

**GOSHEN COUNTY, WYOMING**

**SINGLE AUDIT**

**JUNE 30, 2021**

**GOSHEN COUNTY, WYOMING  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commissioners  
Goshen County, Wyoming  
Torrington, Wyoming

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

We have audited Goshen County, Wyoming'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, 2021. 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* (the "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, 2021.

## **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 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 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 1, 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 the basic financial statements. The accompanying schedule 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.

*Atlee CPAs & Advisors PLLC*

Casper, Wyoming  
February 14, 2022

**Goshen County, Wyoming**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listings	Grant Number	Federal Expenditures	Amounts Passed- Through to Subrecipients
<b>U.S. Department of Justice Pass-Through Program</b>				
Pass-through from Wyoming, Division of Victim Services				
Crime Victim Assistance	16.575	2019-V2-GX-0002	\$ 73,953	\$ -
<b>Total U.S. Department of Justice Pass-Through Programs</b>			<u>73,953</u>	<u>-</u>
<b>Total U.S. Department of Justice</b>			<u>73,953</u>	<u>-</u>
<b>U.S. Department of Transportation Pass-Through Program</b>				
Pass-through from Wyoming, Association of Sheriffs and Chiefs of Police				
Alcohol Open Container Requirements	20.607	Alcohol 154	866	-
Highway Safety Cluster				
Pass-through from Wyoming, Association of Sheriffs and Chiefs of Police				
Highway Safety	20.600	AL-2020-FA-AL-02	1,351	-
Highway Safety	20.600	OP-2020-FA-OP-02	1,430	-
<b>Subtotal Highway Safety Cluster</b>			<u>2,781</u>	<u>-</u>
<b>Total U.S. Department of Transportation Pass-Through Programs</b>			<u>3,647</u>	<u>-</u>
<b>Election Assistance Commission</b>				
Pass-through from Wyoming, Department of State				
Help America Vote Act Election Security Grants				
COVID19: Help America Vote Act Election Security Grants	90.404	*	5,928	-
<b>Total Election Assistance Commission</b>			<u>5,928</u>	<u>-</u>
<b>U.S. Department of Health and Human Services</b>				
Pass-through Wyoming, Department of Human Services				
Public Health Emergency Preparedness	93.074	*	76,902	-
COVID19: Disease Surveillance and Testing	93.323	*	139,995	-
COVID19: Public Health Emergency Response	93.354	*	53,382	-
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	*	397	-
Temporary Assistance for Needy Families (TANF)	93.558	*	84,761	-
Maternal and Child Health Services Block Grant to the States	93.994	*	14,140	-
<b>Subtotal Pass-Through Wyoming Department of Human Services</b>			<u>369,577</u>	<u>-</u>
Pass-through from Wyoming, Department of Local Affairs				
Prevention and Treatment of Substance Abuse Block Grant	93.959	*	86,775	-
<b>Subtotal Pass-Through Wyoming Department of Human Services</b>			<u>86,775</u>	<u>-</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>456,352</u>	<u>-</u>

**Goshen County, Wyoming**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended June 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listings	Grant Number	Federal Expenditures	Amounts Passed-Through to Subrecipients
<b>U.S. Department of Homeland Security</b>				
Pass-through from Wyoming, Office of Homeland Security				
Emergency Management Performance Grant	97.042	20-EMPG-GOS-GCF20	\$ 6,128	\$ -
Emergency Management Performance Grant	97.042	21-EMPG-GOS-GCF21	23,644	-
<b>Total U.S. Department of Homeland Security</b>			<u>29,772</u>	<u>-</u>
<b>U.S. Department of Treasury</b>				
Pass-through from Wyoming, Office of State Land and Investments				
Coronavirus Relief Fund (M)	21.019	CRF-096	106,433	-
Coronavirus Relief Fund (M)	21.019	CRF-103	7,353	-
Coronavirus Relief Fund (M)	21.019	CRF-104	321,046	-
Coronavirus Relief Fund (M)	21.019	CRF-353	12,400	-
Coronavirus Relief Fund (M)	21.019	CRF-354	3,886	-
Coronavirus Relief Fund - Charitable Relief Program (M)	21.019	*	281,964	-
<b>Total U.S. Department of the Treasury</b>			<u>733,082</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 1,302,734</u>	<u>\$ -</u>

(M) Denotes Major Program

\*Pass-Through Entity Identifying Number not available

**GOSHEN COUNTY, WYOMING**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2021**

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**NOTE 1 – BASIS OF PRESENTATION**

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The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal award activity of Goshen County under programs of the federal government for the year ended June 30, 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 Goshen County, it is not intended to and does not present the financial position, changes in net position or cash flows of Goshen County.

The reporting entity for Goshen County is based upon criteria established by the Governmental Accounting Standards Board. Goshen County is the primary government according to GASB criteria, while the Weed & Pest Board, County Fair Board, Library Board, Goshen Care Center and Alzheimer's Unit are all discretely reported component units. The discretely reported component units are not required to be audited according to Uniform Guidance.

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred.

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**NOTE 3 – INDIRECT COST RATE**

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Goshen County has not elected to use the 10% de minimis indirect cost rate.



**GOSHEN COUNTY, WYOMING**  
**SCHEDULE OF FINDINGS AND QUESTIONED**  
**COSTS**  
**For the Year Ended June 30, 2021**

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**SECTION I – SUMMARY OF AUDITORS' RESULTS**

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***FINANCIAL STATEMENTS***

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: ***Unmodified***

Internal control over financial reporting:

- > Material weakness (es) identified?             yes        X   no
- > Significant deficiency (ies) identified?             yes        X   no

Noncompliance material to financial statements noted?             yes        X   no

***FEDERAL AWARDS***

Internal control over major programs:

- > Material weakness (es) identified?             yes        X   no
- > Significant deficiency (ies) identified?             yes        X   none reported

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance?             yes        X   no

Auditee qualified as low-risk auditee?             yes        X   no

Identification of major federal programs:

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs:                \$750,000

**GOSHEN COUNTY, WYOMING**  
**SCHEDULE OF FINDINGS AND QUESTIONED**  
**COSTS**  
**For the Year Ended June 30, 2021**

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**SECTION II – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

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No findings were reported.