1) What is your preferred timing on the interim and final procedures?
   Sandoval County has not required interim testing in the past, but if needed it would be performed in either May or June. The final field work is typically performed during September.

2) Has there been turnover in compliance or financial staff?
   No, there has not been changes in key Financial staff.

3) How many audit journal entries were there for the 6.30.2021 audit?
   The number of journal entries was not significant, which included the routine accrual adjustments.

4) Has the County implemented GASB 87?
   No, GASB 87 has not been implemented.

5) What significant changes in federal funds does the County expect for FY22?
   Sandoval County receives federal funds such as CARES, ARPA, and several other sources.