

COUNTY OF ATLANTIC

**SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE**

FOR THE YEAR ENDED DECEMBER 31, 2024

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**INDEPENDENT AUDITOR'S REPORT ON SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

County Executive and the Board
of County Commissioners
County of Atlantic
Atlantic City, New Jersey

Report on the Audit of the Schedules of Expenditures of Federal Awards and State Financial Assistance

Opinions

We have audited the accompanying schedules of expenditures of federal awards and state financial assistance (the "schedules") of the County of Atlantic, for the year ended December 31, 2024, and the related notes to the schedules.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the schedules referred to above present fairly, in all material respects, the expenditures of federal awards and state financial assistance, for the year ended December 31, 2024, in accordance with the financial reporting provisions described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the schedules referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, for the year ended December 31, 2024.

Basis for Opinions

We conducted our audit 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; in compliance with audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; 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") and the New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Atlantic and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2, schedules are prepared by the County of Atlantic on the basis of the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The effects on the schedules of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards, *Government Auditing Standards*, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, Uniform Guidance, and New Jersey OMB's Circular 15-08 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, Uniform Guidance, and New Jersey OMB's Circular 15-08 we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, 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 the amounts and disclosures in the schedules.
- Obtain an understanding of internal control(s) relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County of Atlantic's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Atlantic's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.

A handwritten signature in black ink, appearing to read 'J. Conaty', with a stylized flourish at the end.

Jerry W. Conaty
Certified Public Accountant
Registered Municipal Accountant
RMA No. 581

Lakewood, New Jersey
June 27, 2025

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08

County Executive and the Board
of County Commissioners
County of Atlantic
Atlantic City, New Jersey

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the County of Atlantic's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the County of Atlantic's major federal and state programs for the year ended December 31, 2024. The County of Atlantic's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County of Atlantic 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 and state programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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); New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*; and audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Our responsibilities under those standards, the Uniform Guidance and New Jersey OMB's Circular 15-08 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County of Atlantic 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 and state program. Our audit does not provide a legal determination of the County of Atlantic'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 the County of Atlantic's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County of Atlantic'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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and New Jersey OMB's Circular 15-08 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 the County of Atlantic's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and New Jersey OMB's Circular 15-08, 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 the County of Atlantic'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 the County of Atlantic'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 and New Jersey OMB's Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of the County of Atlantic'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 or state 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 or state 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 or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and New Jersey OMB's Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

A handwritten signature in black ink, appearing to read 'J. Conaty', with a stylized flourish at the end.

Jerry W. Conaty
Certified Public Accountant
Registered Municipal Accountant
RMA No. 581

Lakewood, New Jersey
June 27, 2025

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COUNTY OF ATLANTIC
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended December 31, 2024

Federal Agency	Pass-Through Agency (UEI)	Grant Period	Grant Award		2024 Cash Receipts	2024 Expenditures	Expenditures to Subrecipients *	2024 Local Match	Cumulative Expenditures
			Federal Share	Local Share					
U.S. Department of Housing and Urban Development									
Office of Community Planning and Development									
CDBG - Entitlement Grants Cluster									
14-218	Not Applicable	9/1/21-8/31/28	\$ 1,173,086.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,972.00
14-218	Not Applicable	9/1/21-8/31/28	4,671,484.00	-	1,058,412.07	-	-	-	2,108,082.00
14-218	Not Applicable	9/1/21-8/31/28	3,583,302.00	-	3,583,302.00	-	-	-	3,583,302.00
14-218	Not Applicable	9/1/23-8/31/28	1,160,741.00	-	412,676.00	1,160,741.00	-	-	1,160,741.00
14-218	Not Applicable	9/1/22-8/31/29	1,179,416.00	-	95,403.80	-	-	-	1,179,416.00
14-218	Not Applicable	9/1/21-8/31/28	1,179,416.00	-	167,841.51	-	-	-	1,179,416.00
14-218	Not Applicable	9/1/20-8/31/27	1,197,463.00	-	180,256.40	-	-	-	1,197,463.00
14-218	Not Applicable	9/1/19-8/31/26	1,217,645.00	-	190,197.87	811,154.57	-	-	1,159,447.52
14-218	Not Applicable	9/1/18-8/31/25	1,300,087.00	-	84,086.66	24,924.55	-	-	1,217,645.00
14-218	Not Applicable	9/1/17-8/31/24	1,297,139.00	-	170,648.98	(64,000.18)	-	-	1,217,645.00
14-218	Not Applicable	9/1/16-8/31/23	1,102,215.00	-	170,648.98	(101,953.73)	-	-	1,102,215.00
Program & CDBG - Entitlement Grants Cluster Subtotal			18,919,821.00	-	3,380,981.27	1,830,866.21	-	-	15,432,491.99
14-239	Not Applicable	9/1/21-8/31/28	2,434,422.00	-	-	2,434,422.00	-	-	2,434,422.00
14-239	Not Applicable	9/1/21-8/31/28	706,089.00	-	706,089.00	-	-	-	706,089.00
14-239	Not Applicable	9/1/19-8/31/26	670,111.00	-	166,091.88	-	-	-	670,111.00
14-239	Not Applicable	9/1/18-8/31/25	717,003.00	-	91,733.76	-	-	-	717,003.00
14-239	Not Applicable	9/1/14-8/31/21	451,181.00	-	-	(33,396.00)	-	-	451,181.00
14-239	Not Applicable	9/1/12-8/31/18	428,254.00	-	-	(64,239.00)	-	-	428,254.00
14-239	Not Applicable	9/1/11-8/31/17	678,142.00	-	11,511.69	-	-	-	678,142.00
Program Subtotal			6,065,202.00	-	3,104,943.33	3,042,876.00	-	-	6,065,202.00
14-267	Not Applicable	1/1/24-12/31/24	50,000.00	12,500.00	37,500.00	-	-	12,500.00	50,000.00
14-267	Not Applicable	1/1/23-12/31/23	25,273.00	6,303.00	31,966.00	-	-	-	31,966.00
Program Subtotal			75,273.00	18,803.00	69,466.00	-	-	12,500.00	81,966.00
Total U.S. Department of Housing and Urban Development									
U.S. Department of Justice									
Office of Juvenile Justice and Delinquency Prevention									
16-540	Not Applicable	1/1/24-12/31/24	151,144.00	-	100,864.25	151,127.08	-	-	151,127.08
16-540	Not Applicable	1/1/23-12/31/23	151,144.00	-	82,053.05	1,341.74	-	-	151,144.00
Program Subtotal			302,288.00	-	182,917.30	152,468.82	-	-	302,271.08
Office for Victims of Crime									
Passed through the State of New Jersey Department of Law and Public Safety									
16-575	PHFG-A3T-HE65	10/1/23-9/30/24	191,002.00	-	149,057.21	149,057.21	-	-	149,057.21
16-575	PHFG-A3T-HE65	7/1/23-6/30/24	718,804.00	-	691,866.65	501,011.34	-	-	165,504.00
Program Subtotal			909,806.00	-	841,023.86	650,068.55	-	-	344,651.21
Violence Against Women Office									
Passed through the State of New Jersey Department of Law and Public Safety									
16-588	PHFG-A3T-HE65	7/1/24-6/30/25	74,892.00	-	51,109.40	42,171.04	-	-	69,656.00
16-588	PHFG-A3T-HE65	7/1/23-6/30/24	143,648.00	-	51,109.40	42,171.04	-	-	69,656.00
Program Subtotal			218,540.00	-	102,218.80	84,342.08	-	-	139,312.00
Bureau of Justice Assistance									
16-606	Not Applicable	N/A	185,893.00	-	185,893.00	-	-	-	-
16-606	Not Applicable	N/A	177,270.00	-	92,444.72	-	-	-	122,350.75
16-606	Not Applicable	N/A	141,141.00	-	-	-	-	-	141,141.00
16-606	Not Applicable	N/A	128,253.00	-	24,241.27	-	-	-	128,253.00
Program Subtotal			632,557.00	-	188,879.00	125,966.23	-	-	386,574.75
Total U.S. Department of Justice									
Program Subtotal			1,965,029.00	-	1,260,943.56	969,874.64	-	-	1,094,553.04
U.S. Department of Labor									
Employment Training Administration									
Passed through the State of New Jersey Department of Labor									
17-258	GIQ6WTD321L8	7/1/24-6/30/25	1,357,977.00	-	864,377.00	906,393.53	-	-	906,393.53
17-258	GIQ6WTD321L8	7/1/23-6/30/24	1,343,379.00	-	725,690.00	667,780.04	-	-	1,343,379.00
17-258	GIQ6WTD321L8	7/1/21-6/30/23	1,365,915.00	-	9,096.91	1,365,915.00	-	-	1,365,915.00
Program Subtotal			4,067,271.00	-	1,599,163.91	1,980,270.48	-	-	3,655,087.53
17-259	GIQ6WTD321L8	7/1/24-6/30/25	1,474,296.00	-	13,143.00	-	-	-	13,143.00
17-259	GIQ6WTD321L8	7/1/23-6/30/24	1,465,479.00	-	1,137,488.85	-	-	-	1,465,479.00
17-259	GIQ6WTD321L8	7/1/22-6/30/24	1,486,727.00	-	48,122.00	93,881.47	-	-	1,486,727.00
17-259	GIQ6WTD321L8	7/1/21-6/30/22	1,468,016.00	-	7,000.00	1,468,016.00	-	-	1,468,016.00
Program Subtotal			5,896,518.00	-	1,202,421.00	1,251,513.42	-	-	4,213,204.05

See Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance.

COUNTY OF ATLANTIC
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended December 31, 2024

Federal Agency/Program	Federal ID	Pass-Through Identity	Grant Period	Grant Award		2024 Expenditures	Expenditures to Subrecipients*	2024 Local Match	Cumulative Expenditures
				Federal Share	Local Share				
Federal Grants/Pass-through Grantor Program									
WIOA Dislocated Worker Formula Grants	17228	GRQOWTD321Lk	7/1/23-6/30/25	792,631.00	-	4,652.88	-	-	797,283.88
WIOA Dislocated Worker Formula Grants	17228	GRQOWTD321Lk	7/1/23-6/30/25	776,696.00	-	462,594.22	-	-	776,696.00
WIOA Dislocated Worker Formula Grants	17228	GRQOWTD321Lk	7/1/23-6/30/25	8,473.26	-	8,473.26	-	-	8,473.26
WIOA Dislocated Worker Formula Grants	17228	GRQOWTD321Lk	7/1/23-6/30/25	925,946.36	-	925,946.36	-	-	2,066,107.86
WIOA Cluster Subtotal and Total U.S. Department of Labor				12,377,901.00	-	3,760,038.00	-	-	9,934,093.40
U.S. Department of Transportation:									
Federal Transit Administration									
Federal Grants for Rural Areas and Tribal Transit Program	20 509	Not Applicable	1/1/24-12/31/24	476,522.00	150,378.00	417,936.61	-	150,378.00	567,673.61
Federal Grants for Rural Areas and Tribal Transit Program	20 509	Not Applicable	1/1/23-12/31/23	458,043.00	152,681.00	25,160.34	-	-	610,724.00
Federal Grants for Rural Areas and Tribal Transit Program	20 509	Not Applicable	1/1/23-12/31/23	373,112.00	124,364.00	69,542.21	-	-	497,476.00
Federal Grants for Rural Areas and Tribal Transit Program	20 509	Not Applicable	1/1/24-12/31/24	150,000.00	-	150,000.00	-	-	150,000.00
Federal Grants for Rural Areas and Tribal Transit Program	20 509	Not Applicable	1/1/23-12/31/23	150,000.00	-	150,000.00	-	-	150,000.00
Federal Grants for Rural Areas and Tribal Transit Program	20 509	Not Applicable	7/1/23-6/30/24	160,000.00	-	160,000.00	-	-	160,000.00
Federal Grants for Rural Areas and Tribal Transit Program	20 509	Not Applicable	7/1/23-6/30/24	1,726,677.00	427,443.00	752,334.95	-	150,378.00	2,295,872.61
Transect Services Programs Cluster				81,142.00	-	81,142.00	-	-	81,142.00
Enhanced Mobility of Seniors and Individuals With Disabilities	20 513	Not Applicable	1/1/20-6/30/25	77,000.00	-	355.56	-	-	77,000.00
Enhanced Mobility of Seniors and Individuals With Disabilities	20 513	Not Applicable	7/1/21-6/30/22	158,144.00	-	81,497.56	-	-	138,142.00
Program and Transit Services Program Cluster Subtotal				1,185,837.50	62,412.50	296,459.50	-	62,412.50	1,248,250.00
Highway Planning and Construction Cluster									
Highway Planning and Construction	20 205	MLRGTTRHC975	Until Completion	1,799,923.25	-	1,742,177.19	-	-	1,742,177.19
Highway Planning and Construction	20 205	MLRGTTRHC975	Until Completion	2,159,789.15	-	1,654,680.10	-	-	1,654,680.10
Highway Planning and Construction	20 205	MLRGTTRHC975	Until Completion	3,484,857.55	-	2,164,721.00	-	-	3,484,857.55
Highway Planning and Construction	20 205	MLRGTTRHC975	Until Completion	1,971,753.88	-	(2,615.47)	-	-	1,971,753.88
Highway Planning and Construction	20 205	MLRGTTRHC975	Until Completion	32,070.00	-	15,973.52	-	-	32,070.00
Highway Planning and Construction	20 205	MLRGTTRHC975	Until Completion	10,634,151.33	62,412.50	4,589,571.89	-	62,412.50	10,132,088.35
Program Subtotal				115,600.00	-	20,366.03	-	-	115,600.00
Program and Federal Transit Cluster Subtotal				227,200.00	-	133,966.03	-	-	227,200.00
Office of Highway Safety									
Highway Safety Cluster	20 507	80-665-7177	7/1/24-6/30/25	254,980.00	-	16,326.75	-	-	16,326.75
Highway Safety Cluster	20 507	80-665-7177	7/1/23-6/30/24	271,945.00	-	238,881.75	-	-	271,945.00
Highway Safety Cluster	20 600	MLRGTTRHC975	10/1/24-9/30/25	526,925.00	-	235,210.30	-	-	526,925.00
Highway Safety Cluster	20 600	MLRGTTRHC975	10/1/23-9/30/24	105,000.00	-	100,715.50	-	-	105,000.00
Highway Safety Cluster	20 616	MLRGTTRHC975	Until Completion	34,644.41	-	33,400.00	-	-	34,644.41
Highway Safety Cluster	20 616	MLRGTTRHC975	10/1/23-9/30/24	116,880.00	-	99,424.23	-	-	116,880.00
Highway Safety Cluster	20 616	MLRGTTRHC975	10/1/24-9/30/25	25,000.00	-	93,784.60	-	-	25,000.00
Highway Safety Cluster	20 616	MLRGTTRHC975	10/1/23-9/30/24	115,136.41	-	115,136.41	-	-	115,136.41
Highway Safety Cluster	20 616	MLRGTTRHC975	10/1/23-9/30/25	24,100.00	-	18,206.00	-	-	24,100.00
Highway Safety Cluster	20 616	MLRGTTRHC975	10/1/23-9/30/24	262,314.81	-	451,062.14	-	-	262,314.81
Program Subtotal				1,550,439.81	-	706,272.64	-	-	1,550,439.81
Highway Traffic Safety Cluster Subtotal				14,396,602.14	409,885.50	6,323,645.00	-	212,790.50	13,786,270.74
Total U.S. Department of Transportation				14,396,602.14	409,885.50	6,323,645.00	-	212,790.50	13,786,270.74
U.S. Department of Treasury:									
Concurrent State and Local Fiscal Recovery Funds	21 027	Not Applicable	7/1/21-6/30/22	40,000.00	-	18,098,584.97	-	-	40,000.00
Concurrent State and Local Fiscal Recovery Funds	21 027	Not Applicable	2/1/02-12/31/24	35,291,471.93	-	18,098,584.97	-	-	35,291,471.93
Program Subtotal				35,291,471.93	-	18,098,584.97	-	-	35,291,471.93
Total U.S. Department of Treasury				35,291,471.93	-	18,098,584.97	-	-	35,291,471.93
U.S. Department of Health and Human Services:									
Division of Youth and Family	93 008	Not Applicable	6/1/24 - 5/31/25	34,700.00	-	14,096.98	-	-	14,096.98
Division of Youth and Family	93 008	Not Applicable	6/1/24 - 5/31/25	34,700.00	-	14,096.98	-	-	14,096.98
Program Subtotal				34,700.00	-	14,096.98	-	-	14,096.98
MRC-STRONG	93 304	MLGML276EMC3	7/1/21-6/30/23	500,000.00	-	-	-	-	500,000.00
Program Subtotal				500,000.00	-	-	-	-	500,000.00
Program Subtotal				360,160.00	-	-	-	-	360,160.00

See Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance.

COUNTY OF ATLANTIC
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended December 31, 2024

Federal Grant/Pass-through Grant Program	Federal ID Number (OMB)	Pass-Through Identity Number (OMB)	Grant Period	Grant Award		2024 Cash Receipts	2024 Expenditures	Expenditures to Subrecipients*	2024 Local Match	Cumulative Expenditures		
				Federal Share	Local Share							
Federal Grant/Pass-through Grant Program	93.334	MLGMLZ768MCS	4/1/24-3/31/25	42,000.00	-	21,591.00	28,792.31	-	-	28,792.31		
State Health Insurance Assistance Program	93.334	MLGMLZ768MCS	4/1/24-3/31/24	33,000.00	-	38,395.00	13,848.54	-	-	39,000.00		
State Health Insurance Assistance Program Subtotal				37,000.00	-	60,386.00	44,630.85	-	-	67,792.31		
Community Health Workers for Public Health Response and Program Subtotal	93.495	MLGMLZ768MCS	8/1/21-4/30/24	1,980,000.00	-	494,116.83	502,216.31	-	-	1,622,204.15		
477 Cluster				1,980,000.00	-	494,116.83	502,216.31	-	-	1,622,204.15		
Community Services Block Grant	93.569	MLGMLZ768MCS	7/1/24-6/30/25	44,200.00	-	22,104.00	18,159.39	-	-	18,159.39		
Community Services Block Grant	93.569	MLGMLZ768MCS	7/1/23-6/30/24	11,634.00	-	20,817.00	12,860.19	-	-	41,634.00		
Community Services Block Grant	93.569	MLGMLZ768MCS	1/1/23-12/31/23	42,612.00	-	21,314.00	21,306.00	-	-	42,612.00		
Community Services Block Grant	93.569	MLGMLZ768MCS	1/1/24-12/31/24	197,000.00	-	9,060.00	9,000.00	-	-	9,000.00		
Program & 477 Cluster Subtotal				337,614.00	-	73,233.00	61,325.38	-	-	117,405.39		
Passed through the New Jersey Association of County and City Health Officials												
Enhancing Local Public Health Infrastructure	93.333	Not Applicable	10/1/22 - 6/30/23	2,466,412.00	-	1,634,233.87	885,979.22	-	-	1,796,178.94		
Purpose Organization Grant	93.333	Not Applicable	7/1/24 - 3/31/26	1,684,460.00	-	1,634,233.87	892,579.22	-	-	1,815,078.94		
Sustaining Local Public Health Infrastructure Program Subtotal				3,337,614.00	-	2,262,170.70	1,525,948.94	-	-	4,107,326.77		
Total U.S. Department of Health and Human Services												
Executive Office of the President:												
High Intensity Drug Trafficking Areas Program	95.001	Not Applicable	1/1/24-12/31/24	177,000.00	-	-	57,654.82	-	-	57,654.82		
High Intensity Drug Trafficking Areas Program	95.001	Not Applicable	1/1/23-12/31/23	177,000.00	-	86,755.06	62,262.94	-	-	133,018.70		
High Intensity Drug Trafficking Areas Program	95.001	Not Applicable	1/1/22-12/31/22	177,000.00	-	2,356.27	-	-	-	177,000.00		
High Intensity Drug Trafficking Areas Program	95.001	Not Applicable	1/1/21-12/31/21	177,000.00	-	-	165,250.00	-	-	177,000.00		
Program Subtotal				708,000.00	-	89,608.33	54,667.76	-	-	544,673.52		
Total Executive Office of the President				708,000.00	-	89,608.33	54,667.76	-	-	544,673.52		
U.S. Department of Homeland Security:												
Passed through the State of New Jersey Department of Homeland Security												
Homeland Security Grant Program	97.067	W24IBXL47HP5	9/1/24-7/31/27	218,052.36	-	-	196,864.63	-	-	196,864.63		
Homeland Security Grant Program	97.067	W24IBXL47HP5	9/1/23-7/31/26	240,522.21	-	-	231,680.33	-	-	231,680.33		
Homeland Security Grant Program	97.067	W24IBXL47HP5	9/1/22-7/31/25	237,555.35	-	132,346.54	130,048.07	-	-	237,555.35		
Homeland Security Grant Program	97.067	W24IBXL47HP5	9/1/21-8/31/24	247,303.83	-	230,563.97	11,747.67	-	-	230,563.97		
Homeland Security Grant Program	97.067	W24IBXL47HP5	9/1/20-8/31/23	1,174,287.72	-	362,910.51	0.00	-	-	247,303.83		
Program Subtotal				1,174,287.72	-	362,910.51	570,340.70	-	-	1,144,338.11		
Total U.S. Department of Homeland Security				1,174,287.72	-	362,910.51	570,340.70	-	-	1,144,338.11		
Total Federal Awards				96,351,911.79	\$	608,728.50	\$	4,873,742.21	\$	235,200.50	\$	87,502,841.56

* Expenditures to Subrecipients are included in 2024 Expenditures.

See Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance.

COUNTY OF ATLANTIC
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
Year ended December 31, 2024

Department/Program Title	State Account Number	Grant Period	State Share	Local Share	2024 Cash Receipts	2024 Expenditures	2024 Local Match	Cumulative Expenditures
State of New Jersey Military and Veterans Affairs:								
Veterans Transportation 24-25	3610-100-067-361(0-058-PVET-6130	7/1/23-6/30/24	17,000.00	-	7,080.00	-	-	-
Veterans Transportation 22-24	5610-100-067-361(0-058-PVET-6130	7/1/23-6/30/24	17,000.00	-	10,818.75	12,750.00	-	17,000.00
Total Military and Veterans Affairs			34,000.00	-	17,898.75	12,750.00	-	17,000.00
State of New Jersey Department of Health:								
Division of Health Services:								
Right to Know 24-25	21-100-046-771-105-6110	7/1/23-6/30/25	10,544.00	-	2,636.00	5,272.00	-	5,272.00
Right to Know 23-24	21-100-046-771-105-6110	7/1/23-6/30/24	10,544.00	-	7,908.00	5,272.00	-	10,544.00
PH Preparedness & Response for BT 24-25	21-100-046-450-360-6120-7155	7/1/23-6/30/24	235,428.00	-	72,478.00	140,998.00	-	140,998.00
PH Preparedness & Response for BT 23-24	21-100-046-450-360-6120-7155	7/1/23-6/30/24	383,572.00	-	271,328.00	171,010.00	-	378,133.00
PH Preparedness & Response for BT 23-23	21-100-046-450-360-6120-7155	7/1/23-6/30/23	675,610.00	-	-	-	-	535,907.00
Childhood Lead Grant 24-25	4229-100-046-4G12-301-1002-6120	7/1/23-6/30/25	250,000.00	-	37,320.00	71,061.00	-	71,061.00
Childhood Lead Grant 24-24	4229-100-046-4G12-301-1002-6120	7/1/23-6/30/24	250,000.00	-	227,897.00	190,849.00	-	261,749.00
Childhood Lead Grant 23-24	4229-100-046-4G12-301-1002-6120	7/1/23-6/30/23	297,000.00	-	-	-	-	201,755.00
County Opioid Epidemic Innovation Grant 23-24	13-054-7700-100-229	6/30/23-9/30/24	151,271.00	-	151,271.00	151,271.00	-	151,271.00
County Opioid Epidemic Innovation Grant 20-22	13-054-7700-100-229	6/30/20-9/30/22	252,118.00	-	-	-	-	250,180.00
Overdose Fatality Review Team Grant 23-24	00-046-4245-100-191	10/1/23-9/30/24	75,000.00	-	73,672.00	50,989.00	-	75,000.00
Overdose Fatality Review Team Grant 23-23	00-046-4245-100-191	10/1/23-9/30/23	75,000.00	-	-	-	-	72,538.00
Overdose Fatality Review Team Grant 20-22	00-046-4245-100-191	10/1/20-9/30/22	200,000.00	-	-	-	-	168,292.00
County Health Infrastructure Grant 23-24	4230-100-046-4E10-992-2001-6120	7/1/23-12/31/24	1,223,770.00	-	270,107.00	421,253.00	-	507,575.00
Total Division of Health Services			4,017,857.00	-	1,114,617.00	1,207,975.00	-	2,830,395.00
Division of Alcoholism, Drug Abuse & Addiction Service:								
Comprehensive Alcohol/Drug Abuse Grant 2024	4240-100-046-4052-25	1/1/24-12/31/24	770,585.00	109,716.00	464,916.00	552,120.00	103,265.00	552,120.00
Comprehensive Alcohol/Drug Abuse Grant 2023	4240-100-046-4052-25	1/1/23-12/31/23	710,901.00	97,619.00	614,442.00	209,225.00	2,613.00	638,483.00
Total Division of Alcoholism, Drug Abuse & Addiction Service			1,481,486.00	207,335.00	1,079,358.00	761,345.00	105,878.00	1,190,603.00
Division of Senior Affairs:								
Statewide Respite Care FY24	4275-491-046-143-082-100-6140	1/1/24-12/31/24	270,000.00	-	139,028.67	185,543.90	-	185,543.90
Statewide Respite Care FY23	4275-491-046-143-082-100-6140	1/1/23-12/31/23	493,427.00	-	7,894.54	14,167.73	-	223,427.00
Total Division of Senior Affairs			5,991,870.00	207,335.00	2,340,898.21	2,140,696.17	105,878.00	4,430,701.90
State of New Jersey Department of Law and Public Safety:								
Division of Criminal Justice:								
Body Armor Replacement 24-25	1020-718-666-1020-001-YCJF-6120	7/1/24-6/30/25	28,214.49	-	28,214.49	-	-	-
Body Armor Replacement 23-24	1020-718-666-1020-001-YCJF-6120	7/1/23-6/30/24	27,479.18	-	27,479.18	5,125.54	-	5,125.54
Body Armor Replacement 22-23	1020-718-666-1020-001-YCJF-6120	7/1/22-6/30/23	23,792.65	-	-	4,555.89	-	21,308.60
Body Worn Camera SFY21 Sheriff	Unknown	7/1/21-6/30/22	226,218.00	-	-	44,308.00	-	173,386.60
JAG FY22	Unknown	7/1/23-6/30/24	79,321.00	-	36,096.42	79,257.24	-	79,257.24
JAG FY21	Unknown	7/1/22-6/30/23	86,990.00	-	86,289.02	86,289.02	-	86,990.00
JAG FY20	Unknown	7/1/20-6/30/21	68,556.00	-	68,556.00	56,266.08	-	68,556.00
Narcotics (JAG) FY19	Unknown	7/1/19-6/30/20	96,855.00	-	96,476.64	4,623.80	-	96,855.00
Emergency Management Assistance FY23	FY20-EMPG-EMAA-0100	7/1/23-6/30/24	55,000.00	-	55,000.00	55,000.00	-	55,000.00
Emergency Management Assistance FY22	FY20-EMPG-EMAA-0100	7/1/22-6/30/23	55,000.00	-	55,000.00	55,000.00	-	55,000.00
PSAP Upgrades and Consolidation 23-24	Unknown	7/1/23-9/30/24	66,000.00	-	65,857.20	66,000.00	-	66,000.00
State Facilities Education Act 20-21	1500-100-066-1500-032-YCAC-6010	7/1/20-6/30/21	110,500.00	-	-	-	-	110,500.00
Operation Helping Hand SFY24	00-066-1000-100-215	9/1/24-8/31/25	100,000.00	-	35,000.00	-	-	-
Operation Helping Hand SFY23	00-066-1000-100-215	9/1/23-8/31/24	105,263.15	-	94,726.83	14,036.37	-	15,725.55
Opt for Help and Home Grant Program 23-24	23-100-066-1310-210	3/1/23-2/28/25	333,333.00	-	66,666.60	327,404.01	-	331,292.96
County Reentry Coordinators Program 23-24	23-495-003-6110	7/1/23-6/30/24	100,000.00	-	100,000.00	100,000.00	-	100,000.00
JDAI Innovations Funding FY24	1500-100-066-1500-237-YYYY-6110	1/1/23-12/31/23	120,000.00	-	-	120,000.00	-	120,000.00
JDAI Innovations Funding FY23	1500-100-066-1500-237-YYYY-6110	1/1/23-12/31/23	120,000.00	-	117,601.02	815.33	-	120,000.00
Insurance Fraud CY23	00-066-1020-100-305	1/1/24-12/31/24	268,255.00	-	184,389.79	229,920.35	-	229,920.35
Insurance Fraud CY22	00-066-1020-100-305	1/1/23-12/31/23	250,000.00	-	238,344.18	23,566.25	-	250,000.00
Program Services CY24	1500-100-066-1500-007-YCAC-6010	1/1/24-12/31/24	413,692.00	-	-	391,690.29	-	391,690.29
Program Services CY23	1500-100-066-1500-007-YCAC-6010	1/1/23-12/31/23	413,692.00	-	228,233.74	(15,072.61)	-	413,692.00
Program Management CY24	1500-100-066-1500-007-YCAC-6010	1/1/24-12/31/24	90,000.00	-	-	50,636.90	-	30,636.90
Program Management CY23	1500-100-066-1500-007-YCAC-6010	1/1/23-12/31/23	90,000.00	-	44,078.57	28,215.57	-	90,000.00
Total Department of Law and Public Safety			3,328,161.47	-	1,608,619.68	1,712,638.03	-	2,912,937.03

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance.

COUNTY OF ATLANTIC
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
Year ended December 31, 2024

Department/Program Title	State Account Number	Grant Period	Grant Award		2024 Cash Receipts	2024 Expenditures	2024 Local Match	Cumulative Expenditures
			State Share	Local Share				
State of New Jersey: Department of Community Affairs:								
LEAP Municipal FY24	Unknown	N/A	1,000,000.00	-	1,000,000.00	-	-	-
LEAP Challenges 23-24	Unknown	7/1/23-6/30/24	147,000.00	-	-	137,289.00	-	137,289.00
LEAP FY24	Unknown	7/1/23-6/30/24	75,000.00	-	75,000.00	75,000.00	-	75,000.00
LEAP Implementation 22-23	Unknown	7/1/22-6/30/23	64,078.00	-	64,078.00	-	-	64,078.00
Total Department of Community Affairs			1,286,078.00	-	1,139,078.00	212,289.00	-	276,367.00
State of New Jersey: Department of State:								
Division of Archives and Record Management:								
General Operating Support 2024	16-100-074-2540-105-6110	1/1/24-12/31/24	26,250.00	-	22,312.50	25,950.00	-	25,950.00
General Operating Support 2023	16-100-074-2540-105-6110	1/1/23-12/31/23	26,250.00	-	3,937.00	3,384.00	-	26,250.00
Council on the Arts Local Arts Program FY24	2530-100-074-2530-022-S003-6130	1/1/24-12/31/24	217,500.00	-	174,000.00	216,597.42	-	216,597.42
Council on the Arts Local Arts Program FY23	2530-100-074-2530-022-S003-6130	1/1/23-12/31/23	217,500.00	-	45,500.00	1,202.01	-	217,500.00
Total Division of Archives and Record Management			487,500.00	-	243,749.50	247,133.43	-	486,297.42
NJ Governor's Council on Alcohol & Drug Abuse:								
Alliance Youth Leadership Grant 22-23	Unknown	7/1/22-6/30/23	40,617.00	-	-	-	-	37,489.22
Alliance Youth Leadership Grant 23-25	Unknown	9/1/23-8/30/25	40,617.00	-	18,746.32	18,746.32	-	18,746.32
Alliance Block Grant 23-24	Unknown	1/1/23-3/1/24	12,500.00	-	12,500.00	12,500.00	-	12,500.00
Alliance for Prevention of Drug & Alcohol Abuse 24-25	4219-024-6110	7/1/24-6/30/25	188,811.00	-	-	36,536.98	-	36,536.98
Alliance for Prevention of Drug & Alcohol Abuse 23-24	4219-024-6110	7/1/23-6/30/24	188,811.00	-	175,662.37	125,940.97	-	175,662.37
Alliance for Prevention of Drug & Alcohol Abuse 22-23	4219-024-6110	7/1/22-6/30/23	188,811.00	-	84,828.46	-	-	157,229.85
Total NJ Governor's Council on Alcohol & Drug Abuse			660,167.00	-	291,737.15	193,744.27	-	438,184.74
Division of Elections								
Election Management 2024	Unknown	Unknown	1,950.00	-	1,950.00	1,950.00	-	1,950.00
Total Division of Elections			1,950.00	-	1,950.00	1,950.00	-	1,950.00
Total Department of State			1,149,617.00	-	537,436.65	442,827.70	-	926,432.16
Total State Financial Assistance			\$ 93,806,430.10	\$ 1,583,341.00	\$ 24,864,550.13	\$ 23,664,530.56	\$ 494,563.00	\$ 80,329,480.45

COUNTY OF ATLANTIC
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2024

Note 1. Basis of Presentation

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all federal awards and state financial assistance programs of the County of Atlantic. The County is defined in Note 1 of the basic financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

Note 2. Summary of Significant Accounting Policies

The accompanying schedules of expenditures of federal awards and state financial assistance are presented using the modified accrual basis of accounting as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through separate funds, which differ from the funds required by accounting principles generally accepted in the United States of America ("GAAP").

The amounts shown as current year expenditures represent only the federal or state grant portion of the program costs. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and State of New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Modifications to the accrual basis include the following:

- Expenditures are recorded on the schedules of expenditures of federal awards and state financial assistance when encumbered.
- Prepaid expenditures are not recorded.
- Obligations for employees' vested vacation and sick leave are recorded when paid.
- Grant revenues are recorded when anticipated in the budget.
- Property and equipment purchased are recorded as expenditures at the time of purchase and are not capitalized.

The County did not elect the applicable de minimis indirect cost rate as discussed in 2 CFR 200.414. The County does not have an indirect cost allocation plan prepared annually.

**COUNTY OF ATLANTIC
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 3. Relationship to Basic Financial Statements

Amounts reported in the accompanying schedules agree with amounts reported in the County's financial statements. Expenditures from awards are reported in the County's financial statements as follows:

	<u>Expenditures</u>
Grant Appropriated Reserve Expenditures	\$ 39,248,853.14
Less: Non Federal or State Funded Expenditures	(1,414,283.23)
Add: Encumbered Expenditures	967,381.30
Current Fund Expenditures	3,844,152.62
Capital Fund Grant Expenditures	13,892,607.74
Public Health Grant Expenditures	3,312,821.47
	\$ 59,851,533.04
Reported on:	
Schedule of Expenditures of Federal Awards	\$ 36,187,002.48
Schedule of Expenditures of State Financial Assistance	23,664,530.56
	\$ 59,851,533.04

Note 4. Relationship to Federal and State Financial Reports

The regulations and guidelines governing the preparation of federal and state financial reports vary by federal and state agency and among programs administered by the same agencies. Accordingly, the amounts reported in the federal and state financial reports do not necessarily agree with the amounts reported in the accompanying Schedules, which is prepared on the modified accrual basis of accounting, as explained in Note 2.

Note 5. Federal and State Loans Outstanding

The County had no loan balances outstanding at December 31, 2024.

Note 6. Contingencies

Each of the grantor agencies reserves the right to conduct additional audits of the County's grant program for economy, efficiency and program results. However, the County administration does not believe such audits would result in material amounts of disallowed costs.

Note 7. Major Programs

Major programs are identified in the Summary of Auditor's Results section of the Schedule of Findings and Questioned Costs.

**COUNTY OF ATLANTIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Section I - Summary of Auditor's Results

Financial Statements

	GAAP Basis - Adverse, Regulatory Basis - Unmodified
Type of auditor's report issued	
Internal control over financial reporting:	
1) Material weakness(es) identified?	_____ yes <u> X </u> no
2) Significant deficiency(ies) identified?	_____ yes <u> X </u> none reported
Noncompliance material to financial statements noted?	_____ yes <u> X </u> no

Federal Awards

Internal control over major programs:	
1) Material weakness(es) identified?	_____ yes <u> X </u> no
2) Significant deficiency(ies) identified?	_____ yes <u> X </u> 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 2 CFR 200 section .516(a) of Uniform Guidance?	_____ yes <u> X </u> no

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.239	Not Available	Home Investment Partnerships Program
21.027	Not Available	Coronavirus State & Local Fiscal Recovery Funds

Dollar threshold used to determine Type A programs	\$1,085,610.00
Auditee qualified as low-risk auditee?	_____ yes <u> X </u> no

**COUNTY OF ATLANTIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Section I - Summary of Auditor's Results (continued)

State Financial Assistance

Dollar threshold used to determine Type A programs	\$750,000.00
Auditee qualified as low-risk auditee?	_____ yes <u> X </u> no
Internal control over major programs:	
1) Material weakness(es) identified?	_____ yes <u> X </u> no
2) Significant deficiency(ies) identified?	_____ yes <u> X </u> no
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 New Jersey OMB's Circular 15-08?	_____ yes <u> X </u> no

Identification of major programs:

<u>State Grant/Project Number(s)</u>	<u>Name of State Program</u>
2020-491-078-6050-001	Casino Revenue Transportation
4240-100-046-4052-25	Comprehensive Alcohol/Drug Abuse Grant
17-480-078-6320-ALG-6010	County Aid
Unknown	Summer Youth Employment Pilot Program

**COUNTY OF ATLANTIC
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with *Government Auditing Standards* and with audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

None.

**COUNTY OF ATLANTIC
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Section III – Federal Awards & State Financial Assistance Findings & Questioned Costs

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB's Circular 15-08.

FEDERAL AWARDS

None.

STATE FINANCIAL ASSISTANCE

None.

**COUNTY OF ATLANTIC
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024**

This section identifies the status of prior year findings related to the financial statements.

FINANCIAL STATEMENT FINDINGS

No Prior Year Findings.

FEDERAL AWARDS

No Prior Year Findings.

STATE FINANCIAL ASSISTANCE

No Prior Year Findings.

