



Benton County, Arkansas Federal Awards Programs

Single Audit Report

December 31, 2021



**Benton County, Arkansas Federal Awards Programs
Contents
December 31, 2021**

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**Benton County, Arkansas Federal Awards Programs
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Housing and Urban Development				
Pass-Through From:				
Arkansas Department of Economic Development/ Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	ACEDP 791-08596-15 ACEDP 791-08596-18 ACEDP 791-08596-16	\$ -	\$ 336,914
Total U.S. Department of Housing and Urban Development			-	336,914
U.S. Department of Justice				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034		-	58,008
Juvenile Justice and Delinquency Prevention Allocation to States	16.540		-	750
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	2,550
Total U.S. Department of Justice			-	61,308
U.S. Department of Transportation				
<i>Highway Planning and Construction Cluster</i>				
Highway Planning and Construction	20.205		-	242,240
<i>Cluster Total</i>			-	242,240
<i>Highway Safety Cluster</i>				
State and Community Highway Safety	20.600		-	58,006
<i>Cluster Total</i>			-	58,006
Total U.S. Department of Transportation			-	300,246
U.S. Department of Treasury				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		56,500	2,932,050
COVID-19 Emergency Rental Assistance	21.023		14,849,450	14,849,450
Total U.S. Department of Treasury			14,905,950	17,781,500
U.S. Department of Health and Human Services				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		-	134,151
Community Programs to Improve Minority Health Grant Program	93.137		-	33,136
Total U.S. Department of Health and Human Services			-	167,287
U.S. Department of Homeland Security				
Arkansas Department of Emergency Management Emergency Management Performance Grant	97.042	N/A	-	83,355
Arkansas Department of Emergency Management Homeland Security Grant Program	97.067	EMW-2013-SS-00055-S01	-	157,385
Total U.S. Department of Homeland Security			-	240,740
Total Expenditures of Federal Awards			\$ 14,905,950	\$ 18,887,995

**Benton County, Arkansas Federal Awards Programs
Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Benton County, Arkansas (County) under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets or cash flows of the County.

Note 2. Summary of Significant Accounting Policies

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.

Note 3. Indirect Cost Rate

Benton County, Arkansas Federal Awards Programs has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. Federal Loan Programs

Benton County, Arkansas Federal Awards Programs did not have any federal loan programs during the year ended December 31, 2021.

**Benton County, Arkansas Federal Awards Programs
Schedule of Findings and Questioned Costs
Year Ended December 31, 2021**

Summary of Auditor's Results – Audit of Financial Statements (Arkansas Division of Legislative Audit)

Financial Statements

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

Unmodified Qualified Adverse Disclaimer

2. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with the regulatory basis of accounting was:

Unmodified Qualified Adverse Disclaimer

3. Internal control over financial reporting:

Significant deficiency(ies) identified? Yes None Reported

Material weakness(es) identified? Yes No

4. Noncompliance material to the financial statements noted?

Yes No

Summary of Auditor's Results – Audit of Schedule of Expenditures of Federal Awards and Uniform Guidance Reporting (Forvis Mazars, LLP)

Schedule of Expenditures of Federal Awards

1. Type of report the auditor issued on whether the schedule of expenditures of federal awards audited was prepared in accordance with GAAP:

Unmodified Qualified Adverse Disclaimer

Federal Awards

2. Internal control over major federal awards programs:

Significant deficiency(ies) identified? Yes None Reported

Material weakness(es) identified? Yes No

3. Type of auditor's report issued on compliance for major federal award programs:

Unmodified Qualified Adverse Disclaimed

**Benton County, Arkansas Federal Awards Programs
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2021**

4. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)? Yes No

5. Identification of major federal programs

Name of Federal Program or Cluster	Assistance Listing Number
Coronavirus State and Local Fiscal Recovery Funds	21.027
Emergency Rental Assistance	21.023

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

7. Auditee qualified as a low-risk auditee? Yes No

**Benton County, Arkansas Federal Awards Programs
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2021**

Findings Required to be Reported by Uniform Guidance

Reference Number	Finding
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No matters are reportable.

**Benton County, Arkansas Federal Awards Programs
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2021**

Reference Number	Summary of Finding	Status
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No matters are reportable.