

**Humboldt County - Delinquent Report Summary**

Report Name	Fiscal Year	Due Date	Extended COVID Due Date	Due to Agency	Status 05/16/2022	Risk	Days Delinquent
Monthly Bank Reconciliations	At least FY 2019-20 through 3-2022	Last day of the following month	N/A	County Officials - Gov. Code 26905	Bank reconciliations for FY 19-20 were outsourced to consultant MGO, who has charged \$255,000 to date for this service. A \$28 million discrepancy was discovered between the bank statements and county financial records. On April 26, the Board of Supervisors transitioned this project to the CAO's Office.	Substantially increases risk of undetected fraud, error and embezzlement. Inability to recoup funds from outstanding expired checks - estimated at \$5 million. Outside auditor CLA is requiring completion of the bank reconciliations prior to issuance of Single Audit Report. See below.	989
Single Audit Report and Financial Statements	FY 2019-20	3/31/2021	9/30/2021	Federal Clearing House after Outside Auditor Completes Gov. Code 26909	Requires completion of bank reconciliations for FY 19-20. See above.	Loss of federal funding for current and future years. (CFR § 200.339)Humboldt County's eligibility to receive federal grant opportunities is compromised because FY 19-20 Single Audit is not complete. This means missed grants normally received in current and future years will not be awarded. Additionally, county may not be reimbursed for funds already spent. For perspective, the County received \$93.7 million of federal funds in FY 19-20 and \$92.1 million in FY 18-19. Meaning <b>up to \$93.7 million a year is at risk</b> . Furthermore, failure to provide financial statements inhibits the county's ability to issue any debt financing.	228
Single Audit Report and Financial Statements	FY 2020-21	3/31/2022	9/30/2022	Federal Clearing House after Outside Auditor Completes Gov. Code 26909	FY 2020-21 transactions have not all been processed. All bank reconciliations are outstanding. Audit Engagement has not been agreed to or scheduled.	See above.	N/A
Cost Plan	FY 2021-22	12/31/2020	N/A	State Controller's Office (SCO)	SCO provided Auditor Controller notice on 3-18-22 that Cost Plan must be received by <b>5-2-22</b> . SCO confirmed receipt of Cost Plan on 5-9-22. SCO must approve the Cost Plan before the county may apply charges to programs.	<b>Up to \$8 million in reimbursable direct and indirect costs</b> for federal and state funding programs. Board just reimbursed DHHS \$381,000 for lost reimbursements from untimely posting of cost plan expenditures that missed deadline for reimbursement.	494
Cost Plan	FY 2022-23	12/31/2021	N/A	SCO	Overdue but no drop-dead date has been communicated by the SCO.	See above.	136
Financial Transaction Report (FTR)	FY 2019-20	1/31/2021	N/A	SCO Gov. Code 29093	Submitted 3-16-22 per CA A.G.'s Final Demand Notice. SCO rejected the report on 3-21-22, and requested it be resubmitted by close of business 3-23-22 with corrected preparer information. FTR was not corrected.	County Auditor-Controller subject to <b>\$5,000 penalty</b> . SCO filed a lawsuit against Auditor-Controller Karen Paz Dominguez and the County on 5-2-22.	470
Financial Transaction Report (FTR)	FY 2020-21	1/31/2022	N/A	SCO Gov. Code 29093	Past due and subject of 5-2-2022 lawsuit (see Risk information to the right).	County Auditor-Controller subject to <b>\$5,000 penalty</b> . SCO filed a lawsuit against Auditor-Controller Karen Paz Dominguez and the County on 5-2-22.	105
Appropriation Limit	FY 2019-20	6/30/2019	N/A	SCO as part of the Adopted Budget Submission -Gov. Code 7910	Must be adopted with or prior to annual budget. Historically presented by Auditor Controller in late fall prior to budget adoption. To be presented to the Board for approval on 6-7-2022.	County subject to <b>\$1,000 penalty</b> for not submitting Adopted Budget with same information.	1051
Appropriation Limit	FY 2020-21	6/30/2020	N/A	SCO as part of the Adopted Budget Submission - Gov. Code 7910	See above.	See above.	685
Appropriation Limit	FY 2021-22	6/30/2021	N/A	SCO as part of the Adopted Budget Submission - Gov. Code 7910	See above.	See above.	320
Adopted Budget	FY 2020-21	12/1/2020	N/A	SCO Gov Code 29093	Submitted 3-21-22, but rejected as incomplete missing Appropriation Limit discussed above and missing beginning fund balances. Funding sources also failed to equal financing uses.	County subject to <b>\$1,000 penalty</b> . SCO filed a lawsuit against Auditor-Controller, Karen Paz Dominguez, and the County on 5-2-22.	531
Adopted Budget	FY 2021-22	12/1/2021	N/A	SCO Gov Code 29093	See above.	County subject to <b>\$1,000 penalty</b> . SCO filed a lawsuit against Auditor-Controller, Karen Paz Dominguez, and the County on 5-2-22.	166