

COUNTY OF CHARLESTON, SOUTH CAROLINA
SUPPLEMENTAL FEDERAL FINANCIAL
ASSISTANCE REPORTS
FOR THE YEAR ENDED JUNE 30, 2024

SCOTT  COMPANY

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**COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	EXPENDITURES TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
<u>U.S. Department of Agriculture</u>				
Passed Through South Carolina State Treasurer:				
Title I Secure Schools and Roads FY24 (Schools and Roads - Grants to States)	10.665	NA	\$ -	\$ 50,871
	Total ALN 10.665 - Forest Service Schools and Roads Cluster		-	50,871
Total Pass-Through South Carolina State Treasurer			-	50,871
Total U.S. Department of Agriculture			-	50,871
<u>U.S. Department of HUD</u>				
Direct Programs:				
Urban Entitlement Grant - 2020	14.218		8,949	8,949
Urban Entitlement Grant - 2021	14.218		322,184	322,184
Urban Entitlement Grant - 2022	14.218		301,418	301,418
Urban Entitlement Grant - 2023	14.218		540,076	540,076
Urban Entitlement Grant - 2024	14.218		630,345	630,345
	Total ALN 14.218 CDBG - Entitlement/Special Purpose Grants Cluster		1,802,972	1,802,972
Emergency Solutions Grants Program - 2023	14.231		10,559	10,559
Emergency Solutions Grants Program - 2024	14.231		140,809	140,809
	Total ALN 14.231		151,368	151,368
HOME Investment Partnership Program - 2020	14.239		203,607	203,607
HOME Investment Partnership Program - 2021	14.239		40,131	40,131
HOME Investment Partnership Program - 2022	14.239		6,864	6,864
HOME Investment Partnership Program - 2023	14.239		299,191	299,191
HOME Investment Partnership Program - 2024	14.239		114,110	114,110
	Total ALN 14.239		663,903	663,903
Total Direct Programs			2,618,243	2,618,243
Total U.S. Department of HUD			2,618,243	2,618,243
<u>U.S. Department of Justice</u>				
Direct Programs:				
FY23 Smart Prosecution-Innovative Prosecution Solutions	16.738		-	118,482
	Total ALN 16.738		-	118,482
Coverdell Forensic Science-Improvement Grants Program	16.742		-	84,616
	Total ALN 16.742		-	84,616
Federal Equitable Sharing FY24	16.922		-	68,830
	Total ALN 16.922		-	68,830
Total Direct Programs			-	271,928
Passed Through City of North Charleston:				
Formula JAG FY20 (Solicitor)	16.738	2020-DJ-BX-0139	-	8,615
Formula JAG FY22 (Solicitor)	16.738	15PBJA-21-GG-01818-JAGX	-	6,623
Formula JAG FY22 (Sheriff)	16.738	15PBJA-21-GG-01818-JAGX	-	17,844
Formula JAG FY23 (Sheriff)	16.738	15PBJA-22-GG-02155-JAGX	-	24,025
	Total ALN 16.738		-	57,107
Total Pass-Through City of North Charleston			-	57,107

The accompanying notes are an integral part of this schedule.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	FEDERAL ALN NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	EXPENDITURES TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
<u>U.S. Department of Justice</u>				
Passed Through S.C. Department of Public Safety:				
Coronavirus Emergency Supplemental Funding	16.034	1CF20200	-	8,040
	Total ALN 16.034		-	8,040
Charleston County Sheriff Office Automated Fingerprint Identification	16.738	5G002621	-	2,592
Charleston County Sheriff Office Wellness Program	16.738	5G004320	-	44,701
	Total ALN 16.738		-	47,293
Coverdell Forensic Science-Opioid Related Deaths: A Mass Fatality Disaster	16.742	5NF000322	-	29,429
Coverdell Forensic Science-Improving & Expanding Forensic Autopsy Services	16.742	5NF000222	-	47,491
	Total ALN 16.742		-	76,920
Total Pass-Through S.C. Department of Public Safety			-	132,253
Passed Through S.C. Office of Attorney General:				
Victim Advocates FY23	16.575	1V22064	-	110,214
Victim Advocates FY24 / Supplemental Allocation for Victims Services (SAVS)	16.575	1S24029	-	416,506
	Total ALN 16.575		-	526,720
Violence Against Women FY23	16.588	1K22005	-	4,372
Violence Against Women FY24	16.588	1K23007	-	76,672
	Total ALN 16.588		-	81,044
Total Pass-Through S.C. Office of Attorney General			-	607,764
Passed Through S.C. Department of Justice Affairs:				
Veteran Treatment Court Grant Award	16.585	15PBJA21-GG-04212-VTCX	-	55,787
	Total ALN 16.585		-	55,787
Total Pass-Through S.C. Department of Justice Affairs			-	55,787
Total U.S. Department of Justice			-	1,124,839
<u>U.S. Department of Transportation</u>				
Passed Through S.C. Emergency Management Division:				
HMEP Grant FY24	20.703	HMEP 693JK32240041HMEP	-	17,064
	Total ALN 20.703		-	17,064
Total Pass-Through S.C. Emergency Management Division			-	17,064
Total U.S. Department of Transportation			-	17,064
<u>U.S. Department of Treasury</u>				
Direct Programs:				
Coronavirus State and Local Fiscal Recovery Funds	21.027		-	13,347,565
	Total ALN 21.027		-	13,347,565
Total Direct Programs			-	13,347,565
Total U.S. Department of Treasury			-	13,347,565

The accompanying notes are an integral part of this schedule.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	FEDERAL ALN NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	EXPENDITURES TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
Direct Programs:				
Medical Examiner & Coroner Data Modernization Implementer's Group	93.283		-	60,854
	Total ALN 93.283		-	60,854
Improving Child Death Reviews in South Carolina - Year 1	93.946	1NU58D9007686-01-00	-	101,795
	Total ALN 93.946		-	101,795
Sudden Unexpected Infant Death (SUID) / Sudden Death in Youth (SDY)	93.946	22-QA-100016-115-504200	-	43,292
	Total ALN 93.946		-	43,292
Total Direct Programs			-	205,941
Passed Through S.C. Department of Social Services (DSS):				
Child Support Enforcement IV-D Filing Fees FY24	93.563	C24010C	-	327,650
Child Support Enforcement IV-D Unit Cost Reimbursement FY24	93.563	C24010C	-	814,959
Child Support Enforcement IV-D Incentive Reimbursements FY24	93.563	C24010C	-	171,503
Child Support Enforcement IV-D Filing Fees FY24	93.563	C24010S	-	6,255
Child Support Enforcement IV-D Unit Cost Reimbursement FY24	93.563	C24010S	-	30,971
	Total ALN 93.563		-	1,351,338
SC DSS Materials/Health & Safety Grant FY24	93.575	CUFC00282	-	32,737
	Total ALN 93.575		-	32,737
Total Pass-Through from S.C. DSS			-	1,384,075
Passed Through S.C. Department of Alcohol and Other Drug Abuse Services (S.C. DAODAS):				
PAIRS FY23	93.558	CHA-PAIRS-23	-	27,520
PAIRS FY24	93.558	TANF24-TX-PAIRS-CHA	-	179,840
	Total ALN 93.558 TANF Cluster		-	207,360
State Opioid Response (SOR) Grant Narcan Kits & Test Strips (Harm Reduction FY24)	93.788	STATECF23-SOR24-IN-HR-CHA	-	9,064
Certified Peer Support Specialist (CPSS) FY23	93.788	SOR23-TX-CHA-ALL-20221001-20230929	-	23,196
Certified Peer Support Specialist (CPSS) FY24	93.788	SOR24-TX-CHA-ALL	-	52,877
Detention Center Sublocade Project	93.788	NA	-	20,470
	Total ALN 93.788		-	105,607
Block Grant COVID Stabilization Grant	93.959	BG-SUP-24	-	35,411
S.C. DAODAS State Block Grant FY24	93.959	CHA-BG-24	-	1,842,304
	Total ALN 93.959		-	1,877,715
Total Pass-Through from S.C. DAODAS			-	2,190,682
Passed Through Ernest F. Kennedy Center:				
Ernest Kennedy Center FY21	93.959	NA	-	2,954
	Total ALN 93.959		-	2,954
Total Pass-Through Ernest F. Kennedy Center			-	2,954
Passed Through S.C. Department of Public Health				
Opioid Toxicology Reimbursement Program (South Carolina Overdose Data-to-Action)	93.136	6 NU17CE925021-01-04	-	73,812
	Total ALN 93.136		-	73,812
Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (EI)	93.323	NU50CK000542	-	32,773
	Total ALN 93.323		-	32,773
National Bioterrorism Hospital Preparedness Program FY22	93.889	5 U3REP190593-04-00	-	567,360
	Total ALN 93.889		-	567,360
Total Pass-Through from S.C. Department of Public Health			-	673,945
Passed Through S.C. Department of Health and Human Services				
Disaster Training and Preparedness Agreement	93.889	5 U3REP190593-05-00	-	25,663
	Total ALN 93.889		-	25,663
Total Pass-Through from S.C. Department of Health and Human Services			-	25,663
Total U.S. Department of Health and Human Services			-	4,483,260

The accompanying notes are an integral part of this schedule.

COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	FEDERAL ALN NUMBER	PASS-THROUGH ENTITY IDENTIFICATION NUMBER	EXPENDITURES TO SUB-RECIPIENTS	TOTAL FEDERAL EXPENDITURES
U.S. Department of Homeland Security				
Direct Programs:				
Port Security Grant FY23	97.056		-	174,609
Port Security Grant FY23	97.056		-	59,962
Port Security Grant FY24	97.056		-	62,959
	Total ALN 97.056		-	297,530
Targeted/Violence and Terrorism Prevention Grant Program	97.132		-	198,628
	Total ALN 97.132		-	198,628
Total Direct Programs			-	496,158
Passed Through S.C. Emergency Management Division:				
FEMA Main Roads Phase II - Mitigation Grant Program (HMGP)	97.039	FEMA-4286-DR-SC 12 (F0004)	-	14,783
Hazard Mitigation Grant - Public Outreach Speakers Expo	97.039	FEMA-4286-DR-SC 11 (S0003)	-	30,844
Hazard Mitigation - Boone Hall Drive Flood Reduction Grant (Phase I) FY20	97.039	FEMA-4346-DR-SC Project 005	-	813
Hazard Mitigation Grant program (HMGP) Project: Charleston County Long Term Threat/Hazard Asses	97.039	FEMA-4479-0011 DR-SC HMPG	-	26,011
FEMA Main Roads Phase II - Mitigation Grant Program (HMGP)	97.039	FEMA DR-4241-SC	-	77,052
	Total ALN 97.039		-	149,503
Local Emergency Management Performance FY21	97.042	20EMPG01 / 20EMPG-S01	-	30,372
Local Emergency Management Performance FY22	97.042	21EMPG01 / 21EMPG-ARPA01	-	13,232
Local Emergency Management Performance FY23	97.042	22EMPG01	-	32,947
Local Emergency Management Performance FY24	97.042	LEMPG23-10	-	78,749
	Total ALN 97.042		-	155,300
Building Resilience Infrastructure Communities (BRIC) Grant	97.047	BRIC-EMA-2020-BR-194	-	57,922
	Total ALN 97.047		-	57,922
Total Pass-Through S.C. Emergency Management Division			-	362,725
Passed Through S.C. Law Enforcement Division (SLED):				
HazMat Regional WMD Team FY22	97.067	21SHSP10	-	774
HazMat Regional WMD Team FY23	97.067	22SHSP14	-	33,274
Lowcountry Regional WMD HazMat Team	97.067	23SHSP14	-	6,421
Lowcountry Regional WMD Bomb Team FY22	97.067	21SHSP04	-	1,158
Lowcountry Regional WMD Bomb Team FY23	97.067	22SHSP08	-	14,658
Lowcountry Regional WMD SWAT Team FY24	97.067	23SHSP08	-	912
Lowcountry Regional WMD SWAT Team FY23	97.067	22SHSP22	-	876
Lowcountry Regional WMD Bomb Team FY24	97.067	23SHSP22	-	912
	Total ALN 97.067		-	58,985
Total Pass-Through SLED			-	58,985
Total U.S. Department of Homeland Security			-	917,868
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 2,618,243	\$ 22,559,710

The accompanying notes are an integral part of this schedule.

COUNTY OF CHARLESTON, SOUTH CAROLINA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

Note A - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Charleston County, South Carolina (the “County”) and is presented on the modified accrual basis of accounting. The information in the 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 financial statements. Expenditures for federal financial assistance awarded directly from the federal agencies, as well as those passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards. The non-federal share of certain program costs and loans are not included in the accompanying Schedule of Expenditures of Federal Awards.

Note B - Summary of Significant Accounting Policies

1 – The financial information shown in the Schedule of Expenditures of Federal Awards reflects amounts recorded by Charleston County during its fiscal year July 1, 2023 through June 30, 2024. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

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

Note C - Matching Costs

Matching costs, i.e. the non-federal share of certain program costs, are not included in the accompanying schedule.

**Independent Auditor’s 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***

To the Members of County Council
County of Charleston, South Carolina

We have audited, in accordance with the 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, the business-type activities, each major fund, and the aggregate remaining fund information, other than the financial statements of the aggregate discretely presented component units, and the budgetary comparison schedule of the general fund, of the County of Charleston, South Carolina (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 issued our report thereon dated December 23, 2024. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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.

Scott and Company LLC

Columbia, South Carolina
December 23, 2024

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Members of County Council
County of Charleston, South Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited County of Charleston, South Carolina'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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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 that 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, each major fund, and the aggregate remaining fund information, other than the financial statements of the aggregate discretely presented component units, and the budgetary comparison schedule of the general fund, 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 December 23, 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.

Scott and Company LLC

Columbia, South Carolina
December 23, 2024

**COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

Section I—Summary of Auditor’s Results

Financial Statements:

We have issued unmodified opinions dated December 23, 2024 on the financial statements of the County of Charleston, South Carolina.

Internal control over financial reporting:

- Material weaknesses identified? No
- Significant deficiencies identified? No
- Noncompliance material to financial statements noted? No

Federal Awards:

Internal control over major programs:

- Material weaknesses identified? No
- Significant deficiencies identified? None Reported

We have issued an unmodified opinion dated December 23, 2024 on the County of Charleston, South Carolina’s compliance for its major programs.

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major programs

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program</u>
14.218	Community Development Block Grant/Entitlement Grants
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to be distinguished between Type A and Type B Programs: \$750,000

Auditee qualified as low-risk auditee? Yes

**COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

Section II - Financial Statement Findings:

None Reported.

Section III - Federal Award Findings and Questioned Costs:

None Reported.

Summary Schedule of Prior Audit Findings:

Not applicable.