

COUNTY OF FAIRFAX, VIRGINIA

COMPLIANCE AUDIT PURSUANT TO 2 CFR
PART 200 AND *GOVERNMENT AUDITING
STANDARDS* (SINGLE AUDIT REPORT)

For the Fiscal Year Ended June 30, 2024

And Reports of Independent Auditor

COUNTY OF FAIRFAX, VIRGINIA
COMPLIANCE REPORTS
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Report of Independent Auditor 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*

To the Board of Supervisors
County of Fairfax, Virginia

We have audited, in accordance with the 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 *Specifications for Audits of Counties, Cities, and Towns* (the “Specifications”) issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Fairfax, Virginia (the “County”), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated November 19, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

Purpose of This Report

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

Cherry Bekaert LLP

Tysons Corner, Virginia
November 19, 2024

Report of Independent Auditor on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Supervisors
Fairfax County, Virginia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Fairfax, Virginia's (the "County") compliance with the types of compliance requirements identified as subject to audit 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, 2024. The County's major federal 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 complied, in all material respects, with the 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, 2024.

Basis for Opinion on Each Major Federal 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; 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"). Our responsibilities under those standards and the Uniform Guidance 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 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County'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's federal 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'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*, and the Uniform Guidance 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's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, 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'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'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, but not for the purpose of expressing an opinion on the effectiveness of the County'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 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 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 *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.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 19, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information 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. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

Cherry Bekaert LLP

Tysons Corner, Virginia
November 19, 2024

COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Department of Agriculture								
Direct Awards:								
National School Lunch Program	10.555 ¹	Child Nutrition Cluster			2,274,551			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561 ⁴	SNAP Cluster			78,233			
Passed Through Commonwealth of Virginia:								
<u>Department of Agriculture and Consumer Services</u>								
Non-Cash Assistance: National School Lunch Program	10.555 ¹	Child Nutrition Cluster	04754		3,151			
<u>Department of Education</u>								
School Breakfast Program	10.553	Child Nutrition Cluster	17901-40253		10,801,421			
National School Lunch Program	10.555 ¹	Child Nutrition Cluster	17901-40254		37,222,565			
Child and Adult Care Food Program	10.558 ²		4172		725,486			
Summer Food Service Program for Children	10.559 ³	Child Nutrition Cluster	4172		156,748			
Fresh Fruit and Vegetable Program	10.582	Child Nutrition Cluster	N/A		541,698			
<u>Department of Health</u>								
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		707FL2200153 707GH2300263 707DL2300236 707FY2300250		4,006,812			
Child and Adult Care Food Program	10.558 ²		10450 432720 10449 58795 60199		6,135,407			
Summer Food Service Program for Children	10.559 ³	Child Nutrition Cluster	N/A		685,632			
<u>Department of Social Services</u>								
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561 ⁴	SNAP Cluster	84322-90212 84403-90304 84404-90303 84703-93103 84704-93104 84903-92103 84904-92104 85503-91103 85504-91104 85803-91403 85804-91404		17,000,877			
Total for Child Nutrition Cluster (10.553, 10.555, 10.559, 10.582)						\$ 51,685,766		
Total for SNAP Cluster (10.561)							17,079,110	
1 - Total National School Lunch Program (10.555)							\$ 39,500,267	
2 - Total Child and Adult Care Food Program (10.558)							6,860,893	
3 - Total Summer Food Service Program for Children (10.559)							842,380	
4 - Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (10.561)							17,079,110	

Department of Commerce
Passed Through The Chesapeake Bay Trust:

COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Chesapeake Bay Studies	11.457		P326BBJU66M3		4,890			
Department of Defense								
Direct Awards:								
Junior ROTC	12.000				617,369			
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556				1,279,910			
Invitational Grants for Military-Connected Schools	12.557				202,372			
Department of Housing and Urban Development								
Direct Awards:								
Little River Glen Loans:								
Loans Beginning Balance	14.000			\$ 1,630,000	1,630,000			
Community Development Block Grants/Entitlement Grants	14.218 ⁵	CDBG - Entitlement Grants Cluster			3,375,097			
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218 ⁵	CDBG - Entitlement Grants Cluster			190,486			
Community Development Block Grants/Entitlement Grants - Loans:								
Loans Beginning Balance	14.218 ⁵	CDBG - Entitlement Grants Cluster		25,799,129				
New Loans	14.218 ⁵	CDBG - Entitlement Grants Cluster		829,669	26,628,798			
Emergency Solutions Grant Program	14.231 ⁶				613,410			608,693
COVID-19 - Emergency Solutions Grant Program	14.231 ⁶				180,907			180,907
Home Investment Partnerships Program	14.239 ⁷				1,364,389			
COVID-19 - Home Investment Partnerships Program	14.239 ⁷				1,329			
Loans Beginning Balance	14.239 ⁷			15,441,857				
New Loans	14.239 ⁷			1,165,463	16,607,320			
Continuum of Care Program	14.267				335,827			
Fair Housing Assistance Program	14.401				151,852			
Section 8 Housing Choice Vouchers	14.871	Housing Voucher Cluster			11,237,383			
Mainstream Vouchers	14.879	Housing Voucher Cluster			2,241,524			
Moving to Work Demonstration Program	14.881				65,049,111			
Family Self-Sufficiency Program	14.896				245,918			
Total for CDBG - Entitlement Grants Cluster (14.218)						30,194,381		
Total for Housing Voucher Cluster (14.871, 14.879)						13,478,907		
5 - Total Community Development Block Grants/Entitlement Grants (14.218)							30,194,381	
6 - Total Emergency Solutions Grant Program (14.231)							794,317	
7 - Total Home Investment Partnerships Program (14.239)							17,973,038	
Department of the Interior								
Direct Awards:								
Payments in Lieu of Taxes	15.226				7,965			
National Wildlife Refuge Fund	15.659				35,123			
Passed Through Chesapeake Bay Gateways Network:								
Chesapeake Bay Gateways Network	15.930		P23AP02280-00		21,079			
Department of Justice								
Direct Awards:								
Treatment Court Discretionary Grant Program	16.585				174,364			

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule. Total by cluster and individual program may be found at the end of each federal grantor section.

COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590				344,145			105,214
Public Safety Partnership and Community Policing Grants	16.710				1,621			
Edward Byrne Memorial Justice Assistance Grant Program	16.738				119,144			
Body Worn Camera Policy and Implementation Consolidated And Technical Assistance Grant	16.835				144,940			
Program to Address Children and Youth Experiencing Domestic and Sexual Violence and Engage Men and Boys as Allies	16.888				180,200			178,598
Equitable Sharing Program	16.922				144,737			
Passed Through Commonwealth of Virginia: <u>Department of Criminal Justice Services</u>								
Crime Victim Assistance	16.575		24-O1052VG20 24-D4118VP22 22-C3445VP20 24-D3445VP22		1,080,618			
Violence Against Women Formula Grants	16.588		23-Z9836VA21 24-A9836VA22 23-A9333VA21 24-A9333VA22		118,585			
Department of Labor								
Direct Awards:								
Community Project Funding/Congressionally Directed Spending	17.289				161,964			
Passed Through Commonwealth of Virginia: <u>Virginia Community College System</u>								
WIOA Adult Program	17.258	WIOA Cluster	LWDA 11-22-03 LWDA 11-23-05		1,481,714			463,133
WIOA Youth Activities	17.259	WIOA Cluster	LWDA 11-21-01 LWDA 11-22-01 LWDA 11-23-05		1,660,892			344,018
WIOA Dislocated Worker Formula Grants	17.278	WIOA Cluster	OG 22-11-01 LWDA 11-22-04 LWDA 11-23-05 WIG 21-11-01		1,255,133			258,727
Total for WIOA Cluster (17.258, 17.259, 17.278)						4,397,739		
Department of Transportation								
Direct Awards:								
Federal Transit Capital Investment Grants (Fixed Guideway Capital Investment Grants)	20.500	Federal Transit Cluster			(41,359)			
Passed Through Commonwealth of Virginia: <u>Department of Motor Vehicles</u>								
State and Community Highway Safety	20.600	Highway Safety Cluster	BPT-2023-53290-23290 BPT-2024-54067-24067		3,596			
Alcohol Open Container Requirements	20.607		ENF_AL-2023-53263-23263 ENF_AL-2024-54149-24149 ENF_AL-2023-53279-23279 ENF_AL-2024-54345-24345		842,253			
National Priority Safety Programs	20.616	Highway Safety Cluster	BFHLE-2024-54148-24148		630			
<u>Department of Rail and Public Transportation</u>								
Highway Planning and Construction	20.205 ⁸		47022-04, UPC T21448		535,540			

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule. Total by cluster and individual program may be found at the end of each federal grantor section.

COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
			47023-04, UPC T21448					
<u>Department of Transportation</u>								
Highway Planning and Construction	20.205 ⁸		UPC 121567		14,415,127			
			UPC 106143					
			UPC 118128					
			UPC 118238					
			UPC 106474					
			UPC 122888					
			UPC 118237					
			UPC 111399					
			UPC 105266					
			UPC 103281					
			UPC 118236					
			UPC 106274					
			UPC 109607					
			UPC 107439					
Passed Through Metropolitan Washington Council of Governments:								
Non-Cash Assistance: Enhanced Mobility of Seniors and Individuals with Disabilities	20.513 ⁹	Transit Services Programs Cluster	21-028		343,192			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513 ⁹	Transit Services Programs Cluster	21-055		223,557			
			23-020-K					
Total for Federal Transit Cluster (20.500)						(41,359)		
Total for Transit Services Programs Cluster (20.513)						566,749		
Total for Highway Safety Cluster (20.600, 20.616)						4,226		
8 - Total Highway Planning and Construction (20.205)								14,950,667
9 - Enhanced Mobility of Seniors and Individuals with Disabilities (20.513)								566,749
Department of the Treasury								
Direct Awards:								
COVID-19 - Emergency Rental Assistance Program	21.023				1,821,924			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027 ¹⁰				57,538,417			2,686,539
COVID-19 - Local Assistance and Tribal Consistency Fund	21.032				50,000			
Passed Through Commonwealth of Virginia:								
<u>Department of Behavioral Health and Developmental Services</u>								
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027 ¹⁰		D0060.762		57,296			
			D1465.762					
<u>Department of Criminal Justice Services</u>								
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027 ¹⁰		22-A3445ARRF		1,130,279			
			509273					
			504612					
<u>Department of Education</u>								
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027 ¹⁰		266-22		4,784,041			
			280-21					
			064-23					
<u>Department of Health</u>								
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027 ¹⁰		709CP2300191		35,603			
<u>Department of Social Services</u>								
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027 ¹⁰		4448065		632,009			
<u>Virginia Tourism Corporation</u>								

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule. Total by cluster and individual program may be found at the end of each federal grantor section.

COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027 ¹⁰				2,180,021			2,085,021
10 - Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (21.027)							66,357,666	
Federal Communications Commission								
Direct Awards:								
COVID-19 - Emergency Connectivity Fund Program	32.009 ¹¹				(887,355)			
Passed Through Universal Service Administration Co.:								
COVID-19 - Emergency Connectivity Fund Program	32.009 ¹¹				263			
11 - Total COVID-19 - Emergency Connectivity Fund Program (32.009)							(887,092)	
National Aeronautics and Space Administration								
Passed Through Inspiration and Recognition of Science and Technology: Science	43.001		NNG06GA51A		34,532			
Department of Education								
Direct Awards:								
Impact Aid	84.041				6,022,566			
Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	84.215				327,856			
Passed Through Commonwealth of Virginia:								
<u>Department of Behavioral Health and Developmental Services</u>								
Special Education-Grants for Infants and Families	84.181 ¹²		720-4955-14		1,702,557			
COVID-19 - Special Education-Grants for Infants and Families	84.181 ¹²		720-4955-14		134,105			
<u>Department of Education</u>								
Adult Education - Basic Grants to States	84.002		V002A160047 V002A170047 V002A180047		2,351,512			1,044,835
Title I Grants to Local Educational Agencies	84.010		S010A160046 S010A170046 S010A180046		39,206,656			
Special Education Grants to States	84.027	Special Education Cluster (IDEA)	H027A150107 H027A160107 H027A170107 H027A180107		40,918,191			
Career and Technical Education -- Basic Grants to States	84.048		V048A160046 V048A170046 V048A180046		2,401,884			
Special Education Preschool Grants	84.173	Special Education Cluster (IDEA)	H173A160112 H173A170112 H173A180112		882,359			
School Safety National Activities	84.184		S184H220145		2,367,129			
Education for Homeless Children and Youth	84.196		S196A170048 S196A180048		140,193			
English Language Acquisition State Grants	84.365		S365A150046		4,234,438			

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule. Total by cluster and individual program may be found at the end of each federal grantor section.

COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
			S365A160046					
			S365A170046					
			S365A180046					
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		S367A150044		4,893,237			
			S367A160044					
			S367A170044					
			S367A180044					
Supporting Effective Educator Development Program	84.423		N/A		33,966			
Student Support and Academic Enrichment Program	84.424		S424A170048		1,088,341			
			S424F220048					
COVID-19 - Education Stabilization Fund	84.425		S425D200008		66,764,075			
Total for Special Education Cluster (IDEA) (84.027, 84.173)						41,800,550		
12 - Total Special Education-Grants for Infants and Families (84.181)							1,836,662	
Department of Health and Human Services								
Direct Awards:								
COVID-19 - Community Programs to Improve Minority Health Grant Program	93.137				1,169,956			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243 ¹⁸				355,276			
Congressional Directives	93.493				1,307,318			
Head Start	93.600	Head Start Cluster			10,881,416			5,694,094
Passed Through Commonwealth of Virginia:								
<u>Department for Aging and Rehabilitative Services</u>								
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		MOU-20-179		7,730			
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042 ¹³		MOU-20-179 MOD 11		78,864			
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042 ¹³		MOU-20-179 MOD 2		5,399			
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043 ¹⁴		MOU-20-179		1,666			
			20242027AP-PSA08C MOD 1					
COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043 ¹⁴		MOU-20-179 MOD 6		2,000			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044 ¹⁵	Aging Cluster	MOU-20-179		851,652			
			20242027AP-PSA08C MOD 1					
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044 ¹⁵	Aging Cluster	MOU-20-179 MOD 6		420,015			
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045 ¹⁶	Aging Cluster	MOU-20-179 MOD 11		1,462,540			
			20242027AP-PSA08C					
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045 ¹⁶	Aging Cluster	MOU-20-179 MOD 6		323,485			

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule. Total by cluster and individual program may be found at the end of each federal grantor section.

COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		MOU-20-179 MOD 11		16,000			
National Family Caregiver Support, Title III, Part E	93.052 ¹⁷		20242027AP-PSA08C MOD 1 MOU-20-179 MOD 11 20242027AP-PSA08C		231,739			
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052 ¹⁷		MOU-20-179 MOD 6		85,441			
Nutrition Services Incentive Program	93.053	Aging Cluster	MOU-20-179 MOD 11 20242027AP-PSA08C		366,420			
Medicare Enrollment Assistance Program	93.071		MOU-20-179 MOD 11 20242027AP-PSA08C MOD 1		100,649			
State Health Insurance Assistance Program	93.324		20242027AP-PSA08C MOD 1		65,343			
Medical Assistance Program	93.778 ²³	Medicaid Cluster	20242027AP-PSA08C		25,683			
<u>Department of Behavioral Health and Developmental Services</u>								
Projects for Assistance in Transition from Homelessness (PATH)	93.150		FY2021 DBHDS SPC 827 FY2023 DBHDS SPC 827 FY2024 DBHDS SPC 827		152,273			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243 ¹⁸		D1266.762.1 D1775.762 D1294.762		45,026			
Opioid STR	93.788		NOA3005.762 NOA1293.762 NOA3004.762		179,690			
Block Grants for Community Mental Health Services	93.958 ²⁵		NOA2024.962.762 FY2023 DBHDS SPC 824 FY2023 DBHDS SPC 837 D1774.762 FY2022 DBHDS SPC 871 FY2024 DBHDS SPC 871		1,774,382			
COVID-19 - Block Grants for Community Mental Health Services	93.958 ²⁵		FY2023 DBHDS SPC 837		56,956			
Block Grants for Prevention and Treatment of Substance Abuse	93.959 ²⁶		D1566.762 FY2022 DBHDS SPC 818 FY2023 DBHDS SPC 826 FY2023 DBHDS SPC 814 FY2023 DBHDS SPC 818		3,424,271			
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	93.959 ²⁶		D0600.762 D0952.762 D1895.762		32,344			
<u>Department of Education</u>								
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354 ¹⁹		FAIRFAX-6190000119389		2,526			
Child Care and Development Block Grant	93.575 ²¹	CCDF Cluster	2202VACCDD		9,003			8,965
COVID-19 - Child Care and Development Block Grant	93.575 ²¹	CCDF Cluster	ARP03439 ARP03349		650,839			
<u>Department of Health</u>								
Public Health Emergency Preparedness	93.069		EP&R FY 2020-2024		225,729			
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		FRXTB603-GY23 FRXTB603-GY24		213,956			

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule. Total by cluster and individual program may be found at the end of each federal grantor section.

COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Immunization Cooperative Agreements	93.268		FRXIMM607-GY24		79,412			
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		FRXCOV610-GY21		2,470,112			
			FRXSST610-GY23					
			FRXED610-GY23					
			LHD-FAIRFAX-FY24_EDX					
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354 ¹⁹		FAIRFAX-619-0000119389		279,037			
National and State Tobacco Control Program	93.387		709CE2300199		64,850			
			709CE2300199 MOD 1					
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391		521A2300210		90,518			
Maternal, Infant and Early Childhood Homevisiting Grant Program	93.870 ²⁴		705A210069		611,955			
			705BQ210111					
COVID-19 - Maternal, Infant and Early Childhood Homevisiting Grant Program	93.870 ²⁴		705BR2200129		60,628			
			705BR2200129 REN1/MOD1					
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967		VDH-24-501-0010		152,197			
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		FRXDIS611-GY22		234,266			
			FRXDIS611-GY23					
			FRXDIS611-GY24					
Maternal and Child Health Services Block Grant to the States	93.994		705BZ2300234		256,849			
<u>Department of Social Services</u>								
Guardianship Assistance	93.090		82201-90633		42,999			
			82202-90634					
			84728-93128					
			84928-92128					
			85528-91128					
			85828-91428					
Title IV-E Prevention Program	93.472		84751-93151		184,776			
			84951-92151					
			85551-91151					
			85851-91451					
MaryLee Allen Promoting Safe and Stable Families Program	93.556		84729-93129		81,496			
			84929-92129					
			85529-91129					
			85829-91429					
			86601-90359					
			86602-90360					
			86605-90361					
			86608-90393					
			86802-93153					
Temporary Assistance for Needy Families	93.558 ²⁰		80801-90603		5,305,006			519,428
			84709-93109					
			84710-93110					
			84711-93111					
			84712-93112					
			84727-93127					

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule. Total by cluster and individual program may be found at the end of each federal grantor section.

COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
			84909-92109					
			84910-92110					
			84911-92111					
			84912-92112					
			84927-92127					
			85509-91109					
			85510-91110					
			85511-91111					
			85512-91112					
			85527-91127					
			85809-91409					
			85810-91410					
			85811-91411					
			85812-91412					
			85827-91427					
			87201-90365					
			87202-90366					
			87204-90367					
			87207-90377					
			87210-90364					
			87212-90391					
			BEN-22-099-04					
			FAM-22-078					
			FAM-22-078-14					
			BEN-19-113-08 #3					
			BEN-24-002-05					
			CVS-19-057-A-11					
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		81901-90623		643,875			
			84713-93113					
			84913-92113					
			85513-91113					
Low-Income Home Energy Assistance	93.568		85813-91413		572,766			
			84714-93114					
			84914-92114					
			85514-91114					
			85814-91414					
Community Services Block Grant	93.569		CVS-19-063-09		697,310			
Child Care and Development Block Grant	93.575 ²¹	CCDF Cluster	88001-90785		(36,691)			697,310
			OECD-19-047-02					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCDF Cluster	84716-93116		791,343			
			84717-93117					
			84718-93118					
			84916-92116					
			84917-92117					
			84918-92118					
			85516-91116					
			85517-91117					
			85518-91118					
			85816-91416					
			85817-91417					
			85818-91418					
			88901-90566					

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COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Chafee Education and Training Vouchers Program (ETV)	93.599		86101-90353		42,063			
Adoption and Legal Guardianship Incentive Payments Program	93.603		82001-90651		2,750			
Stephanie Tubbs Jones Child Welfare Services Program	93.645		84731-93131		5,433			
			84931-92131					
			85531-91131					
			85831-91431					
Foster Care Title IV-E	93.658		81107-90636		5,228,529			
			81108-90637					
			81110-90639					
			81112-90657					
			81113-90658					
			81401-90638					
			81402-90640					
			81403-90635					
			81404-90656					
			81405-90655					
			84319-90209					
			84705-93105					
			84706-93106					
			84707-93107					
			84733-93133					
			84738-93138					
			84747-93147					
			84905-92105					
			84906-92106					
			84907-92107					
			84933-92133					
			84938-92138					
			84947-92147					
			85505-91105					
			85506-91106					
			85507-91107					
			85533-91133					
			85538-91138					
			85547-91147					
			85805-91405					
			85806-91406					
			85807-91407					
			85833-91433					
			85838-91438					
			85847-91447					
			87301-90047					
			87302-90368					
			87303-90369					
			87502-90082					
Adoption Assistance	93.659		81201-90606		4,265,413			
			81202-90627					
			81203-90607					
			84324-90214					
			84708-93108					
			84908-92108					
			85508-91108					

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule. Total by cluster and individual program may be found at the end of each federal grantor section.

COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients	
Social Services Block Grant	93.667 ²²		85808-91408						
			81701-90648						
			82904-90357				3,429,735		
			83304-90340						
			84720-93120						
			84722-93122						
			84723-93123						
			84724-93124						
			84725-93125						
			84726-93126						
			84742-93142						
			84920-92120						
			84922-92122						
			84923-92123						
			84924-92124						
			84925-92125						
			84926-92126						
			84942-92142						
			84957-92157						
			85520-91120						
			85522-91122						
			85523-91123						
			85524-91124						
			85525-91125						
			85526-91126						
			85542-91142						
			85557-91157						
			85820-91420						
			85822-91422						
			85823-91423						
85824-91424									
85825-91425									
85826-91426									
85842-91442									
85857-91457									
86401-90351									
89501-90379									
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		FAM-22-078			24,800			
			FAM-22-078-14						
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		84734-93134			65,488			
			84934-92134						
			85534-91134						
			85834-91434						
			86201-90356						
COVID-19 - Elder Abuse Prevention Interventions Program	93.747		89601-90380			277,923			
			89602-90381						
Children's Health Insurance Program	93.767		84702-93102			157,593			
			84902-92102						
			85502-91102						
			85802-91402						
Medical Assistance Program	93.778 ²³	Medicaid Cluster	84323-90213			13,598,623			

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule. Total by cluster and individual program may be found at the end of each federal grantor section.

**COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
			84701-93101					
			84746-93146					
			84750-93150					
			84901-92101					
			84946-92146					
			84950-92150					
			85501-91101					
			85546-91146					
			85550-91150					
			85801-91401					
			85846-91446					
			85850-91450					
Office of Children's Services								
Social Services Block Grant	93.667 ²²		1300		900,205			
Passed Through Child Development Resources:								
Child Care and Development Block Grant	93.575 ²¹	CCDF Cluster	ITSN-NOR-22 ITSN-CAP-23		476,407			
Passed Through National Association of County and City Health Officials:								
Medical Reserve Corps Small Grant Program	93.008 ²⁷		MRC 23-0169 MRC 20-0169		7,350			
COVID-19 - Medical Reserve Corps Small Grant Program	93.008 ²⁷		MRC RISE 22-0169		36,651			
Passed Through National Environmental Health Association:								
Food and Drug Administration Research	93.103		G-BDEV2-202308-04253		8,390			
Passed Through Virginia Early Childhood Foundation:								
Every Student Succeeds Act/Preschool Development Grants	93.434		23_FAIRFAX_RRCAPITAL		393,459			315,475
Temporary Assistance for Needy Families	93.558 ²⁰		24_FAIRFAX_RRCAPITAL		50,000			
Child Care and Development Block Grant	93.575 ²¹	CCDF Cluster	24_FAIRFAX_RRCAPITAL 24_FAIRFAX_RRCAPITAL_MD		3,637,915			182,297
Total for Head Start Cluster (93.600)						10,881,416		
Total for Aging Cluster (93.044, 93.045, 93.053)						3,424,112		
Total for CCDF Cluster (93.575, 93.596)						5,528,816		
Total for Medicaid Cluster (93.778)						13,624,306		
13 - Total Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals (93.042)							84,263	
14 - Total Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services (93.043)							3,666	
15 - Total Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (93.044)							1,271,667	
16 - Total Special Programs for the Aging, Title III, Part C, Nutrition Services (93.045)							1,786,025	
17 - Total National Family Caregiver Support, Title III, Part E (93.052)							317,180	
18 - Total Substance Abuse and Mental Health Services Projects of Regional and National Significance (93.243)							400,302	
19 - Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (93.354)							281,563	
20 - Total Temporary Assistance for Needy Families (93.558)							5,355,006	
21 - Total Child Care and Development Block Grant (93.575)							4,737,473	
22 - Total Social Services Block Grant (93.667)							4,329,940	
23 - Total Medical Assistance Program (93.778)							13,624,306	
24 - Total Maternal, Infant and Early Childhood Homevisiting Grant Program (93.870)							672,583	
25 - Total Block Grants for Community Mental Health Services (93.958)							1,831,338	
26 - Total Block Grants for Prevention and Treatment of Substance Abuse (93.959)							3,456,615	
27 - Total Medical Reserve Corps Small Grant Program (93.008)							44,001	

Executive Office of the President

Passed Through Washington/Baltimore HIDTA:

COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients	
High Intensity Drug Trafficking Areas Program	95.001		2023WB.TXFAIRFAXSD		152,338				
Department of Homeland Security									
Direct Awards:									
National Urban Search and Rescue (US&R) Response System	97.025				2,777,774				
Assistance to Firefighters Grant	97.044				261,004				
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132				72,229				
Passed Through Commonwealth of Virginia:									
<u>Department of Emergency Management</u>									
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		FEMA-DR-4512-VA		22,056,404				
Emergency Management Performance Grants	97.042		EMP-2020-EP-0005-S01 EMP-2020-EP-0010-S01 EMP-2021-EP-0004-S03		108,086				
Homeland Security Grant Program	97.067 ²⁸		23UASI533-01 SHSP 2021 80 SHSP 2022 63 SHSP 2022 02 SHSP 2023 10 SHSP 2021 73 SHSP 2022 27		352,707				
Passed Through Northern Virginia Emergency Response System: Homeland Security Grant Program	97.067 ²⁸		21UASI650-09		10,335				
Passed Through District of Columbia:									
<u>Homeland Security and Emergency Management</u>									
Homeland Security Grant Program	97.067 ²⁸		20UASI529-01 20UASI529-02 20UASI531-01 20UASI531-03 20UASI531-04 20UASI533-01 20UASI533-02 20UASI583-01 20UASI583-02 20UASI583-05 21UASI529-01 21UASI529-02 21UASI531-01 21UASI531-03 21UASI531-04 21UASI533-01 21UASI583-01 21UASI583-02		7,124,361				
28 - Total Homeland Security Grant Program (97.067)							7,487,403		
Agency for International Development									
Direct Awards:									
USAID Foreign Assistance for Programs Overseas	98.001				3,923,549				
					<u>582,247,133</u>			<u>15,373,254</u>	

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule. Total by cluster and individual program may be found at the end of each federal grantor section.

COUNTY OF FAIRFAX, VIRGINIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

Note 1—Basis of presentation

The accompanying Schedule of Expenditures of Federal Awards (“Schedule”) includes all federal grant activity of the County of Fairfax, Virginia (“County”) and its component units. The County’s reporting entity is defined in Note A, Part 1 of the County’s basic financial statements.

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”). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2—Summary of significant accounting policies

Except for the beginning loan balances, expenditures reported on the accompanying Schedule are reported on the modified accrual basis of accounting as defined in Note A, Part 3 of the County’s basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited for reimbursement.

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

Note 3—Non-cash and other programs

The Commonwealth of Virginia Department of Agriculture and Consumer Services, Food Distribution Program, administers the United States Department of Agriculture (“USDA”) donated food program within the Commonwealth of Virginia. USDA provides values for all donated food. For Assistance Listing 10.555, National School Lunch Program, the County received donated food for the fiscal year ended June 30, 2024. The value of the donated food is included on the accompanying Schedule.

The purpose of the Enhanced Mobility of Seniors and Individuals with Disabilities Program, Assistance Listing 20.513, is to provide financial assistance in meeting the transportation needs of seniors and individuals with disabilities where public transportation services are unavailable, insufficient, or inappropriate. Several Washington, DC metropolitan jurisdictions receive funding under this program. For the fiscal year ended June 30, 2024, the County received three donated vehicles from Metropolitan Washington Council of Government. The value of the donated vehicles is included on the accompanying Schedule.

COUNTY OF FAIRFAX, VIRGINIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

Note 4—Loans

The U.S. Department of Housing and Urban Development has insured certain mortgage loan borrowings made by the County through the Fairfax County Redevelopment and Housing Authority (“Authority”) in connection with certain low-income housing projects. The loan program under Assistance Listing 14.248, Community Development Block Grant Section 108 Loan Guarantees had outstanding principal balance of \$2,407,000 on June 30, 2024. This loan does not have any continuing compliance requirements; therefore, it is not reported on the accompanying Schedule.

The Authority provides loans to qualified low-income borrowers through Assistance Listing 14.239, Home Investment Partnerships Program (“HOME”), to promote home ownership and provide assistance with down payments and closing costs. The outstanding principal balance of the HOME loans was \$16,790,602 on June 30, 2024. Loans made in prior years to partnership entities that are believed to be uncollectable are tracked by the Authority’s loan tracking software and the County’s financial system. Since there is no expectation of collecting these loans, a 100% allowance is reflected, and the value of \$7,545,190 is not included in the ending principal balance.

The Authority also provides loans to qualified low-income homeowners or homeowners living in areas targeted for improvement, resulting in the elimination of health or safety code violations, through Assistance Listing 14.218, Community Development Block Grants/Entitlement Grants (“CDBG”). The outstanding principal balance of the CDBG loans was \$27,278,637 on June 30, 2024. Loans made in prior years to partnership entities that are believed to be uncollectable are tracked by the Authority’s loan tracking software and the County’s financial system. Since there is no expectation of collecting these loans, a 100% allowance is reflected, and the value of \$2,553,420 is not included in the ending principal balance.

In addition, the Authority held Federal Housing Administration – insured mortgage revenue bonds secured by land, buildings, and equipment of \$1,265,000 on June 30, 2024. This is reported under Assistance Listing 14.000.

On December 17, 2014, the Economic Development Authority and the County entered a Transportation Infrastructure Finance and Innovation Act (“TIFIA”) loan agreement under Assistance Listing 20.223 with the United States Department of Transportation. The TIFIA loan is for the aggregate principal amount of up to \$403.3 million. This loan is to fund the County’s obligated project costs for the construction of Phase Two of the Metrorail Silver Line extension. The outstanding balance of the TIFIA loan was \$398,909,166 on June 30, 2024, which includes principal and capitalized interest. The maximum principal available on the loan was reached in a prior year; therefore, no additional draws will be made against the loan. Under the terms of the loan agreement, the County made a payment on October 1, 2023, of \$40,450,431 to USDOT to pay debt service on the TIFIA loan of \$12,750,431 and an additional \$27,700,000 prepaying principal for the TIFIA loan. This loan does not have any continuing compliance requirements; therefore, it is not reported on the accompanying Schedule.

Note 5—Transportation grants

The County’s transportation grants are typically multi-year projects with flexible funding sources that result in funding allocation changes throughout the life of the project. Accordingly, due to the inherent nature of these transportation grants, the County prepares the accompanying Schedule using the best information available at the time of reporting. In cases where it is difficult to identify the mix of federal and state money under the federal transportation program, the expenditure is reported on the accompanying Schedule.

COUNTY OF FAIRFAX, VIRGINIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

Note 6—Disaster grants – public assistance (presidentially declared disasters)

After a presidentially declared disaster, FEMA provides assistance under the federal program, Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Assistance Listing 97.036), to reimburse eligible costs associated with debris removal, emergency protective measures and the repair, restoration, reconstruction or replacement of public facilities, or infrastructure damaged or destroyed as a result of the federally declared disaster or emergency. The federal government typically makes reimbursements in the form of cost-share grants, but cost-share requirements were waived for expenditures incurred as a result of the COVID-19 pandemic. For the fiscal year ended June 30, 2024, FEMA approved \$22,056,404 in eligible expenditures that were incurred in both the current and prior fiscal years as follows: FY 2020 \$414,694, FY 2021 \$8,786,253, FY 2022 \$11,935,703 and FY 2023 \$919,754. These expenditures are reported on the accompanying Schedule.

Note 7—COVID-19 pandemic expenditures

Several Acts of Congress provided relief funding to respond to the COVID-19 pandemic. The Coronavirus Aid, Relief, and Economic Security Act was signed on March 27, 2020, to provide relief from the impact of the COVID-19 pandemic. In addition, the American Rescue Plan Act was signed on March 11, 2021, to provide additional assistance. Included in the Acts are provisions and funding specific to state and local governments to protect their communities during this challenging period. During the fiscal year ended June 30, 2024, the County received and expended COVID-19 funding for authorized purposes. For SEFA reporting, the prefix “COVID-19” is used in the name of each federal program that has COVID-19 related expenditures.

COUNTY OF FAIRFAX, VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2024

(1) Summary of Auditor's Results

Basic Financial Statements

- A. Type of report issued on the financial statements: **Unmodified**
- B. Internal control over financial reporting:
 - Significant deficiencies identified that are not considered a material weakness? **None reported**
 - Material weakness identified? **No**
- C. Noncompliance material to financial statements noted? **None Reported**

Federal Awards

- D. Significant deficiencies in internal control over major programs noted? **None reported**
- E. Material weaknesses in internal control over major programs noted? **No**
- F. Type of report issued on compliance for major programs: **Unmodified**
- G. Any findings which are required to be reported under Section 200.516(a) of Uniform Guidance? **No**
- H. Major programs are as follows:
 - 1. Supplemental Nutrition Assistance Program Cluster (10.561)
 - 2. Child Nutrition Cluster (10.553, 10.555, 10.559, 10.582)
 - 3. Community Development Block Grants Cluster (14.218)
 - 4. Housing Voucher Cluster (14.871, 14.879)
 - 5. Coronavirus State and Local Fiscal Recovery Funds (21.027)
 - 6. English Language Acquisition State Grants (84.365)
 - 7. Supporting Effective Instruction State Grants (84.367)
 - 8. Temporary Assistance for Needy Families (93.558)
 - 9. Child Care Disaster Relief Cluster (93.575, 93.596)
 - 10. Social Services Block Grant (93.667)
 - 11. Medicaid Cluster (93.778)
 - 12. Aging Cluster (93.044, 93.045, 93.053)
- I. Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- J. Auditee qualified as low-risk auditee? **Yes**

(2) Findings Related to the Financial Statements Reported in Accordance with *Government Auditing Standards*

None reported

(3) Findings and Questioned Costs for Federal Awards

None reported

COUNTY OF FAIRFAX, VIRGINIA
STATUS OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2024

Status of Prior Year Findings and Questioned Costs Relating to *Government Auditing Standards*

Finding 2023-001 – Significant Deficiency – Internal Control over Financial Reporting

Status: Corrective action taken. Finding not repeated in current year.

Status of Prior Year Findings and Questioned Costs Relating to Federal Awards

Finding 2023-002 – Moving to Work Demonstration Program

Status: Corrective action taken. Finding not repeated in current year.