

**COUNTY OF SPOTSYLVANIA, VIRGINIA**  
**COMPLIANCE REPORTS**  
**YEAR ENDED JUNE 30, 2022**



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**INDEPENDENT AUDITORS' 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**

Honorable Members of the Board of Supervisors  
County of Spotsylvania, Virginia

We have audited, in accordance with the 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 and the *Specification for Audits of Counties, Cities, and Towns (specifications)*, issued by the Virginia Auditor of Public Accounts, to the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of Spotsylvania, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County of Spotsylvania's basic financial statements and have issued our report thereon dated December 13, 2022.

***Report on Internal Control Over Financial Reporting***

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

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

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

Honorable Members of the Board of Supervisors  
County of Spotsylvania, Virginia

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether County of Spotsylvania'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 and Specifications*.

***Purpose of this Report***

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Arlington, Virginia  
December 13, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,  
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Members of the Board of Supervisors  
County of Spotsylvania, Virginia

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

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

We have audited County of Spotsylvania, Virginia's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of County of Spotsylvania's major federal programs for the year ended June 30, 2022. County of Spotsylvania's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, County of Spotsylvania 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 June 30, 2022.

***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 (GAAS); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of County of Spotsylvania 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 County of Spotsylvania's compliance with the compliance requirements referred to above.

***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 County of Spotsylvania's federal programs.

### ***Auditors' 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 County of Spotsylvania'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 GAAS, *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 County of Spotsylvania's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 County of Spotsylvania's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of County of Spotsylvania'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 County of Spotsylvania'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.

Honorable Members of the Board of Supervisors  
County of Spotsylvania, Virginia

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of Spotsylvania as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise County of Spotsylvania's basic financial statements. We have issued our report thereon, dated December 13, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Arlington, Virginia  
March 16, 2023

**COUNTY OF SPOTSYLVANIA, VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2022**

Federal Agency	Pass-thru Entity	Program Title	Federal Assistance Listing	Cluster Name	Pass-through Entity Identifying Number	Federal Expenditures	Cluster Total	Program Total
U.S. Department of Agriculture	Virginia Department of Agriculture Food and Nutrition Service	National School Lunch Program - Commodities	10.555	Child Nutrition Cluster	not applicable	\$ 1,157,459		
		School Breakfast Program	10.553	Child Nutrition Cluster	17901-40253	3,974,997		
	Virginia Department of Education	National School Lunch Program	10.555	Child Nutrition Cluster	17901-402540/411080/865570	11,812,492		
		COVID-19 Summer Food Service Program for Children	10.559	Child Nutrition Cluster	17901-603020/603030	1,241,121		
	Virginia Department of Education	COVID-19 Child and Adult Care Food Program	10.558	Child Nutrition Cluster - Total	17901-700270/700280	2,567,241	18,186,069	
		Pandemic EBT Administrative Costs	10.649		185002-865560	5,814		
		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SNAP Cluster	10121, 10122, 40121, 40122	1,969,089	1,969,089	
				<b>Total U.S. Department of Agriculture</b>		<b>22,728,213</b>		
	U.S. Department of Defense	Junior ROTC Program	12.000		not applicable	130,639		
				<b>Total U.S. Department of Defense</b>		<b>130,639</b>		
U.S. Department of Justice	Direct Payments	Missing Alzheimer's Disease Patient Assistance Program	16.015		2020-J1-BX-0003	53,006		
		Coronavirus Emergency Supplemental Funding Program	16.034		2344; 2020-VD-BX-1425	44,842		
		Improving Criminal Justice Responses Grant Program	16.590		2020-WE-AX-0019	70,344		
					2017-DJ-BX-0535; 2018-DJ-BX-0726; 2019-DJ-BX-0776; 2020-DJ-BX-0485; 15PEJA-21-GG-01945-JAGX	40,583		
	Direct Payments	Edward Byrne Memorial Justice Assistance Grant Program	16.738		20-A4931AD16	12,276		
					21-Y9259VW19; 22-O1230VW19	181,191		
	Virginia Department of Criminal Justice Services	Edward Byrne Memorial Justice Assistance Grant Program	16.738					
		Crime Victim Assistance	16.575					
				<b>Total U.S. Department of Justice</b>		<b>402,242</b>		
	U.S. Department of Transportation	Highway Research and Development Program	20.200		EN00-088-150 (UPC 56436, 110488)	0		
		State and Community Highway Safety	20.600	Highway Safety Cluster	FSC 21 51095 21095, FSC 2022 52083 22083 FOP 2021 51456	82,812	82,812	
		Alcohol Open Container Requirements	20.607		154AL 21 51066 21066, 154AL-2022-52067-22067	54,272		
				<b>Total U.S. Department of Transportation</b>		<b>137,084</b>		

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**COUNTY OF SPOTSYLVANIA, VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2022**

Federal Agency	Pass-thru Entity	Program Title	Federal Assistance Listing	Cluster Name	Pass-through Entity Identifying Number	Federal Expenditures	Cluster Total	Program Total
U.S. Department of Treasury	Virginia Department of Accounts	COVID-19 Coronavirus Relief Fund	21.019		SLT0022	29,673		
	Virginia Department of Accounts	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		SLT3648; 1284	441,083		
	Virginia Department of Education	COVID-19 Coronavirus Relief Fund - SCPS	21.019		17901-700560	0		
				<b>Total U.S. Department of Treasury</b>		<b>470,756</b>		
U.S. Department of Education	Direct Payments	Impact Aid	84.041		not applicable	148,400		
	Virginia Department of Education	Adult Education - Basic Grants to States	84.002		17901-42801, 17901-61380, 17901-61111	486,696		
	Virginia Department of Education	Title I Grants to Local Educational Agencies	84.010		17901-42901	3,354,068		
	Virginia Department of Education	Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		17901-42948	4,988		
	Virginia Department of Education	Special Education Grants to States	84.027	Special Education Cluster	17901-43071, 17901-40287	5,630,426		
	Virginia Department of Education	Career and Technical Education - Basic Grants to States	84.048		17901-60031	321,156		
	Virginia Department of Education	Special Education Preschool Grants	84.173	Special Education Cluster	17901-62521	95,886	5,726,312	
	Virginia Department of Education	English Language Acquisition State Grants	84.365	Special Education Cluster - Total	17901-60512, 17901-60509	194,106		
	Virginia Department of Education	Supporting Effective Instruction State Grant	84.367		17901-61480	514,832		
	Virginia Department of Education	Student Support & Academic Enrichment Program	84.424		17901-60022	513,128		
	Virginia Department of Education	COVID-19 Governor's Emergency Education Relief	84.425C	Education Stabilization Fund	179001-60170 / 70037	214,972		
	Virginia Department of Education	COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	Education Stabilization Fund	179001-501950, 179001-601770, 179001-501930, 179001-600420	11,846,548		
				<b>Total U.S. Department of Education</b>		<b>23,326,206</b>	12,061,520	
U.S. Election Assistance Commission	Virginia Department of Elections	COVID-19 HAVA Election Security Grants	90.404		VA20101CARES; 0000055945	0		
				<b>Total U.S. Election Assistance Commission</b>		<b>0</b>		
U.S. Department of Health and Human Services	Direct Payments	Head Start	93.600	Head Start Cluster	not applicable	1,046,930		
	Direct Payments	COVID-19 Head Start	93.600	Head Start Cluster	not applicable	58,555		
				<b>Head Start Cluster - Total</b>			1,105,485	
	Virginia Department of Social Services	Guardianship Assistance	93.090		1110121, 1110122	11,510		
	Virginia Department of Social Services	Title IV-E Prevention Program	93.472		1140122	13,832		
	Virginia Department of Social Services	Promoting Safe and Stable Families	93.556		950120; 950121	70,817		
	Virginia Department of Social Services	COVID-19 Promoting Safe and Stable Families	93.556		950221	9,569		
	Virginia Department of Social Services	Temporary Assistance for Needy Families	93.558	TANF Cluster	400120; 400121; BEN-19-113-24	717,391	717,391	
	Virginia Department of Social Services	Refugee and Entrant Assistance - State Administered Program	93.566		500122	50,283		

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SPOTSYLVANIA, VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2022**

Federal Agency	Pass-thru Entity	Program Title	Federal Assistance Listing	Cluster Name	Pass-through Entity Identifying Number	Federal Expenditures	Cluster Total	Program Total
U.S. Dept of Homeland Security	Virginia Department of Social Services	Low Income Home Energy Assistance	93.568		600421, 600422	78,946		
	Virginia Department of Social Services	Child Care and Development Block Grant	93.575	CCDF Cluster	770120	(816)		
	Virginia Department of Social Services	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCDF Cluster	760121, 760122	114,970		
				CCDF Cluster - Total			114,154	
	Virginia Department of Social Services	Chafee Education and Training Vouchers Program (ETV)	93.599		9160120, 9160121	3,200		
	Virginia Department of Social Services	COMD-19 Chafee Education and Training Vouchers Program (ETV)	93.599		9162121	1,000		
	Virginia Department of Social Services	Stephanie Tubbs Jones Child Welfare Services Program	93.603		1130119	5,000		
	Virginia Department of Social Services		93.645		900121	1,168		
	Virginia Department of Social Services	Foster Care Title IV-E	93.658		1100121, 1110121, 1100122	788,258		
	Virginia Department of Social Services	Adoption Assistance	93.659		1120121, 1120122	1,543,284		
	Virginia Department of Social Services	Social Services Block Grant	93.667		1000121, 1000122	608,471		
	Virginia Department of Social Services	John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		9150121	13,959		
	Virginia Department of Social Services	COMD-19 John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		9152121	69,971		83,930
		John H. Chafee Foster Care Program for Successful Transition to Adulthood - Total						
	Virginia Department of Social Services	COMD-19	93.747		8000221, 8000321	7,992		
	Virginia Department of Social Services	Children's Health Insurance Program	93.767		540121, 540122	10,157		
	Virginia Department of Social Services	Medical Assistance Program	93.778	Medicaid Cluster	1200121, 1200122	1,043,496	1,043,496	
		<b>Total U.S. Department of Health and Human Services</b>				<b>6,267,943</b>		
	U.S. Dept of Homeland Security	Direct Payments			EMW-2017-FH-00444; EMW-2020-FF-01163	531,783		
	Virginia Department of Emergency Management	Emergency Management Performance Grants	97.042		66	27,219		
	Virginia Department of Emergency Management	Homeland Security Grant Program (HSGP)	97.067		8320	55,133		
		<b>Total U.S. Department of Homeland Security</b>				<b>614,135</b>		
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>						<b>\$ 54,076,218</b>		

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SPOTSYLVANIA, VIRGINIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 1    GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federally assisted programs of the County of Spotsylvania, Virginia (the County). The County's reporting entity is defined in Note 1 of the County's basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included in the Schedule of Expenditures of Federal Awards.

**NOTE 2    BASIS OF ACCOUNTING**

The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the County's basic financial statements. The County participated in federal programs in which noncash benefits are provided through the Commonwealth of Virginia to eligible program participants. Food Distribution Programs (Assistance Listing Number 10.555). The value of food commodities (\$12,969,951) was calculated using the U.S. Department of Agriculture's Food and Nutrition Service commodity price lists.

**NOTE 3    INDIRECT COSTS**

The County has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**COUNTY OF SPOTSYLVANIA, VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

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

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***Financial Statements***

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_yes            x      no
  - Significant deficiency(ies) identified? \_\_\_\_\_yes            x      none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_yes            x      no

***Federal Awards***

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_yes            x      no
  - Significant deficiency(ies) identified? \_\_\_\_\_yes            x      none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_yes            x      no

***Identification of Major Federal Programs***

**Assistance Listing**  
10.553/10.555/10.559  
84.425

**Name of Federal Program or Cluster**  
Child Nutrition Cluster  
COVID-19: Education Stabilization  
Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 1,622,287

Auditee qualified as low-risk auditee?

\_\_\_\_\_yes            X      no

**COUNTY OF SPOTSYLVANIA, VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

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None

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**SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS**

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None

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**SECTION IV – FINDINGS AND QUESTIONED COSTS – COMMONWEALTH OF VIRGINIA**

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None

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**SECTION V – STATUS OF PRIOR YEAR FINDINGS**

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None