

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

**Ramsey County
Saint Paul, Minnesota**

Management and Compliance Report

Year Ended December 31, 2020

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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Ramsey County Saint Paul, Minnesota

Year Ended December 31, 2020



Office of the State Auditor

Management and Compliance Report

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

**RAMSEY COUNTY
SAINT PAUL, 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
Ramsey County
Saint Paul, 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 business-type activities, each major fund, and the aggregate remaining fund information of Ramsey County, Minnesota, as of and for the year ended December 31, 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 June 22, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ramsey 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.

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we did identify a deficiency in internal control over financial reporting that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

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 combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or 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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001 to be a material weakness and item 2020-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ramsey 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, we noted that Ramsey County failed to comply with the provisions of the deposits and investments section 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 as described in the Schedule of Findings and Questioned Costs as item 2020-004. Also, in connection with our audit, nothing came to our attention that caused us to believe that Ramsey County failed to comply with the provisions of the contracting and bidding, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Counties*, 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.

Ramsey County's Response to Findings

Ramsey County's responses to the internal control and legal compliance findings identified in our audit are described in the Corrective Action Plan. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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

June 22, 2021



**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
Ramsey County
Saint Paul, Minnesota

Report on Compliance for Each Major Federal Program

We have audited Ramsey County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. Ramsey 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 Ramsey 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 Ramsey 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.

Basis for Qualified Opinion on Medical Assistance Program (CFDA No. 93.778)

As described in the accompanying Schedule of Findings and Questioned Costs, Ramsey County did not comply with requirements regarding CFDA No. 93.778, Medical Assistance Program, as described in finding number 2020-003 for Eligibility. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Qualified Opinion on Medical Assistance Program (CFDA No. 93.778)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Ramsey County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Medical Assistance Program for the year ended December 31, 2020.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Ramsey 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 other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2020.

Other Matters

Ramsey County's response to the noncompliance finding identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Ramsey 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 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 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 the attention of 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as item 2020-003 that we consider to be a material weakness.

Ramsey County's response to the internal control over compliance finding identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the 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 the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ramsey County, Minnesota, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated June 22, 2021, 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 Ramsey County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA), as required by the Uniform Guidance, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The SEFA 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. Such information has been subjected to the auditing procedures applied in the audit of the basic 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 SEFA is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

/s/Julie Blaha

JULIE BLAHA
STATE AUDITOR

/s/Dianne Syverson

DIANNE SYVERSON, CPA
DEPUTY STATE AUDITOR

June 22, 2021

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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? **Yes**
- Significant deficiencies identified? **Yes**

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

Federal Awards

Internal control over major programs:

- Material weaknesses identified? **Yes**
- Significant deficiencies identified? **None reported**

Type of auditor's report issued on compliance for major federal programs: **Unmodified for all major programs, except for the Medicaid Cluster, which is qualified.**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **Yes**

The major federal programs are:

COVID-19 – Coronavirus Relief Fund	CFDA No. 21.019
Foster Care – Title IV-E	CFDA No. 93.658
Social Services Block Grant	CFDA No. 93.667
Medicaid Cluster	CFDA No. 93.778

The threshold for distinguishing between Types A and B programs was \$3,000,000.

Ramsey County qualified as a low-risk auditee? **No**

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

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

Finding Number: 2020-001

Prior Year Finding Number: N/A

Repeat Finding Since: N/A

Audit Adjustments

Criteria: 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 of the financial statements on a timely basis. Auditing standards define a material weakness as a deficiency, or 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.

Condition: Material audit adjustments were identified that resulted in significant changes to the County's financial statements.

Context: The inability to detect material misstatements in the financial statements increases the likelihood that the financial statements would not be fairly presented. The adjustment was found in the audit; however, independent external auditors cannot be considered part of the County's internal control.

Effect: The following audit adjustments were reviewed and approved by the appropriate Ramsey County staff and are reflected in the financial statements:

- The Debt Service Fund cash with fiscal agent increased by \$19,456,112, bond issuance costs increased by \$504,032, proceeds from refunding bonds increased by \$17,585,430, and premium on sale of bonds increased by \$2,374,714, to properly record refunding bond issuances.
- The Capital Projects Fund due from other governments and deferred inflows of resources – unavailable revenue increased by \$7,203,454 to record the entire unexpended balance of D-M Co. Turnback highway funding.

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020**

Cause: For the adjustment in the Debt Service Fund, the County experienced staff turnover. The County's Investment and Debt Manager left the County in 2020. For the Capital Projects Fund, the County recorded only the balance available instead of the entire unexpended balance noted on the Minnesota Department of Transportation Status Report.

Recommendation: We recommend the County review internal controls currently in place and design and implement procedures to improve internal controls over financial reporting which will prevent, or detect and correct, misstatements in the financial statements. The updated controls should include review of the balances and supporting documentation by a qualified individual to identify potential misstatements.

View of Responsible Official: Concur

Finding Number: 2020-002

Prior Year Finding Number: N/A

Repeat Finding Since: N/A

Bank Reconciliations

Criteria: Internal controls in place over operations should be designed to provide reasonable assurance errors will be prevented and detected in a timely manner.

Condition: During review of the County's December 2020 bank reconciliation, the auditor was not able to reconcile the bank balance to the County's general ledger, and County staff were not able to support the reconciling items effectively in a timely manner. When the County's Finance Department investigated this further, it was discovered that \$1.5 million of cash was not posted to the general ledger until months after it was received, and \$11 million of cash was posted to the general ledger in 2020, but had not been received until 2021. It was also noted that the bank reconciliation has hundreds of reconciling items that have not been corrected in the general ledger, a number of which are over six months to four years old. Lastly, we were informed that the 2021 bank reconciliations are not being completed in a timely manner.

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020**

Context: The County’s Property Tax, Records and Election Services (PTRES) department prepares the bank reconciliation for the County’s main checking account, and records the bank reconciliation process on a “Cashbook Reconcilement” Excel spreadsheet. This “Cashbook Reconcilement” spreadsheet supports the County’s “book balance” for its reconciliation, which is not directly derived from the general ledger.

Effect: The County is not completing effective bank reconciliations as errors in the December 2020 bank reconciliation were not discovered. When accounting records are not reconciled on a regular basis, there is an increased risk errors or irregularities will not be detected in a timely manner.

Cause: The County experienced staff turnover. The individual at PTRES who completed the bank reconciliation for many years left the County in 2020. Staff taking over this task are adding it to their pre-existing job duties, which does not allow for as much time to dedicate to the bank reconciliation. In addition, the County has not prioritized correcting the dated reconciling items.

Recommendation: We recommend the County review its procedures in place over preparation of its “Cashbook Reconcilement” and bank reconciliation to provide for a more direct correlation between the bank balance and the County’s general ledger, as well as timeliness of their completion. Necessary adjustments should be made to the general ledger so that bank records tie to the County’s general ledger.

View of Responsible Official: Concur

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

Finding Number: 2020-003

Prior Year Finding Number: 2019-002

Repeat Finding Since: 2016

Eligibility

Program: U.S. Department of Health and Human Services’ Medical Assistance Program (CFDA No. 93.778), Award Nos. 2005MN5ADM and 2005MN5MAP, 2020

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

Pass-Through Agency: Minnesota Department of Human Services

Criteria: Title 2 U.S. *Code of Federal Regulations* § 200.303 states that the auditee must establish and maintain effective internal control over the federal award that provides reasonable assurance that the auditee is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: The Minnesota Department of Human Services (DHS) maintains the computer system, MAXIS, which is used by the County to support the eligibility determination process. The following exceptions were detected in the sample of 40 cases tested:

- Nineteen case files had supporting documentation that was inconsistent with MAXIS;
- Five case files had citizenship that was not verified;
- One case file had income that was not verified; and
- One case file did not have the adoption assistance agreement on file.

We also noted that reviews of the Medical Assistance Program case files are not performed on a consistent basis.

Questioned Costs: Not applicable. The County administers the program, but benefits to participants in this program are paid by the State of Minnesota.

Context: The State of Minnesota contracts with the County's Health and Wellness Administration Division to perform the "intake function" (meeting with the social services client to determine income and categorical eligibility), while the Minnesota DHS maintains MAXIS, which supports the eligibility determination process and actually pays the benefits to the participants.

The Health and Wellness Administration Division has implemented supervisory reviews for other federal programs, and is working on implementing this on a consistent basis across all applicable federal programs.

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

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020**

Effect: Missing, improper input of, or outdated information increases the risk that participants will receive benefits when they are not eligible. Supervisory reviews not performed on a consistent basis increases the probability that staff errors will go undetected.

Cause: County program personnel entering case information into the MAXIS system did not ensure all required information was obtained, verified, maintained in the case files, or updated in the MAXIS system. Due to increased caseload demands, staff have not been able to perform supervisory reviews on a consistent basis.

Recommendation: We recommend the Health and Wellness Administration Division include in its internal quality control review process a checklist or other method to provide reasonable assurance that all necessary documentation to support eligibility is obtained and properly updated in MAXIS. In addition, consideration should be given to providing additional training to program personnel.

View of Responsible Official: Concur

IV. OTHER FINDINGS AND RECOMMENDATIONS

MINNESOTA LEGAL COMPLIANCE

Finding Number: 2020-004

Prior Year Finding Number: N/A

Repeat Finding Since: N/A

Custodial Credit Risk – Deposits

Criteria: As stated in Minn. Stat. § 118A.03, the County is required to obtain collateral to secure deposits to the extent funds on deposit exceed available federal deposit insurance at the close of the financial institution's banking day. As required by Minn. Stat. § 118A.03, subd. 3, the market value of collateral should be at least ten percent more than the uninsured and unbonded amount on deposit, except that where the collateral is irrevocable standby letters of credit issued by Federal Home Loan Banks, the amount of collateral shall be at least equal to the uninsured and unbonded amount on deposit.

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020**

Condition: Out of three months tested for adequate collateral coverage, the month of October had four days that did not have sufficient collateral, one day of which exceeded \$48 million.

Context: The County transferred funds within two days or less so that deposits had sufficient collateral.

Effect: The County was not in compliance with Minnesota statutes and exposed County deposits to custodial credit risk.

Cause: The County experienced staff turnover. The County's Investment and Debt Manager, who received notifications of large deposits allowing collateral to be adjusted by the end of the banking day, left the County in 2020.

Recommendation: We recommend the County monitor all County deposits to ensure there is adequate collateral pledged to secure deposits in accordance with Minn. Stat. § 118A.03.

View of Responsible Official: Concur

V. PREVIOUSLY REPORTED ITEMS RESOLVED

2019-001 Departmental Fees
2019-003 Prompt Payment of Invoices

**REPRESENTATION OF RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2020**

Finding Number: 2020-001

Finding Title: Audit Adjustments

Debt Service Fund:

Name of Contact Person Responsible for Corrective Action:

De'Andre Lindsey, Debt and Investments Finance Manager
Renee Vought, Deputy Director - Finance

Corrective Action Planned:

When bonds are issued journal entries will be made immediately to account for the entire bond issuance.

1. The bond proceeds are posted when the cash is received.
2. A journal entry will be created to account for the par value of the bonds.
3. A journal entry will be created to account for any premium or discount associated with the bond sale.
4. A journal entry should differentiate between cash received in Ramsey County's bank account and any cash posted to a trustee account.
5. A journal entry will be created to account for any additional agent fees or expenses associated with the bond sale.

Anticipated Completion Date:

December 31, 2021

Capital Projects Fund:

Name of Contact Person Responsible for Corrective Action:

George Hardgrove, CPA(Inactive), Controller for Ramsey County's Economic Growth & Community Investment Service Team

Tony Lutgen, Accountant IV/Accounting Manager for Ramsey County's Public Works Department

Corrective Action Planned:

Starting for the 2021 Year End Process, Ramsey County will institute two levels of review to support the year-end compilation process. The first review will be by the EGCI Controller which is a new position that started in February of 2019. The EGCI Controller will sign off on the Receivable schedule provided to Ramsey County Central Finance. This will include reviewing items from Ramsey County's ERP System's Accounts/Receivable module and any current and/or needed Journal Voucher adjustments.

The second review will be a meeting with the EGCI Controller, the Accountant IV for Public Works, the Principal Finance Analyst(s) for Public Works, and the Accountant IV in Central Finance that prepares the Comprehensive Annual Financial Report. At that time, any additional adjustments will be reviewed and approved by these four individuals.

We will also include notes on the Receivable Schedule indicating the revenue recognition rules for each grant from a governmental unit including the State of MN.

Anticipated Completion Date:

April of 2022 when the 2021 Comprehensive Annual Financial Report is prepared and finalized.

Finding Number: 2020-002

Finding Title: Bank Reconciliations

Name of Contact Person Responsible for Corrective Action:

Dick Sivanich, PTRES Tax Accounting Supervisor
Tracy West, Controller
Renee Vought, Deputy Director - Finance

Corrective Action Planned:

1. Bank Balances will balance to the County's ledger in a timely manner.
2. Reconciling support of Bank Reconciliation will be supplied when requested.
3. All cash received will be posted to the County's ledger in a timely manner.
4. Reconciling items will be corrected in a timely manner.

Anticipated Completion Date:

December 31, 2021

Finding Number: 2020-003 (Carryforward from 2019-002)
Finding Title: Eligibility
Program: Medical Assistance Program (CFDA No. 93.778)

Name of Contact Person Responsible for Corrective Action:

Tina Curry – Director of Financial Assistance Services
Bridget Blomer – Human Services Manager

Corrective Action Planned:

1. The detail regarding the Quality Assurance review process and the Corrective Action Plan has been documented and communicated during the July Department-wide leadership meeting.
2. Supervisors will then bring this information to provide guidance for new staff, refreshers for current staff, and to ensure the appropriate actions are followed. The documentation will be reviewed and revised as needed to ensure compliance and consistency throughout the department.
3. Staff will make updates to cases when the case is up for renewal.
4. Supervisors will randomly select cases from each worker, on a monthly basis, to check to make sure the case was updated in the system. If the case was not updated correctly, the worker will need to make the updates.
5. Supervisory review continues with new hires. As issues are identified with current staff, enhanced review strategies and procedures are implemented to review the documentation needed prior to approval of a case.
6. In the ongoing review of cases by each of the areas that are completing case reviews, the training is based upon the type of issues that arise from the reviews, this will vary based upon the program being reviewed and the requirements of said program.
7. If errors are found and overpayments occur the Department will follow the protocol of the Minnesota Department of Human Services regarding the collection of any overpayments.

Anticipated Completion Date:

1. This will be completed in July 2021.
2. This will be completed in July and August 2021
3. Cases will be updated between September 2021 – September 2022
4. Supervisors will randomly select cases from October 2021 – October 2022
5. Ongoing
6. Ongoing
7. Ongoing

Finding Number: 2020-004

Finding Title: Custodial Credit Risk – Deposits

Name of Contact Person Responsible for Corrective Action:

De' Andre Lindsey, Debt and Investments Finance Manager
Nathan Scott, Budget Analyst

Corrective Action Planned:

1. Letter of Credit will be required prior to transferring any funds to depository accounts.
2. Documentation of Letter of Credit will be obtained for proper retention period.
3. Funds will be transferred to corresponding depository account and confirmed via dual control by another employee.
4. Depository accounts will be monitored daily to ensure compliance.

Anticipated Completion Date:

December 31, 2021

**REPRESENTATION OF RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Finding Number: 2019-001
Repeat Finding Since: 2019
Finding Title: Departmental Fees

Summary of Condition: In audits performed of the Parks and Recreation (Arenas) and Public Health Departments, it was noted that in multiple instances, the fees charged to the public were not those approved by the Board.

Summary of Corrective Action Previously Reported: Each January, the Department Accounting Manager or their designee will review the rates in the Sales Systems used for invoicing Products/Services to ensure they correspond to the Approved Fee list posted on Ramsey County's website. Once the rates are verified, they will create a record of the review in the system and/or an E-Mail to the Controller.

Any Fee Changes during the year will require an E-Mail Approval by the Department Accounting Manager or Director.

We will also review the list of people who have access to changing fees in the Sales Systems and limit access to the Accounting Manager, the Accounts Receivable person, and the Operations Manager.

Status: Fully Corrected. Corrective action was taken.
Was corrective action taken significantly different than the action previously reported?
Yes _____ No X

Finding Number: 2019-002
Repeat Finding Since: 2016
Finding Title: Eligibility
Program: Medical Assistance Program (CFDA No. 93.778)

Summary of Condition: The Minnesota Department of Human Services (DHS) maintains the computer system, MAXIS, which is used by the County to support the eligibility determination process. The following exceptions were detected in a sample of 25 cases tested:

- one case file had the Social Security number not verified;
- four case files had citizenship that was not verified;
- one case file had income that was not verified; and
- eight case files had assets that were not verified.

We also noted that reviews of the Medical Assistance Program case files are not performed on a consistent basis.

Summary of Corrective Action Previously Reported:

- The Quality Assurance Team is currently in place for SNAP cases. The Department is in the process of evaluating whether more resources will be allocated going forward to see about expanding it for the Medical Assistance Program cases.
- Internal quality control review checklists, specific to each Program area have been developed. With COVID-19, the planned full rollout slated for the end of the summer of 2020 has been pushed back to the end of the 3rd quarter to incorporate the verification of necessary support documentation to support eligibility determinations and update status in MAXIS.
- Department wide communication to staff regarding importance of supporting documentation in the case file prior to approval of the case has been implemented and is ongoing.
- The detail regarding the Quality Assurance review process and the Corrective Action Plan has been documented and communicated to provide guidance for new staff, refreshers for current staff, and to ensure the appropriate actions are followed. The documentation will be reviewed and revised as needed to ensure compliance and consistency throughout the department.
- Supervisory review has been implemented with new hires. As issues are identified with current staff, enhanced review strategies and procedures are implemented to review the documentation needed prior to approval of a case.
- In the ongoing review of cases by each of the areas that are completing case reviews, the training is based upon the type of issues that arise from the reviews, this will vary based upon the program being reviewed and the requirements of said program.
- If errors are found and overpayments occur the Department will follow the protocol of the Minnesota Department of Human Services regarding the collection of any overpayments.

Continued Corrective Action:

- Internal quality control review checklists, specific to each Program area have been developed. With COVID-19, the planned full rollout slated for the end of the summer of 2020 has been pushed back to the end of the 3rd quarter to incorporate the verification of necessary support documentation to support eligibility determinations and update status in MAXIS.
- Department wide communication to staff regarding importance of supporting documentation in the case file prior to approval of the case has been implemented and is ongoing.
- The detail regarding the Quality Assurance review process and the Corrective Action Plan has been documented and communicated to provide guidance for new staff, refreshers for current staff, and to ensure the appropriate actions are followed. The documentation will be reviewed and revised as needed to ensure compliance and consistency throughout the department.
- Supervisory review has been implemented with new hires. As issues are identified with current staff, enhanced review strategies and procedures are implemented to review the documentation needed prior to approval of a case.
- In the ongoing review of cases by each of the areas that are completing case reviews, the training is based upon the type of issues that arise from the reviews, this will vary based upon the program being reviewed and the requirements of said program.
- Review current processes, update and document for knowledge transfer.

The finding has continued to occur due to staff turnover in the area and the depth of program and policy knowledge required to administer health care programs for long term care and supportive housing. As staff longevity increase their knowledge base increases and fewer eligibility error occur.

Status: Not Corrected.

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

Yes _____ No X

Finding Number: 2019-003

Repeat Finding Since: 2019

Finding Title: Prompt Payment of Invoices

Summary of Condition: Three of 50 invoices tested for compliance with this statute were not paid within 35 days.

Summary of Corrective Action Previously Reported:

Voucher Preparers and Voucher Approvers

- Retrain voucher preparers and voucher approvers regarding the requirements of the promptly paid bill statute.
- Explain the details of the statute.
- Require all invoices to be stamped with a date.
- If an invoice is disputed, document the date the dispute was resolved.

Voucher Audit Team

- Train voucher audit team to ensure all invoices all pertinent information, concentrating on:
- Date stamped on invoices.
- Date disputed invoices were resolved.
- If the invoice will be paid after the 35-day statute and interest was not included on the voucher, deny the invoice for the department to update and include interest.

Management

- Review paid vouchers at least quarterly to ensure timely payment or the inclusion of interest.
- If vouchers were not paid within the 35-day statute and no interest was added, notify department of the issue and have the interest paid.
- Remind all staff of the statute.
- If an ongoing issue, retrain staff.

Status: Fully Corrected. Corrective action was taken.

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

Yes _____ No X

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA 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	ED-02381-01E	\$ 13,421	\$ -
National School Lunch Program	10.555	ED-02381-01E	25,648	-
Passed through Minnesota Department of Health				
Special Supplemental Nutrition Program for Women, Infants, and Children				
	10.557	32573	3,218,125	-
Special Supplemental Nutrition Program for Women, Infants, and Children				
	10.557	12-700-000093	163,063	-
(Total Special Supplemental Nutrition Program for Women, Infants, and Children 10.557 \$3,381,188)				
WIC Grants to States	10.578	Not Provided	18,014	-
Passed through Minnesota Department of Human Services				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
	10.561	202MN101S2520	16,544	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
	10.561	202MN101S2514	7,321,958	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
	10.561	202MN127Q7503	217,208	-
(Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program 10.561 \$7,555,710)				
Passed through Minnesota Department of Agriculture				
WIC Farmers' Market Nutrition Program (FMNP)				
	10.572	B0417F172615	14,086	-
Total U.S. Department of Agriculture			\$ 11,008,067	\$ -
U.S. Department of Housing and Urban Development				
Direct				
CDBG – Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants (Total Community Development Block Grants/Entitlement Grants 14.218 \$2,155,185)				
	14.218		\$ 2,102,317	\$ 869,133
Continuum of Care Program				
	14.267		131,581	-
Passed through Dakota County Community Development Agency				
Home Investment Partnerships Program				
	14.239	M17DC270203	30,221	-
Passed through City of St. Paul				
CDBG – Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants (Total Community Development Block Grants/Entitlement Grants 14.218 \$2,155,185)				
	14.218	Not Provided	52,868	-
Lead Hazard Reduction Demonstration Grant Program				
	14.905	Not Provided	206,447	-
Total U.S. Department of Housing and Urban Development			\$ 2,523,434	\$ 869,133

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

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Justice				
Passed through Minnesota Department of Public Safety				
Crime Victim Assistance	16.575	A-CVS-2020-RAMSEYAO-00070	\$ 102,668	\$ -
Crime Victim Assistance (Total Crime Victim Assistance 16.575 \$404,762)	16.575	A-CVS-2020-RAMS-SOS-00058	302,094	-
Edward Byrne Memorial Justice Assistance Grant Program (Total Edward Byrne Memorial Justice Assistance Grant Program 16.738 \$390,072)	16.738	A-CVS-2020-RAMS-SOS-00058	341,093	-
Violence Against Women Formula Grants	16.588	A-SMART-2020-RAMS-SOS	157,017	-
Passed through City of St. Paul				
Edward Byrne Memorial Justice Assistance Grant Program (Total Edward Byrne Memorial Justice Assistance Grant Program 16.738 \$390,072)	16.738	A-JAG-2020-RAMSEYCC	48,979	-
Total U.S. Department of Justice			\$ 951,851	\$ -
U.S. Department of Labor				
Passed through Minnesota Department of Employment and Economic Development				
WIOA Cluster				
WIA Adult Program	17.258	8153100	\$ 328,422	\$ -
WIA Adult Program	17.258	9153100	560,560	339,064
WIA Adult Program (Total WIA Adult Program 17.258 \$1,082,054)	17.258	0153100	193,072	42,034
WIA Youth Activities	17.259	7153600	9,007	-
WIA Youth Activities	17.259	8153600	294,345	31,667
WIA Youth Activities (Total WIA Youth Activities 17.259 \$1,076,343)	17.259	9153600	772,991	541,753
WIA Dislocated Worker Formula Grants	17.278	8158000	189,487	126,839
WIA Dislocated Worker Formula Grants	17.278	9158000	323,388	60,640
WIA Dislocated Worker Formula Grants (Total WIA Dislocated Worker Formula Grants 17.278 \$724,626)	17.278	0158000	211,751	22,933
Total U.S. Department of Labor			\$ 2,883,023	\$ 1,164,930
U.S. Department of Transportation				
Passed through Minnesota Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	SP 31-595-023	\$ 13,205,143	\$ -
Passed through Minnesota Department of Public Safety				
Highway Safety Cluster				
State and Community Highway Safety	20.600	A-ENFRC20-2020-RAMSEYSD-016	333	-
Passed through Minnesota Trial Courts				
Highway Safety Cluster				
National Priority Safety Programs	20.616	A-ENFRC20-2020-RAMSEYSD-016	12,207	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFRC20-2020-RAMSEYSD-016	23,737	-
Total U.S. Department of Transportation			\$ 13,241,420	\$ -

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

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Treasury				
Direct				
COVID-19 – Coronavirus Relief Funds	21.019		\$ 85,927,742	\$ 32,821,820
Passed through Minnesota Department of Health				
COVID-19 – Coronavirus Relief Funds	21.019	SLT0016	86,713	-
Passed through Minnesota Department of Corrections				
COVID-19 – Coronavirus Relief Funds	21.019	SLT0016	10,501	-
Passed through City of St. Paul				
COVID-19 – Coronavirus Relief Funds	21.019	Not Provided	595,379	-
(Total COVID-19 – Coronavirus Relief Funds 21.019 \$86,620,335)			<u> </u>	<u> </u>
Total U.S. Department of Treasury			<u>\$ 86,620,335</u>	<u>\$ 32,821,820</u>
Election Assistance Commission				
Passed through Secretary of State				
COVID-19 – HAVA Election Security Grants	90.404C	Not Provided	<u>\$ 421,304</u>	<u>\$ -</u>
U.S. Department of Health and Human Services				
Direct				
Family Planning – Services	93.217		\$ 1,067,415	\$ -
Passed through Minnesota Department of Human Services				
Guardianship Assistance	93.090	2001MNGARD	54,798	-
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	H795SM080155	197,276	-
Promoting Safe and Stable Families	93.556	2001MNCWSS	166,533	-
Promoting Safe and Stable Families	93.556	2001MNPKIN	12,680	-
Promoting Safe and Stable Families	93.556	2001MNFSS	58,057	-
(Total Promoting Safe and Stable Families 93.556 \$237,270)				
Temporary Assistance for Needy Families	93.558	2001MNTANF	13,716,101	4,962,826
(Total Temporary Assistance for Needy Families 93.558 \$14,462,150)				
Child Support Enforcement	93.563	2001MNCSES	877,336	-
Child Support Enforcement	93.563	2001MNCES	11,606,228	-
(Total Child Support Enforcement 93.563 \$12,483,564)				
Refugee and Entrant Assistance	93.566	2001MNRCA	2,378	-
CCDF Cluster				
Child Care and Development Block Grant	93.575	G1801MNCDF	1,064,288	-
Community-Based Child Abuse Prevention Grants	93.590	1901MNBCAP	267,358	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2001MNCWSS	127,693	-
COVID-19 – Stephanie Tubbs Jones Child Welfare Services Program	93.645C	2001MNCWC3	25,750	-
(Total Stephanie Tubbs Jones Child Welfare Services Program 93.645 \$153,443)				
Foster Care Title IV-E	93.658	2001MNFST	5,364,497	-

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services				
Passed through Minnesota Department of Human Services (Continued)				
Adoption Assistance	93.659	2001MNADPT	347,051	-
Social Services Block Grant	93.667	2001MNSOSR	3,554,643	-
Child Abuse and Neglect State Grants	93.669	2001MNNCAN	5,000	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2001MNCILP	24,224	-
Children's Health Insurance Program	93.767	2005MN5021	4,475	-
Medicaid Cluster				
Medical Assistance Program	93.778	2005MN5MAP	44,346	-
Medical Assistance Program	93.778	2005MN5ADM	25,090,859	-
(Total Medical Assistance Program 93.778 \$25,135,205)				
Opioid STR	93.788	H79T1080248	12,201	-
Block Grants for Community Mental Health Services	93.958	B09SM010027-18	18,000	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	B08TI010027/B08TI083047	675,829	-
Passed through Minnesota Department of Health				
Public Health Emergency Preparedness	93.069	NU90TP921911-01-00	21,668	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	Not Provided	245,697	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	U52PS004701-03	70,705	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	Not Provided	12,969	-
Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	Not Provided	15,000	-
Affordable Care Act (ACA) Abstinence Education Program	93.235	12-700-00093	223,595	-
Early Hearing Detection and Intervention	93.251	H61MC00035-16-02	25,688	-
Immunization Cooperative Agreements	93.268	67543	166,239	-
Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke	93.435	Not Provided	92,938	-
State Physical Activity and Nutrition (SPAN)	93.439	Not Provided	25,558	-
Temporary Assistance for Needy Families	93.558	2001MNTANF	746,049	-
(Total Temporary Assistance for Needy Families 93.558 \$14,462,150)				
Maternal, Infant, and Early Childhood Home Visiting Cluster				
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	118110	1,313,073	-
HIV Care Formula Grants	93.917	Not Provided	102,582	-
HIV Prevention Activities – Health Department Based	93.940	38884	305,421	-
Maternal and Child Health Service Block Grant to the States	93.994	86857	794,978	-
Total U.S. Department of Health and Human Services			\$ 68,547,176	\$ 4,962,826
Executive Office of the President				
Direct				
High Intensity Drug Trafficking Areas Program	95.001		\$ 388,073	\$ -

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Homeland Security				
Passed through Minnesota Department of Public Safety				
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	Not Provided	\$ 354,038	\$ -
Homeland Security Grant Program	97.067	A-UASI-2020-RAMSEYCO-0009	534,091	-
Passed through Minnesota Department of Natural Resources				
Boating Safety Financial Assistance	97.012	R29G40CGFFY20	15,126	-
Total U.S. Department of Homeland Security			\$ 903,255	\$ -
Total Federal Awards			\$ 187,487,938	\$ 39,818,709
Totals by Cluster				
Total expenditures for Child Nutrition Cluster			\$ 39,069	
Total expenditures for SNAP Cluster			7,555,710	
Total expenditures for CDBG – Entitlement Grants Cluster			2,155,185	
Total expenditures for WIOA Cluster			2,883,023	
Total expenditures for Highway Planning and Construction Cluster			13,205,143	
Total expenditures for Highway Safety Cluster			12,540	
Total expenditures for CCDF Cluster			1,064,288	
Total expenditures for Medicaid Cluster			25,135,205	
Total expenditures for Maternal, Infant, and Early Childhood Home Visiting Cluster			1,313,073	

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

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 Ramsey County. The County's reporting entity is defined in Note I to the financial statements.

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Ramsey County under programs of the federal government for the year ended December 31, 2020. 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 Ramsey County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Ramsey 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

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

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

3. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 198,469,154
Grants received more than 60 days after year-end, deferred in 2020	
Highway Planning and Construction	194,761
Injury Prevention and Control Research and State and Community Based Programs	4,881
Affordable Care Act (ACA) Abstinence Education Program	95,955
Immunization Cooperative Agreements	3,000
Temporary Assistance for Needy Families	248,683
Maternal and Child Health Services Block Grant to States	206,176
Grants received in 2020, but not spent	
COVID-19 – Coronavirus Relief Fund	(10,099,028)
Grants deferred in 2019, recognized as revenue in 2020	
Grants to States	(3,604)
Promoting Safe and Stable Families	(2,670)
Temporary Assistance for Needy Families	(248,683)
Stephanie Tubbs Jones Child Welfare Services Program	(8,010)
Foster Care – Title IV-E	(725,453)
Chafee Foster Care Independence Program	(5,499)
Maternal, Infant, and Early Childhood Home Visiting Grant	(373,118)
Maternal and Child Health Services Block Grant to States	(268,607)
	<hr/>
Expenditures Per Schedule of Expenditures of Federal Awards	<u>\$ 187,487,938</u>