

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

**Anoka County
Anoka, 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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Anoka County Anoka, 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**

**ANOKA COUNTY
ANOKA, 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
Anoka County
Anoka, 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, each major fund, and the aggregate remaining fund information of Anoka 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 July 15, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Anoka 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 Anoka 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 Anoka County failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, 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

/s/Dianne Syverson

DIANNE SYVERSON, CPA
DEPUTY STATE AUDITOR

July 15, 2022



**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
Anoka County
Anoka, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Anoka 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 each of Anoka County's major federal programs for the year ended December 31, 2021. Anoka 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, Anoka County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

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 Anoka 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 Anoka 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 Anoka 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 Anoka 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 Anoka County's compliance with the requirements of each 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 Anoka 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 Anoka 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 Anoka 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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance, and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on Anoka County's response to the noncompliance finding identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. Anoka County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001, to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on Anoka County's response to the internal control over compliance finding identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. Anoka County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 Anoka County as of and for the year ended December 31, 2021, and have issued our report thereon dated July 15, 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 Schedule of Expenditures of Federal Awards (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

July 15, 2022

**ANOKA COUNTY
ANOKA, 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 major programs:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **Yes**

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)? **Yes**

The major federal programs are:

Assistance Listing Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.561	SNAP Cluster
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
93.558	Temporary Assistance for Needy Families

The threshold for distinguishing between Types A and B programs was \$1,427,599.

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

**ANOKA COUNTY
ANOKA, 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

2021-001 Procurement, Suspension, and Debarment

Prior Year Finding Number: N/A

Repeat Finding Since: N/A

Type of Finding: Internal Control Over Compliance and Compliance

Severity of Deficiency: Significant Deficiency and Other Matter

Federal Agency: U.S. Department of Agriculture and U.S. Department of Treasury

Program: 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC);

10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP); and

21.027 State and Local Fiscal Recovery Funds

Award Number and Year:

Assistance Listing Number	Award Number	Year
10.557	202MN004W1003	2021
10.561	212MN101S2514, 212MN127Q7503, 212MN101S2520	2021
21.027	Not Provided	

Pass-Through Agency:

Assistance Listing Number	Pass-Through Agency
10.557	Minnesota Department of Health
10.561	Minnesota Department of Human Services
21.027	Not applicable

**ANOKA COUNTY
ANOKA, MINNESOTA**

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

Criteria: Title 2 U.S. *Code of Federal Regulations* § 200.318(i) states that the County must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. The County must follow further federal guidance over full and open competition as provided in Title 2 U.S. *Code of Federal Regulations* § 200.319; cost or price analysis provided in Title 2 U.S. *Code of Federal Regulations* § 200.323; and verifying debarment, suspension, and exclusions as provided in Title 2 U.S. *Code of Federal Regulations* §§ 180.300, 200.213, and 200.318(h).

Condition: For three covered transactions tested, the verification for suspended or debarred vendors was not performed before entering into the covered transaction. For two procurements tested that exceeded the simplified threshold, documentation of a cost or price analysis was not available.

Questioned Costs: None.

Context: The thresholds used for testing were 1) micro purchase (under \$10,000), 2) small purchase (\$10,000 to under \$250,000), and 3) over simplified acquisition (over \$250,000). The suspension and debarment threshold is \$25,000.

A sample of two vendors over the simplified acquisition threshold across all three grants were tested (also tested for suspension/debarment). A sample of three vendors within the small purchase threshold across all three grants were tested (also tested for suspension/debarment). A sample of three vendors within the micro purchase threshold across all three grants were tested.

The sample size was based on guidance from chapter 11 of the AICPA Audit Guide, *Government Auditing Standards and Single Audits*.

Effect: The County is not in complete compliance with federal grant requirements.

Cause: The County indicated the deviations occurred because the County is operating in a manual environment with decentralization, and there is a learning curve with the procurement standards. Additionally, the County has found it difficult to comply when federal reimbursement was not anticipated at the time of procurement. For these reasons, the County indicated there is not consistency in documenting debarment checks and cost/price analysis to show compliance.

**ANOKA COUNTY
ANOKA, MINNESOTA**

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

Recommendation: We recommend the County maintain documentation to demonstrate that vendors were not debarred, suspended, or otherwise excluded from conducting business with the County; this documentation should be completed prior to entering into a covered transaction. We further recommend the County maintain documentation to support compliance with the cost or price analysis provisions contained in Title 2 U.S. *Code of Federal Regulations* § 200.323.

View of Responsible Official: Concur



Anoka County

FINANCE & CENTRAL SERVICES DIVISION

Enriching Community | Quality Service | Financial Integrity

Finance

Central Services

General Operations

REPRESENTATION OF ANOKA COUNTY ANOKA, MINNESOTA

CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2021

Finding Number: 2021-001

Finding Title: Procurement, Suspension, and Debarment

Program: Special Supplemental Nutrition Program for Women, Infants, and Children (Assistance Listing No. 10.557); State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Assistance Listing No. 10.561); and State and Local Fiscal Recovery Funds (Assistance Listing No. 21.027)

Name of Contact Person Responsible for Corrective Action:

Lindsey Felgate, Sr. Manager, Procurement

Corrective Action Planned:

We continue to operate in a decentralized procurement environment. We continue to work with all departments. The Procurement Unit will continue to educate County users on procurement, suspension, and debarment procedures. This would include documentation of the process and what we discovered. The education also includes the rationale used to determine the method of procurement and federal guidance listed in Title 2 U.S. *Codes of Federal Regulations*.

Plans to assist the County in education are in process. These include seeking and acquiring a new finance/procurement system, a more comprehensive and educational procurement procedure manual, and a formal training model strategy for all County users of procurement. These plans will assist by moving the County from a manual environment to a more structured environment.

Anticipated Completion Date:

December 31, 2022

**ANOKA COUNTY
ANOKA, MINNESOTA**

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

Federal Grantor Pass-Through Agency Program or Cluster Title	Assistance Listing Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed Through Minnesota Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553	Not provided	\$ 56,256	\$ -
National School Lunch Program	10.555	Not provided	93,853	-
Passed Through Minnesota Department of Health				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	202MN004W1003	1,475,128	-
Passed Through Minnesota Department of Human Services				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	212MN101S2514	3,399,642	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	212MN127Q7503	35,925	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program 10.561 \$3,437,434)	10.561	212MN101S2520	1,867	-
Passed Through Minnesota Department of Agriculture				
WIC Farmers' Market Nutrition Program (FMNP)	10.572	B0421F172615	2,892	-
Total U.S. Department of Agriculture			\$ 5,065,563	\$ -
U.S. Department of Housing and Urban Development				
Direct				
CDBG – Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218		\$ 607,932	\$ 498,153
Passed Through Minnesota Department of Human Services				
COVID-19 – Emergency Solutions Grant Program	14.231	ESG-CV2	245,849	-
Passed Through Dakota County Community Development Agency				
Home Investment Partnerships Program	14.239	M21-DC270203	39,671	2,000
COVID-19 – Home Investment Partnerships Program (Total Home Investment Partnerships Program 14.239 \$46,338)	14.239	M21-DP270203	6,667	-
Total U.S. Department of Housing and Urban Development			\$ 900,119	\$ 500,153
U.S. Department of Justice				
Direct				
Coronavirus Emergency Supplemental Funding Program	16.034		\$ 25,700	\$ -
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		102,386	-
DNA Backlog Reduction Program	16.741		224,546	-

**ANOKA COUNTY
ANOKA, MINNESOTA**

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

Federal Grantor Pass-Through Agency Program or Cluster Title	Assistance Listing Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Justice (Continued)				
Passed Through Minnesota Department of Public Safety				
Crime Victim Assistance	16.575	A-CVS-2020-ANOKAAO-114	99,639	-
National Sexual Assault Kit Initiative	16.833	A-SAKI-2020-ANOKASO-003	163,650	-
Total U.S. Department of Justice			\$ 615,921	\$ -
U.S. Department of Labor				
Passed Through Minnesota Department of Employment and Economic Development				
Senior Community Service Employment Program	17.235	9125101	\$ 26,867	\$ -
Senior Community Service Employment Program	17.235	0125100	73,041	-
Senior Community Service Employment Program	17.235	1125100	39,648	-
(Total Senior Community Service Employment Program 17.235 \$269,960)				
WIOA Cluster				
WIA Adult Program	17.258	8123100	47,922	-
WIA Adult Program	17.258	9123100	(803)	-
WIA Adult Program	17.258	0123100	158,581	-
WIA Adult Program	17.258	1123100	62,004	-
(Total WIA Adult Program 17.258 \$267,704)				
WIA Youth Activities	17.259	8123600	(747)	-
WIA Youth Activities	17.259	9123600	8,167	-
WIA Youth Activities	17.259	0123600	116,953	-
WIA Youth Activities	17.259	1123600	130,922	-
(Total WIA Youth Activities 17.259 \$255,295)				
WIA Dislocated Worker Formula Grants	17.278	8128000	9,405	-
WIA Dislocated Worker Formula Grants	17.278	9128000	2,683	-
WIA Dislocated Worker Formula Grants	17.278	0128000	218,037	-
WIA Dislocated Worker Formula Grants	17.278	1128000	100,124	-
(Total WIA Dislocated Worker Formula Grants 17.278 \$330,249)				
Workforce Investment Act (WIA) National Emergency Grants COVID-19 – Workforce Investment Act (WIA) National Emergency Grants	17.277	1123000	81,490	-
(Total Workforce Investment Act (WIA) National Emergency Grants 17.277 \$134,727)	17.277	11201000	53,237	-
Passed Through Senior Service America, Inc.				
Senior Community Service Employment Program	17.235	320	130,404	-
(Total Senior Community Service Employment Program 17.235 \$269,960)				
Total U.S. Department of Labor			\$ 1,257,935	\$ -
U.S. Department of Transportation				
Passed Through Minnesota Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	00002	\$ 6,092,163	\$ -
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	MN-2021-048-00	7,084	-

**ANOKA COUNTY
ANOKA, MINNESOTA**

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

Federal Grantor Pass-Through Agency Program or Cluster Title	Assistance Listing Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Transportation (Continued)				
Passed Through Minnesota Department of Natural Resources Highway Planning and Construction Cluster Recreational Trails Program	20.219	0023-20-3B	64,125	-
Passed Through Metropolitan Council Federal Transit Cluster Federal Transit – Formula Grants	20.507	SG-2020-018	163,131	-
Passed Through City of Fridley, Minnesota Highway Safety Cluster State and Community Highway Safety	20.600	A-ENFRC21-2021-FRIDLYPD-021	1,170	-
National Priority Safety Programs	20.616	A-ENFRC21-2021-FRIDLYPD-021	284	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFRC21-2021-FRIDLYPD-021	17,592	-
Total U.S. Department of Transportation			\$ 6,345,549	\$ -
U.S. Department of Treasury				
Passed Through Minnesota Department of Human Services COVID-19 – Coronavirus Relief Fund	21.019	185744	\$ 62,851	\$ -
Direct COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027		7,188,629	-
Total U.S. Department of Treasury			\$ 7,251,480	\$ -
Federal Communications Commission				
Direct COVID-19 – Emergency Connectivity Fund Program	32.009		\$ 33,241	\$ -
Institute of Museum and Library Services				
Passed Through Minnesota Department of Education Grants to States	45.310	Not provided	\$ 179	\$ -
U.S. Department of Education				
Passed Through Minnesota Department of Employment and Economic Development Rehabilitation Services – Vocational Rehabilitation Grants to States	84.126	Not provided	\$ 106,622	\$ -
U.S. Department of Health and Human Services				
Passed Through Metropolitan Area Agency on Aging National Family Caregiver Support, Title III, Part E	93.052	311-21-003E-221	\$ 141,310	\$ -
Passed Through Minnesota Department of Health Public Health Emergency Preparedness	93.069	NU90TP921911-01-00	296,026	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	1NU17CE924985-01-00	8,232	-
Early Hearing Detection and Intervention	93.251	12-700-00054	4,450	-
COVID-19 – Immunization Cooperative Agreements	93.268	NH23IP922628	553,842	-

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**ANOKA COUNTY
ANOKA, MINNESOTA**

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

Federal Grantor Pass-Through Agency Program or Cluster Title	Assistance Listing Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services				
Passed Through Minnesota Department of Health (Continued)				
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	12-700-00054	900	-
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NH23IP922628	523,056	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	NU90TP922188	1,720	-
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$3,889,775)	93.558	2101MNTANF	327,556	-
Refugee and Entrant Assistance – State Administered Programs	93.566	2101MNRCSMA	7,000	-
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	118111	397,314	-
Maternal and Child Health Services Block Grant to the States	93.994	B04MC32551	279,895	-
Passed Through Minnesota Department of Human Services				
Promoting Safe and Stable Families	93.556	2101MNFPS	100,447	-
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$3,889,775)	93.558	2101MNTANF	3,511,152	-
Child Support Enforcement	93.563	2101MNCSES	5,568,017	-
Child Support Enforcement (Total Child Support Enforcement 93.563 \$6,340,655)	93.563	2101MNCES	772,638	-
CCDF Cluster				
Child Care and Development Block Grant	93.575	2101MNCDF	333,787	-
Community-Based Child Abuse Prevention Grants	93.590	1901MNBCAP	41,761	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2001MNCWSS	25,649	-
COVID-19 – Stephanie Tubbs Jones Child Welfare Services Program (Total Stephanie Tubbs Jones Child Welfare Services Program 93.645 \$33,667)	93.645	2001MNCWSS	8,018	-
Foster Care – Title IV-E	93.658	2101MNFOST	923,116	-
Social Services Block Grant	93.667	2101MNSOSR	1,383,967	-
Child Abuse and Neglect State Grants	93.669	2101MNNCAN	162,554	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2101MNCILP	42,075	-
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 \$77,342)	93.674	2101MNCILP	35,267	-
Medicaid Cluster				
Medical Assistance Program	93.778	2105MN5ADM	9,802,292	-
Medical Assistance Program (Total Medical Assistance Program 93.778 \$9,892,454)	93.778	2105MN5MAP	90,162	-
Passed Through Minnesota Department of Employment and Economic Development				
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$3,889,775)	93.558	2101MNTANF	51,067	-
Total U.S. Department of Health and Human Services			\$ 25,393,270	\$ -

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**ANOKA COUNTY
ANOKA, MINNESOTA**

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

Federal Grantor Pass-Through Agency Program or Cluster Title	Assistance Listing Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
Corporation for National and Community Service				
Direct				
Retired and Senior Volunteer Program	94.002		\$ 50,000	\$ -
Executive Office of the President				
Direct				
High Intensity Drug Trafficking Areas Program	95.001		\$ 144,771	\$ -
U.S. Department of Homeland Security				
Passed Through Minnesota Department of Natural Resources				
Boating Safety Financial Assistance	97.012	R29G70CGBLA19	\$ 1,688	\$ -
Passed Through Minnesota Department of Public Safety				
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	Not provided	3,615	-
Emergency Management Performance Grants	97.042	A-EMPG-2021-ANOKACO-002	161,731	-
Homeland Security Grant Program	97.067	A-UASI-2020-ANOKACO-001	254,938	-
Total U.S. Department of Homeland Security			\$ 421,972	\$ -
Total Federal Awards			\$ 47,586,622	\$ 500,153
Totals by Cluster				
Total expenditures for Child Nutrition Cluster			\$ 150,109	
Total expenditures for SNAP Cluster			3,437,434	
Total expenditures for CDBG – Entitlement Grants Cluster			607,932	
Total expenditures for WIOA Cluster			853,248	
Total expenditures for Highway Planning and Construction Cluster			6,156,288	
Total expenditures for Federal Transit Cluster			163,131	
Total expenditures for Highway Safety Cluster			1,454	
Total expenditures for CCDF Cluster			333,787	
Total expenditures for Medicaid Cluster			9,892,454	

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

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 Anoka County. The County's reporting entity is defined in Note 1 to the financial statements.

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Anoka 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 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 Anoka County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Anoka 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. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

2. De Minimis Cost Rate

Anoka County has elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**ANOKA COUNTY
ANOKA, MINNESOTA**

3. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 47,865,293
Grants unavailable in 2020, recognized as revenue in 2021	
Highway Planning and Construction	(1,534,946)
Grants received more than 60 days after year-end, unavailable in 2021	
DNA Backlog Reduction Program	168,362
Highway Planning and Construction	<u>1,087,913</u>
Expenditures Per Schedule of Expenditures of Federal Awards	<u>\$ 47,586,622</u>