COUNTY OF AUGUSTA, VIRGINIA

SCHEDULE OF FINDING AND QUESTIONED COSTS
Year Ended June 30, 2024

Section 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 GAAP: Unmodified

Internal control over financial reporting:		
Material weakness(es) identified?	____ Yes	√ No
Significant deficiency(ies) identified?	√ Yes	____ None Reported
Noncompliance material to financial statements noted?	____ Yes	√ No

Federal Awards

Internal control over major federal programs:		
Material weakness(es) identified?	____ Yes	√ No
Significant deficiency(ies) identified?	____ Yes	√ 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 section 2 CFR 200.516(a)?	____ Yes	√ No

Identification of major federal programs:

Federal Assistance Listing Number	Name of Federal Program or Cluster
15.658	Natural Resource Damage Assessment and Restoration
20.205	Highway Planning and Construction
84.010	Title I: Grants to Local Educational Agencies
93.667	Social Services Block Grant
Coronavirus State and Local Fiscal Recovery Funds:	
21.027	COVID-19 ARPA Relief Funds
21.027	COVID-19 Virginia Tourism – American Recovery Funds
21.027	COVID-19 ARPA Medicaid Unwinding
21.027	COVID-19 ARPA Law Enforcement Equipment
21.027	COVID-19 ARPA CSLFRF Ventilation Improvement Projects
Child Nutrition Cluster:	
10.553	School Breakfast Program
10.555	National School Lunch Program
Special Education Cluster:	
84.027	Special Education – Grants to States
84.027X	COVID-19 Special Education – Grants to States
84.173	Special Education – Preschool Grants