

**TAHOE REGIONAL PLANNING AGENCY**  
**Single Audit Report on Federal Awards**  
**Year Ended June 30, 2023**

**TAHOE REGIONAL PLANNING AGENCY**

**Single Audit Report on Federal Awards**

**Year Ended June 30, 2023**

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**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**

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Tahoe Regional Planning Agency  
Stateline, Nevada

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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tahoe Regional Planning Agency (TRPA), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise TRPA's basic financial statements, and have issued our report thereon dated December 4, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered TRPA'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 TRPA's internal control. Accordingly, we do not express an opinion on the effectiveness of TRPA'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 have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether TRPA'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.

*Dawn Funn LLP*

Irvine, California  
December 4, 2023

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Tahoe Regional Planning Agency  
Stateline, Nevada

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

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

We have audited the Tahoe Regional Planning Agency's (TRPA's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on TRPA's major federal program for the year ended June 30, 2023. TRPA's major federal program is identified in the Summary of Auditor's Results Section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, TRPA 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, 2023.

***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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 TRPA 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 TRPA'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 TRPA'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 TRPA'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 GAAS, *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 TRPA's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 TRPA'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 TRPA'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 TRPA'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.

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.

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

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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of TRPA, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise TRPA's basic financial statements, and have issued our report thereon dated December 4, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted 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 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.

*Dawn Finn LLP*

Irvine, California  
December 4, 2023

**TAHOE REGIONAL PLANNING AGENCY**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program/Cluster Title	Catalog of Federal Domestic Assistance Number	Program Identification Number	Federal Expenditures
U.S. Department of Interior:			
Direct program:			
U.S. Fish & Wildlife Service:			
Fish and Wildlife Management Assistance	15.608	F18AP00268	\$ 95,000
Fish and Wildlife Management Assistance	15.608	F22AC02949	266,334
Fish and Wildlife Management Assistance	15.608	F22AC02954	<u>372,476</u>
Total Fish and Wildlife Management Assistance			<u>733,810</u>
Invasive Species	15.652	F19AC00649	543,763
Invasive Species	15.652	F20AC11339-00	<u>1,212,881</u>
Total Invasive Species			<u>1,756,644</u>
Fish and Wildlife Coordination and Assistance	15.664	F21AC03787	<u>2,123,235</u>
Total U.S. Department of Interior			<u>4,613,689</u>
U.S. Department of Agriculture:			
Direct program:			
U.S. Forest Service:			
Watershed Restoration and Enhancement Agreement Authority	10.693	19-PA-11051900-017	250,819
Watershed Restoration and Enhancement Agreement Authority	10.693	19-PA-11051900-019	224,918
Watershed Restoration and Enhancement Agreement Authority	10.693	20-PA-11051900-012	12,892
Watershed Restoration and Enhancement Agreement Authority	10.693	20-PA-11051900-019	<u>111,097</u>
Total U.S Department of Agriculture			<u>599,726</u>
U.S. Department of Transportation:			
Highway Planning and Construction Cluster:			
Passed-through California Department of Transportation:			
Highway Planning and Construction	20.205	23OWPTMPO 74A0824	816,539
Passed-through Nevada Department of Transportation:			
Highway Planning and Construction	20.205	PR185-22-802	395,239
Highway Planning and Construction	20.205	PR185-22-802	<u>32,194</u>
Total Highway and Planning Cluster			1,243,971
Passed-through California Department of Transportation:			
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	23OWPTMPO 74A0824	<u>110,894</u>
Total U.S. Department of Transportation			<u>1,354,865</u>
U.S. Environmental Protection Agency (EPA):			
Direct program:			
Regional Wetland Program Development Grants	66.461	99T64901	15,907
Passed-through State of Nevada:			
Nonpoint Source Implementation Grants	66.460	DEP 19-037	<u>2,691</u>
Total U.S. Environmental Protection Agency			<u>18,598</u>
Total expenditures of Federal awards			<u>\$ 6,586,878</u>

See Note to Schedule of Expenditures of Federal Awards



**TAHOE REGIONAL PLANNING AGENCY**

**Note to the Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2023**

**(1) Summary of Significant Accounting Policies Applicable to the Schedule of Expenditures of Federal Awards**

Scope of Presentation

The accompanying schedule presents only the expenditures incurred by the Tahoe Regional Planning Agency (TRPA) that are reimbursable under programs of federal agencies providing financial awards. For the purposes of this schedule, financial awards include federal awards received directly from a federal agency, as well as federal funds received indirectly by TRPA from a non-federal agency or other organization. Only the portions of program expenditures reimbursable with such federal funds are reported in the accompanying schedule. Program expenditures in excess of the maximum reimbursement authorized or the portion of the program expenditures that were funded with other state, local or other non-federal funds are excluded from the accompanying schedule.

Basis of Accounting

The expenditures included in the accompanying schedule were reported on the accrual basis of accounting. Under the accrual basis of accounting, expenditures are recognized when incurred. Expenditures reported include any property or equipment acquisitions incurred under the federal program. TRPA elected to not use the 10% de minimis cost rate and obtained a negotiated indirect cost rate of 55.72% from its cognizant agency.

**TAHOE REGIONAL PLANNING AGENCY**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2023**

**Section I - Summary of Auditor's Results**

**Financial Statements**

- |   |            |
|---|------------|
| 1. Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: | Unmodified |
| 2. Internal control over financial reporting:   |            |
| a. Material weakness(es) identified?  | No         |
| b. Significant deficiency(ies) identified?  | No         |
| 3. Noncompliance material to the financial statements noted?  | No         |

**Federal Awards**

- |  |   |               |
|--|---|---------------|
| 1. Internal control over major programs:   |   |               |
| a. Material weakness(es) identified?   |   | No            |
| b. Significant deficiency(ies) identified?   |   | None Reported |
| 2. Type of auditor's report issued on compliance for major programs:                                   |   | Unmodified    |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? |   | No            |
| 4. Identification of major programs:   |   |               |
| <u>CFDA Number</u>   | <u>Name of Federal Program or Cluster</u> |               |
| 15.664   | Fish and Wildlife Coordination Assistance |               |
| 20.205   | Highway Planning and Construction         |               |
| 5. Dollar threshold used to distinguish between Type A and Type B programs:                            |   | \$750,000     |
| 6. Auditee qualified as a low-risk auditee?  |   | Yes           |

**TAHOE REGIONAL PLANNING AGENCY**  
**Schedule of Findings and Questioned Costs**  
**(Continued)**

**Section II - Financial Statement Findings**

There are no audit findings identified in the current year ended June 30, 2023.

**Section III - Federal Award Findings and Questioned Costs**

There were no federal award findings or questioned costs for the year ended June 30, 2023.

**TAHOE REGIONAL PLANNING AGENCY**  
**Summary Schedule of Prior Year Findings**  
**Year ended June 30, 2023**

**Status of Prior Year Audit Findings:**

There were no prior audit findings requiring follow-up from the year ended June 30, 2022.