

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

**INDEPENDENT AUDITORS' REPORTS PURSUANT
TO *GOVERNMENT AUDITING STANDARDS*
AND UNIFORM GUIDANCE**

FOR THE YEAR ENDED JUNE 30, 2020

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

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

To the Board of Commissioners
County of Rockingham, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited the County of Rockingham, New Hampshire'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, 2020. The County's major federal programs are identified in the summary of auditors' 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.

Auditors' 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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 of Rockingham, New Hampshire 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, 2020.

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.

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.

Marcum LLP

Merrimack, NH
September 8, 2023



**INDEPENDENT AUDITORS' REPORT ON SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Commissioners
County of Rockingham, New Hampshire

Report on Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards of the County of Rockingham, New Hampshire (the "County") for the year ended June 30, 2020, and the related notes (the "financial statement").

Management's Responsibility

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the expenditures of federal awards of the County of Rockingham, New Hampshire for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Marcum LLP

Merrimack, NH
September 8, 2023

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2020

| <i>Federal Agency</i> | | | | |
|---|---------|-----------------|----|------------------|
| Cluster | Federal | Pass through | | |
| Pass through Agency | AL | Identifying | | Federal |
| Program Title | Number | Number | | Expenditures |
| <i>U.S. Department of Justice</i> | | | | |
| Passed through State of New Hampshire, Department of Justice | | | | |
| COVID-19 Coronavirus Emergency Supplemental Funding Program | 16.034 | 2020-VD-BX-0888 | \$ | 17,010 |
| Crime Victim Assistance | 16.575 | 2018-V2-GX-0036 | | 45,643 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2017-DJ-BX-0587 | | 9,748 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2018-DJ-BX-0055 | | 22,240 |
| Total Edward Byrne Memorial Justice Assistance Grant Program | | | | 31,988 |
| Equitable Sharing Program | 16.922 | NH0080000 | | 19,394 |
| Total U.S. Department of Justice | | | | 114,035 |
| <i>U.S. Department of Transportation</i> | | | | |
| Passed through State of New Hampshire, Department of Transportation | | | | |
| State and Community Highway Safety | 20.600 | 20-227 | | 3,436 |
| Total U.S. Department of the Transportation | | | | 3,436 |
| <i>U.S. Department of the Treasury</i> | | | | |
| Passed through State of New Hampshire Governor's Office for | | | | |
| Emergency Relief and Recovery | | | | |
| COVID-19 Coronavirus Relief Fund | 21.019 | N/A | | 822,492 |
| Passed through State of New Hampshire, Department of Safety | | | | |
| COVID-19 Coronavirus Relief Fund | 21.019 | N/A | | 280,543 |
| Passed through State of New Hampshire, Employment Security | | | | |
| COVID-19 Coronavirus Relief Fund | 21.019 | N/A | | 522,300 |
| Total COVID-19 Coronavirus Relief Fund | | | | 1,625,335 |
| Total U.S. Department of the Treasury | | | | 1,625,335 |
| Total Expenditures of Federal Awards | | | \$ | 1,742,806 |

The accompanying notes are an integral part of this schedule.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Rockingham, New Hampshire (the “County”) under programs of the federal government for the year ended June 30, 2020. The information in the Schedule 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”). 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 position, or cash flows of the County.
- 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 2 – DE MINIMIS COST RATE

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

NOTE 3 – DONATED PERSONAL PROTECTIVE EQUIPMENT (“PPE”) (UNAUDITED)

During fiscal year 2020, the County received donated PPE from federal sources with an estimated fair market value of \$89,710.

NOTE 4 – SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, the County did not provide federal awards to subrecipients.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2020

SECTION I — SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report 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 None reported

Non-compliance material to financial statements noted?

___ Yes X No

FEDERAL AWARDS

Internal control over major federal programs:

Material weakness(es) identified?

___ Yes X No

Significant deficiency(ies) identified?

___ Yes X None reported

Type of auditors' report issued on compliance for major federal programs:

UNMODIFIED

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

NAME OF FEDERAL PROGRAM OR CLUSTER

NUMBER(S)

COVID-19 Coronavirus Relief Fund

21.019

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

\$750,000

Auditee qualified as low-risk auditee?

___ Yes X No

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

None.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS

There was no single audit required in the prior year.