

# **COUNTY OF CHESTERFIELD, VIRGINIA**

## **COMPLIANCE REPORTS**

*For the Year Ended June 30, 2020*

*And Reports of Independent Auditor*

**COUNTY OF CHESTERFIELD, VIRGINIA**

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**COMPLIANCE REPORTS**

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**Report of Independent Auditor on Internal Control over Financial Reporting and on  
Compliance with Other Matters Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

To the Honorable Members of the Board of Supervisors  
County of Chesterfield, Virginia

We have audited, in accordance with the 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 *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Chesterfield, Virginia (the "County"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 2, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Cheryl Behmet CP". The signature is written in a cursive style.

Richmond, Virginia  
November 2, 2020

## **Report of Independent Auditor on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance**

To the Honorable Members of the Board of Supervisors  
County of Chesterfield, Virginia

### **Report on Compliance for Each Major Federal Program**

We have audited the County of Chesterfield, Virginia's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

### **Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 2, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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.



Richmond, Virginia  
December 31, 2020

**Report of Independent Auditor on Compliance with  
Commonwealth of Virginia’s Laws, Regulations, Contracts, and Grants**

To the Honorable Members of the Board of Supervisors  
County of Chesterfield, Virginia

We have audited, 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 *Specifications for Audits of Counties, Cities, and Towns* (the “Specifications”) issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Chesterfield, Virginia (the “County”), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated November 2, 2020.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County’s financial statements are free of material misstatement, we performed tests of the County’s compliance with certain provisions of the Commonwealth of Virginia’s laws, regulations, contracts, and grants, 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 following is a summary of the Commonwealth of Virginia’s laws, regulations, contracts, and grants for which we performed tests of compliance:

| <b>Code of Virginia</b>                     |                    | <b>State Agency Requirements</b> |
|---|--------------------|----------------------------------|
| Budget and Appropriation Laws               | Procurement        | Education                        |
| Cash and Investments                        | Unclaimed Property | Comprehensive Service Act Funds  |
| Conflicts of Interest                       | Property Taxes     | Social Services                  |
| Intergovernmental Revenues                  | Debt Provisions    | Fire Programs Aid to Localities  |
| Inmate Canteen and Other<br>Auxiliary Funds |                    | Stormwater Utility Program       |

The results of our tests disclosed no instances of noncompliance which are required to be reported in accordance with the Specifications.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of compliance with certain provisions of the Commonwealth of Virginia’s laws, regulations, contracts, and grants and the results of that testing, and not to provide an opinion on the County’s compliance. Accordingly, this communication is not suitable for any other purpose.



Richmond, Virginia  
December 31, 2020

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FOR THE YEAR ENDED JUNE 30, 2020

| <b>Federal Granting Agency/Recipient State Agency/Grant Program/(Grant ID)</b>                                 | <b>CFDA#</b> | <b>Total Federal Expenditures</b> |
|--|--------------|-----------------------------------|
| <b>Department of Agriculture</b>   |              |                                   |
| Pass-through payments:   |              |                                   |
| Department of Agriculture & Consumer Services:   |              |                                   |
| National School Lunch Program<br>(201VA347N2535)   | 10.555       | \$ 1,748,061                      |
| Department of Education:   |              |                                   |
| National School Lunch Program<br>(202020N109941)   | 10.555       | 7,019,416                         |
| COVID-19 - National School Lunch Program<br>(202020N850341)  | 10.555       | 526,090                           |
| Department of Juvenile Justice:  |              |                                   |
| National School Lunch Program<br>(Commodities)   | 10.555       | <u>68,851</u>                     |
| Total - National School Lunch Program - 10.555   |              | \$ 9,362,418                      |
| Department of Education:   |              |                                   |
| School Breakfast Program<br>(202020N109941)  | 10.553       | 2,435,008                         |
| COVID-19 - School Breakfast Program<br>(202020N850341)   | 10.553       | <u>183,363</u>                    |
| Total - School Breakfast Program - 10.553  |              | 2,618,371                         |
| Summer Food Service Program for Children<br>(202020N109941)  | 10.559       | 269,168                           |
| COVID-19 - Summer Food Service Program for Children<br>(202020N850341)   | 10.559       | <u>2,586,931</u>                  |
| Total - Summer Food Service Program for Children - 10.559  |              | <u>2,856,099</u>                  |
| Total Child Nutrition Cluster - 10.553/10.555/10.559   |              | 14,836,888                        |
| Fresh Fruit and Vegetable Program<br>(202019L160341)   | 10.582       | 46,247                            |
| COVID-19 - Child and Adult Care Food Program<br>(202020N850341)  | 10.558       | 1,155,624                         |
| Department of Health:  |              |                                   |
| Child and Adult Care Food Program<br>(10309)<br>(59431)<br>(S365A190046)<br>(202020N202041)<br>(202020N109941) | 10.558       | <u>320,512</u>                    |
| Total - Child and Adult Care Food Program - 10.558   |              | 1,476,136                         |
| Department of Social Services:   |              |                                   |
| State Administrative Matching Grants for the<br>Supplemental Nutrition Assistance Program<br>(0010120)         | 10.561       | <u>2,398,332</u>                  |
| Total Supplemental Nutrition Assistance Program<br>Cluster - 10.561  |              | <u>2,398,332</u>                  |
| <b>Total Department of Agriculture</b>   |              | <b><u>18,757,603</u></b>          |



**COUNTY OF CHESTERFIELD, VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**

FOR THE YEAR ENDED JUNE 30, 2020

| Federal Granting Agency/Recipient State Agency/Grant<br>Program/(Grant ID)  | CFDA#  | Total Federal Expenditures |
|---|--------|----------------------------|
| <b>Department of Defense</b>  |        |                            |
| Direct payments:  |        |                            |
| JROTC   | 12.U01 | \$ 354,965                 |
| <b>Total Department of Defense</b>  |        | <b><u>354,965</u></b>      |
| <b>Department of Education</b>  |        |                            |
| Direct payments:  |        |                            |
| Impact Aid  | 84.041 | 34,887                     |
| Pass-through payments:  |        |                            |
| City of Richmond School Board:  |        |                            |
| Adult Education - Basic Grants to States<br>(AEFLA-42801-123-1920)<br>(IELCE-61380-123-1920)<br>(C&I-61111-123-1920)                                  | 84.002 | 338,859                    |
| Education for Homeless Children and Youth<br>(S196A180048)<br>(S424A180048)   | 84.196 | 37,581                     |
| Pass-through payments:  |        |                            |
| Department of Education:  |        |                            |
| Career and Technical Education - Basic Grants to States<br>(V048A180046)  | 84.048 | 521,114                    |
| English Language Acquisition State Grants<br>(S365A180046)<br>(S365A190046)   | 84.365 | 346,995                    |
| Supporting Effective Instruction State Grants (formerly<br>Improving Teacher Quality State Grants)<br>(S367A170044)<br>(S367A180044)<br>(S367A190044) | 84.367 | 603,450                    |
| Preschool Development Grants<br>(S419B150010-17C/18/18D)  | 84.419 | 136,400                    |
| Special Education Grants to States<br>(021-APE60180-H027A170107)<br>(H027A170107)<br>(H027A180107)<br>(H027A190107)                                   | 84.027 | \$ 10,837,779              |
| Special Education Preschool Grants<br>(H173A170112)<br>(H173A180112)  | 84.173 | <u>203,828</u>             |
| <b>Total Special Ed Cluster - 84.027 and 84.173</b>   |        | <b>11,041,607</b>          |
| Special Education - Grants for Infants and Families<br>(H181A190017)  | 84.181 | 351,552                    |
| Student Support and Academic Enrichment Program<br>(S424A170048)<br>(S424A180048)<br>(S424S180048)  | 84.424 | 350,325                    |
| Teacher Quality Partnership Grants<br>(to VCU to CCPS)  | 84.336 | 22,881                     |

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**

FOR THE YEAR ENDED JUNE 30, 2020

| <b>Federal Granting Agency/Recipient State Agency/Grant Program/(Grant ID)</b>  | <b>CFDA#</b> | <b>Total Federal Expenditures</b> |
|---|--------------|-----------------------------------|
| <b>Department of Education (continued)</b>  |              |                                   |
| Title I Grants to Local Educational Agencies<br>(S010A170046)<br>(S010A180046)<br>(S010A190046)                                     | 84.010       | \$ 6,668,498                      |
| Title I State Agency Program for Neglected and Delinquent Children and Youth<br>(S013A170046)<br>(S013A180046)                      | 84.013       | 4,063                             |
| Twenty-First Century Community Learning Centers<br>(00021-60565-S287C180047)<br>(00021-60565-S287C190047)                           | 84.287       | 903,880                           |
| Education Research, Development and Dissemination<br>(R305H190053)  | 84.305       | <u>12,325</u>                     |
| <b>Total Department of Education</b>  |              | <b><u>21,374,417</u></b>          |
| <b>Department of Health and Human Services</b>  |              |                                   |
| Direct payments:  |              |                                   |
| Head Start  | 93.600       | \$ 1,439,078                      |
| COVID19 - Head Start  | 93.600       | <u>4,420</u>                      |
| Total Head Start Cluster - 93.600   |              | 1,443,498                         |
| Pass-through payments:  |              |                                   |
| Department of Behavioral Health and Development Service:  |              |                                   |
| Block Grants for Community Mental Health Services<br>(50125)  | 93.958       | 126,530                           |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance<br>(5U79SP020791-04)<br>(5U79SP020791-05) | 93.243       | 102,402                           |
| Block Grants for Prevention and Treatment of Substance Abuse<br>(50165)<br>(50195)  | 93.959       | 769,616                           |
| Opioid STR<br>(1H79T1080220)<br>(1H79T1081682-01)<br>(1H79T1081682-02)  | 93.788       | 635,675                           |
| Department of Health:   |              |                                   |
| Every Student Succeeds Act/Preschool Development Grants<br>(90TP0039)   | 93.434       | 12,566                            |

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**

FOR THE YEAR ENDED JUNE 30, 2020

| <b>Federal Granting Agency/Recipient State Agency/Grant Program/(Grant ID)</b>                     | <b>CFDA#</b> | <b>Total Federal Expenditures</b> |
|--|--------------|-----------------------------------|
| <b>Department of Health and Human Services (continued)</b>   |              |                                   |
| Department of Social Services:   |              |                                   |
| Temporary Assistance for Needy Families<br>(0400120)   | 93.558       | \$ <u>1,412,819</u>               |
| Total Temporary Assistance for Needy Families<br>Cluster - 93.558                                  |              | \$ 1,412,819                      |
| Adoption Assistance<br>(1120120)   | 93.659       | 1,192,962                         |
| Chafee Education and Training Vouchers Program (ETV)<br>(9160119)                                  | 93.599       | 12,029                            |
| John H Chafee Foster Care Program for Successful Transition<br>to Adulthood<br><br>(9150119)       | 93.674       | 18,097                            |
| Child Care Mandatory and Matching Funds of the Child Care<br>and Development Fund<br>(0760120)     | 93.596       | <u>228,961</u>                    |
| Total Child Care Development Fund Cluster - 93.596   |              | 228,961                           |
| Children's Health Insurance Program<br>(0540120)   | 93.767       | 38,084                            |
| Foster Care Title IV-E<br>(1100120)  | 93.658       | 1,664,573                         |
| Low-Income Home Energy Assistance<br>(0600420)   | 93.568       | 221,791                           |
| Medical Assistance Program<br>(1200120)  | 93.778       | <u>2,445,629</u>                  |
| Total Medicaid Cluster - 93.778  |              | 2,445,629                         |
| MaryLee Allen Promoting Safe and Stable Families Program<br>(0950119)                              | 93.556       | 156,306                           |
| Refugee and Entrant Assistance State/Replacement Designee<br>Administered Programs<br>(0500120)    | 93.566       | 5,570                             |
| Social Services Block Grant<br>(1000120)   | 93.667       | 1,079,416                         |
| Stephanie Tubbs Jones Child Welfare Services<br>Program<br>(0900119)                               | 93.645       | <u>2,028</u>                      |
| <b>Total Department of Health and Human Services</b>   |              | <b><u>11,568,552</u></b>          |
| <b>Department of Homeland Security</b>   |              |                                   |
| Direct payments:   |              |                                   |
| Port Security Grant Program  | 97.056       | 370,000                           |
| Pass-through payments:   |              |                                   |
| Department of Emergency Management:  |              |                                   |
| Disaster Grants - Public Assistance (Presidentially Declared<br>Disasters)<br><br>(4401)<br>(4411) | 97.036       | 676,288                           |

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**

FOR THE YEAR ENDED JUNE 30, 2020

| <b>Federal Granting Agency/Recipient State Agency/Grant Program/(Grant ID)</b>   | <b>CFDA#</b>          | <b>Total Federal Expenditures</b> |
|--|-----------------------|-----------------------------------|
| <b>Department of Homeland Security (continued)</b>   |                       |                                   |
| Emergency Management Performance Grants<br>(7757)<br>(8095)  | 97.042                | \$ 50,044                         |
| Homeland Security Grant Program<br>(7561)<br>(7563)<br>(7800)<br>(7816)<br>(7819)<br>(7884)<br>(7885)<br>(8115)<br>(8184)<br>(8225)  | 97.067                | <u>232,542</u>                    |
| <b>Total Department of Homeland Security</b>   |                       | <b><u>1,328,874</u></b>           |
| <b>Department of Housing and Urban Development</b>   |                       |                                   |
| Direct payments:   |                       |                                   |
| Community Development Block Grants/Entitlement Grants  | 14.218 <sup>(1)</sup> | <u>\$ 1,548,345</u>               |
| Total Community Development Block Grants<br>Entitlement Grants Cluster - 14.218  |                       | 1,548,345                         |
| Home Investment Partnerships Program   | 14.239 <sup>(2)</sup> | 516,695                           |
| Lead-Based Paint Hazard Control in Privately-Owned Housing   | 14.900                | 33,493                            |
| Section 8 Housing Choice Vouchers  | 14.871                | 206,369                           |
| Pass-through payments:   |                       |                                   |
| Housing Development Authority:   |                       |                                   |
| COVID-19 - Section 8 Housing Choice Vouchers   | 14.871                | <u>2,191</u>                      |
| Total Housing Vouchers Cluster - 14.871  |                       | <u>208,560</u>                    |
| <b>Total Department of Housing and Urban Development</b>   |                       | <b><u>2,307,093</u></b>           |
| <b>Department of Justice</b>   |                       |                                   |
| Direct payments:   |                       |                                   |
| Drug Court Discretionary Grant Program   | 16.585                | 60,024                            |
| Edward Byrne Memorial Justice Assistance Grant Program   | 16.738 <sup>(3)</sup> | 54,758                            |
| Equitable Sharing Program  | 16.922                | 125,697                           |
| Public Safety Partnership and Community Policing Grants  | 16.710                | 500,000                           |
| State Criminal Alien Assistance Program  | 16.606                | 217,704                           |
| Pass-through payments:   |                       |                                   |
| Department of Criminal Justice Services:   |                       |                                   |
| Edward Byrne Memorial Justice Assistance Grant Program<br>(2018-DJ-BX-0362)<br>(2017-DJ-BX-0729)<br>(20-C4209AD16)<br>(20-A4906AD16) | 16.738 <sup>(3)</sup> | 91,388                            |

<sup>(1)</sup>Total Payments to Subrecipients CFDA #14.218 was \$1,243,942

<sup>(2)</sup>Total Payments to Subrecipients CFDA #14.239 was \$516,695

<sup>(3)</sup>CFDA 16.738 Total \$146,146

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**

FOR THE YEAR ENDED JUNE 30, 2020

| <b>Federal Granting Agency/Recipient State Agency/Grant Program/ (Grant ID)</b>   | <b>CFDA#</b> | <b>Total Federal Expenditures</b> |
|---|--------------|-----------------------------------|
| <b>Department of Justice (continued)</b>  |              |                                   |
| Crime Victim Assistance<br>(20-AA705VP18)<br>(20-Z8587VW18)   | 16.575       | \$ 586,723                        |
| Juvenile Justice and Delinquency Prevention<br>(20-A4947JJ16)   | 16.540       | 13,382                            |
| Violence Against Women Formula Grants<br>(17-U9371VA16)<br>(19-V9370VA18)<br>(19-V9845VA18)<br>(20-X9371VA19)<br>(20-X9370VA19)<br>(20-W9845VA19) | 16.588       | 144,987                           |
| Stop School Violence<br>(BJA-2019-1681)   | 16.839       | <u>147,904</u>                    |
| <b>Total Department of Justice</b>  |              | <b><u>1,942,567</u></b>           |
| <b>Department of the Interior</b>   |              |                                   |
| Direct payments:  |              |                                   |
| National Wildlife Refuge Fund   | 15.659       | <u>19,739</u>                     |
| <b>Total Department of the Interior</b>   |              | <b><u>19,739</u></b>              |
| <b>Department of Transportation</b>   |              |                                   |
| Direct payments:  |              |                                   |
| Airport Improvement Program   | 20.106       | \$ 930,040                        |
| COVID-19 - Airport Improvement Program  | 20.106       | <u>69,000</u>                     |
| Total - Airport Improvement Program - 20.106  |              | 999,040                           |
| Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements  | 20.237       | 114,606                           |
| Pass-through payments:  |              |                                   |
| Department of Motor Vehicles:   |              |                                   |
| Alcohol Open Container Requirements<br>(154AL-2020-50146-20146)   | 20.607       | 71,572                            |
| National Priority Safety Programs<br>(MGOT-2019-59039-9039)   | 20.616       | 33,630                            |
| State and Community Highway Safety<br>(FSC-2019-59058-9058)<br>(FSC-2020-50138-20138)   | 20.600       | <u>107,268</u>                    |
| Total Highway Safety Cluster - 20.600 and 20.616  |              | 140,898                           |
| Department of Transportation:   |              |                                   |
| Highway Planning and Construction<br>(101020)<br>(101028)<br>(102952)<br>(104886)<br>(104889)<br>(104890)<br>(106201)                             | 20.205       | <u>14,650,958</u>                 |

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONCLUDED)**

FOR THE YEAR ENDED JUNE 30, 2020

| Federal Granting Agency/Recipient State Agency/Grant<br>Program/(Grant ID) | CFDA#  | Total Federal Expenditures |
|--|--------|----------------------------|
| <b>Department of Transportation (continued)</b>                            |        |                            |
| (108639)   |        |                            |
| (108885)   |        |                            |
| (108887)   |        |                            |
| (108978)   |        |                            |
| (109082)   |        |                            |
| (109229)   |        |                            |
| (109322)   |        |                            |
| (111105)   |        |                            |
| (111467)   |        |                            |
| (111712)   |        |                            |
| (111714)   |        |                            |
| (111715)   |        |                            |
| (113440)   |        |                            |
| (114127)   |        |                            |
| (113843)   |        |                            |
| (115193)   |        |                            |
| (115202)   |        |                            |
| (115208)   |        |                            |
| (116126)   |        |                            |
| Total Highway Planning and Construction Cluster - 20.205                   |        | \$ 14,650,958              |
| <b>Total Department of Transportation</b>                                  |        | <b>15,977,074</b>          |
| <b>Department of Treasury</b>  |        |                            |
| Pass-through payments:   |        |                            |
| Department of Accounts:  |        |                            |
| COVID-19 - Coronavirus Relief Fund   | 21.019 | 4,907,086                  |
| (SLT0022)  |        |                            |
| <b>Total Department of Treasury</b>  |        | <b>4,907,086</b>           |
| <b>Grand Total</b>   |        | <b>\$ 78,537,970</b>       |

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FOR THE YEAR ENDED JUNE 30, 2020

**1. General**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all Federal assistance programs of the primary government and the School Board.

**2. Basis of Accounting**

The accompanying Schedule is presented using the modified accrual basis of accounting for governmental funds, which is described in Note 1 to the County's basic financial statements. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**3. Relationship to Financial Statements**

Federal expenditures are reported in the County's basic financial statements as follows:

| <u>Fund</u>                             | <u>Federal Expenditures</u> |
|---|-----------------------------|
| <b><u>Primary Government</u></b>        |                             |
| <b>Governmental Activities</b>          |                             |
| General Fund                            | \$ 15,836,907               |
| County Capital Projects Fund            | 14,604,239                  |
| Risk Management - Internal Service Fund | 398,134                     |
| Non-major - Children's Services Fund    | 162,400                     |
| Non-major - Grants Fund                 | 5,756,588                   |
| Non-major - Mental Health Fund          | <u>1,078,808</u>            |
| Total Governmental Activities           | 37,837,076                  |
| <b>Business-type Activities</b>         |                             |
| Water Fund                              | 350,158                     |
| Wastewater Fund                         | 16,208                      |
| Non-major - Airport Fund                | <u>999,040</u>              |
| Total Business-type Activities          | <u>1,365,406</u>            |
| Total Primary Government                | 39,202,482                  |
| <b><u>Component Unit</u></b>            |                             |
| <b>Governmental Activities</b>          |                             |
| School Operating Fund                   | <u>39,335,488</u>           |
| Total                                   | <u>\$ 78,537,970</u>        |

**4. Use of Indirect Cost Rate**

The County did not elect to use the 10% de minimus cost rate.

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

FOR THE YEAR ENDED JUNE 30, 2020

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**A. Section I – Summary of Auditor’s Results**

1. The type of report issued on the basic financial statements: **Unmodified opinion**
2. Significant deficiencies in internal control disclosed by the audit of the financial statements: **None reported**
3. Material weaknesses in internal control disclosed by the audit of financial statements: **No**
4. Noncompliance, which is material to the financial statements: **No**
5. Significant deficiencies in internal control over major programs: **None reported**
6. Material weaknesses in internal control over major programs: **No**
7. The type of report issued on compliance for major programs: **Unmodified opinion**
8. Any audit findings which are required to be reported under the Uniform Guidance: **No**
9. The programs tested as major programs were:

| <u>CFDA Number</u> | <u>Name of Federal Program and Cluster</u>    |
|--------------------|---|
| 20.205             | Highway Planning and Construction             |
| 93.778             | Medical Assistance Program – Medicaid Cluster |
| 84.010             | Title I Grants to Local Educational Agencies  |
| 21.019             | Coronavirus Relief Fund                       |

10. Dollar threshold used to distinguish between type A and type B programs: **\$2,356,139**
11. County of Chesterfield qualifies as a low-risk auditee under Section 530 of Uniform Guidance

**B. Section II – Findings Relating to the Financial Statements Reported in Accordance with Government Auditing Standards**

None reported.

**C. Section III – Findings and Questioned Costs Relating to Federal Awards**

None reported.

**D. Section IV – Findings and Questioned Costs Relating to Compliance with Commonwealth of Virginia Regulations, Contracts and Grants**

None reported.

**E. Section V – Status of Prior Year Findings**

**Findings and Questioned Costs Relating to Compliance with Commonwealth of Virginia Regulations, Contracts and Grants**

**2019-001 – Inmate Canteen and Other Auxiliary Funds** – Finding not repeated.