

KNOX COUNTY, TENNESSEE

**Schedules of Expenditures of Federal Awards
and State Financial Assistance
and Reports as Required by
Government Auditing Standards and
the Uniform Guidance**

For the Year Ended June 30, 2020



KNOX COUNTY, TENNESSEE

**Schedules of Expenditures of Federal Awards and State Financial Assistance
and Reports as Required by *Government Auditing Standards* and the Uniform Guidance**

For the Year Ended June 30, 2020

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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

Honorable Mayor, County Commissioners and Audit Committee
 of Knox County, Tennessee
 Knoxville, Tennessee

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, the aggregate discretely presented component units, each major fund, budgetary comparison statement of the general fund and the aggregate remaining fund information of Knox County, Tennessee (the “County”) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated January 29, 2021. Our report includes a reference to other auditors who audited the financial statements of The Development Corporation of Knox County (“TDC”), a discretely presented component unit reported in the financial statements of the County, and the Great Schools Partnership Charitable Trust (the “Partnership”), a discretely presented component unit, reported in the financial statements of the Knox County Board of Education (the “Board”), as described in our report on County’s financial statements. 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.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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.



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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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2020-001 and 2020-002, that we consider to be significant deficiencies.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2020-003.

Knox County, Tennessee's Responses to Findings and the Corrective Action Plan

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs and the Corrective Action Plan. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pugh & Company, P.C.

Certified Public Accountants
Knoxville, Tennessee
January 29, 2021



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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

Honorable Mayor, County Commissioners and Audit Committee
 of Knox County, Tennessee
 Knoxville, Tennessee

Report on Compliance for Each Major Federal Program

We have audited Knox County, Tennessee’s (the “County”) compliance with the types of compliance requirements described 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, 2020. 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.

The County’s basic financial statements include the operations of The Development Corporation of Knox County (the “TDC”), a discretely presented component unit reported in the financial statements of the County, and the Great Schools Partnership Charitable Trust (the “Partnership”), a discretely presented component unit reported in the financial statements of the Knox County Board of Education (the “Board”). Our audit, described below, did not include the operations of TDC or the Partnership because these entities engaged other auditors to perform their audits. Based upon the reports of the other auditors, TDC and the Partnership did not receive any federal awards for the year ended June 30, 2020.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the County’s major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

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, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Schedules of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and the Tennessee Comptroller of the Treasury

We have audited the financial statements of Knox County, Tennessee as of and for the year ended June 30, 2020, and have issued our report thereon dated January 29, 2021 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and the Tennessee Comptroller of the Treasury and are not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the financial statements as a whole.

Pugh & Company, P.C.

Certified Public Accountants

Knoxville, Tennessee

January 29, 2021

KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)
KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Knox County, Tennessee (Primary Government):				
U.S. Department of Agriculture:				
Passed through Tennessee Department of Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children:				
Women, Infants, and Children (WIC)	10.557	GG-19-60821-00		\$ 1,781,948
Women, Infants, and Children (WIC) - Peer	10.557	GG-19-60821-00		<u>109,249</u>
Total U.S. Department of Agriculture				<u>1,891,197</u>
U.S. Department of Housing and Urban Development:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grant	14.218	B-1-UC-47-0001	\$ 707,173	<u>953,864</u>
Total CDBG - Entitlement Grants Cluster			<u>707,173</u>	<u>953,864</u>
HOME Investment Partnerships Programs	14.239	M-19-UC-47-0204	<u>89,201</u>	<u>96,072</u>
Total U.S. Department of Housing and Urban Development			<u>796,374</u>	<u>1,049,936</u>
U.S. Department of Justice:				
Bureau of Justice Assistance Grant Program:				
COVID - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1870		<u>113,356</u>
Total Bureau of Justice Assistance Grant Program				<u>113,356</u>
Federal Bureau of Investigation:				
Law Enforcement Assistance - FBI Field Police Training	16.302	N/A		12,588
Law Enforcement Assistance - FBI Field Police Training	16.302	N/A		4,542
Law Enforcement Assistance - FBI Field Police Training	16.302	N/A		1,623
Law Enforcement Assistance - FBI Field Police Training	16.302	N/A		<u>464</u>
Total Federal Bureau of Investigation				<u>19,217</u>
Office of Community Oriented Policing Services:				
Organized Crime Drug Enforcement Task Force	16.710	SN-TNE-277H		505
Organized Crime Drug Enforcement Task Force	16.710	SN-TNE-0255		18,903
Public Safety Partnership and Community Policing Grants	16.710	M-19-D74-O-000064		3,590
Public Safety Partnership and Community Policing Grants	16.710	M-20-D74-O-000064		<u>6,531</u>
Total Office of Community Oriented Policing Services:				<u>29,529</u>
Passed Through Tennessee Office of Criminal Justice Programs:				
Crime Victim Assistance	16.575	2015-VA-GX-0018		51,685
Bulletproof Vest Partnership Program	16.607	N/A		14,083
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-JAG-1002		<u>50,388</u>
Total Passed Through Tennessee Office of Criminal Justice Programs				<u>116,156</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	NIJ-2019-15504		<u>39,540</u>
Criminal Division:				
Equitable Sharing Program	16.922	N/A		<u>50,152</u>
Total Criminal Division				<u>50,152</u>
Total U.S. Department of Justice				<u>367,950</u>

The accompanying notes are an integral part of this schedule.

KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)
KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Knox County, Tennessee (Primary Government) (Continued):				
U.S. Department of Transportation:				
Federal Highway Administration:				
Passed through Tennessee Department of Transportation:				
Highway Planning & Construction Cluster:				
Highway Planning and Construction - Traffic Signal Coordination Project	20.205	Agreement No. 140234	\$	31,525
Knox Blount Greenways - TAP (Z300) MAP 21 CMAQ Project	20.205	Agreement No. 2866		313,707
TDOT Greenway Corridor Study	20.205	Agreement No. 170144		162,469
Total Highway Planning & Construction Cluster				<u>507,701</u>
Total Federal Highway Administration				<u>507,701</u>
National Highway Traffic Safety Administration:				
Passed through Tennessee Department of Transportation:				
Alcohol Open Container Requirements	20.607	Z-20-THS147		15,400
Alcohol Open Container Requirements	20.607	Z-20-THS130		52,738
Total National Highway Traffic Safety Administration				<u>68,138</u>
Total U.S. Department of Transportation				<u>575,839</u>
Institute of Museum and Library Services:				
Passed through Tennessee Secretary of State:				
Grants to States:				
Library Services - Materials for the Disadvantaged	45.310	LS-00-19-0043-19		6,400
LSTA - Tennessee State Archives Equipment Grant	45.310	LS-00-19-0043-19		13,307
Total Institute of Museum and Library Services				<u>19,707</u>
Environmental Protection Agency:				
Office of Air and Radiation:				
Air Pollution Control Program Support:				
Air Pollution Control Program Support - Section 105	66.001	A-00408315-3		140,289
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act - Section 103	66.034	PM-96497615		150,814
Total Office of Air and Radiation				<u>291,103</u>
Office of Water:				
Passed through Tennessee Department of Agriculture:				
Nonpoint Source Implementation Grant	66.460	EDISON 61491		30,585
Nonpoint Source Implementation Grant	66.460	EDISON 53196		45,010
Total Passed through Tennessee Department of Agriculture				<u>75,595</u>
Total Office of Water				<u>75,595</u>
Total Environmental Protection Agency				<u>366,698</u>

The accompanying notes are an integral part of this schedule.

KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)
KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Knox County, Tennessee (Primary Government) (Continued):				
U.S. Department of Energy:				
Passed Through Tennessee Emergency Management Agency:				
Environmental Monitoring/Cleanup, Cultural and Resource Management, Emergency Response Research, Outreach, Technical Analysis	81.214	EDISON 51230		\$ <u>15,877</u>
Total U.S. Department of Energy				<u>15,877</u>
U.S. Election Assistance Commission:				
Passed through Tennessee Secretary of State:				
Help America Vote Act Requirements Payments	90.401	30501-01919-47		1,837
2018 HAVA Election Security Grants	90.404	EDISON 66388		<u>904,780</u>
Total U.S. Election Assistance Commission				<u>906,617</u>
U.S. Department of Health and Human Services:				
Passed through Tennessee Department of Health:				
Centers for Disease Control and Prevention:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	GG-20-62637-00		<u>121,389</u>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	GG-20-68340-00		<u>72,292</u>
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	GG-20-62524-01		<u>29,887</u>
Immunization Cooperative Agreements Grants Program:				
Immunizations and Vaccines for Children Program	93.268	GG-20-64807-00		72,000
Immunizations and Vaccines for Children Program	93.268	GG-20-64807-00		<u>73,000</u>
Total Immunization Cooperative Agreements Grants Program				<u>145,000</u>
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements:				
Public Health Emergency Preparedness (HPP)	93.074	FA1854852		512,743
Healthcare Preparedness Activities (HPP)	93.074	FA1854852		<u>70,738</u>
Total Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreement				<u>583,481</u>
National State Based Tobacco Control Programs:				
National State Based Tobacco Control Programs	93.305	GG-17-53481-00		22,542
National State Based Tobacco Control Programs	93.305	GG-20-65195-00		<u>17,828</u>
Total National State Based Tobacco Control Programs				<u>40,370</u>
HIV Prevention Activities Program:				
HIV Prevention - STD Grant	93.940	GG-20-66625-00		51,933
HIV Prevention - STD Grant	93.940	GG-19-19615-00		54,205
HIV Prevention - STD Grant	93.940	GG-20-66625-00		15,996
HIV Prevention - STD Grant	93.940	GG-19-19615-00		14,704
HIV Prevention - STD Grant	93.940	GG-20-66625-00		28,517
HIV Prevention - STD Grant	93.940	GG-19-19615-00		21,976
HIV Prevention - Health Department Based	93.940	GG-20-66625-00		92,536
HIV Prevention - Health Department Based	93.940	GG-19-19615-00		<u>36,621</u>
Total HIV Prevention Activities Program				<u>316,488</u>

The accompanying notes are an integral part of this schedule.

KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)
KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Knox County, Tennessee (Primary Government) (Continued):				
U.S. Department of Health and Human Services (Continued):				
Passed through Tennessee Department of Health (Continued):				
Centers for Disease Control and Prevention (Continued):				
Injury Prevention and Control Research and State and Community Based Programs:				
High Impact Area	93.136	GG-20-67145-00	\$	12,316
Injury Prevention and Control Research	93.136	GG-19-61955-00		40,636
Total Injury Prevention and Control Research Programs				<u>52,952</u>
Preventative Health and Health Services Block Grant	93.758	GG-19-58434-00		<u>61,500</u>
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs:				
Child Fatality Review Services	93.946	GG-19-61166-00		4,655
Total Centers for Disease Control and Prevention				<u>1,428,014</u>
Health Resources and Services Administration:				
HIV Care Formula Grant Program:				
HIV Care Formula Grant - Elastography	93.917	GG-18-56822-04		37,042
HIV Care Formula Grant - Centers of Excellence	93.917	GG-20-67823-00		683,108
Total HIV Care Formula Grant Program				<u>720,150</u>
Maternal and Child Health Services Block Grants to the States:				
Maternal and Child Health Services Block Grant - Breast & Cervical Cancer	93.994	GG-20-62848-00		38,646
Maternal and Child Health Services Block Grant - Community Health Access and Navigation in Tennessee (CHANT) Program	93.994	GG-20-62506-00		148,651
Total Maternal and Child Health Services Grants				<u>187,297</u>
Total Health Resources and Services Administration Programs				<u>907,447</u>
Office of Population Affairs:				
Family Planning Services	93.217	GG-18-54442-00		471,484
Total Passed through Tennessee Department of Health				<u>2,806,945</u>
Passed through Tennessee Department of Human Services:				
Office of Administration for Children and Families:				
Child Support Enforcement	93.563	CONTRACT 44948		229,753
Child Support Enforcement	93.563	EDISON 57961		287,259
Total Child Support Enforcement				<u>517,012</u>
Child Care and Development Fund (CCDF) Cluster:				
Child Care and Development Block Grant	93.575	GG-20-63183-00		52,823
Total Passed through TN Department of Human Services				<u>569,835</u>
Total U. S. Department of Health and Human Services				<u>3,376,780</u>
U.S. Department of Homeland Security:				
Federal Emergency Management Agency:				
Preparing for Emerging Threats and Hazards				
Program to Prepare Communities for Complex Coordinated Terrorist Attacks	97.133	2017-V6-B114-P120-4101-D		63,850

The accompanying notes are an integral part of this schedule.

KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)
KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Knox County, Tennessee (Primary Government) (Continued):				
U.S. Department of Homeland Security (Continued):				
Passed through Tennessee Department of Military:				
Homeland Security Grant Program	97.067	2017		\$ 230,868
Homeland Security Grant Program	97.067	2018		<u>169,410</u>
Total Passed through Tennessee Department of Military				<u>400,278</u>
Total U.S. Department of Homeland Security				<u>464,128</u>
Executive Office of the President:				
Passed through Laurel County, Kentucky:				
High Intensity Drug Trafficking Areas Program	95.001	GP-20-AP0001A		17,174
High Intensity Drug Trafficking Areas Program	95.001	GP-20-AP0001A		29,764
High Intensity Drug Trafficking Areas Program	95.001	GP-20-AP0001A		<u>9,000</u>
Total Executive Office of the President				<u>55,938</u>
Total Federal Awards-Knox County Primary Government			\$ 796,374	\$ <u>9,090,667</u>
Knox County Board of Education (Component Unit):				
U.S. Department of Agriculture:				
Passed through University of Tennessee:				
Agriculture and Food Research Initiative	10.310	2020		\$ <u>3,040</u>
Total University of Tennessee				<u>3,040</u>
Passed through Tennessee Department of Agriculture:				
Food and Nutrition Service:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	2020		3,291,582
National School Lunch Program	10.555	2020		10,605,480
COVID - National School Lunch Program - Seamless Summer Feeding Option	10.555	2020		2,274,169
National School Lunch Program - Non-Cash Assistance - Commodities	10.555	2020		1,912,100
National School Lunch Program - State Contracted Warehouse Rebate	10.555	2020		<u>115,409</u>
Total Child Nutrition Cluster				18,198,740
Child & Adult Care Food Program	10.558	2020		87,493
Fresh Fruit and Vegetable Program	10.582	2020		<u>301,841</u>
Total Food and Nutrition Service				<u>18,588,074</u>
Total U.S. Department of Agriculture				<u>18,591,114</u>
U.S. Department of Justice:				
Office of Community Oriented Policing Services:				
Public Safety Partnership and Community Policing Grants	16.710	SE-TNE-277H		<u>135,407</u>
Total U.S. Department of Justice				<u>135,407</u>

The accompanying notes are an integral part of this schedule.

KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)
KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Knox County Board of Education (Component Unit) (Continued)				
U.S. Department of Education:				
Passed through Tennessee Department of Education:				
Office of Elementary and Secondary Education:				
Title I Grants to Local Education Agencies:				
Title I Grants to Local Education Agencies	84.010A	2020	\$	15,165,559
Title I Part D Grants to Local Education Agencies	84.010A	2020		103,794
Title I Neglected	84.010A	2020		60,765
District Priority School Improvement Grant	84.010A	2020		351,756
Total Title I Grants to Local Education Agencies				<u>15,681,874</u>
Education for Homeless Children and Youth Programs	84.196A	2020		64,000
COVID - Elementary & Secondary School Emergency Relief Fund	84.425D	2020		<u>7,570,342</u>
Twenty-First Century Community Learning Centers:				
Twenty-First Century Community Learning Centers	84.287	2020		304,615
Twenty-First Century Community Learning Centers	84.287	2020		187,195
Twenty-First Century Community Learning Centers	84.287	2020		68,460
Total Twenty-First Century Community Learning Centers				<u>560,270</u>
English Language Acquisition State Grants Program:				
English Language Acquisition State Grants Title III	84.365A	2020		288,913
English Language Acquisition State Grants Title III - Immigrant	84.365A	2020		10,572
Total English Language Acquisition State Grants Program				<u>299,485</u>
Supporting Effective Instruction State Grant:				
Quality State Grants - Title II - Part A	84.367A	2020		<u>1,790,459</u>
School Improvement Grants:				
School Improvement Grant - Cohort 4 VINE	84.377	2020		<u>25,919</u>
Student Support and Academic Enrichment Program:				
Title IV	84.424A	2020		<u>1,208,406</u>
Total Office of Elementary and Secondary Education				<u>27,200,755</u>
Office of Special Education and Rehabilitative Services:				
Special Education Cluster (IDEA):				
Special Education - Grants to States (IDEA, Part B)	84.027A	2019		13,340,505
Individuals with Disabilities Education Act - Discretionary	84.027A	2020		44,348
Individuals with Disabilities Education Act - Discretionary (6-21)	84.027A	2020		78,776
Individuals with Disabilities Education Act - Technology Partnership	84.027A	2020		5,356
Special Education - Preschool Grants (IDEA Preschool)	84.173A	2020		274,196
Total Special Education Cluster (IDEA)				<u>13,743,181</u>

The accompanying notes are an integral part of this schedule.

KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)
KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Knox County Board of Education (Component Unit) (Continued)				
U.S. Department of Education (Continued):				
Passed through Tennessee Department of Education (Continued):				
Office of Career, Technical, and Adult Education:				
Career and Technical Education - Basic Grants to States:				
Career and Technical Education - Carl Perkins	84.048A	2020		\$ <u>1,024,504</u>
Office of Innovation and Improvement:				
Education Innovation and Research	84.411C	2020		<u>374,009</u>
Total Passed through Tennessee Department of Education				<u>42,342,449</u>
Passed through Tennessee Department of Human Services:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	34570-51319		<u>88,107</u>
Total U.S. Department of Education				<u>42,430,556</u>
U.S. Department of Health and Human Services:				
Passed through Tennessee Department of Education:				
Child Care and Development Fund (CCDF) Cluster:				
Child Care and Development Block Grant	93.575	2020		<u>456</u>
Total U.S. Department of Health and Human Services				<u>456</u>
Total Federal Awards--Knox County Board of Education Component Unit				<u>61,157,533</u>
Total Federal Awards - Knox County Primary Government and Board of Education Component Unit			\$ <u>796,374</u>	\$ <u>70,248,200</u>

The accompanying notes are an integral part of this schedule.

KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)
KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)
STATE FINANCIAL ASSISTANCE
For the Year Ended June 30, 2020

Program Title	Identifying Number	State Expenditures
Knox County, Tennessee (Primary Government):		
Tennessee Department of Mental Health and Substance Abuse Services:		
Pre-Arrest Diversion Grant - Helen Ross McNabb Center	Edison 56547	\$ 101,128
Tennessee Certified Recovery Court Program	Edison 59618	255,000
Tennessee Certified Juvenile Recovery Court Program	Edison 63353	<u>6,455</u>
Total Tennessee Department of Mental Health and Substance Abuse Services		<u>362,583</u>
Tennessee Department of Corrections:		
Community Corrections (CAPP)	Contract 55207	577,719
Tennessee Department of Corrections (TDOC) Offender Re-Entry	EDISON 61795	11,959
Tennessee Department of Corrections (TDOC) Offender Re-Entry	EDISON 61795	<u>64,667</u>
Total Tennessee Department of Corrections		<u>654,345</u>
Tennessee Commission on Children and Youth:		
Children Services - Youth Officer	GG-10-29763-00	<u>9,000</u>
Total Tennessee Commission on Children and Youth		<u>9,000</u>
Tennessee Department of State:		
Division of Elections Help America Vote Act	EDISON 66388	<u>45,220</u>
Total Tennessee Department of State		<u>45,220</u>
Tennessee Secretary of State:		
General Library Services	30501-00320-02	<u>45,500</u>
Total Tennessee Secretary of State		<u>45,500</u>
Tennessee Department of Health:		
Project Diabetes	GG-17-50990-00	136,416
Tuberculosis Nursing	GG-20-62637-00	456,654
Maternal and Child Health Services Block Grant - Breast & Cervical Cancer	GG-18-55036-00	26,024
Prenatal Presumptive Eligibility Expansion	GG-20-62848-00	29,154
Evidence Based Home Visitation	GG-20-64136-00	418,125
Sexually Transmitted Disease - HIV	GG-19-61510-00	4,526
Sexually Transmitted Disease - HIV	GG-20-66625-00	11,437
Sexually Transmitted Disease - Hepatitis C	GG-20-66625-00	6,419
Sexually Transmitted Disease - Hepatitis C	GG-19-61510-00	6,700
Sexually Transmitted Disease - Hepatitis C	GG-20-66625-00	1,712
Sexually Transmitted Disease - Hepatitis C	GG-20-65207-00	1,574

The accompanying notes are an integral part of this schedule.

KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)
KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)
STATE FINANCIAL ASSISTANCE
For the Year Ended June 30, 2020

Program Title	Identifying Number	State Expenditures
Knox County, Tennessee (Primary Government) (Continued):		
Tennessee Department of Health (Continued):		
Sexually Transmitted Disease - Hepatitis C	GG-20-66625-00	\$ 3,053
Sexually Transmitted Disease - Hepatitis C	GG-19-61510-00	2,353
Immunization	GG-20-64807-00	84,653
Family Planning	GG-18-54442-00	157,161
Adolescent Pregnancy	GG-17-50995-00	45,756
Tobacco Prevention Advertising	GG-19-59571-00	24,588
Fetal Infant Mortality	GG-20-61859-00	118,859
Baby & Me - Tobacco Prevention	GG-20-62507-00	121,932
Community Health Access and Navigation in Tennessee	GG-20-62507-00	594,599
Oral Health (Tennessee Care Dental)	GG-19-59258-00	<u>233,370</u>
Total Tennessee Department of Health		<u>2,485,065</u>
Tennessee Department of Children's Services:		
Office of Child Safety - Safe Baby Court	EDISON 56272	209,588
Safety Net Emergency Dental	Z-20-202048	<u>108,758</u>
Total Tennessee Department of Children's Services		<u>318,346</u>
Tennessee Department of Human Services:		
Helen Ross McNabb InnerChange	EDISON ID 56479	<u>183,392</u>
Total Tennessee Department of Human Services		<u>183,392</u>
Tennessee Department of Environment and Conservation:		
2016 LPRF I C King Park	50740	<u>250,000</u>
Total Tennessee Department of Environment and Conservation		<u>250,000</u>
Tennessee Administrative Office of the Courts	N/A	<u>32,925</u>
Tennessee Department of Transportation:		
Litter Grant	Z20LIT047	<u>168,472</u>
Total Tennessee Department of Transportation		<u>168,472</u>
Total State Financial Assistance - Knox County Primary Government		<u>\$ 4,554,848</u>

The accompanying notes are an integral part of this schedule.

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)
KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

STATE FINANCIAL ASSISTANCE

For the Year Ended June 30, 2020

Program Title	Identifying Number	State Expenditures
Knox County Board of Education (Component Unit):		
Tennessee Department of Education:		
School Nutrition Program	2019-2020	\$ 243,098
Coordinated School Health	2019-2020	185,000
Voluntary Pre-Kindergarten	2019-2020	2,058,364
Safe Schools Act	2019-2020	405,948
Governor's Civics Seal Mini-Grant	2019-2020	10,429
Early Postsecondary Expansion	2019-2020	3,875
Middle School STEM Start-Up	2019-2020	9,934
Middle School CTE Start-Up	2019-2020	<u>2,375</u>
Total Tennessee Department of Education		<u>2,919,023</u>
Tennessee Department of Health:		
Project Diabetes Initiative Service	2019-2020	<u>14,160</u>
Tennessee Department of Transportation:		
Aviation Education & Outreach Program	2019-2020	<u>452</u>
Tennessee Wildlife Resources Agency:		
National Archery in Schools	2019-2020	<u>2,000</u>
Total State Financial Assistance - Knox County Board of Education (Component Unit)		<u>2,935,635</u>
Total State Financial Assistance		<u>\$ 7,490,483</u>

The accompanying notes are an integral part of this schedule.

KNOX COUNTY, TENNESSEE

**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE**

For the Year Ended June 30, 2020

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and of state financial assistance (the "Schedules") include the federal award and state grant activity of Knox County, Tennessee (the "County"), and its discretely presented component unit, Knox County Board of Education, (the "Board"), for the year ended June 30, 2020. The information in these Schedules 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) and the Tennessee Comptroller of the Treasury. Because the Schedules present only a selected portion of the operations of Knox County, Tennessee, they are not intended to and do not present the financial position, changes in net position, or cash flows of Knox County, Tennessee.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedules are reported 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. Negative amounts shown in the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in the prior years.

NOTE 3 - LOANS OUTSTANDING

The County had the following loan funding balances outstanding at June 30, 2020. All of the loan additions are represented by program expenditures, but only a portion comes from the federal grant with the remainder from program income:

<u>Cluster / Program Title</u>	<u>CFDA Number</u>	<u>FY 2020 Loan Funding</u>	<u>Outstanding Balance</u>
Community Development Block Grant	14.218	\$ 0	\$ 26,005
HOME Investment Partnerships Programs	14.239	0	533,590

NOTE 4 - SUBRECIPIENTS

Of the expenditures presented in the schedule of expenditures of federal awards, the County provided federal awards to subrecipients as follows:

	<u>CFDA Number</u>	<u>Amounts Provided to Subrecipients</u>
Community Development Block Grant	14.218	\$ 707,173
HOME Investment Partnerships Programs	14.239	89,201
Total Subrecipient Awards		\$ <u>796,374</u>

NOTE 5 - NON-CASH ASSISTANCE

The Board is the recipient of certain federal awards that do not result in cash receipts or disbursements, including distributions of U.S. Department of Agriculture (USDA) Food Commodities, which are valued based on a USDA price list obtained from the Tennessee Department of Agriculture.

NOTE 6 - INDIRECT COSTS

A number of the County's and Board's federal and state funded programs allow indirect costs to be charged and include them as a line item in the grant budget. However, if the grant budget does not specifically provide for indirect costs to be charged, none of the indirect costs are reported as costs to the grantor nor are the costs included or presented in the schedules of expenditures of federal awards and of state financial assistance. The County and Board have elected not to use the ten percent de minimis indirect rate as allowed under the Uniform Guidance.

NOTE 7 – DONATED PERSONAL PROTECTIVE EQUIPMENT (Unaudited)

During the emergency period of COVID-19 pandemic, federal agencies and recipients have donated personal protective equipment (PPE) purchased with federal assistance funds to the County for the COVID-19 response. The donated PPE was mostly provided without any compliance or reporting requirements or assistance listing (CFDA) information from the donors. Such donated PPE has not been included on the Schedules. The County estimates the fair market value of the PPE at the time of receipt to be approximately \$5,700.

KNOX COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2

CFR 200.516(a)? yes no

Major federal programs for Knox County, Tennessee for the year ended June 30, 2020 are:

<u>Program Name</u>	<u>CFDA#</u>
Child Nutrition Cluster	10.553, 10.555
COVID - Elementary & Secondary School Emergency Relief (ESSER)	84.425D
2018 HAVA Election Security Grants	90.404

Dollar threshold used to distinguish between Type A & Type B programs: \$2,107,446

Auditee qualified as low-risk auditee? yes no

KNOX COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2020

Section II - Financial Statement Findings

2020-001 Review of Fee Calculations

Criteria or Specific Requirement - Internal control procedures over revenues should include procedures whereby fee calculations are reviewed for accuracy on a regular basis. In addition, any changes to fee schedules in software used should be reviewed in a timely manner to ensure all transactions are being properly calculated.

Condition – During the year, the Codes Department informed us that they had discovered an error in the calculation of fees for commercial and residential permits. The error was due to incorrect fees being input into the fee calculator software. We performed testing of a sample of commercial and residential permits and determined the calculated fee was incorrect for the majority of the fee assessments. The Codes Department corrected the fee calculation in their software in April 2020.

Cause and Effect – There was no review of the accuracy of fee calculations performed by the Codes Department subsequent to changes in the fee structure in their software. The software used by the Codes Department is internally developed and more prone to inaccuracies than commercially developed software. The effect of the fee calculation error resulted in lost revenue of approximately \$540,000 over the last five years based on the rates in effect during this period.

Recommendations - We recommend the Codes department have an individual perform a manual review of the accuracy of calculated fees for commercial and residential permits until it is determined the fee calculation is correct. Any time a change in the fee structure is incorporated into their software, a review of the accuracy of the new fee calculations should be performed in a timely manner. The Codes Department may also consider changing from internally developed software to commercially developed software.

Management's Response - We concur with the audit recommendations. After the initial discovery of the fees calculating incorrectly, we reviewed other fees for accuracy. We have worked with Knox County IT to redesign and rebuild the fee calculator and to incorporate that into our new permitting system which will go live in July 2021. This fee calculator will include an interface that will allow the Department to adjust fee calculations when these are approved by the Commission. We have also transparently documented our fee calculations to enhance the ability of staff to perform quality control, introduced supervisory controls on fee over-rides, and are regularly performing reviews on all fee charges.

KNOX COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2020

Section II - Financial Statement Findings (Continued)

2020-002 Review of Expenditures and Equipment Management – Parks and Recreation Department

Criteria or Specific Requirement - Internal control procedures over expenditures should include procedures where all purchases are reviewed and approved by a knowledgeable member of management for reasonableness. In addition, there should be an adequate system in place for inventory management of equipment.

Condition – During the testing of disbursements in the parks and recreation department, we noted several disbursements that appeared to be personal in nature or outside of the parks and recreation department's procurement policies. Management informed us they do not have adequate management and accounting personnel to review and approve all purchases in the department. In addition, we noted that the parks and recreation department does not currently have an inventory management system for equipment.

Cause and Effect – There was limited review by management of expenditures which resulted in several disbursements that appeared to be personal in nature or outside of the parks and recreation department's procurement policies. There is no inventory management system for equipment which results in the parks and recreation being unaware of the number and location of all pieces of equipment belonging to the department.

Recommendations - We recommend senior management of the parks and recreation department review the individuals who are reviewing and approving expenditures to ensure that such individuals possess adequate knowledge and authority in the department to identify and question inappropriate disbursements. In addition, we recommend the parks and recreation department implement a robust inventory management system for equipment that includes tagging equipment and performing periodic inventories of all equipment.

Management's Response - We concur with the audit recommendations. We will review our purchasing procedures and implement changes to ensure all purchases are appropriate and adequately approved. We will evaluate our needs for an inventory management system to better track equipment used in the department.

KNOX COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2020

Section II - Financial Statement Findings (Continued)

2020-003 Timely Deposit of Receipts

Criteria or Specific Requirement – Tennessee Code Annotated (T.C.A.) Section 5-8-207 requires County officials to deposit in the bank within three (3) days after the receipt of any public funds.

Condition – During our audit we noted several instances of deposits not being made within three days, specifically in the Engineering and Public Works department and Clerk and Master Office.

Cause and Effect – Several departments and fee offices closed or furloughed staff as a result of the COVID-19 pandemic. This reduced the ability of these offices to comply with state requirements requiring prompt deposits.

Recommendations - All receipts should be deposited in the bank within three days of receipt. Departments and fee offices should cross train staff to perform bank deposit duties and ensure adequate personnel are on hand to make the bank deposit.

Management's Response - We concur with the audit recommendations. We have in the past and will continue to review our procedures related to timely deposits, which is especially critical during this pandemic age, to ensure compliance with state statutes. We always evaluate the staff involved so that the offices have qualified personnel available to perform the necessary duties of the offices, to safeguard our deposits and to be in compliance with state statutes. In addition, we will require a supervisory review of all deposits to ensure timelines adhere to state requirements.

Section III - Federal Award Findings

Current Year Audit Findings: None



OFFICE OF COUNTY MAYOR GLENN JACOBS

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KNOX COUNTY, TENNESSEE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2020

PY Finding	Finding Title	Status/ Current Year Finding Number
2019-001	Financial Statement Preparation	Corrected
2019-002	Timeliness of Undistributed Fund Account Reconciliations	Corrected
2019-003	Processing of Invoices - Health Department	Corrected
2019-004	Requests for Reimbursement – Health Department	Corrected



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Knox County, Tennessee Management's Corrective Action Plan For the Year Ended June 30, 2020

Finding 2020-001: Review of Fee Calculations

Person(s) Responsible for Implementing the Corrective Action:

Jim Snowden

Senior Director, Engineering and Public Works, Knox County

Corrective Action Planned:

E&PW has reviewed the fees calculated related to commercial and residential permits as well as other fees for accuracy. We have worked with Knox County IT to redesign and rebuild the fee calculator and to incorporate that into our new permitting system which will go live in July 2021. This fee calculator will include an interface that will allow the Department to adjust fee calculations when these are approved by the commission. We have also transparently documented our fee calculations to enhance the ability of staff to perform quality control, introduced supervisory controls on fee over-rides, and are regularly performing reviews on all fee charges.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2021.



Jim Snowden



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Knox County, Tennessee Management's Corrective Action Plan For the Year Ended June 30, 2020

Finding 2020-002: Review of Expenditures and Equipment Management - Parks and Recreation Department

Person(s) Responsible for Implementing the Corrective Action:

Shauna Godlevsky
Interim Senior Director, Parks & Recreation, Knox County

Corrective Action Planned:

We will review our purchasing procedures and implement changes to ensure all purchases are appropriate and adequately approved. We will evaluate our needs for an inventory management system to better track equipment used in the department.

Anticipated Completion Date of Corrective Action:

Management will implement this corrective action during FY 2021.


Shauna Godlevsky



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Knox County, Tennessee Management's Corrective Action Plan For the Year Ended June 30, 2020

Finding 2020-003: Timely Deposit of Receipts

Person(s) Responsible for Implementing the Corrective Action:

Jim Snowden

Senior Director, Engineering and Public Works, Knox County

Howard Hogan

Clerk and Master, Knox County

Corrective Action Planned:

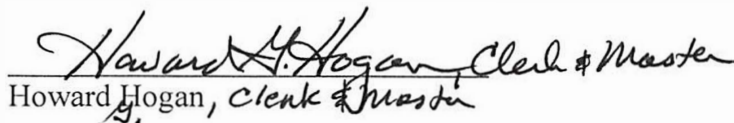
We have in the past and will continue to review our procedures related to timely deposits, which is especially critical during this pandemic age, to ensure compliance with state statutes. We always evaluate the staff involved so that the offices have qualified personnel available to perform the necessary duties of the offices, to safeguard our deposits and to be in compliance with state statutes. In addition, we will require a supervisory review of all deposits to ensure timelines adhere to state requirements.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 202 I.



Jim Snowden



Howard Hogan, Clerk & Master