

**JEFFERSON COUNTY COMMISSION**  
**UNIFORM GUIDANCE AUDIT REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

**JEFFERSON COUNTY COMMISSION  
TABLE OF CONTENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

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<b>INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>1</b>
<b>FEDERAL REPORTING REQUIREMENTS</b>	
Schedule of Expenditures of Federal Awards	3
Notes to the Schedule of Expenditures of Federal Awards	7
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	9
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	11
Schedule of Findings and Questioned Costs	14

## **INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

To the Commissioners of  
Jefferson County Commission

### **Report on the Audit of the Schedule of Expenditures of Federal Awards**

#### ***Opinion***

We have audited the accompanying schedule of expenditures of federal awards (the Schedule) of Jefferson County Commission (the Commission) for the year ended September 30, 2024, and the related notes to the Schedule.

In our opinion, the accompanying Schedule presents fairly, in all material respects, the expenditures of federal awards of the Commission for the year ended September 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit 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 Auditors' Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the Commission and to meet our other ethical responsibilities in accordance with the 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 audit opinion.

#### ***Responsibilities of Management for the Schedule***

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibilities for the Audit of the Schedule***

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. 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 a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

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 misstatement of the Schedule, 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 amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2025, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters related to the Schedule. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance applicable to the Schedule.

*Warren Averett, LLC*

Birmingham, Alabama  
March 21, 2025

**JEFFERSON COUNTY COMMISSION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Expenditures</b>	<b>Contract / Grant Number</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>Direct Programs:</b>					
<b>CDBG – Entitlement Grants Cluster</b>					
Community Development Block Grants/Entitlement Grants	14.218		\$ -	\$ 23,688	B-19-UC-01-0001
Community Development Block Grants/Entitlement Grants	14.218		-	22,971	B-20-UC-01-0001
Community Development Block Grants/Entitlement Grants	14.218		164,281	307,779	B-21-UC-01-0001
Community Development Block Grants/Entitlement Grants	14.218		-	351,225	B-21-UC-01-001
Community Development Block Grants/Entitlement Grants	14.218		99,949	670,881	B-22-UC-01-001
Community Development Block Grants/Entitlement Grants	14.218		65,379	949,511	B-23-UC-01-002
			<u>329,609</u>	<u>2,326,055</u>	
<b>Direct Programs:</b>					
<b>CDBG – Disaster Recovery Grants Cluster</b>					
Hurricane Sandy Community Development Block Grant					
Disaster Recovery Grants	14.269		-	709	B-13-UT-01-0001
			<u>-</u>	<u>709</u>	
Emergency Solutions Grant Program	14.231		-	1,731	E-20-UW-01-0001
Emergency Solutions Grant Program	14.231		195,221	211,049	E-22-UC-01-0001
Emergency Solutions Grant Program	14.231		54,404	58,548	E-23-UC-01-0001
			<u>249,625</u>	<u>271,328</u>	
Home Investment Partnerships Program	14.239		-	66,713	M-21-UC-01-0202
Home Investment Partnerships Program	14.239		-	10,175	M-20-UC-01-0202
Home Investment Partnerships Program	14.239		-	104,368	M-22-UC-01-0202
Home Investment Partnerships Program	14.239		-	17,360	M-23-UC-01-0202
			<u>-</u>	<u>198,616</u>	

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**JEFFERSON COUNTY COMMISSION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Expenditures</b>	<b>Contract / Grant Number</b>
<b>Passed Through Alabama Department of Economic and Community Affairs (ADECA):</b>					
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	CV-EC-20-001	\$ 77,777	\$ 96,575	B-20-DW-01-0001
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			657,011	2,893,283	
<b>U.S. DEPARTMENT OF JUSTICE</b>					
<b>Direct Programs:</b>					
Treatment Court Discretionary Grant Program	16.585		85,126	93,640	2020-VC-BX-0053
Treatment Court Discretionary Grant Program	16.585		86,503	95,226	15PBJA-21-GG-04127-DGCT
Treatment Court Discretionary Grant Program	16.585		299,599	314,917	15PBJA-22-GG-0446-COAP
			471,228	503,783	
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838		140,375	140,816	15BPJA-23-GG02394-COAP
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838		358,056	365,421	2020-AR-BX-0138
			498,431	506,237	
Collaborative Crisis Response Training Program	16.745		-	69,657	O-BJA-2021-121003
<b>Passed Through City of Birmingham:</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	50,416	15PBJA-21-GG-01123-JAGX
<b>Passed Through Administrative Office of Courts (AOC)</b>					
<b>Drug Treatment Grant:</b>					
Equitable Sharing Program	16.922	15PJDP-21-GG-02832-DGCT	-	15,438	15PJDP-21-GG-02832-DGCT
Equitable Sharing Program	16.922		-	6,080	
			-	21,518	
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			969,659	1,151,611	

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**JEFFERSON COUNTY COMMISSION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Expenditures</b>	<b>Contract / Grant Number</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<b>Direct Programs:</b>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		\$ 223,857	\$ 232,294	18TI81163A-01
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		333,329	352,594	H79TI082946-01
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		218,848	227,396	H79TI086351
			<u>776,034</u>	<u>812,284</u>	
<b>Passed Through Centers for Disease Control Foundation:</b>					
Strengthening Public Health Systems and Srvices thrugh National Partnerships to Improve and Protect the Nation's Health	93.421	582106707	-	123,194	582106707
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>776,034</u>	<u>935,478</u>	
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
<b>Passed Through Alabama State Department of Education:</b>					
School Breakfast Program	10.553	A2X-000	-	116,768	A2X-000
<b>TOTAL U.S. DEPARTMENT AGRICULTURE</b>			<u>-</u>	<u>116,768</u>	
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
<b>Passed Through Alabama Department of Homeland     Security:</b>					
Homeland Security Grant Program	97.067	EMW-2022-SS-00101	-	41,027	EMW-2022-SS-00101
Homeland Security Grant Program	97.067	EMW-2023-SS-00068	-	24,330	EMW-2023-SS-00068
Homeland Security Grant Program	97.067	EMW-2023-SS-00068	-	61,678	EMW-2023-SS-00068
Homeland Security Grant Program	97.067	EMW-2023-SS-00068	-	97,380	EMW-2023-SS-00068
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<u>-</u>	<u>224,415</u>	

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**JEFFERSON COUNTY COMMISSION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Expenditures</b>	<b>Contract / Grant Number</b>
<b>U.S. DEPARTMENT OF COMMERCE</b>					
<b>Direct Programs:</b>					
<b>Economic Development Cluster</b>					
Economic Adjustment Assistance	11.307		\$ -	\$ 1,150,000	
<b>TOTAL U.S. DEPARTMENT OF COMMERCE</b>			-	1,150,000	
<b>U.S. DEPARTMENT OF TREASURY</b>					
<b>Direct Programs:</b>					
Equitable Sharing	21.016		-	15,492	AL0010000
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		10,676,318	24,565,459	FAIN SLFRP1176
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		-	142,691	SLFRP2635
			10,676,318	24,708,150	
COVID-19 Local Assistance and Tribal Consistency Fund	21.032		-	33,584	LATCFO0872
COVID-19 Emergency Rental Assistance Program	21.023		4,897,345	30,180,488	
COVID-19 Emergency Rental Assistance Program	21.023		-	1,685,956	
			4,897,345	31,866,444	
<b>TOTAL U.S. DEPARTMENT OF TREASURY</b>			15,573,663	56,623,670	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ 17,976,367	\$ 63,095,225	

See accompanying notes to the Schedule of Expenditures of Federal Awards.



**JEFFERSON COUNTY COMMISSION**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

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**1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) summarizes the expenditures of the Jefferson County Commission (the Commission) under programs of the federal government for the year ended September 30, 2024. 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). Because the Schedule presents only a selected portion of the operations of the Commission, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the Commission.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

For purposes of the Schedule, expenditures for federal awards programs are recognized on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3. FEDERAL PASS-THROUGH FUNDS**

The Commission is a subrecipient of federal funds which have been subject to testing and are reported as expenditures and listed as federal pass-through funds in the Schedule.

**4. INDIRECT COST RATE**

The Commission has elected not to use the ten percent de minimis cost rate allowed under the Uniform Guidance.

**5. OTHER**

The Commission issues loans through the Workforce & Economic Development Office for eligible recipients. The following loans were outstanding as of September 30, 2024:

	<b>Federal Assistance Listing Number</b>	<b>Loans Outstanding</b>	<b>Less Allowance for Doubtful Accounts</b>	<b>Net Loans Outstanding</b>
Economic Development Administration	11.307	\$ 1,265,267	\$ 162,700	\$ 1,102,567
Community Development Block Grants / Entitlement Grants	14.218	1,466,137	526,489	939,648
Home Investment Partnerships Program	14.239	16,246,823	13,238,481	3,008,342

**JEFFERSON COUNTY COMMISSION  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

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**6. EDA/RLF SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS CALCULATION**

The Federal Assistance Listing #11.307 Economic Adjustment Assistance Revolving Loan (EDA/RLF) schedule of expenditures of federal awards calculation was performed as follows:

Balance of EDA/RLF principal outstanding	\$ 955,716
Cash and investment balance in the EDA/RLF	194,284
Administrative expenses paid using EDA/RLF income	-
Administrative expenses paid using award funds designated for administrative expenses, plus	-
Unpaid principal of all loans written off during fiscal year 2024	-
	<hr/>
	1,150,000
Federal share of the RLF	<hr/> 100%
	<hr/>
	<u>\$ 1,150,000</u>

**INDEPENDENT AUDITORS' 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 Commissioners of  
Jefferson County Commission  
Birmingham, Alabama

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 schedule of expenditures of federal awards (the Schedule) of the Jefferson County Commission (the Commission), for the year ended September 30, 2024, and the related notes to the Schedule, and have issued our report thereon dated March 21, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the Schedule, we considered the Commission'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 opinion on the Schedule, but not for the purpose of expressing an opinion on the effectiveness of Jefferson County Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 Schedule 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 Commission's Schedule is 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 Schedule. 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 Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Warren Averett, LLC". The signature is written in a cursive, flowing style.

Birmingham, Alabama  
March 21, 2025

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Commissioners of  
Jefferson County Commission  
Birmingham, Alabama

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Jefferson County Commission's (the Commission) 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 Commission's major federal programs for the year ended September 30, 2024. The Commission's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Commission 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 September 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commission 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 Commission'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 Commission's federal programs.

### ***Auditors' 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 Commission'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 Commission'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 Commission'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 Commission'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 Commission'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 Auditors' 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.

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.

*Warren Averett, LLC*

Birmingham, Alabama  
March 21, 2025

**JEFFERSON COUNTY COMMISSION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

**SECTION I – SUMMARY OF AUDITORS' RESULTS**

The audit of the basic financial statements of the Commission was performed by other auditors. The report by the auditor of the Commission on those financial statements as of and for the year ended September 30, 2024, dated March 21, 2025, expressed unmodified opinions on those statements.

***Financial Statement – Schedule of Expenditures of Federal Awards***

Type of auditors' report issued on the financial statements:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ yes

  X  

no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes

  X  

none reported

Noncompliance material to financial statement?

\_\_\_\_\_ yes

  X  

no

***Federal Awards***

Internal control over major programs:

Material weakness(es) identified?

\_\_\_\_\_ yes

  X  

no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes

  X  

none reported

Any audit findings disclosed that are required to be

reported in accordance with 2 CFR Section 200.516(a)?

\_\_\_\_\_ yes

  X  

no

Identification of major programs and type of auditors' report issued on compliance for major programs:

<b>Federal Program</b>	<b>Federal Assistance Listing No.</b>	<b>Opinion Type</b>
Community Development Block Grants/Entitlement Grants	14.218	Unmodified
COVID-19 Emergency Rental Assistance Program	21.023	Unmodified
COVID-19 State and Local Fiscal Recovery Funds	21.027	Unmodified
Dollar threshold used to distinguish between Type A and Type B program:	\$ 1,892,857	
Auditee qualified as low-risk auditee?	_____ yes	<u>  X  </u> no



**JEFFERSON COUNTY COMMISSION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

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**SECTION II – FINANCIAL STATEMENT FINDINGS SECTION**

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the Schedule that are required to be reported in accordance with *Government Auditing Standards*.

None noted.

**SECTION III – FEDERAL AWARD PROGRAM FINDINGS AND QUESTIONED COSTS SECTION**

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the major federal programs that are required to be reported in accordance with the Uniform Guidance.

None noted.