

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

Stearns County St. Cloud, 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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**Stearns County
St. Cloud, 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**

**STEARNS COUNTY
ST. CLOUD, MINNESOTA**

TABLE OF CONTENTS

	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
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	4
Schedule of Findings and Questioned Costs	8
Summary Schedule of Prior Audit Findings	10
Schedule of Expenditures of Federal Awards	11
Notes to the Schedule of Expenditures of Federal Awards	15



**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
Stearns County
St. Cloud, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Stearns 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 September 6, 2022. Our report includes a reference to other auditors who audited the financial statements of the Housing and Redevelopment Authority (HRA) of Stearns County, the discretely presented component unit, for the year ended June 30, 2021, 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 Stearns 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 Stearns 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 Stearns 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

/s/Dianne Syverson

JULIE BLAHA
STATE AUDITOR

DIANNE SYVERSON, CPA
DEPUTY STATE AUDITOR

September 6, 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
Stearns County
St. Cloud, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Stearns 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 Stearns County's major federal programs for the year ended December 31, 2021. Stearns 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, Stearns 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 Stearns 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 Stearns County's compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

Stearns County’s basic financial statements include the operations of the Housing and Redevelopment Authority (HRA) of Stearns County component unit, which expended \$1,590,051 in federal awards during the year ended June 30, 2021, which are not included in Stearns County’s Schedule of Expenditures of Federal Awards (SEFA) for the year ended December 31, 2021. Our compliance audit, described in the “Opinion on Each Major Federal Program,” does not include the operations of the HRA of Stearns County because other auditors were engaged to perform a single audit in accordance with the Uniform Guidance.

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 Stearns 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 Stearns 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 Stearns 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 Stearns 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 Stearns 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 Stearns 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 Stearns County as of and for the year ended December 31, 2021, including the HRA of Stearns County component unit as of and for the year ended June 30, 2021, and have issued our report thereon dated September 6, 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

September 6, 2022

**STEARNS COUNTY
ST. CLOUD, 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? **None reported**

Type of auditor’s report issued on compliance for major federal programs: **Unmodified**

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

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
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
93.563	Child Support Enforcement
93.658	Foster Care – Title IV-E

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

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

**STEARNS COUNTY
ST. CLOUD, 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.



Office of the County Auditor-Treasurer

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Randy R. Schreifels, County Auditor-Treasurer

**REPRESENTATION OF STEARNS COUNTY
ST. CLOUD, MINNESOTA**

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

Finding Number: 2019-001

Year of Finding Origination: 2019

Finding Title: Family Home Visiting Eligibility

Program: Temporary Assistance for Needy Families (Assistance Listing #93.558)

Summary of Condition: In a sample of eight Family Home Visiting case files reviewed for eligibility, two cases had no documentation to support the eligibility determination. In addition, none of the eight case files tested had evidence that redeterminations had been performed every 12 months.

Summary of Corrective Action Previously Reported: The County will implement a process to conduct annual eligibility redeterminations by October 1, 2020. Eligibility redeterminations will be entered in PH docs system of record. During 2021, supervisors are reviewing redeterminations monthly. In August 2021, the County implemented pre-billing cycle completion reviews.

Status: Fully Corrected.

Was corrective action taken significantly different than the action previously reported?

Yes _____ No X

**STEARNS COUNTY
ST. CLOUD, 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 Health				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	202MN004W1006	\$ 70,851	\$ -
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	212MN004W1006	540,072	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	222MN004W1006	228,735	-
(Total Special Supplemental Nutrition Program for Women, Infants, and Children 10.557 \$839,658)				
Passed Through Minnesota Department of Human Services				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	212MN101S2514	1,266,019	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	202MN127Q7503	49,205	-
(Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program 10.561 \$1,315,224)				
Total U.S. Department of Agriculture			\$ 2,154,882	\$ -
U.S. Department of Justice				
Direct				
COVID-19 – Coronavirus Emergency Supplemental Funding Program				
	16.034		\$ 44,659	\$ -
Crime Victim Assistance/Discretionary Grants	16.582		57,469	-
Public Safety Partnership and Community Policing Grants	16.710		40,543	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		1,110	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		15,620	15,112
Edward Byrne Memorial Justice Assistance Grant Program	16.738		13,030	-
(Total Edward Byrne Memorial Justice Assistance Grant Program 16.738 \$29,760)				
Passed Through Minnesota Department of Public Safety				
Crime Victim Assistance	16.575	A-CVS-2020- STEARNAO-011	81,903	-
Crime Victim Assistance	16.575	A-CVS-2022- STEARNAO-107	34,976	-
(Total Crime Victim Assistance 16.575 \$116,879)				
Passed Through Minnesota Department of Health				
Children of Incarcerated Parents	16.831	2020-IG-BX-0005	52,552	-
Total U.S. Department of Justice			\$ 341,862	\$ 15,112
U.S. Department of Transportation				
Passed Through Minnesota Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	27-7318255	\$ 1,083	\$ -
Highway Planning and Construction	20.205	27-7320182	1,365,125	-
(Total Highway Planning and Construction 20.205 \$1,366,208)				

**STEARNS COUNTY
ST. CLOUD, 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	TRAL026	25,000	-
Passed Through City of Saint Cloud, Minnesota Highway Safety Cluster				
State and Community Highway Safety	20.600	F-ENFRC21- 2021-STCLOUPD-012	1,934	-
State and Community Highway Safety (Total State Community Highway Safety 20.600 \$3,715)	20.600	F-ENFRC2- 2022-STCLOUPD-014	1,781	-
National Priority Safety Programs	20.616	F-ENFRC21- 2021-STCLOUPD-012	1,413	-
National Priority Safety Programs (Total National Priority Safety Programs 20.616 \$23,581)	20.616	F-ENFRC2- 2022-STCLOUPD-014	593	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	F-ENFRC21- 2021-STCLOUPD-012	13,087	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated 20.608 \$78,488)	20.608	F-ENFRC2- 2022-STCLOUPD-014	3,248	-
Passed Through Minnesota Department of Public Safety Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-OFFICR20-2020- STEARNSSD-013	50,976	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated 20.608 \$78,488)	20.608	A-OFFICR21-2021- STEARNSSD-013	11,177	-
Highway Safety Cluster				
National Priority Safety Programs	20.616	A-OFFICR20-2020- STEARNSSD-013	14,851	-
National Priority Safety Programs (Total National Priority Safety Program 20.616 \$23,581)	20.616	A-OFFICR21-2021- STEARNSSD-013	6,724	-
Total U.S. Department of Transportation			\$ 1,496,992	\$ -
U.S. Department of the Treasury				
Direct COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027		\$ 814,300	\$ 804,500
U.S. Department of Health and Human Services				
Passed Through Minnesota Department of Health Public Health Emergency Preparedness	93.069	NU90TP921911-01-00	\$ 109,279	\$ -
Early Hearing Detection and Intervention	93.251	H61MC0035-16-02	2,350	-
Immunization Cooperative Agreements	93.268	5H23IP000737	40,830	-
Immunization Cooperative Agreements	93.268	6 NH23IP000737-05-02	8,475	-
COVID-19 - Immunization Cooperative Agreements	93.268	6 NH23IP000737-05-02	40,136	-
Immunization Cooperative Agreements (Total Immunization Cooperative Agreements 93.268 \$302,520)	93.268	NH23IP922628	213,079	-

**STEARNS COUNTY
ST. CLOUD, 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)				
Epidemiology and Laboratory Capacity for Infectious Disease (ELC)	93.323	NU50CK000508	234,158	-
Temporary Assistance for Needy Families	93.558	1801MNTANF	48,320	-
(Total Temporary Assistance for Needy Families 93.558 \$1,644,650)				
Medicaid Cluster				
Medical Assistance Program	93.778	5H23IP000737	40,013	-
(Total Medical Assistance Program 93.778 \$4,518,947)				
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	X10MC32199 X10MC31149	435,011	-
HIV Care Formula Grants	93.917	2 X08HA31246-03-00	10,253	-
Maternal and Child Health Services Block Grant to the States	93.994	B04MC32551	122,421	-
Passed Through Minnesota Department of Human Services				
Promoting Safe and Stable Families	93.556	2001MNF PSS	9,776	-
Promoting Safe and Stable Families	93.556	2101MNF PSS	47,183	-
(Total Promoting Safe and Stable Families 93.556 \$56,959)				
Temporary Assistance for Needy Families	93.558	2001MNTANF	1,523	-
Temporary Assistance for Needy Families	93.558	2101MNTANF	1,594,807	1,238,787
(Total Temporary Assistance for Needy Families 93.558 \$1,644,650)				
Child Support Enforcement	93.563	2101MNCSES	382,900	-
Child Support Enforcement	93.563	2101MNC EST	1,075,071	-
(Total Child Support Enforcement 93.563 \$1,457,971)				
Refugee and Entrance Assistance – State Administered Programs	93.566	2101MNR CMA	3,000	-
CCDF Cluster				
Child Care and Development Block Grant	93.575	2101MNC CDF	101,846	-
Community-Based Child Abuse Prevention Grants	93.590	1901MNBCAP	11,646	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2001MNC WSS	17,873	-
COVID-19 – Stephanie Tubbs Jones Child Welfare Services	93.645	2001MNC WC3	22,768	-
Program				
(Total Stephanie Tubbs Jones Child Welfare Services 93.645 \$40,641)				
Foster Care – Title IV-E	93.658	2001MNF OST	35,465	-
Foster Care – Title IV-E	93.658	2101MNF OST	1,071,081	-
(Total Foster Care – Title IV-E 93.658 \$1,106,546)				
Social Services Block Grant	93.667	2101MNS OSR	678,362	-
Child Abuse and Neglect State Grants	93.669	Not provided	5,162	-
John H. Chafee Foster Care Program for Successful Transition	93.674	2101MNC ILP	15,188	-
to Adulthood				
COVID-19 – John H. Chafee Foster Care Program for Successful	93.674	2101MNC ILC	47,428	-
Transition to Adulthood				
(Total John H. Chafee Foster Care Program for Successful Transition to Adulthood 93.674 \$62,616)				
Medicaid Cluster				
Medical Assistance Program	93.778	2005MN5ADM	46,910	-
Medical Assistance Program	93.778	2105MN5ADM	4,381,311	-
Medical Assistance Program	93.778	2105MN5MAP	50,713	-
(Total Medical Assistance Program 93.778 \$4,518,947)				
Total U.S. Department of Health and Human Services			\$ 10,904,338	\$ 1,238,787

**STEARNS COUNTY
ST. CLOUD, 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 Homeland Security				
Passed Through Minnesota Department of Natural Resources Boating Safety Financial Assistance	97.012	Not Provided	\$ 4,455	\$ -
Passed Through Minnesota Department of Public Safety				
Emergency Management Performance Grants	97.042	F-EMPG-2021- STEARNSCO-31282019	64,520	-
Total U.S. Department of Homeland Security			\$ 68,975	\$ -
Total Federal Awards			\$ 15,781,349	\$ 2,058,399
Totals by Cluster				
Total expenditures for SNAP Cluster			\$ 1,315,224	
Total expenditures for Highway Planning and Construction Cluster			1,391,208	
Total expenditures for Highway Safety Cluster			27,296	
Total expenditures for Medicaid Cluster			4,518,947	
Total expenditures for CCDF Cluster			101,846	

**STEARNS COUNTY
ST. CLOUD, MINNESOTA**

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 Stearns County. The County's reporting entity is defined in Note 1 to the financial statements. Stearns County's financial statements include the operations of the Housing and Redevelopment Authority (HRA) of Stearns County component unit, which expended \$1,590,051 in federal awards during the year ended June 30, 2021. Those expenditures are not included in the County's Schedule of Expenditures of Federal Awards because the HRA of Stearns County had a separate single audit.

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Stearns 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 Stearns County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Stearns 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

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

**STEARNS COUNTY
ST. CLOUD, MINNESOTA**

3. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 15,908,949
Grants received more than 60 days after year-end, unavailable in 2021	
Edward Byrne Memorial Justice Assistance Grant Program	59,249
Children of Incarcerated Parents	14,941
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	3,248
National Priority Safety Programs	593
Promoting Safe and Stable Families	7,549
Temporary Assistance for Needy Families	371,304
Community-Based Child Abuse Prevention Grants	4,355
Stephanie Tubbs Jones Child Welfare Services Program	2,345
Child Abuse and Neglect State Grants	5,162
Unavailable in 2020, recognized as revenue in 2021	
Coronavirus Emergency Supplemental Funding Program	(13,349)
Public Safety Partnership and Community Policing Grants	(8,385)
Edward Byrne Memorial Justice Assistance Grant Program	(29,489)
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	(13,337)
National Priority Safety Programs	(3,885)
Early Hearing Detection and Intervention	(1,175)
Temporary Assistance for Needy Families	(526,726)
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Expenditures Per Schedule of Expenditures of Federal Awards	<u>\$ 15,781,349</u>