

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

**Anoka County
Anoka, Minnesota**

Management and Compliance Report

Year Ended December 31, 2020

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 100 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice – conducts financial and legal compliance audits of local governments;

Government Information – collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations – provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension – monitors investment, financial, and actuarial reporting for Minnesota’s local public pension funds; and

Tax Increment Financing – promotes compliance and accountability in local governments’ use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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Anoka County Anoka, Minnesota

Year Ended December 31, 2020



Office of the State Auditor

Management and Compliance Report

**Audit Practice Division
Office of the State Auditor
State of Minnesota**

**ANOKA COUNTY
ANOKA, MINNESOTA**

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**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***

Independent Auditor's Report

Board of County Commissioners
Anoka County
Anoka, Minnesota

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Anoka County, Minnesota, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 24, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Anoka County's internal control over financial reporting 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's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control over financial reporting 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 combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Anoka County'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*.

Minnesota Legal Compliance

In connection with our audit, nothing came to our attention that caused us to believe that Anoka County failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Counties*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting, compliance, and the provisions of the *Minnesota Legal Compliance Audit Guide for Counties* and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

/s/Julie Blaha

JULIE BLAHA
STATE AUDITOR

/s/Dianne Syverson

DIANNE SYVERSON, CPA
DEPUTY STATE AUDITOR

June 24, 2021



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

Independent Auditor's Report

Board of County Commissioners
Anoka County
Anoka, Minnesota

Report on Compliance for Each Major Federal Program

We have audited Anoka County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. Anoka County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Anoka County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 Anoka 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, Anoka County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of Anoka 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 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 the attention of 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Anoka County, Minnesota, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated June 24, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Anoka County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA), as required by the Uniform Guidance, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The SEFA 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. Such 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 SEFA is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

/s/Julie Blaha

JULIE BLAHA
STATE AUDITOR

June 24, 2021

/s/Dianne Syverson

DIANNE SYVERSON, CPA
DEPUTY STATE AUDITOR

**ANOKA COUNTY
ANOKA, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

I. SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles: **Unmodified**

Internal control over financial reporting:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **None reported**

Noncompliance material to the financial statements noted? **No**

Federal Awards

Internal control over major programs:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **None reported**

Type of auditor’s 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)? **No**

The major federal programs are:

Highway Planning and Construction Cluster	
Highway Planning and Construction	CFDA No. 20.205
Recreational Trails Program	CFDA No. 20.219
COVID-19 – Coronavirus Relief Fund	CFDA No. 21.019

The threshold for distinguishing between Types A and B programs was \$2,486,657.

Anoka County qualified as a low-risk auditee? **Yes**

**ANOKA COUNTY
ANOKA, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020**

**II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

None.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

None.

IV. PREVIOUSLY REPORTED ITEM RESOLVED

2019-001 Highway Department Inventory



Anoka County

FINANCE & CENTRAL SERVICES DIVISION

Enriching Community | Quality Service | Financial Integrity

Finance

Central Services

General Operations

REPRESENTATION OF ANOKA COUNTY ANOKA, MINNESOTA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2020

Finding Number: 2019-001

Repeat Finding Since: 2017

Finding Title: Highway Department Inventory

Summary of Condition: Nine inventory items were selected for testing by verifying the price and quantity amounts reported as of December 31, 2019. County staff was unable to provide complete supporting documentation for one item valued by the County at \$552. The incorrect per-unit price was used for one item, which caused inventory to be understated by \$222. County staff was unable to locate three culverts included in inventory at year end, which caused inventory to be overstated by \$4,778. One item was included in inventory at year-end when it should have actually been classified as supplies, which caused inventory to be overstated by \$3,500.

Follow-up testing was also performed on the six inventory items selected for testing for the year ending December 31, 2018. One of those items, which was still on hand at December 31, 2019, used the incorrect per-unit price. This caused inventory to be overstated by \$4,374.

The Highway Department performs an annual inventory count. The count sheets were not retained on file for the maintenance items counted.

Summary of Corrective Action Previously Reported: Finance will continue to work with Highway to evaluate best practices related to inventory. In 2019 we took the first step of implementing a new inventory recording strategy to parse out what truly belonged to inventory and what could be classified as supplies or equipment. This strategy will continue in 2020 with additional focus being made to retain documentation of the inventory that is obtained and how items are to be valued.

Status: Fully Corrected. Corrective action was taken.

Was corrective action taken significantly different than the action previously reported?

Yes _____ No X

**ANOKA COUNTY
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed Through Minnesota Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553	Not provided	\$ 51,277	\$ -
National School Lunch Program	10.555	Not provided	80,209	-
Passed Through Minnesota Department of Health				
Special Supplemental Nutrition Program for Women, Infants, and Children				
WIC Grants to States (WGS)	10.557	202MN004W1003	1,433,003	-
	10.578	192MN004W5003	6,169	-
Passed Through Minnesota Department of Human Services				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	202MN101S2514	2,991,412	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	202MN127Q7503	70,516	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program 10.561 \$3,122,945)	10.561	202MN101S2520	61,017	-
Passed Through Minnesota Department of Agriculture				
WIC Farmers' Market Nutrition Program (FMNP)	10.572	B0420F172614	<u>3,000</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>\$ 4,696,603</u>	<u>\$ -</u>
U.S. Department of Housing and Urban Development				
Direct				
CDBG – Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218		\$ 1,775,546	\$ 1,578,847
Passed Through Dakota County Community Development Agency				
Home Investment Partnerships Program	14.239	M20-DC270203	<u>142,491</u>	<u>99,000</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 1,918,037</u>	<u>\$ 1,677,847</u>
U.S. Department of Justice				
Direct				
Coronavirus Emergency Supplemental Funding Program	16.034		\$ 32,034	\$ -
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		112,244	-
DNA Backlog Reduction Program	16.741		77,297	-

**ANOKA COUNTY
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Justice (Continued)				
Passed Through Minnesota Department of Public Safety				
Crime Victim Assistance	16.575	A-CVS-2020-ANOKAAO-114	103,449	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	A-NFSA-2020-ANOKASO-001	25,801	-
National Sexual Assault Kit Initiative	16.833	A-SAKI-2020-ANOKASO-003	<u>207,828</u>	<u>-</u>
Total U.S. Department of Justice			\$ 558,653	\$ -
U.S. Department of Labor				
Passed Through Minnesota Department of Employment and Economic Development				
Senior Community Service Employment Program	17.235	9125100	\$ 155,115	\$ -
Senior Community Service Employment Program	17.235	0125100	90,163	-
(Total Senior Community Service Employment Program 17.235 \$410,186)				
WIOA Cluster				
WIA Adult Program	17.258	7123101	2,018	-
WIA Adult Program	17.258	8123100	12,664	-
WIA Adult Program	17.258	9123100	199,257	-
WIA Adult Program	17.258	0123100	38,988	-
(Total WIA Adult Program 17.258 \$252,927)				
WIA Youth Activities	17.259	7123602	1,686	-
WIA Youth Activities	17.259	8123600	11,432	-
WIA Youth Activities	17.259	9123600	152,185	-
WIA Youth Activities	17.259	0123600	63,095	-
(Total WIA Youth Activities 17.259 \$228,398)				
WIA Dislocated Worker Formula Grants	17.278	7128001	2,892	-
WIA Dislocated Worker Formula Grants	17.278	8128000	9,322	-
WIA Dislocated Worker Formula Grants	17.278	9128000	283,411	-
WIA Dislocated Worker Formula Grants	17.278	0128000	64,724	-
(Total WIA Dislocated Worker Formula Grants 17.278 \$360,349)				
Passed Through Senior Service America, Inc.				
Senior Community Service Employment Program	17.235	320	164,908	-
(Total Senior Community Service Employment Program 17.235 \$410,186)				
Total U.S. Department of Labor			\$ 1,251,860	\$ -
U.S. Department of Transportation				
Passed Through Minnesota Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	00002	\$ 5,358,109	\$ -
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	MN-2017-014-02	102,576	-
Passed Through Minnesota Department of Natural Resources				
Highway Planning and Construction Cluster				
Recreational Trails Program	20.219	0023-20-3B	62,500	-

**ANOKA COUNTY
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Transportation (Continued)				
Passed Through Metropolitan Council Federal Transit Cluster Federal Transit – Formula Grants	20.507	SG-2019-029	161,515	-
Passed Through City of Fridley, Minnesota Highway Safety Cluster State and Community Highway Safety	20.600	A-ENFRC20-2020-FRIDLYPD-022	4,274	-
National Priority Safety Programs	20.616	A-ENFRC20-2020-FRIDLYPD-022	1,043	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFRC20-2020-FRIDLYPD-022	13,221	-
Total U.S. Department of Transportation			<u>\$ 5,703,238</u>	<u>\$ -</u>
U.S. Department of Treasury				
Passed Through Minnesota Management and Budget COVID-19 – Coronavirus Relief Fund	21.019	SLT0016	\$ 43,400,324	\$ 409,083
Passed Through Minnesota Department of Human Services COVID-19 – Coronavirus Relief Fund	21.019	Not provided	51,935	-
Passed Through Catholic Charities COVID-19 – Coronavirus Relief Fund (Total COVID-19 – Coronavirus Relief Fund 21.019 \$43,732,675)	21.019	Not provided	280,416	-
Total U.S. Department of Treasury			<u>\$ 43,732,675</u>	<u>\$ 409,083</u>
U.S. Department of Education				
Passed Through Minnesota Department of Employment and Economic Development Rehabilitation Services – Vocational Rehabilitation Grants to States	84.126	Not provided	<u>\$ 72,745</u>	<u>\$ -</u>
U.S. Election Assistance Commission				
Passed Through Minnesota Secretary of State COVID-19 – 2018 HAVA Election Security Grants	90.404	Not provided	<u>\$ 272,782</u>	<u>\$ -</u>
U.S. Department of Health and Human Services				
Passed Through Metropolitan Area Agency on Aging National Family Caregiver Support, Title III, Part E	93.052	311-2020-003E-221	\$ 120,693	\$ -
Passed Through Minnesota Department of Health Public Health Emergency Preparedness	93.069	NU90TP921911-01-00	50,010	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	NU90TP921911-01-00	132,610	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	1NU17CE924985-01-00	7,585	-
Early Hearing Detection and Intervention	93.251	H61MC00035	3,375	-
Immunization Cooperative Agreements	93.268	NH23IP000737-05-02	12,800	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	X10MC32199	1,275	-

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**ANOKA COUNTY
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services				
Passed Through Minnesota Department of Health (Continued)				
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$3,614,819)	93.558	2001MNTANF	315,522	-
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	12-700-00054	406,947	-
Maternal and Child Health Services Block Grant to the States	93.994	B04MC32551	272,242	-
Passed Through Minnesota Department of Human Services				
Promoting Safe and Stable Families	93.556	2001MNFPS	111,529	-
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$3,614,819)	93.558	2001MNTANF	3,281,092	-
Child Support Enforcement	93.563	2001MNCSES	5,200,495	-
Child Support Enforcement (Total Child Support Enforcement 93.563 \$5,985,658)	93.563	2001MNCEST	785,163	-
CCDF Cluster				
Child Care and Development Block Grant	93.575	2001MNCCDF	394,836	-
Community-Based Child Abuse Prevention Grants	93.590	2001MNBCAP	80,702	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2001MNCWSS	44,141	-
Foster Care – Title IV-E	93.658	2001MNFOST	976,748	-
Social Services Block Grant	93.667	2001MNSOSR	1,352,335	-
Child Abuse and Neglect State Grants	93.669	2001MNNCAN	108,575	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2001MNCILP	24,975	-
Medicaid Cluster				
Medical Assistance Program	93.778	2005MN5ADM	10,206,726	-
Medical Assistance Program (Total Medical Assistance Program 93.778 \$10,313,889)	93.778	2005MN5MAP	107,163	-
Passed Through Minnesota Department of Employment and Economic Development				
Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$3,614,819)	93.558	2001MNTANF	18,205	-
Total U.S. Department of Health and Human Services			\$ 24,015,744	\$ -
Corporation for National and Community Service				
Direct				
Retired and Senior Volunteer Program	94.002		\$ 47,500	\$ -
Executive Office of the President				
Direct				
High Intensity Drug Trafficking Areas Program	95.001		\$ 206,580	\$ -
U.S. Social Security Administration				
Passed Through Minnesota Department of Employment and Economic Development				
Disability Insurance/SSI Cluster				
Social Security Disability Insurance	96.001	Not provided	\$ 53	\$ -

**ANOKA COUNTY
ANOKA, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Homeland Security				
Passed Through Minnesota Department of Natural Resources Boating Safety Financial Assistance	97.012	R29G70CGFFY18	\$ 21,034	\$ -
Passed Through Minnesota Department of Public Safety Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Not provided	10,844	-
Emergency Management Performance Grants	97.042	A-EMPG-2020-ANOKACO-004	181,194	-
Homeland Security Grant Program	97.067	A-UASI-2019-ANOKACO-001	<u>199,034</u>	<u>-</u>
Total U.S. Department of Homeland Security			\$ 412,106	\$ -
Total Federal Awards			\$ 82,888,576	\$ 2,086,930
Totals by Cluster				
Total expenditures for Child Nutrition Cluster			\$ 131,486	
Total expenditures for SNAP Cluster			3,122,945	
Total expenditures for CDBG – Entitlement Grants Cluster			1,775,546	
Total expenditures for WIOA Cluster			841,674	
Total expenditures for Highway Planning and Construction Cluster			5,420,609	
Total expenditures for Federal Transit Cluster			161,515	
Total expenditures for Highway Safety Cluster			5,317	
Total expenditures for CCDF Cluster			394,836	
Total expenditures for Medicaid Cluster			10,313,889	
Total expenditures for Disability Insurance/SSI Cluster			53	

**ANOKA COUNTY
ANOKA, MINNESOTA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

1. Summary of Significant Accounting Policies

A. Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Anoka County. The County's reporting entity is defined in Note 1 to the financial statements.

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Anoka County under programs of the federal government for the year ended December 31, 2020. 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 Anoka County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Anoka County.

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. De Minimis Cost Rate

Anoka County has elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**ANOKA COUNTY
ANOKA, MINNESOTA**

3. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 82,600,319
Grants unavailable in 2019, recognized as revenue in 2020	
Highway Planning and Construction	(1,246,689)
Grants received more than 120 days after year-end, unavailable in 2020	
Highway Planning and Construction	<u>1,534,946</u>
Expenditures Per Schedule of Expenditures of Federal Awards	<u><u>\$ 82,888,576</u></u>