101MNCSES	102,569
Refugee and Entrant Assistance – State Administered Programs CCDF Cluster	93.566	2101MNRDMA	852
Child Care and Development Block Grant	93.575	2101MNCDF	9,662
Community-Based Child Abuse Prevention Grants	93.590	1901MNBCAP	962
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2001MNCWSS	3,365
COVID-19 – Stephanie Tubbs Jones Child Welfare Services Program (Total Stephanie Tubbs Jones Child Welfare Services Program 93.645 \$12,729)	93.645	2001MNCWC3	9,364
Foster Care – Title IV-E	93.658	2101MNFOS	219,184
Social Services Block Grant	93.667	2101MNSOSR	245,276
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2101MNCILP	1,500
COVID-19 – John H. Chafee Foster Care Program for Successful Transition to Adulthood (Total John H. Chafee Foster Care Program for Successful Transition to Adulthood 93.674 \$5,045)	93.674	2101MNCILP	3,545
Children's Health Insurance Program Medicaid Cluster	93.767	2105MN5021	1,971
Medical Assistance Program	93.778	2105MN5ADM	1,180,482
Medical Assistance Program (Total Medical Assistance Program 93.778 \$1,192,388)	93.778	2105MN5MAP	11,906
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 3,351,420</b>
<b>U.S. Department of Homeland Security</b>			
Passed Through Minnesota Department of Natural Resources			
Boating Safety Financial Assistance	97.012	R29G70CGBLA19	\$ 30,488
Passed Through Minnesota Department of Public Safety			
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	PW1211	9,681
Emergency Management Performance Grants	97.042	F-EMPG-2020-CASSCO-3378	27,802
<b>Total U.S. Department of Homeland Security</b>			<b>\$ 67,971</b>
<b>Total Federal Awards</b>			<b>\$ 6,280,500</b>

The County did not pass any federal awards through to subrecipients during the year ended December 31, 2021.



**CASS COUNTY  
WALKER, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Continued)**

<b>Federal Grantor Pass-Through Agency Program or Cluster Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Grant Numbers</b>	<b>Expenditures</b>
<b>Totals by Cluster</b>			
Total expenditures for SNAP Cluster			\$ 388,302
Total expenditures for Forest Service Schools and Roads Cluster			111,575
Total expenditures for Highway Planning and Construction Cluster			343,493
Total expenditures for Highway Safety Cluster			15,720
Total expenditures for CCDF Cluster			9,662
Total expenditures for Medicaid Cluster			1,192,388

**CASS COUNTY  
WALKER, MINNESOTA**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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1. Summary of Significant Accounting Policies

A. Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Cass County. The County's reporting entity is defined in Note 1 to the financial statements. The schedule does not include \$485,130 in federal awards expended by the Cass County Housing and Redevelopment Authority component unit. The component unit is legally separate from Cass County and expended less than \$750,000 of federal awards for the year ended December 31, 2021; therefore, was not subject to 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).

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Cass County under programs of the federal government for the year ended December 31, 2021. The information in this schedule is presented in accordance with the requirements of Uniform Guidance. Because the schedule presents only a selected portion of the operations of Cass County, it is not intended to and does not present the financial position or changes in net position of Cass County.

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. De Minimis Cost Rate

Cass County has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**CASS COUNTY  
WALKER, MINNESOTA**

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3. Reconciliation to Schedule of Intergovernmental Revenues

Federal grant revenue per Schedule of Intergovernmental Revenues	\$ 6,317,818
Grants unavailable in 2020, recognized as revenue in future years	
Highway Planning and Construction	(58,917)
Grants received more than 90 days after year-end, unavailable in 2021	
Highway Planning and Construction	<u>21,599</u>
Expenditures per Schedule of Expenditures of Federal Awards	<u>\$ 6,280,500</u>