



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED JUNE 30, 2021

The County of Madera respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2021.

Audit period: July 1, 2019 – June 30, 2020

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the prior year.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

2020-001 Highway Planning and Construction Cluster – CFDA No. 20.205

Pass-Through Agency: State Department of Transportation

Condition: The County did not complete the Suspension and Debarment requirement for consultants used in the Highway Planning and Construction Cluster.

Status: Corrective action is fully implemented. The County Board of Supervisors approved to include Section PP-320, Suspension and Debarment Verification to the Madera County Purchasing Policies and Procedures. In addition, the County adopted Caltrans Local Assistance Procedures Manual (LAPM) Chapter 10 as written policies and procedures for the procurement, management, and administration of Architectural and Engineering (A&E) consultant contracts as prescribed in Chapter 10 of the LAPM titled, "Consultant Selection" for federally funded transportation projects.

If there are any questions regarding this schedule, please call Elizabeth Cruz at (559) 675-7707.

