



Federal Awards Reports in Accordance  
with the Uniform Guidance  
June 30, 2021

County of San Joaquin, California

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	1
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, and Supplemental Schedules of Office of California State Department of Aging Grants and California Department of Community Services and Development .....	3
Schedule of Expenditures of Federal Awards .....	7
Notes to Schedule of Expenditures of Federal Awards .....	17
Schedule of Findings and Questioned Costs	
Section I – Summary of Auditor’s Results .....	19
Section II – Financial Statement Findings .....	20
Section III – Federal Award Findings and Questioned Costs .....	26
Supplemental Schedules	
Summary Schedule of Prior Audit Findings.....	43
Supplemental Schedule of the Office of California State Department of Aging .....	44
Supplemental Schedules of California Department of Community Services and Development .....	45



**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Honorable Board of Supervisors  
County of San Joaquin, California

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, and the aggregate remaining fund information of the County of San Joaquin, California (County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 11, 2022. Our report includes a reference to other auditors who audited the financial statements of the San Joaquin County Employees' Retirement Association and the Health Plan of San Joaquin, as described in our report on the 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. Our report also includes an emphasis of matter regarding the County's adoption of Governmental Auditing Standards Board Statement No. 84, *Fiduciary Activities*, effective July 1, 2020, and a prior period adjustment was recorded to the General Hospital Enterprise Fund and Business – Type Activities to correct patient credit balances.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 through 2021-004 that we consider to be material weaknesses.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**County's Responses to Findings**

The County's responses to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs and separate 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 it.

**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.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Sacramento, California  
August 11, 2022



**Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, and Supplemental Schedules of Office of California State Department of Aging Grants and California Department of Community Services and Development**

To the Honorable Board of Supervisors  
County of San Joaquin, California

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

We have audited the County of San Joaquin, California’s (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the County’s major federal programs for the year ended June 30, 2021. 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.

***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.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the County’s compliance.

***Basis for Qualified Opinion on Adoption Assistance Program, Medicaid Cluster Program, COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), COVID-19 Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural Distribution, Community Development Block Grants (CDBG)/Entitlement Grants Cluster, and Airport Improvement Program***

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Federal Financial Assistance Listing (AL) 93.659 Adoption Assistance Program as described in finding number 2021-005 for Activities Allowed or Unallowed, Allowable Costs/Cost Principles and Eligibility, AL 93.778 Medicaid Cluster Program as described in finding number 2021-006 for Eligibility, AL 93.323 COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Program as described in findings number 2021-008 for Cash Management and 2021-009 for Procurement and Suspension and Debarment, AL 93.498 COVID-19 Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural Distribution Program as described in finding number 2021-011 for Reporting, AL 14.218 CDBG/Entitlement Grants Cluster as described in finding number 2021-012 for Reporting, and AL 20.106 Airport Improvement Program as described in finding number 2021-014 for Special Tests and Provisions. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to the programs.

***Qualified Opinion on Adoption Assistance Program, Medicaid Cluster Program, COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), COVID-19 Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural Distribution, Community Development Block Grants (CDBG)/Entitlement Grants Cluster, and Airport Improvement Program***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 the Adoption Assistance Program, Medicaid Cluster Program, COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Program, COVID-19 Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural Distribution Program, CDBG/Entitlement Grants Cluster, and Airport Improvement Program for the year ended June 30, 2021.

***Unmodified Opinion on Each of the Other Major Federal Programs***

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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2021.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2021-007. Our opinion on each major federal program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and separate corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

## **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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-005, 2021-006, 2021-008, 2021-009, 2021-011, 2021-012 and 2021-014 to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-007, 2021-010 and 2021-013 to be significant deficiencies.

The County's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and separate corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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,  
Supplemental Schedule of the Office of California State Department of Aging Grants and  
Supplemental Schedule of the California Department of Community Services and Development**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated August 11, 2022, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the San Joaquin County Employees' Retirement Association and the Health Plan of San Joaquin, as described in our report on the County's financial statements. Our report also includes an emphasis of matter regarding the County's adoption of Governmental Auditing Standards Board Statement No. 84, *Fiduciary Activities*, effective July 1, 2020, and a prior period adjustment was recorded to the General Hospital Enterprise Fund and Business – Type Activities to correct patient credit balances. 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. The Supplemental Schedules of Office of California State Department of Aging Grants and Department of Community Services and Development are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the supplemental schedules of the Office of California State Department of Aging Grants and Department of Community Services and Development are fairly stated, in all material respects, in relation to the financial statements as a whole.



Sacramento, California

December 2, 2022



County of San Joaquin, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Amounts Passed-Through to Subrecipients
<b>United States Department of Agriculture</b>				
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-0268-012-SF	\$ 2,138	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0270-041-SF	6,779	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0268-040-SF	1,549	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0270-020-SF	7,951	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0737-023-SF	35,534	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0709-010-SF	97,312	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0994-021-SF	141,372	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-1036-031-SF	43,320	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0238	50,498	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0453-014-SF	28,431	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0727-015-SF	231,769	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0267-010-SF	1,243	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0506-009-SF	12,831	-
Subtotal Plant and Animal Disease, Pest Control, and Animal Care			660,727	-
Specialty Crop Block Grant Program - Farm Bill - FY 18-19	10.170	18-0001-046-SC	73,127	-
Passed through California Department of Social Services:				
Trade Mitigation Program Eligible Recipient Agency				
Operational Funds - Food Purchase Distribution Program	10.178	PCA 21405 (FFY 2020)	18,994	-
Trade Mitigation Program Eligible Recipient Agency				
Operational Funds - Food Purchase Distribution Program	10.178	PCA 21405 (FFY 2020)	54,807	-
Subtotal Trade Mitigation Program Eligible Recipient Agency Operational Funds			73,801	-
Supplemental Nutrition Assistance Program (SNAP) Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
	10.561	CF-1920-11 / 207CACA-4S2514	20,707	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh (Food Stamps), CSET and CSET Enhanced				
	10.561	SNAP ADMIN	12,479,095	370,956
Passed through California Department of Health Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
	10.561	CF-1920-11 / 207CACA-4S2514	538,059	-
Subtotal SNAP Cluster			13,037,861	370,956

County of San Joaquin, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Amounts Passed-Through to Subrecipients
<b>United States Department of Agriculture (Cont'd)</b>				
Passed through California Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program - School Lunch, School Breakfast, and Special Milk Programs	10.553	02526-SN-39-R	\$ 88,291	\$ -
Passed through California Department of Health Services:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children				
	10.557	19-10183	2,111,640	-
Food Distribution Cluster:				
COVID 19 - Emergency Food Assistance Program (Administrative Costs)				
	10.568	15-MOU-00139 (CARES)	361,906	-
Emergency Food Assistance Program (Administrative Costs)	10.568	15-MOU-00139 (CRRS)	242,582	-
Emergency Food Assistance Program (Administrative Costs)	10.568	15-MOU-00139 (FFCRA)	90,660	-
Emergency Food Assistance Program (Administrative Costs)	10.568	15-MOU-00139 (FFY 2019-20)	986	-
Emergency Food Assistance Program (Administrative Costs)	10.568	15-MOU-00139 (FFY 2020-21)	564,574	-
Emergency Food Assistance Program (Food Commodities) - Commodities EFAP In-Kind Food	10.569	15-MOU-00139 (FY 2020-21 In-Kind Food)	3,291,207	-
Subtotal Food Distribution Cluster			4,551,915	-
<b>Total United States Department of Agriculture</b>			<b>20,597,362</b>	<b>370,956</b>
<b>United States Department of Commerce</b>				
Direct Programs:				
Economic Development Cluster:				
Economic Adjustment Assistance - Revolving Loan Fund - Bank of Stockton	11.307	07-19-01936	6,217,941	-
<b>Total United States Department of Commerce</b>			<b>6,217,941</b>	<b>-</b>
<b>United States Department of Housing and Urban Development</b>				
Direct Programs:				
Community Development Block Grants (CDBG)/Entitlement Grants Cluster:				
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	B-20-UW-06-0009	355,563	355,563
Community Development Block Grants/Entitlement Grants	14.218	B-17-UC-06-0009	491	491
Community Development Block Grants/Entitlement Grants	14.218	B-18-UC-06-0009	218,803	217,035
Community Development Block Grants/Entitlement Grants	14.218	B-19-UC-06-0009	1,260,522	1,243,063
Community Development Block Grants/Entitlement Grants	14.218	B-20-UC-06-0009	1,295,725	717,993
Community Development Block Grants/Entitlement Grants - Program Income	14.218		384,370	-
Community Development Block Grants/Entitlement Grants - County of San Joaquin	14.218	County Aquatics (HUD #2694)	3,967	-
Community Development Block Grants/Entitlement Grants - City of Escalon	14.218	B-20-UC-06-0009 Escalon Meals on Wheels Program	3,500	-
Community Development Block Grants/Entitlement Grants - City of Lathrop	14.218	B-20-UC-06-0009 Lathrop Meals on Wheels Program	764	-
Community Development Block Grants/Entitlement Grants - City of Manteca	14.218	B-20-UC-06-0009 Manteca Meals on Wheels Program	6,750	-
Community Development Block Grants/Entitlement Grants - City of Ripon	14.218	B-20-UC-06-0009 Ripon Meals on Wheels Program	4,183	-
Community Development Block Grants/Entitlement Grants - County of San Joaquin	14.218	B-20-UC-06-0009 San Joaquin County Meals	15,000	-
Community Development Block Grants/Entitlement Grants - City of Tracy	14.218	B-20-UC-06-0009 Tracy Meals on Wheels Program	2,791	-
Subtotal CDBG/Entitlement Grants Cluster			3,552,429	2,534,145

County of San Joaquin, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Amounts Passed-Through to Subrecipients
<b>United States Department of Housing and Urban Development (Cont'd)</b>				
Direct Programs:				
Emergency Solutions Grant Program	14.231	S-19-UC-06-0009	\$ 24,675	\$ 24,194
Emergency Solutions Grant Program	14.231	S-20-UC-06-0009	95,248	73,416
Subtotal Emergency Solutions Grants Program			<u>119,923</u>	<u>97,610</u>
HOME Investment Partnerships Program	14.239	M14-UC-06-0009	251,293	223,101
HOME Investment Partnerships Program	14.239	M-17-UC-06-0009	384	384
HOME Investment Partnerships Program	14.239	M-18-UC-06-0009	195,388	114,802
HOME Investment Partnerships Program	14.239	M-19-UC-06-0009	207,385	163,686
Subtotal HOME Investment Partnerships Program			<u>654,450</u>	<u>501,973</u>
Continuum of Care Program - CARE	14.267	CA0902L9T111809	50,814	44,611
Continuum of Care Program - CARE	14.267	CA0902L9T111910	339,677	321,035
Continuum of Care Program - CHARM	14.267	CA0248L9T111809	15,155	15,155
Continuum of Care Program - CHARM	14.267	CA0248L9T111910	70,316	67,093
Continuum of Care Program - Homelessness to Homes II	14.267	CA0250I9T111911	190,329	180,489
Continuum of Care Program - Homelessness to Homes II	14.267	CA0250I9T112012	28,205	28,205
Continuum of Care Program - Hermanas I	14.267	CA0251L9T111910	120,211	115,502
Continuum of Care Program - Hermanas II	14.267	CA0761L9T111808	63,914	62,828
Continuum of Care Program - HOPE	14.267	CA0252L9T111810	145,502	140,134
Continuum of Care Program - HOPE	14.267	CA0252L9T111911	267,607	255,157
Continuum of Care Program - Planning	14.267	CA1847L9T111900	140,039	-
Continuum of Care Program - SPICE	14.267	CA0763L9T111808	11,699	11,699
Continuum of Care Program - SPICE	14.267	CA0763L9T111909	165,085	160,332
Continuum of Care Program - Shelter Plus Care Combined	14.267	CA0253L9T111811	137,758	134,784
Continuum of Care Program - Shelter Plus Care Combined	14.267	CA0253L9T111912	1,922,063	1,902,076
Continuum of Care Program - Shelter Plus Care 5	14.267	CA0835L9T111905	185,780	185,780
Subtotal Continuum of Care Program			<u>3,854,154</u>	<u>3,624,880</u>
Passed through California Department of Public Health:				
Housing Opportunities for People with AIDS - HOPWA	14.241	19-10522	352,963	238,394
Housing Opportunities for People with AIDS - HOPWA	14.241	19-11134	26,895	22,135
Subtotal Housing Opportunities for People with AIDS - HOPWA			<u>379,858</u>	<u>260,528</u>
<b>Total United States Department of Housing and Urban Development</b>			<b><u>8,560,814</u></b>	<b><u>7,019,137</u></b>
<b>United States Department of Justice</b>				
Direct Programs:				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1697	43,185	-
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	2017-WE-AX-0006	217,369	-
Drug Enforcement Admin Domestic Cannabis Eradication	16.U01	2020-38	15,373	-
Drug Enforcement Admin Domestic Cannabis Eradication	16.U02	2021-39	35,473	-
Subtotal Drug Enforcement Admin Domestic Cannabis Eradication			<u>50,846</u>	<u>-</u>
Bulletproof Vest Partnership Program - FY 2018	16.607	N/A	8,712	-
Bulletproof Vest Partnership Program - FY 2020	16.607	N/A	13,608	-
Subtotal Bulletproof Vest Partnership Program			<u>22,320</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2018-DJ-BX-0823	8,620	-
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2019-DJ-BX-0623	20,902	-
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2020-DJ-BX-0458	88,162	-
Subtotal Edward Byrne Memorial Justice Assistance Grant			<u>117,684</u>	<u>-</u>
Equitable Sharing Program - Metro	16.922	N/A	127,895	-

County of San Joaquin, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Amounts Passed-Through to Subrecipients
<b>United States Department of Justice (Cont'd)</b>				
Passed through California Victims Compensation Board:				
Crime Victim Assistance	16.575	VC-8057	\$ 782,134	\$ -
Passed through State Office of Emergency Services:				
Crime Victim Assistance	16.575	VW 19 38 0390	333,207	-
Crime Victim Assistance	16.575	VW 20 39 0390	968,524	-
Crime Victim Assistance	16.575	XC 19 02 0390	254,772	-
Crime Victim Assistance	16.575	XC 20 03 0390	192,112	-
Crime Victim Assistance	16.575	UV 19 04 0390	81,281	-
Crime Victim Assistance	16.575	UV 20 05 0390	104,071	-
Subtotal Crime Victim Assistance			<u>2,716,101</u>	-
<b>Total United States Department of Justice</b>			<u><b>3,295,400</b></u>	-
<b>United States Department of Labor</b>				
Passed through California Employment Development Department: Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program	17.258	AA111036	585,357	-
WIOA Adult Program	17.258	AA011036	1,737,868	-
WIOA Adult Program	17.258	AA111036	945,246	-
WIOA Adult Program	17.258	AA011036	144,420	-
WIOA Adult Program	17.258	AA011036	192,093	-
Subtotal WIOA Adult Program			<u>3,604,984</u>	-
WIOA Youth Activities	17.259	AA011036	1,396,412	1,097,427
WIOA Youth Activities	17.259	AA111036	852,022	-
Subtotal WIOA Youth Activities			<u>2,248,434</u>	<u>1,097,427</u>
WIOA Dislocated Worker Formula Grants	17.278	AA111036	12,588	-
WIOA Dislocated Worker Formula Grants	17.278	AA111036	56,348	-
WIOA Dislocated Worker Formula Grants	17.278	AA111036	416,464	-
WIOA Dislocated Worker Formula Grants	17.278	AA011036	1,199,298	-
WIOA Dislocated Worker Formula Grants	17.278	AA111036	543,558	-
WIOA Dislocated Worker Formula Grants	17.278	AA111036	53,034	-
WIOA Dislocated Worker Formula Grants	17.278	AA111036	237,386	-
WIOA Dislocated Worker Formula Grants	17.278	AA011036	21,481	-
Subtotal WIOA Dislocated Worker Formula Grants			<u>2,540,157</u>	-
Subtotal WIOA Cluster			<u>8,393,575</u>	<u>1,097,427</u>
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	K9110056	7,528	-
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	AA011036	62,828	-
Subtotal WIOA National Dislocated Worker Grants / WIA National Emergency Grants			<u>70,356</u>	-
<b>Total United States Department of Labor</b>			<u><b>8,463,931</b></u>	<u><b>1,097,427</b></u>

County of San Joaquin, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Amounts Passed-Through to Subrecipients
<b>United States Department of Transportation</b>				
Direct Programs:				
Airport Improvement Program	20.106	3-06-0250-041-2019	\$ 933,674	\$ -
Airport Improvement Program	20.106	3-06-0250-042-2020	2,842,582	-
Airport Improvement Program	20.106	3-06-0250-043-2020	1,000	-
COVID-19 - Airport Improvement Program	20.106	3-06-0250-044-2020	708,414	-
Airport Improvement Program	20.106	3-06-0250-045-2020	1,176,251	-
COVID-19 - Airport Improvement Program	20.106	3-06-0250-047-2020	325	-
Subtotal Airport Improvement Program			5,662,246	-
Passed through California Department of Transportation (CALTRANS):				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	BRLO-5929 (216)	40,625	-
Highway Planning and Construction	20.205	STPL-5929 (196)	95,965	-
Highway Planning and Construction	20.205	BRLS-5929 (166)	449,946	-
Highway Planning and Construction	20.205	BRLS-5929 (167)	6,571	-
Highway Planning and Construction	20.205	BRLS-5929(192)	2,717	-
Highway Planning and Construction	20.205	BRLS-5929(237)	202,872	-
Highway Planning and Construction	20.205	BRLO-5929(236)	73,661	-
Highway Planning and Construction	20.205	BRLO-5929(241)	46,594	-
Highway Planning and Construction	20.205	BRLS-5929(233)	186,262	-
Highway Planning and Construction	20.205	BRLS-5929(238)	119,748	-
Highway Planning and Construction	20.205	BRLS-5929(276)	31,759	-
Highway Planning and Construction	20.205	BRLO-5929(240)	131,367	-
Highway Planning and Construction	20.205	BRLO-5929(242)	316,966	-
Highway Planning and Construction	20.205	BRLS-5929(239)	95,880	-
Highway Planning and Construction	20.205	BRLO-5929(235)	219,858	-
Highway Planning and Construction	20.205	BRLO-5929(234)	132,463	-
Highway Planning and Construction	20.205	BRLO-5929(245)	71,359	-
Highway Planning and Construction	20.205	BRLS-5929(229)	101,253	-
Highway Planning and Construction	20.205	CML-5929 (247)	20,264	-
Highway Planning and Construction	20.205	BRLO-5929(254)	57,395	-
Highway Planning and Construction	20.205	BPMPPL-5929 (260)	51,866	-
Highway Planning and Construction	20.205	BPMPPL-5929 (261)	65,248	-
Highway Planning and Construction	20.205	BPMPPL-5929 (262)	21,928	-
Highway Planning and Construction	20.205	HRRRL-5929(288)	62,967	-
Highway Planning and Construction	20.205	HRRRL-5929(289)	8,548	-
Highway Planning and Construction	20.205	STPL-5929(295)	1,066,008	-
Highway Planning and Construction	20.205	STPL-5929(297)	102,951	-
Highway Planning and Construction	20.205	STPL-5929(298)	117,620	-
Highway Planning and Construction	20.205	STPL-5929(296)	67,657	-
Highway Planning and Construction	20.205	STPL-5929(300)	95,866	-
Highway Planning and Construction	20.205	CML-5929(306)	3,045	-
Highway Planning and Construction	20.205	CML-5929(307)	3,045	-
Highway Planning and Construction	20.205	STPL-5929(304)	349,324	-
Highway Planning and Construction	20.205	STPL-5929(305)	131,789	-
Highway Planning and Construction	20.205	HSIPL-5929(309)	9,280	-
Highway Planning and Construction	20.205	HSIPL-5929(308)	11,846	-
Highway Planning and Construction	20.205	HSIPL-5929(310)	23,099	-
Highway Planning and Construction	20.205	STPL-5929(313)	113,401	-
Highway Planning and Construction	20.205	STPL-5929(314)	109,809	-
Highway Planning and Construction	20.205	CML-5929(315)	1,782	-
Highway Planning and Construction	20.205	BRNBIF 5929 (154)	395,683	-
Subtotal Highway Planning and Construction Cluster			5,216,287	-

County of San Joaquin, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Amounts Passed-Through to Subrecipients
<b>United States Department of Transportation (Cont'd)</b>				
Passed through California Office of Traffic Safety:				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL20027 (YEAR 2)	\$ 32,401	\$ -
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL21008 (YEAR 1)	86,481	-
Subtotal Minimum Penalties for Repeat Offenders			<u>118,882</u>	<u>-</u>
Highway Safety Cluster:				
National Priority Safety Programs - Child Passenger Safety	20.616	OP20020	15,552	-
National Priority Safety Programs - Child Passenger Safety	20.616	OP21005	64,447	-
Subtotal Highway Safety Cluster			<u>79,999</u>	<u>-</u>
<b>Total United States Department of Transportation</b>			<b><u>11,077,414</u></b>	<b><u>-</u></b>
<b>United States Department of the Treasury</b>				
Direct Programs:				
COVID-19 - Emergency Rental Assistance Program (ERAP)	21.023		947,409	-
COVID-19 - Coronavirus Relief Fund	21.019	N/A	110,727,704	537,755
Passed through California Department of Finance:				
COVID-19 - Coronavirus Relief Fund	21.019	N/A	17,810,750	-
Passed through California Office of Social Services:				
COVID-19 - Coronavirus Relief Fund	21.019	Administration & Distribution)	27,000	-
COVID-19 - Coronavirus Relief Fund	21.019	Kind Food)	749,579	-
Subtotal Coronavirus Relief Fund			<u>129,315,033</u>	<u>537,755</u>
<b>Total United States Department of the Treasury</b>			<b><u>130,262,442</u></b>	<b><u>537,755</u></b>
<b>United States Environmental Protection Agency</b>				
Passed through California Department of Public Health:				
Drinking Water State Revolving Fund Cluster:				
Capitalization Grants for Drinking Water State Revolving Funds	66.468	SRFLPA69	175,831	-
<b>Total United States Environmental Protection Agency</b>			<b><u>175,831</u></b>	<b><u>-</u></b>
<b>United States Department of Energy</b>				
Passed through California Department of Community Services and Development:				
Weatherization Assistance for Low-Income Persons	81.042	17C-4023	85,632	-
Weatherization Assistance for Low-Income Persons	81.042	20C-6017	154,248	-
Subtotal Weatherization Assistance for Low-Income Persons			<u>239,880</u>	<u>-</u>
<b>Total United States Department of Energy</b>			<b><u>239,880</u></b>	<b><u>-</u></b>
<b>United States Department of Education</b>				
Passed through California Employment Training Panel:				
Rehabilitation Services Vocational Rehabilitation Grants to States - Summer Training and Employment Program for Students (634)	84.126	00003413	441,116	-
<b>Total United States Department of Education</b>			<b><u>441,116</u></b>	<b><u>-</u></b>
<b>United States Election Assistance Commission</b>				
Passed through California Secretary of State:				
COVID-19 - Help America Vote Act Requirements Payments	90.401	20G26139	1,047,673	-
<b>Total United States Election Assistance Commission</b>			<b><u>1,047,673</u></b>	<b><u>-</u></b>

County of San Joaquin, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Amounts Passed-Through to Subrecipients
<b>United States Department of Health and Human Services</b>				
Direct Programs:				
COVID-19 - Provider Relief Fund and American Resue Plan (ARP) Rural Distri	93.498		\$ 8,485,207	\$ -
Passed through California Department of Aging				
Aging Cluster:				
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2021-11 / 2001CAOAEA-00 (VII-B)	8,954	-
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2021-11 / 2001CAOAOAOM-00 (VII-A)	24,329	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AAA CARES / 2001CAOMC3-00 (VII-A)	499	-
Special programs for the Aging, Title III, Part D, Disease Prevention And Health Promotion Services	93.043	AP-2021-11 / 2001CAOAPH-00 (III-D)	49,014	49,014
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-1920-11 / 2001CAOASS-00 (III-B)	1	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2021-11 / 2001CAOASS-00 (III-B)	902,827	286,542
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AAA CARES / 2001CASSC3-00 (III-B)	154,198	37,220
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2021-11 / 2001CAOACM-00 (III-C-1)	803,078	235,702
Special Programs for the Aging, Title III, Part C, Nutrition Services - Program Income	93.045	N/A	204,879	-
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2001CAHDC2-00	277,225	-
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2001CACMC2-00	138,613	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2021-11 / 2001CAOAHD-00 (III-C-2)	366,782	-
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AAA CARES / 2001CAHDC3-00 (III-C-2)	780,697	21,082
National Family Caregiver Support, Title III, Part E - Special Programs	93.052	AP-2021-11 / 2001CAO AFC-00 (III-E)	232,487	6,745
COVID-19 - National Family Caregiver Support, Title III, Part E - Special Programs	93.052	AAA CARES / 2001CAFCC3-00 (III-E)	161,036	-
Nutrition Services Incentive Program	93.053	AP-2021-11 / 2001CAOANS-00 (NSIP)	145,692	42,472
Subtotal Aging Cluster			<u>4,250,311</u>	<u>678,777</u>
Passed through California Department of Community Services & Development:				
Low-Income Home Energy Assistance	93.568	20B-2032	469,551	-
Low-Income Home Energy Assistance	93.568	21B-5032	322,941	-
Low-Income Home Energy Assistance	93.568	20U-2581	230,943	-
Low-Income Home Energy Assistance	93.568	20U-2581	129,434	-
Low-Income Home Energy Assistance	93.568	20B-2032	613,418	-
Low-Income Home Energy Assistance	93.568	21B-5032	493,172	-
Subtotal Low-Income Home Energy Assistance Program			<u>2,259,459</u>	<u>-</u>
Passed through California Department of Community Services & Development:				
Community Services Block Grant	93.569	20F-3038	32,000	-
Community Services Block Grant	93.569	20F-3677	140,558	-
Community Services Block Grant	93.569	20F-3677	39,359	-
Community Services Block Grant	93.569	20F-3038	65,498	-
Community Services Block Grant	93.569	21F-4038	865,340	-
Subtotal Community Services Block Grant			<u>1,142,755</u>	<u>-</u>

County of San Joaquin, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Amounts Passed-Through to Subrecipients
<b>United States Department of Health and Human Services (Cont'd)</b>				
Passed through California Department of Alcohol and Drug Program:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2020 Award	\$ 1,392,293	\$ -
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2020 Award	61,875	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2020 Award	813,537	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2020 Award	30,000	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2020 Award	<u>10,382</u>	<u>-</u>
Subtotal Block Grants for Prevention and Treatment of Substance Abuse			<u>2,308,087</u>	<u>-</u>
Passed through California Department of Health Care Services:				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	17-10190	229,934	-
COVID-19 - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	COVID-19-3902	<u>151,685</u>	<u>-</u>
Subtotal Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements			<u>381,619</u>	<u>-</u>
Medicaid Cluster:				
Medical Assistance Program - IHSS	93.778	N/A	3,512,708	-
Medical Assistance Program - Child Lead Poisoning Prevention Program	93.778	20-10544	92,910	-
Medical Assistance Program - Child Health Disability Prevention - CHDP	93.778	CHDP Admin	274,798	-
Medical Assistance Program - Children's Medical Services - CMS (PHS)	93.778	DHCS ALLOCATION	2,348,517	-
Medical Assistance Program - Title XIX Grant - Local Dental Pilot Project	93.778	16-93568, 1705CA5MAP	450,806	402,577
Medical Assistance Program - Medi-Cal	93.778	N/A	<u>21,410,972</u>	<u>-</u>
Subtotal Medicaid Cluster			<u>28,090,711</u>	<u>402,577</u>
Passed through California Department of Mental Health:				
Projects for Assistance in Transition from Homelessness (PATH) - Homeless Federal Block Grant	93.150	N/A	<u>241,025</u>	<u>-</u>
Block Grants for Community Mental Health Services - (SAMHSA)	93.958	N/A	<u>1,767,188</u>	<u>229,089</u>
Passed through California Department of Public Health:				
Public Health Emergency Preparedness (PHEP) Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.069	17-10189	<u>576,457</u>	<u>-</u>
	93.116	CDPH Allocation	<u>167,883</u>	<u>-</u>
Expenditures Report - AIDS Drug Assistance Program - ADAP	93.783	20-10062	<u>958</u>	<u>-</u>
Immunization Cooperative Agreements - Immunization Project Subvention Funds Program IAP	93.268	17-10072 A02	<u>462,956</u>	<u>-</u>
HIV Care Formula Grants - Minority AIDS Initiative - MAI	93.917	18-10887	11,683	-
HIV Care Formula Grants - HIV Prevention	93.917	18-10769	88,531	-
HIV Care Formula Grants - Comprehensive AIDS Resources Emergency - CARE	93.917	18-10887	271,506	-
COVID-19 - HIV Care Formula Grants - CARES Supplemental	93.917	19-11160	<u>41,588</u>	<u>-</u>
Subtotal HIV Care Formula Grants			<u>413,308</u>	<u>-</u>



County of San Joaquin, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Amounts Passed-Through to Subrecipients
<b>United States Department of Health and Human Services (Cont'd)</b>				
Passed through California Department of Public Health:				
HIV Demonstration, Research, Public and Professional				
Education Projects - AIDS Surveillance Program - ASP	93.941	19-10446	\$ 7,972	\$ -
Maternal and Child Health Services Block Grant -				
Black Infant Health Program - BIH	93.994	Allocation No. 202039	304,373	-
Maternal and Child Health Services Block Grant -				
Maternal Child Health - MCAH	93.994	Allocation No. 202039	449,039	-
Subtotal Maternal and Child Health Services Block Grant			753,412	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 ELC97	1,282,914	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 ELC39	3,923,597	-
Subtotal Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			5,206,511	-
Passed through California Department of Social Services:				
Guardianship Assistance - FedGap				
Guardianship Assistance - FedGap	93.090	N/A	1,370,044	-
Guardianship Assistance - KIN-GAP IV-E Admin	93.090	N/A	42,368	-
Subtotal Guardianship Assistance			1,412,412	-
Promoting Safe and Stable Families				
Promoting Safe and Stable Families	93.556	N/A	897,349	739,854
Temporary Assistance for Needy Families				
Temporary Assistance for Needy Families	93.558	N/A	20,417,183	6,767,854
Temporary Assistance for Needy Families	93.558	N/A	314,633	-
Temporary Assistance for Needy Families	93.558	N/A	2,004,828	-
Temporary Assistance for Needy Families	93.558	N/A	21,477,619	-
Temporary Assistance for Needy Families	93.558	N/A	4,933,685	-
Temporary Assistance for Needy Families	93.558	N/A	53,284	-
Subtotal Temporary Assistance for Needy Families			49,201,232	6,767,854
Child Support Enforcement				
Child Support Enforcement	93.563	N/A	10,968,749	-
Refugee and Entrant Assistance State/Replacement Designee				
Administered Programs - Refugee Cash Assistance (RCA)				
Administered Programs - Refugee Cash Assistance (RCA)	93.566	N/A	13,351	-
Refugee and Entrant Assistance State/Replacement Designee				
Administered Programs - Refugee Cash Assistance (HSA Administration)				
Administered Programs - Refugee Cash Assistance (HSA Administration)	93.566	N/A	9,251	-
Subtotal Refugee and Entrant Assistant State/Replacement Designee Administered Programs			22,602	-
Stephanie Tubbs Jones Child Welfare Services Program - CWS IV - B				
Stephanie Tubbs Jones Child Welfare Services Program - CWS IV - B	93.645	N/A	533,704	-
Foster Care Title IV				
Foster Care Title IV	93.658	N/A	1,370,403	-
Foster Care Title IV	93.658	N/A	51,506	-
Foster Care Title IV	93.658	N/A	280,366	-
Foster Care Title IV	93.658	N/A	9,531,976	1,919,046
Foster Care Title IV	93.658	N/A	528,161	-
Foster Care Title IV	93.658	N/A	2,369,774	-
Foster Care Title IV	93.658	N/A	2,349	-
Foster Care Title IV	93.658	N/A	61,584	-
Foster Care Title IV	93.658	N/A	164,698	-
Foster Care Title IV	93.658	N/A	6,111,597	-
Foster Care Title IV	93.658	N/A	196,412	-
Foster Care Title IV	93.658	N/A	634,434	-
Foster Care Title IV	94.658	N/A	314,654	-
Foster Care Title IV	95.658	N/A	73,510	-
Foster Care Title IV	96.658	N/A	163,886	-
Foster Care Title IV	93.658	N/A	362,665	-
Subtotal Foster Care Title IV-E			22,217,975	1,919,046

County of San Joaquin, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Amounts Passed-Through to Subrecipients
<b>United States Department of Health and Human Services (Cont'd)</b>				
Passed through California Department of Social Services:				
Adoption Assistance - Adoptions (Assistance)	93.659	N/A	\$ 12,366,635	\$ -
Adoption Assistance - Adoptions (Admin)	93.659	N/A	<u>2,129,414</u>	<u>-</u>
Subtotal Adoption Assistance			<u>14,496,049</u>	<u>-</u>
Social Services Block Grant - CWS Title XX	93.667	N/A	1,125,496	-
Social Services Block Grant - CWS Title XX (Assistance)	93.667	N/A	<u>1,048,484</u>	<u>-</u>
Subtotal Social Services Block Grant			<u>2,173,980</u>	<u>-</u>
Chafee Foster Care Independence Program - ILP	93.674	N/A	<u>255,948</u>	<u>10,511</u>
Passed through Partners in Care Foundation, Inc.:				
Evidence-Based Falls Prevention Program	93.761	90FPSG0005-01-01	(226)	-
Evidence-Based Falls Prevention Program	93.761	90FPSG0034-01-00	<u>2,336</u>	<u>-</u>
Subtotal Evidence-Based Falls Prevention Program			<u>2,110</u>	<u>-</u>
<b>Total United States Department of Health and Human Services</b>			<u><b>158,697,929</b></u>	<u><b>10,747,708</b></u>
<b>Corporation for National and Community Service</b>				
Direct Programs:				
Retired & Senior Volunteer Program (RSVP)	94.002	18SRPCA003	600	-
Retired & Senior Volunteer Program (RSVP)	94.002	18SRPCA003	<u>32,412</u>	<u>-</u>
Subtotal Retired & Senior Volunteer Program			<u>33,012</u>	<u>-</u>
<b>Total Corporation for National and Community Service</b>			<u><b>33,012</b></u>	<u><b>-</b></u>
<b>United States Department of Homeland Security</b>				
Direct Programs:				
Port Security Grant Program	97.056	EMW-2019-PU-00408-S01	<u>111,830</u>	<u>-</u>
Passed through United Way:				
Emergency Food and Shelter National Board Program	97.024	Phase 37, ID# 086000-008 (FFY 2019-20)	8,628	-
Emergency Food and Shelter National Board Program	97.024	008 (FFY 2020-21)	<u>12,247</u>	<u>-</u>
Subtotal Emergency Food and Shelter National Board Program			<u>20,875</u>	<u>-</u>
Passed through California Office of Emergency Services:				
Emergency Management Performance Grants - Year 1	97.042	2020-0006	<u>280,007</u>	<u>-</u>
Homeland Security Grant Program	97.067	2018-0054	415,629	-
Homeland Security Grant Program	97.067	2019-0035	<u>136,026</u>	<u>-</u>
Subtotal Homeland Security Grant Program			<u>551,655</u>	<u>-</u>
<b>Total United States Department of Homeland Security</b>			<u><b>964,367</b></u>	<u><b>-</b></u>
<b>Total Expenditures of Federal Awards</b>			<u><b>\$ 350,075,112</b></u>	<u><b>\$ 19,772,983</b></u>

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the County of San Joaquin, California (County) under programs of the federal government for the year ended June 30, 2021. The information in this 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 County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the schedule are reported on the modified accrual basis of accounting, except for subrecipient expenditures, which are recorded on the cash basis. When applicable, 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.

**Note 3 - Indirect Cost Rate**

The County has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4 - Pass-Through Entities' Identifying Number**

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County has determined that no identifying number is assigned for the program, or the County was unable to obtain an identifying number from the pass-through entity.

**Note 5 - Aging Cluster**

The California Department of Aging considers other closely related pass through programs by the State to be included with the Aging Cluster, in accordance with 2 *CFR 200.12*.

**Note 6 - Medicaid Cluster**

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the Schedule. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the Schedule or in determining major programs. The County assists the State of California (the State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities.

Medi-Cal administrative expenditures are included in the Schedule as they do not represent fees for services.

**Note 7 - Provider Relief Fund and American Rescue Act Rural Distributions**

The County received amounts from the U.S. Department of Health and Human Services (HHS) through the Provider Relief Fund and American Rescue Plan Rural Distribution (PRF) program (Federal Financial Assistance Listing #93.498) during the year ended June 30, 2020, totaling \$8,485,207. The County incurred eligible expenditures including lost revenues and, therefore, recognized revenues totaling \$8,485,207 for the year ended June 30, 2021 on the financial statements. In accordance with the 2021 OMB Compliance Supplement, the PRF expenditures recognized on the schedule are based on reporting to HHS Period 1, defined as payments received during April 10, 2020 to June 30, 2020 of \$8,485,207 as required under the PRF program.

The amount of PRF expenditures included in the schedule requires management to make estimates and assumptions that affect the reported amounts. Accordingly, such expenditures are considered a significant estimate. Estimates and assumptions may include reducing actual expenses by amounts that have been reimbursed or are obligated to be reimbursed by other sources and estimating marginal increases in expenses related to coronavirus. Actual amounts could differ from those estimates.

**Section I – Summary of Auditor’s Results**

**FINANCIAL STATEMENTS**

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**FEDERAL AWARDS**

Internal control over major program:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	Yes

Type of auditor's report issued on compliance for major programs:	Unmodified for all major programs except for Department of Health and Human Services - Adoption Assistance Program, Medicaid Cluster, COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), COVID-19 Provider Relief Fund (PRF) and American Rescue Plan, and Department of Housing and Urban Development - Community Development Block Grants/Entitlement Grants (CDBG), and Department of Transportation - Airport Improvement Program, which were qualified.
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Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	Yes
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**Identification of major programs:**

Name of Federal Program	Federal Financial Assistance Listing Number
Economic Development Cluster	11.307
Community Development Block Grants/Entitlement Grants (CDBG)	14.218
Continuum of Care Program - CARE	14.267
Airport Improvement Program	20.106
COVID-19 - Coronavirus Relief Fund	21.019
Aging Cluster	93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323
COVID-19 - Provider Relief Funds (PRF) and American Rescue Plan	93.498
Temporary Assistance for Needy Families	93.558
Adoption Assistance	93.659
Medicaid Cluster	93.778

Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
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Auditee qualified as low-risk auditee?	No
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**Section II – Financial Statement Findings**

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**2021-001 Revenue Recognition**

**Type of Finding:** Material Weakness in Internal Control over Financial Reporting

**Criteria:**

Governmental Accounting Standards Board Statement 33 - *Accounting and Financial Reporting for Nonexchange Transactions* states revenue recognition for government-mandated or voluntary nonexchange transactions should occur only when all applicable eligibility requirements are met, and the revenues are available. Additionally, an approved grant agreement or obligation of funding must be in place during the reporting fiscal year.

**Condition Found:**

The Emergency Rental Assistance Program (ERAP) is a reimbursement type grant. As such allowable expenditures are considered an eligibility requirement for revenue recognition. The County recognized revenue for advances from the ERAP when allowable expenditures had not occurred, resulting in a material adjustment to reduce revenue and record unearned revenue at June 30, 2021.

We also noted the County failed to reduce unearned revenue for the COVID-19 ELC Enhancing Detection Funding program (ELC) and also failed to record a grant receivable amount for eligible grant expenditures incurred during the year, for the COVID-19 ELC Enhancing Funding program.

**Context:**

During the fiscal year ended June 30, 2021, the County received advanced ERAP funds totaling \$13,365,503, and incurred current expenses of \$947,409. Additionally, the County received advanced ELC funds totaling \$10,055,859, and incurred current expenses of \$5,206,511.

**Repeat Finding from Prior Year(s):**

This is not a repeat finding.

**Effect:**

For the ERAP program, the County's financial statements overstated revenue and understated unearned revenue by \$12,418,094 in the general fund and governmental activities statements at June 30, 2021. Additionally, for the ELC programs, the County's financial statements understated receivables and unavailable revenues by \$2,038,435 and understated revenues and overstated unearned revenues by \$1,282,914.

***Cause:***

ERAP and ELC programs are new in the current year and the County did not identify that it was a reimbursement type grant with allowable expenditures as an eligibility requirement to recognize revenue.

***Recommendation:***

When the County receives funding from new federal programs, there should be a process to document the County's determination if the grant program is a reimbursement type grant or an advance type grant and establish controls to ensure that each of the advance grants are adjusted for eligible expenditures incurred during the year. Also, for reimbursement grants with approved awards, the County should implement internal controls to ensure grants expenditures are submitted for reimbursement timely and properly accrued as receivables at year end.

***Views of Responsible Officials and Planned Corrective Actions:***

Management agrees. See separate corrective action plan.

**2021-002**

**Preparation of Schedule of Expenditures of Federal Awards (SEFA)**

**Type of Finding:** Material Weakness in Internal Control over Financial Reporting

***Criteria:***

Internal controls should be established over the SEFA preparation process in which the preparation and review functions are segregated to ensure completeness and accuracy of the schedule.

***Condition Found:***

The County's formal review process in place over the SEFA preparation process did not detect a material misstatement on the SEFA. As a result, there was a major program missing from the schedule.

***Context:***

Based on our audit procedures performed over the SEFA, we identified that the SEFA did not go through the County's formal review process. It appears the SEFA was prepared and approved by one individual which led to \$8,485,207 of adjustments being made to the SEFA under audit.

***Repeat Finding from Prior Year(s):***

This is not a repeat finding.

***Effect:***

The lack of review over the preparation of the SEFA lead to material misstatements to the SEFA and financial statements.

***Cause:***

The County's formal review process of the SEFA did not detect and correct a material misstatement.

***Recommendation:***

We recommend the County implement policies and procedures to the SEFA preparation process to ensure the SEFA is complete and is prepared and reviewed by separate individuals.

***Views of Responsible Officials and Planned Corrective Actions:***

Management agrees. See separate corrective action plan.

**2021-003**

**System Procedures Related to Patient Accounts – San Joaquin General Hospital**  
**Type of Finding:** Material Weakness in Internal Control over Financial Reporting

***Criteria:***

The Hospital should maintain policies and procedures to ensure the accuracy and integrity of patient account charges, receivables, and contractual allowances.

***Condition:***

During our testing of patient accounts receivable, we noted that the CERNER system was not consistently posting contractual allowance adjustments correctly to patient accounts where there was a primary and secondary payor. This resulted in certain patient accounts reflecting credit balances (i.e., negative accounts receivable balances). When a patient with both a primary and secondary payor encounter occurs, a claim is generated and billed to the primary payor. Once payment is received from the primary payor, the payment and contractual adjustment are posted in CERNER. The claim is then automatically crossed over to the secondary payor along with the explanation of benefits where CERNER obtains the electronic posting from the secondary payor website. The total billed amount is again contractually adjusted in CERNER instead of adjusting the remaining balance. As a result, certain patient accounts reflect credit balances. For financial reporting purposes however, these credit balances were reclassified to liabilities to arrive at the proper accounts receivable at year end. However, without additional analysis, this process increases the risk of errors in the contractual



allowance transactions. Further, we noted through our testing of these credits that the most were results of over-contractual secondary payor amounts for which the related patient charges were not originally recorded and express in the trial balance. As a result, a prior period adjustment and a current year audit adjustment were proposed to adjust the patient accounts receivable related credit balances.

***Context:***

The CERNER system is utilized by the Hospital to account for and process all patient charges, contractual allowances, and related outstanding balances. The processes and procedures related to revenue recognition and patient accounts receivables were considered as part of the audit process.

***Repeat Finding from Prior Year(s):***

This is not a repeat finding.

***Effect:***

Additional post-closing adjustments to the Hospital's financial statements.

***Cause:***

The Hospital did not maintain policies and procedures to:

- Address the system matters related to CERNER's processing of contractual allowance where there is a primary and secondary payor.

***Recommendation:***

We recommend that the Hospital review the secondary payor electronic posting process to address any system/technical matters related to CERNER.

***View of Responsible Officials and Planned Corrective Action:***

We concur. The Hospital is aware of the limitations of CERNER and its reporting capabilities. As such, the Hospital will develop an internal, manual review of secondary payor electronic postings that will result in over-contractualizations prior to year-end. The Hospital will have this review process in place by August 31, 2022.

**2021-004**      **Balance Sheet Reconciliations – San Joaquin General Hospital**  
**Type of Finding:** Material Weakness in Internal Control over Financial Reporting

***Criteria:***

The Hospital should have policies and internal control procedures in place requiring Hospital management to review year-end account balances on an ongoing basis after fiscal year end close to ensure that balances are presented in accordance with generally accepted accounting principles (GAAP).

***Condition:***

As a result of our audit, we noted that the Hospital did not appear to have adequate policies and internal controls in place to review and evaluate subsequent activity that would affect various material balance sheet accounts and estimates at the balance sheet date.

During our audit of balance sheet accounts, we noted the following:

- Various significant estimates for supplemental receivable amounts were not updated for subsequent receipts received during audit fieldwork nor was one, the Quality Incentive Program (QIP) was not updated for changes in payment methodology by the payor.
- Third-party patient receivable debt amounts serviced by a third-party debt collector, were not recorded in the trial balance nor utilized in the calculation of a net receivable estimate for what would be expected to be collected.
- As a result of our audit procedures, we noted that the Hospital did not appear to have adequate policies and internal controls in place to review and evaluate certain third-party settlements and reserves at the balance sheet date.

***Context:***

The above condition was identified during our audit procedures over the Hospital's year-end account balances.

***Repeat Finding from Prior Year(s):***

This is not a repeat finding.

***Effect:***

Additional post-closing adjustments to the Hospital's financial statements.

***Cause:***

The Hospital has made improvements to the policies and procedures over monthly and year-end account reconciliations. However, the Hospital experienced significant turnover in FY 2021 and FY2022, resulting in some accounts not being fully reconciled prior to the audit nor being adjusted during the audit as needed.

***Recommendation:***

We recommend that Hospital management continue to implement internal controls and procedures to ensure that the proper analysis and reconciliation of balance sheet accounts after the year-end close.

***View of Responsible Officials and Planned Corrective Action:***

We concur. At year-end, the Hospital records estimates in several material balance sheet accounts based on best available data at the time. The Hospital has procedures in place to review and approve these balances as of the balance sheet date. In response to this recommendation, the Hospital will reconcile material balance sheets accounts monthly. If any significant balance sheet impact is found to affect the year being audited, the Hospital will propose necessary audit adjustments to ensure the balances at year-end are presented in accordance with generally accepted accounting principles (GAAP). The Hospital will have this process in place by June 30, 2022.

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Section III – Federal Award Findings and Questioned Costs

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**2021-005**      **Program:** Adoption Assistance  
**Federal Financial Assistance Listing No.:** 93.659  
**Federal Agency:** U.S. Department of Health and Human Services  
**Passed-through:** California Department of Social Services  
**Award Year:** 2020-2021  
**Compliance Requirement:** Activities Allowed or Unallowed, Allowable Costs/Cost Principles and Eligibility  
**Grant Award Number:** N/A  
**Type of Finding:** Material Instance of Noncompliance and Material Weakness in Internal Control over Compliance

**Criteria:**

The *2021 OMB Compliance Supplement* requires that the County determine eligibility in accordance with the specific eligibility requirements defined in the approved State plan. These requirements include the maintenance of documentation necessary to support eligibility determinations and re-determinations.

The Adoption Assistance Program (AAP) provides benefits to adoptive parents to enable them to meet the needs of AAP-eligible children who are available for adoption. The AAP benefit is a negotiated amount based on the needs of the child and the circumstances of the family determined through discussion between the responsible public agency and the adoptive parents. The maximum AAP benefit for which a child may qualify is based on what the child would have received in a licensed foster family home if he or she had remained in foster care.

**Condition Found:**

As a result of our audit procedures, we noted the following:

- 2 case files were missing the AAP1 form, and thus the County could not document if the child was determined to be a child with special needs by the eligibility worker.
- 1 case file was missing the AAP4 form and thus the County could not document if the child was determined to be eligible for the program, not to be returned to the home of their parent, or if the County made reasonable efforts to place the child without a subsidy or that the child meets the exception of significant emotional ties with adoptive parents while in Foster Care.
- 3 case files where the AD4320 were not signed prior to the adoption decree.
- 9 case files were missing FC8 form and eligibility workers approval, and thus the County could not document if the child was determined to be eligible for the program.
- 6 case files were missing the FC10 form.
- 1 case file where the AAP4 form did not evidence that the child is either in the care of public or private agency by voluntary placement or judicial determination, meets the requirements of SSI, residing with a minor parent.

- 3 case files were missing documentation of the Criminal Registry Check and the Child Abuse Registry Check being performed prior to the placement and that no prohibited felonies were listed.
- 17 case files where the eligibility determination documents including the AAP1, AAP2, AAP3, AAP4, AD4320, FC8 and FC10 were not signed by the adoptive parent and/or the eligibility worker as necessary.

***Cause:***

The condition is caused by the County not following its policies and procedures to ensure the eligibility case files contain documentation to support eligibility.

***Effect:***

Case data may not accurately reflect the eligibility status of Adoption Assistance recipients; thus, increasing the risk of noncompliance with the requirements of the State plan.

***Questioned Costs:***

We noted known questioned costs of \$97,274.

***Context/Sampling:***

A nonstatistical sample of 60 case files out of 1,888 case files were selected totaling \$160,288 out of \$14,496,049 of federal program expenditures.

***Repeat Finding from Prior Year(s):***

Yes, prior year finding 2020-014.

***Recommendation:***

We recommend that County implement policies and procedures to ensure that documentation required to support eligibility is properly maintained in the files. We also recommend that County ensure eligibility files include all required documentation to support the federal eligibility determination.

***Views of Responsible Officials and Planned Corrective Actions:***

Management agrees. See separate corrective action plan.

**2021-006**      **Program:** Medicaid Cluster – In-Home Supportive Services (IHSS)  
**Federal Financial Assistance Listing No.:** 93.778  
**Federal Agency:** U.S. Department of Health and Human Services  
**Passed-through:** California Department of Health Care Services  
**Award Year:** 2020-2021  
**Compliance Requirement:** Eligibility  
**Grant Award Number:** N/A  
**Type of Finding:** Material Instance of Noncompliance and Material Weakness in Internal Control over Compliance

***Criteria:***

Per the *2021 OMB Compliance Supplement*, agencies are required to maintain documentation to support the agency’s eligibility determination, and to redetermine eligibility at least every 12 months to determine if individuals continue to be eligible in accordance with the compliance requirements of the program. In addition, the State of California Department of Social Services (CDSS) regulations also state that County’s social services staff are to have a face-to-face contact at least once every 12 months, except as provided in MPP section 30-761.215 through 30-761.217, to adequately determine that the recipient continues to reside safely in their home with the IHSS services provided (MPP Section 30-761.13).

***Condition Found:***

Of the 60 case files sampled, In-Home Supportive Services (IHSS), we noted 30 cases where the recipient eligibility redetermination was not performed timely and exceeded the 12-month requirement.

***Cause:***

The County did not ensure that the eligibility redeterminations were performed on a timely basis and that the eligibility case files contained documentation to support eligibility.

***Effect:***

Lack of timely eligibility redeterminations and proper support documentation in case file resulted in noncompliance with the requirements of the federal program.

***Questioned Costs:***

None reported.

***Context/Sampling:***

Medicaid Cluster – In-Home Supportive Services (IHSS)- A nonstatistical sample of 60 case files out of 8,506 case files were selected for eligibility testing.

***Repeat Finding from Prior Year(s):***

Yes, prior year finding 2020-013.

***Recommendation:***

We recommend that County implement policies and procedures to ensure eligibility redeterminations are performed on a timely basis and that proper documentations are maintained in case files.

***Views of Responsible Officials and Planned Corrective Actions:***

Management agrees. See separate corrective action plan.

**2021-007**

**Program:** Medicaid Cluster

**Federal Financial Assistance Listing No.:** 93.778

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Health Care Services

**Award Year:** 2020-2021

**Compliance Requirement:** Reporting

**Grant Award Number:** N/A

**Type of Finding:** Instance of Noncompliance and Significant Deficiency in Internal Control over Compliance

***Criteria:***

Per the *2021 OMB Compliance Supplement* and criteria contained in the State of California Children's Medical Services Plan and Fiscal Guidelines, the County is required to submit a CCS Quarterly Administrative Expenditure Invoice on a quarterly basis, and within 60 days after the end of the quarter.

***Condition Found:***

As a result of our audit procedures, we noted that one of four quarterly CCS Administrative Expenditure invoices submitted to the State used time study data from the previous quarter. The third quarter invoices used the second quarter's time study data to generate the non-enhanced percentage and enhanced percentage on the report. It is also noted the report was not properly reviewed and approved prior to submittal.

***Cause:***

The incorrect quarterly time study was used; furthermore, the report was not properly reviewed and approved prior to submittal.

***Effect:***

One out of the four quarterly CCS administrative expenditure invoice reports was improperly completed.

***Questioned Costs:***

None reported.

***Context/Sampling:***

All four quarterly administrative expenditure invoice reports were tested.

***Repeat Finding from Prior Year(s):***

This is not a repeat finding.

***Recommendation:***

We recommend that County implement policies and procedures to ensure the correct quarterly time studies are used for the quarterly CCS administrative expenditure invoice and that the report is properly reviewed and approved prior to submittal.

***Views of Responsible Officials and Planned Corrective Actions:***

Management agrees. See separate corrective action plan.

**2021-008**

**Program:** COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases, (ELC)

**Federal Financial Assistance Listing No.:** 93.323

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Public Health

**Award Year:** 2020-2021

**Compliance Requirement:** Cash Management

**Grant Award Number:** COVID-19 ELC39 and COVID-19 ELC97

**Type of Finding:** Material Instance of Noncompliance and Material Weakness in Internal Control over Compliance

***Criteria:***

Per 2 CFR 200.302(b)(6), non-federal entities must establish written procedures to implement the requirements of 2 CFR section 200.305 – *Federal payment*. Specifically, non-federal entities must minimize the time elapsing between the transfer of funds from the US Treasury or pass-through entity (State) and disbursement by the non-federal entity for direct program or project costs and the proportionate share of allowable indirect costs, whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means (2 CFR section 200.305(b)).



***Condition Found:***

We noted during the year ended June 30, 2021, the County was awarded a total of \$40,055,203 through the COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases Program (ELC). Under the terms of the grant award, the County received advance funding of \$1,885,162 and \$8,170,697 through two separate grant awards, award number COVID-19ELC39 and award number COVID-19ELC97, respectively. The advance funding represented 25% of each grant award.

As a result of our audit procedures over cash management, we noted the County did not minimize the time elapsing between the transfer of funds from the State of California (State) and the disbursement for qualifying expenditures. We noted 18 out of a sample of 99 transactions where the County incurred expenditures and applied the expenditures to the COVID-19ELC39 and the COVID-19ELC97 advance grant funding beyond a reasonable period of time; in some instances, between 3 months to 6 months after the receipt of the advanced funds. Thus, the County did not expend the funds in a timely manner to reduce the time elapsed between the advance receipt of the grant funds and the expenditure of the funds incurred expenditures.

County has not established written procedures to implement the cash management requirements of 2 CFR 200.305 (Payment) for the ELC program. As a result, we noted the County did not have controls in place to minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

***Cause:***

The County also did not have controls in place to minimize the time elapsing between the transfer of funds from the State and the disbursement of funds. The County also did not ensure the required written procedures were developed and implemented in accordance with Uniform Guidance.

***Effect:***

The County received advance funding of \$1,885,162 and \$8,170,697 through two separate grant awards, award number COVID-19ELC39 and award number COVID-19ELC97, respectively. Expenditures applied to the advance funding were between 3 months to 6 months after the receipt of the advanced funds. The County did not have written procedures over cash management as required by Uniform Guidance, thus increasing the risk of noncompliance with the requirements of the program.

***Questioned Costs:***

None reported.

***Context/Sampling:***

A nonstatistical sample of 99 expenditures were selected totaling \$2,041,082 out of \$5,206,511 of federal program expenditures.

***Repeat Finding from Prior Year(s):***

This is not a repeat finding.

***Recommendation:***

We recommend that the County implement written policies and procedures to comply with the requirements of CFR 200.302(b)(6).

***Views of Responsible Officials and Planned Corrective Actions:***

Management agrees. See separate corrective action plan.

**2021-009**

**Program:** COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases, (ELC)

**Federal Financial Assistance Listing No.:** 93.323

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Public Health

**Award Year:** 2020-2021

**Compliance Requirement:** Procurement and Suspension and Debarment

**Grant Award Number:** COVID-19 ELC39 and COVID-19 ELC97

**Type of Finding:** Material Instance of Noncompliance and Material Weakness in Internal Control over Compliance

***Criteria:***

Per 2 CFR part 200, subpart D, section 200.303, the nonfederal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the nonfederal entity is managing the federal award is compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Non-federal entities other than states, including those operating federal programs as subrecipients of states, must follow the procurement standards set out at 2 CFR sections 200.318 through 200.326. They must use their own documented procurement procedures, which reflect applicable state and local laws and regulations, provided that the procurements

conform to applicable federal statutes and the procurement requirements identified in 2 CFR Part 200. A non-federal entity must:

- Meet the general procurement standards in 2 CFR section 200.318, which include oversight of contractors' performance, maintaining written standards of conduct for employees involved in contracting, awarding contracts only to responsible contractors, and maintaining records to document history of procurements.
- Conduct all procurement transactions in a manner providing full and open competition, in accordance with 2 CFR section 200.319.
- Use the micro-purchase and small purchase methods only for procurements that meet the applicable criteria under 2 CFR sections 200.320(a) (1) and (2). Under the micro-purchase method, the aggregate dollar amount does not exceed \$10,000 (\$2,000 in the case of acquisition for construction subject to the Wage Rate Requirements [Davis-Bacon Act]). Small purchase procedures are used for purchases that exceed the micro-purchase amount but do not exceed the simplified acquisition threshold (\$250,000). Micro-purchases may be awarded without soliciting competitive quotations if the non-federal entity considers the price to be reasonable (2 CFR section 200.320(a)). If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources (2 CFR section 200.320(b)).
- For acquisitions exceeding the simplified acquisition threshold, the non-federal entity must use one of the following procurement methods: the sealed bid method if the acquisition meets the criteria in 2 CFR section 200.320(b); the competitive proposals method under the conditions specified in 2 CFR section 200.320((b) (2)); or the noncompetitive proposals method (i.e., solicit a proposal from only one source) but only when one or more of four circumstances are met, in accordance with 2 CFR section 200.320(c)).
- Perform a cost or price analysis in connection with every procurement action in excess of the simplified acquisition threshold, including contract modifications (2 CFR section 200.323(a)). The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used (2 CFR section 200.323(b)).
- Ensure that every purchase order or other contract includes applicable provisions required by 2 CFR section 200.326. These provisions are described in Appendix II to 2 CFR Part 200, "Contract Provisions for Non-Federal Entity Contracts Under Federal Awards."

Non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

When a non-federal entity enters into a covered transaction with an entity at a lower tier, the non-federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA) and available at <https://www.beta.sam.gov/> (click on Search Record, then click on Advanced Search-Exclusions) (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).

***Condition Found:***

As a result of our audit procedures, we noted the following:

- 6 out of 8 transactions tested did not have documentation of the history of the procurement, selection of contract type, basis for contractor selection, the basis for the contract price, provide for full and open competition, price analysis, rationale to limit competition in those cases where competition was limited, and did not include the applicable provisions required by Appendix II to 2 CFR Part 200.
- 8 out of 8 transactions tested did not have documentation of the rationale for the method of procurement.
- 6 out of 8 transactions tested did not have evidence that management performed a verification of tested covered transactions by checking the EPLS and management did not obtain a certification or added a clause or condition to the covered transaction.

***Cause:***

Not following the County's own official policies and procedures over procurement and suspension and debarment.

***Effect:***

Not following the County's procurement policies and procedures that are in place and required by the Uniform Guidance resulted in noncompliance with the requirements of the program.

***Questioned Costs:***

We noted known questioned costs of \$1,787,379.

***Context/Sampling:***

A nonstatistical sample of 8 vendor contracts from a population of 24 were tested totaling \$1,787,379 out of \$5,206,511 of federal program expenditures.

***Repeat Finding from Prior Year(s):***

This is not a repeat finding.

***Recommendation:***

We recommend that the County enforce its official policies and procedures over procurement and suspension and debarment.

***Views of Responsible Officials and Planned Corrective Actions:***

Management agrees. See separate corrective action plan.

**2021-010**

**Program:** COVID-19 – Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution  
**Federal Financial Assistance Listing No.:** 93.498

**Federal Agency:** U.S. Department of Health and Human Services

**Pass-through:** N/A

**Award Year:** 2020-2021

**Compliance Requirement:** Activities Allowed or Unallowed and Allowable Costs/Cost Principles and Reporting

**Grant Award Number or Identifying Number:** TIN #946000531

**Type of Finding:** Significant Deficiency in Internal Control over Compliance

***Criteria:***

2 CFR 200.303(a) establishes that the auditee must establish and maintain effective internal control over the federal award that provides assurance that the entity is managing the federal award in compliance with federal statutes, regulations, and conditions of the federal award.

***Condition Found:***

As a result of our audit, we noted there was a lack of evidence of formal review and approval over tracking of federal expenditures that were claimed for the program by the San Joaquin General Hospital (Hospital). In addition, evidence that the Hospital's Period 1 Department of Health and Human Services special report was reviewed and approved by an individual outside of the preparer was not documented.

***Cause:***

The Hospital did not have internal controls in place to ensure the review and approval of the tracking of expenditures claimed or the Period 1 Department of Health and Human Services special report was documented.

***Effect:***

The lack of adequate policies governing review and approval increases the risk that employees participating in the federal awards administration may not be able to detect and correct noncompliance in a timely manner.

***Questioned Costs:***

None reported.

***Context/Sampling:***

A nonstatistical sample of 1 Period 1 Department of Health and Human Services special report was selected from a population of 1.

***Repeat Finding from Prior Year(s):***

This is not a repeat finding.

***Recommendation:***

We recommend that the Hospital enhance internal control policies to ensure that formal documentation of review and approval of federal reporting is obtained and retained.

***View of responsible official and planned corrective action:***

Management agrees. See separate corrective action plan.

**2021-011**

**Program:** COVID-19 – Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution  
**Federal Financial Assistance Listing No.:** 93.498

**Federal Agency:** U.S. Department of Health and Human Services

**Pass-through:** N/A

**Award Year:** 2020-2021

**Compliance Requirement:** Activities Allowed or Unallowed and Allowable Costs/Cost Principles and Reporting

**Grant Award Number or Identifying Number:** TIN #946000531

**Type of Findings:** Activities Allowed or Unallowed and Allowable Costs/Cost Principles - Material Weakness in Internal Control Over Compliance; Reporting - Material Instance of Noncompliance and Material Weakness in Internal Control Over Compliance

***Criteria:***

2 CFR 200.303(a) establishes that the auditee must establish and maintain effective internal control over the federal award that provides assurance that the entity is managing the federal award in compliance with federal statutes, regulations, and conditions of the federal award.

**Condition Found:**

The San Joaquin General Hospital (Hospital) claimed lost revenues on the Period 1 Department of Health and Human Services special report that were incorrectly calculated or not supported. These were improperly included within the report and caused the report to be inaccurate.

**Cause:**

There was turnover of key financial personnel during 2021. The Hospital was unable to prepare and facilitate a timely preparation of the financial statements which led to a delayed audit and use of unaudited amounts to be submitted. The Hospital's lost revenue calculation did not reflect the effects of organizational changes from the separation of the Federally Qualify Health Clinics in 2019, prior period adjustments, and audit adjustments made to net patient service revenue for the year's ended June 30, 2019; June 30, 2020; and June 30, 2021. The Hospital submitted their Period 1 Department of Health and Human Services special report in November 2021. The audit for fiscal year 2021 was completed after the Period 1 Department of Health and Human Services special report was submitted; thus the report did not include the effects of the audit.

**Effect:**

The lack of adequate policies governing report preparation and submission increases the risk that the report could be filed incorrectly. The lost revenue reported within the special report submitted to the Department of Health and Human Services for fiscal year 2020 was \$27,136,998 and \$0 for fiscal year 2021. Had the Hospital entered the 2019, 2020, and 2021 net patient service revenues correctly, the lost revenue would have been \$18,498,778 for fiscal year 2020 and \$12,045,856 for fiscal year 2021. The corrected lost revenue calculation exceeded funds received (lost revenue of \$30,544,634 compared to amounts received of \$8,485,207).

**Questioned Costs:**

None reported.

**Context/Sampling:**

The lost revenue calculation for all applicable quarters was tested. Key line items were tested on the Period 1 Department of Health and Human Services special reports.

**Repeat Finding from Prior Year(s):**

This is not a repeat finding.

***Recommendation:***

We recommend that the Hospital enhance internal control policies to ensure that financial preparation and audit fieldwork can commence timely and that the special report is reviewed and approved prior to payment to ensure that all key line items are necessary, correct, meet the requirements of the federal program, and are properly recorded in the reports required to be submitted to the federal agency.

***Views of Responsible Officials and Planned Corrective Actions:***

Management agrees. See separate corrective action plan.

**2021-012**

**Program:** Community Development Block Grants (CDBG)/Entitlement Grants Cluster

**Federal Financial Assistance Listing No.:** 14.218

**Federal Agency:** U.S. Department of Housing and Urban Development

**Pass-through:** N/A

**Award Year:** 2020-2021

**Compliance Requirement:** Reporting

**Grant Award Number:** All

**Type of Finding:** Material Instance of Noncompliance and Material Weakness in Internal Control over Compliance

***Criteria:***

2 CFR 200.303(a) establishes that the auditee must establish and maintain effective internal control over the federal award that provides assurance that the entity is managing the federal award in compliance with federal statutes, regulations, and conditions of the federal award.

The Federal Funding Accountability and Transparency Act (FFATA) requires direct recipients of certain Federal awards to report subaward information by the end of the month following the month in which the prime awardee obligates a subaward equal to or greater than \$30,000.

***Condition Found:***

As a result of our audit procedures, we noted the following:

- 4 out of 4 first tier sub-awards tested were not reported in the FFATA Subaward Reporting System (FSRS).
- 1 out of 1 Section 3 report tested did not have evidence of management review and approval prior to submission.
- We also noted a lack of segregation of duties in the preparation and review of the annual Section 3 performance report.



**Cause:**

The County did not have internal controls to ensure sub-award information was submitted in accordance with FFATA. In addition, the County did not have proper segregation of duties over the preparation and review of program related performance reports.

**Effect:**

The lack of adequate policies governing report preparation and submission resulted in FFATA special reports not being filed as required by the program. The lack of segregation of duties related to the annual Section 3 report filing and the lack of management review of expenditure reports related to reimbursement requests increases the risk of noncompliance with the program.

**Questioned Costs:**

None reported.

**Context/ Sampling:**

For the FFATA reports, a nonstatistical sample of 4 sub-awards out of 10 sub-awards were tested. The quantity and subaward obligation errors were noted as follows:

	Subawards	Obligations
Total Tested	4	\$1,689,117
Not Reported	4	\$1,689,117
Not Timely	4	\$1,689,117
Obligation Incorrect	4	\$1,689,117
Missing Key Elements	4	\$1,689,117

In addition, we audited 1 annual Section 3 report.

**Repeat Finding from Prior Year(s):**

This is not a repeat finding.

**Recommendation:**

We recommend that the County implement policies and procedures to ensure compliance with the program’s special FFATA reporting requirement.

We also recommend separation of duties between report preparers and reviewers. Finally, we recommend that evidence be documented and retained proving that management properly reviewed expenditure reports related to program reimbursement requests.

***Views of Responsible Officials and Planned Corrective Actions:***

Management agrees. See separate corrective action plan.

**2021-013**      **Program:** Community Development Block Grants (CDBG)/Entitlement Grants Cluster  
**Federal Financial Assistance Listing No.:** 14.218  
**Federal Agency:** U.S. Department of Housing and Urban Development  
**Pass-through:** N/A  
**Award Year:** 2020-2021  
**Compliance Requirement:** Program Income  
**Grant Award Number:** All  
**Type of Finding:** Significant Deficiency in Internal Control over Compliance

***Criteria:***

The Uniform Guidance, Section 200.303 Internal Controls, requires the non-Federal entity must establish and maintain effective internal controls over Federal awards that provide reasonable assurance that awards are being managed in compliance with Federal statutes, regulations and the terms and conditions of the Federal award.

***Condition Found:***

During our testing of program income transactions, we noted 1 out of 18 transactions did not have evidence of review and approval.

***Cause:***

The County's internal controls over compliance are not properly designed to ensure program income transactions are reviewed and approved prior to deposit.

***Effect:***

Failure to document the review and approval of program income deposits may result in misuse or errors with recording of program income.

***Questioned Costs:***

None reported.

***Context/Sampling:***

A non-statistical sample of 18 transactions were selected for testing, totaling \$255,299 out of \$384,370 of federal program income.

***Repeat Finding from Prior Year(s):***

This is not a repeat finding.

***Recommendation:***

We recommend the County implement policies and procedures to ensure all program income transactions and properly reviewed and approved.

***Views of Responsible Officials and Planned Corrective Actions:***

Management agrees. See separate corrective action plan.

**2021-014**

**Program:** Airport Improvement Program

**Federal Financial Assistance Listing No.:** 20.106

**Federal Agency:** U.S. Department of Transportation

**Pass-through:** N/A

**Award Year:** 2020-2021

**Compliance Requirement:** Special Tests & Provisions – Wage Rate Requirements

**Grant Award Number:** Various

**Type of Finding:** Material Instance of Noncompliance and Material Weakness in Internal Control over Compliance

***Criteria:***

In accordance with the 2021 OMB Compliance Supplement, all laborers and mechanics employed by contractors or subcontractors to work on construction contracts in excess of \$2,000 financed by federal assistance funds must be paid wages not less than those established for the locality of the project (prevailing wage rates) by the Department of Labor (DOL) (40 USC 3141–3144, 3146, and 3147).

Nonfederal entities shall include in their construction contracts subject to the Wage Rate Requirements (which still may be referenced as the Davis-Bacon Act) a provision that the contractor or subcontractor comply with those requirements and the DOL regulations (29 CFR Part 5, Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction). This includes a requirement for the contractor or subcontractor to submit to the nonfederal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls) (29 CFR sections 5.5 and 5.6; the A-102 Common Rule (section 36(i)(5)); OMB Circular A-110 (2 CFR Part 215, Appendix A, Contract Provisions); (2 CFR Part 176, Subpart C; and 2 CFR section 200.326).

***Condition Found:***

As a result of our audit procedures, we noted certified payroll reports for 19 out of 41 contracts selected for testing were not submitted timely (weekly), ranging from 19 to 195 days past the required due date.

***Questioned Costs:***

None reported.

***Context/Sampling:***

A nonstatistical sample of 41 certified payroll reports were selected from a population of 197.

***Repeat Finding from Prior Year(s):***

Yes, prior year finding 2020-016.

***Effect:***

The County does not have an effective internal control in place to ensure contractors and subcontractors are submitting certified payroll reports on a timely basis; thus, increasing the risk of the County's noncompliance with the special test and provision wage rate requirements.

***Cause:***

The condition is caused by the County not having policies and procedures in place to comply with the wage rate requirements.

***Recommendation:***

We recommend that Airport implement policies and procedures to review certified payroll reports submitted by contractors and subcontractors to ensure they are prepared properly and submitted timely.

***Views of Responsible Officials and Planned Corrective Actions:***

Management agrees. See separate corrective action plan.

County of San Joaquin, California  
 Summary Schedule of Prior Audit Findings  
 Year Ended June 30, 2021

Finding No.	Program Name/Description	Federal Financial Assistance Listing No.	Compliance Requirement	Status of Corrective Action
2020-001	Segregation of Initiation and Approval of Treasury Deposit Receipts	N/A	N/A	Implemented
2020-002	Posting of Journal Entries to Financial Accounting System	N/A	N/A	Implemented
2020-003	Cash Disbursement Processes	N/A	N/A	Implemented
2020-004	Revenue Recognition	N/A	N/A	Not Implemented - See Finding 2021-001
2020-005	Other Post Employment Benefits (OPEB) Liability	N/A	N/A	Implemented
2020-006	Review of Contractual Reserve Calculation - Hospital	N/A	N/A	Implemented
2020-007	Collection of Patient Responsibility Forms - Hospital	N/A	N/A	Implemented
2020-008	Internal Controls Over the Changes of Rates in the Charge Description Master - Hospital	N/A	N/A	Implemented
2020-009	Timecard Approvals - Hospital	N/A	N/A	Implemented
2020-010	Cash Handling - Hospital	N/A	N/A	Implemented
2020-011	Capital Assets	N/A	N/A	Implemented
2020-012	Landfill Liability	N/A	N/A	Implemented
2020-013	Medicaid Cluster - In-Home Supportive Services (IHSS)	93.778	Eligibility	Not Implemented - See Finding 2021-006
2020-014	Adoption Assistance	93.659	Activities Allowed or Unallowed, Allowable Costs/Cost Principles and Eligibility	Not Implemented - See Finding 2021-005
2020-015	Highway Planning and Construction Cluster	20.205	Activities Allowed or Unallowed, Allowable Costs/Cost Principles	Implemented
2020-016	Airport Improvement Program	20.106	Special Tests & Provisions - Wage Rate Requirements	Not Implemented - See Finding 2021-014
2020-017	Airport Improvement Program	20.106	Reporting	Implemented
2020-018	Continuum of Care	14.267	Matching, Earmarking	Implemented
2020-019	Continuum of Care	14.267	Special Tests & Provisions - Reasonable Rental Rates	Implemented
2020-020	COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	Cash Management	Implemented
2020-021	Help America Vote Act Requirement Payments	90.401	Cash Management	Implemented
2020-022	Supplemental Nutrition Assistance Program (SNAP) Cluster	10.561	Subrecipient Monitoring	Implemented

County of San Joaquin, California  
Supplemental Schedule of the Office of California State Department of Aging  
Year Ended June 30, 2021

Federal Grantor Pass-through Grantor Program Title	CFDA	Contract No.	Award No.	Federal Expenditures	State Expenditures
<b>U.S. Department of Agriculture, Food and Nutrition Service (USDA, FNS)</b>					
Passed through CA Department of Aging					
CalFresh Expansion	10.561	CF-1920-11	207CACA4S2514	\$ 20,707	\$ -
<b>U.S. Department of Health &amp; Human Services</b>					
Passed through CA Department of Aging					
Special Programs for the Aging - Title VII, Chapter 3 (VII-B) Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2021-11	2001CAOAEA-00	8,954	-
Special Programs for the Aging - Title VII, Chapter 2 (VII-A) Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2021-11	2001CAOAOOM-00	24,329	-
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-2021-11	2001CAOAPH-00	49,014	-
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-2021-11	2001CAOASS-00	902,827	155,015
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-1920-11	2001CAOASS-00	1	-
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	AP-2021-11	2001CAOACM-00	803,078	62,881
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	AP-2021-11	2001CAOAHM-00	366,782	60,959
Special Programs for the Aging - Title III, Part E National Family Caregiver Support	93.052	AP-2021-11	2001CAOAFM-00	232,487	-
Nutrition Services Incentive Program	93.053	AP-2021-11	2001CAOANS-00	145,692	-
Public Health L&C Program Fund	N/A	AP-2021-11	State	-	6,150
State Health Facilities Citation Penalties Account	N/A	AP-2021-11	State	-	47,797
Community Based Services Program/SNF Quality & Accountability	N/A	AP-2021-11	State	-	29,213
Grants for Supportive Services and Senior Centers	93.044	-	2001CASSC3-00	154,198	-
Coronavirus Aid, Relief, and Economic Security (CARES) - Title III, Part C Nutrition Services	93.045	-	2001CAHDC3-00	780,697	-
Coronavirus Aid, Relief, and Economic Security (CARES) - Title III, Part E National Family Caregiver Support	93.052	-	2001CAFCC3-00	161,036	-
Coronavirus Aid, Relief, and Economic Security (CARES) - Title VII, 2 (VII-A) Long Term Care Ombudsman Services for Older Individuals	93.042	-	2001CAOMC3-00	499	-
Families First Coronavirus Response Act (FFCRA) - Title III, Part C Nutrition Services	93.045	-	2001CACMC2-00	138,613	-
Families First Coronavirus Response Act (FFCRA) - Title III, Part C Nutrition Services	93.045	-	2001CAHDC2-00	227,225	-
				<u>\$ 4,016,139</u>	<u>\$ 362,015</u>

County of San Joaquin, California  
 Supplemental Schedules of California Department of Community Services and Development  
 Year Ended June 30, 2021

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES  
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)  
 CSD CONTRACT NO. 20F-3038 (CSBG)  
 CONTRACT PERIOD JANUARY 1, 2020 THROUGH MAY 31, 2021

	January 1, 2020 through June 30, 2020	July 1, 2020 through May 31, 2021	Total Audited Costs	Total Reported Expenses	Budget Maximums
<b>Revenue</b>					
Grant Revenue (CSD funds only)	\$ 457,554	\$ 547,603	\$ 1,005,157	\$ -	\$ 1,005,157
Accrued Grant Revenue	482,105	(482,105)	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
<b>Total Revenue:</b>	<b>939,659</b>	<b>65,498</b>	<b>1,005,157</b>	<b>-</b>	<b>1,005,157</b>
<b>Expenditures (Administrative)</b>					
Salaries & Wages	50,914	-	50,914	50,914	50,914
Fringe Benefits	40,345	-	40,345	40,345	40,345
Operating Expenses	8,839	71	8,910	8,910	8,910
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	20,450	-	20,450	20,450	20,450
Disaster	-	-	-	-	-
<b>Total Administrative Costs:</b>	<b>120,548</b>	<b>71</b>	<b>120,619</b>	<b>120,619</b>	<b>120,619</b>
<b>Expenditures (Program Costs)</b>					
Salaries & Wages	424,870	-	424,870	424,870	424,870
Fringe Benefits	242,803	65,427	308,230	308,230	308,230
Operating Expenses	151,438	-	151,438	151,438	151,438
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Disaster	-	-	-	-	-
<b>Total Program Costs:</b>	<b>819,111</b>	<b>65,427</b>	<b>884,538</b>	<b>884,538</b>	<b>884,538</b>
<b>Total Expenses:</b>	<b>\$ 939,659</b>	<b>\$ 65,498</b>	<b>\$ 1,005,157</b>	<b>\$ 1,005,157</b>	<b>\$ 1,005,157</b>

County of San Joaquin, California  
 Supplemental Schedules of California Department of Community Services and Development  
 Year Ended June 30, 2021

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES  
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)  
 CSD CONTRACT NO. 20F-3038 (CSBG) DISCRETIONARY  
 CONTRACT PERIOD JANUARY 1, 2020 THROUGH MAY 31, 2021

	January 1, 2020 through June 30, 2020	July 1, 2020 through May 31, 2021	Total Audited Costs	Total Reported Expenses	Budget Maximums
<b>Revenue</b>					
Grant Revenue (CSD funds only)	\$ -	\$ 32,000	\$ 32,000	\$ -	\$ 32,000
Accrued Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
<b>Total Revenue:</b>	<b>-</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>	<b>32,000</b>
<b>Expenditures (Administrative)</b>					
Salaries & Wages	-	870	870	870	1,246
Fringe Benefits	-	853	853	853	853
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	65	65	65	65
<b>Total Administrative Costs:</b>	<b>-</b>	<b>1,788</b>	<b>1,788</b>	<b>1,788</b>	<b>2,164</b>
<b>Expenditures (Program Costs)</b>					
Salaries & Wages	-	27,272	27,272	27,272	26,896
Fringe Benefits	-	2,896	2,896	2,896	2,896
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	44	44	44	44
<b>Total Program Costs:</b>	<b>-</b>	<b>30,212</b>	<b>30,212</b>	<b>30,212</b>	<b>29,836</b>
<b>Total Expenses:</b>	<b>\$ -</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>



County of San Joaquin, California  
 Supplemental Schedules of California Department of Community Services and Development  
 Year Ended June 30, 2021

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES  
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)  
 CSD CONTRACT NO. 17C-4023  
 CONTRACT PERIOD JUNE 1, 2018 THROUGH DECEMBER 31, 2020

	June 1, 2018 through June 30, 2018	July 1, 2018 through June 30, 2019	July 1, 2019 through June 30, 2020	July 1, 2020 through December 31, 2020	Total Audited Costs	Total Reported Expenses	Budget Maximums
<b>Revenue</b>							
Grant Revenue (CSD funds only)	\$ -	\$ 113,407	\$ 439,419	\$ 91,588	\$ 644,414	\$ -	\$ 644,414
Interest Income	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-
<b>Total Revenue:</b>	-	113,407	439,419	91,588	644,414	-	644,414
<b>Expenditures (Administrative)</b>							
Administrative Costs	-	11,234	22,523	3,120	36,877	36,877	36,877
Administrative Equipment (More than \$5,000)	-	-	-	-	-	-	-
Administrative Out-of-State Travel	-	-	-	-	-	-	-
<b>Total Administrative Costs:</b>	-	11,234	22,523	3,120	36,877	36,877	36,877
<b>Expenditures (Training and Technical Assistance)</b>							
Training and Technical Assistance	-	6,700	-	3,259	9,959	9,959	15,402
Out-of-State Travel	-	-	-	-	-	-	-
<b>Total Training and Assistance Costs:</b>	-	6,700	-	3,259	9,959	9,959	15,402
<b>Expenditures (Program Costs)</b>							
Liability Insurance	-	10	12	1,174	1,196	1,196	22
Major Vehicle and Equipment (\$5,000 or greater)	-	-	-	30,277	30,277	30,277	-
Intake	-	1,212	2,369	2,076	5,657	5,657	2,700
Outreach	-	2,415	1,240	594	4,249	4,249	7,000
Direct Program Activities	-	72,198	178,759	27,138	278,095	278,095	374,970
General Overhead Costs	-	4,899	16,158	3,016	24,073	24,073	13,500
Other Program Costs	-	24,296	71,990	20,039	116,325	116,325	48,600
Client Education	-	-	-	-	-	-	-
Automation Supplemental	-	596	303	79	978	978	1,800
Health & Safety Activities	-	47,403	89,325	-	136,728	136,728	143,543
<b>Total Program Services Costs:</b>	-	153,029	360,156	84,393	597,578	597,578	592,135
<b>Total Expenses:</b>	\$ -	\$ 170,963	\$ 382,679	\$ 90,772	\$ 644,414	\$ 644,414	\$ 644,414



**JEFFERY M. WOLTKAMP, CPA  
AUDITOR-CONTROLLER  
SAN JOAQUIN COUNTY**



ASSISTANT AUDITOR-CONTROLLER  
Tod Hill

CHIEF DEPUTIES  
Randipa Gauba – Auditing  
Janice McCutcheon, CPA – Internal Audit  
Lori Rolleri – Payroll  
Stanley Lawrence – Property Tax

**COUNTY OF SAN JOAQUIN, CALIFORNIA**

Corrective Action Plan

Year ended June 30, 2021

**COUNTY OF SAN JOAQUIN, CALIFORNIA**

Corrective Action Plan  
Year ended June 30, 2021

**I. FINANCIAL STATEMENT FINDINGS**

**Finding 2021-001**

**REVENUE RECOGNITION**

**Management's or Department's Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

The Emergency Rental Assistance Program (ERAP) and COVID-19 ELC Enhanced Detection Funding program (ELC) were introduced rapidly, along with ever-changing reporting guidance from the Federal government. While the County has procedures in place to identify different types of grant funding received, miscommunication between departments led to errors in recognizing the revenues in the appropriate fiscal years. The County will continue to diligently monitor grant funding and ensure proper accounting at year-end.

<b>Name of Responsible Person:</b>	Jeffery Woltkamp, Auditor-Controller
<b>Name of Department Contact:</b>	Jeffery Woltkamp, Auditor-Controller
<b>Projected Implementation Date:</b>	June 30, 2022

**Finding 2021-002**

**PREPARATION OF SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**

**Management's or Department's Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

We agree that a major program was inadvertently omitted from the SEFA. Due to staffing limitations in the Auditor-Controller's office (ACO), the task of preparing the Schedule of Expenditures of Federal Awards (SEFA), falls upon one individual. Because the County's system of grant reporting is decentralized, and accounted for in varying software systems, it is difficult for the ACO alone to determine the entire population of Federal grants. Departments are asked to submit their grant reporting documentation to the ACO for compilation. Multiple confirmation requests are sent to County departments to verify completeness of grant reporting throughout the SEFA preparation. While the SEFA is reviewed over a period of time by more than just the preparer, the review is not formally documented. The County will formally document review of the SEFA in future years.

<b>Name of Responsible Person:</b>	Jeffery Woltkamp, Auditor-Controller
<b>Name of Department Contact:</b>	Jeffery Woltkamp, Auditor-Controller
<b>Projected Implementation Date:</b>	June 30, 2022

**COUNTY OF SAN JOAQUIN, CALIFORNIA**

Corrective Action Plan  
Year ended June 30, 2021

**Finding 2021-003**

**SYSTEM PROCEDURES RELATED TO PATIENT ACCOUNTS – SAN JOAQUIN GENERAL HOSPITAL**

**Management’s or Department’s Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

The Hospital is aware of the limitations of CERNER and its reporting capabilities. As such, the Hospital will develop an internal, manual review of secondary payor electronic postings that will result in over-contractualizations prior to year-end. The Hospital will have this review process in place by August 31, 2022.

**Name of Responsible Person:** Richard Castro, Chief Executive Officer - Hospital  
**Name of Department Contact:** Ashley Reinhart, Deputy Finance Director - Hospital  
**Projected Implementation Date:** August 31, 2022

**Finding 2021-004**

**BALANCE SHEET RECONCILIATIONS – SAN JOAQUIN GENERAL HOSPITAL**

**Management’s or Department’s Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

At year-end, the Hospital records estimates in several material balance sheet accounts based on best available data at the time. The Hospital has procedures in place to review and approve these balances as of the balance sheet date. In response to this recommendation, the Hospital will reconcile material balance sheets accounts monthly. If any significant balance sheet impact is found to affect the year being audited, the Hospital will propose necessary audit adjustments to ensure the balances at year-end are presented in accordance with generally accepted accounting principles (GAAP). The Hospital will have this process in place by June 30, 2022.

**Name of Responsible Person:** Richard Castro, Chief Executive Officer - Hospital  
**Name of Department Contact:** Ashley Reinhart, Deputy Finance Director - Hospital  
**Projected Implementation Date:** June 30, 2022

**COUNTY OF SAN JOAQUIN, CALIFORNIA**

Corrective Action Plan  
Year ended June 30, 2021

**II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Finding 2021-005**

**Program:** Adoption Assistance

**CFDA No.:** 93.659

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Social Services

**Award Year:** 2020-2021

**Compliance Requirement:** Activities Allowed or Unallowed, Allowable Costs/Cost Principles and Eligibility

**Grant Award Number:** N/A

**Type of Finding:** Material Noncompliance and Material Weakness in Internal Control over Compliance

**Repeat Finding from Prior Year:**

Yes, prior year finding 2020-14.

**Management's or Department's Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

The County has implemented policies and procedures to ensure that all documentation required to support eligibility is properly maintained. The Eligibility Supervisor assigned to Foster Care/Adoptions Assistance will continue to review approximately 10% of all active cases when the annual Cost of Living Adjustment (COLA) is process to ensure accuracy. The County continues to review all documentation required to support eligibility with the annual COLA process.

**Name of Responsible Person:**

Craig Pedrucci, Child Welfare Division Chief

**Name of Department Contact:**

Craig Pedrucci, Child Welfare Division Chief

**Projected Implementation Date:**

Reviewing active cases was implemented in 2018 and continues.  
The unit will continue to the 10% review process.

**COUNTY OF SAN JOAQUIN, CALIFORNIA**

Corrective Action Plan  
Year ended June 30, 2021

**Finding 2021-006**

**Program:** Medical Cluster – In-Home Supportive Services (IHSS)

**CFDA No.:** 93.778

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Health Care Services

**Award Year:** 2020-2021

**Compliance Requirement:** Eligibility

**Grant Award Number:** N/A

**Type of Finding:** Material Noncompliance and Material Weakness in Internal Control over Compliance

**Repeat Finding from Prior Year:**

Yes, prior year finding 2020-13.

**Management’s or Department’s Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

Medical Cluster – In-Home Supportive Services (IHSS)

With the 2021-2022 budget, the County hired and additional seven Social Worker positions to assist in maintaining compliance the redetermination backlog of cases. The County also continues to use overtime and part time Social Workers to ensure compliance with the 12-month requirement. With the 2022-2023 budget process, the County will request one additional unit of seven Social Worker positions to comply with this requirement.

**Name of Responsible Person:** Medical Cluster – In-Home Supportive Services (IHSS):  
Renee Smith, IHSS Program Manager

**Name of Department Contact:** Medical Cluster – In-Home Supportive Services (IHSS):  
Renee Smith, IHSS Program Manager

**Projected Implementation Date:** Medical Cluster – In-Home Supportive Services (IHSS):  
The County hired additional staff and will request seven additional positions to assist with the processing of the redetermination backlog of cases.

**COUNTY OF SAN JOAQUIN, CALIFORNIA**

Corrective Action Plan  
Year ended June 30, 2021

**Finding 2021-007**

**Program:** Medical Cluster

**CFDA No.:** 93.778

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Health Care Services

**Award Year:** 2020-2021

**Compliance Requirement:** Reporting – CMS 64, Quarterly Statement of Expenditures for the Medical Assistance Program.

**Grant Award Number:** N/A

**Type of Finding:** Instance of Noncompliance and Significant Deficiency in Internal Control over Compliance

**Repeat Finding from Prior Year:**

No.

**Management's or Department's Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

The County will enforce existing policies and procedures to ensure the correct quarterly time studies are used for the CMS 64, Quarterly Statement of Expenditures for the Medical Assistance Program.

<b>Name of Responsible Person:</b>	Bruce Cosby, Management Services Administrator–Public Health
<b>Name of Department Contact:</b>	Bruce Cosby, Management Services Administrator–Public Health
<b>Projected Implementation Date:</b>	June 30, 2022

**COUNTY OF SAN JOAQUIN, CALIFORNIA**

Corrective Action Plan  
Year ended June 30, 2021

**Finding 2021-008**

**Program:** COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

**CFDA No.:** 93.323

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Public Health

**Award Year:** 2020-2021

**Compliance Requirement:** Cash Management

**Grant Award Number:** COVID-19 ELC39 and COVID-19 ELC97

**Type of Finding:** Instance of Noncompliance and Significant Deficiency in Internal Control over Compliance

**Repeat Finding from Prior Year:**

No.

**Management’s or Department’s Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

The COVID-19 ELC Enhanced Detection Funding program (ELC) was introduced rapidly, along with ever-changing guidance from the Federal government, causing significant confusion. While the County has existing procedures in place to address cash management, efforts will be made to ensure these procedures comply with the requirements of CFR 200.302(b)(6).

<b>Name of Responsible Person:</b>	Bruce Cosby, Management Services Administrator–Public Health
<b>Name of Department Contact:</b>	Bruce Cosby, Management Services Administrator–Public Health
<b>Projected Implementation Date:</b>	June 30, 2022



**COUNTY OF SAN JOAQUIN, CALIFORNIA**

Corrective Action Plan  
Year ended June 30, 2021

**Finding 2021-009**

**Program:** COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

**CFDA No.:** 93.323

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Public Health

**Award Year:** 2020-2021

**Compliance Requirement:** Procurement and Suspension and Debarment

**Grant Award Number:** COVID-19 ELC39 and COVID-19 ELC97

**Type of Finding:** Material Noncompliance and Material Weakness in Internal Control over Compliance

**Repeat Finding from Prior Year:**

No.

**Management’s or Department’s Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

The COVID-19 ELC Enhanced Detection Funding program (ELC) was introduced rapidly, along with ever-changing guidance from the Federal government, causing significant confusion. The County will enforce its official policies and procedures over procurement and suspension and disbarment.

<b>Name of Responsible Person:</b>	Bruce Cosby, Management Services Administrator–Public Health
<b>Name of Department Contact:</b>	Bruce Cosby, Management Services Administrator–Public Health
<b>Projected Implementation Date:</b>	June 30, 2022

**COUNTY OF SAN JOAQUIN, CALIFORNIA**

Corrective Action Plan  
Year ended June 30, 2021

**Finding 2021-010**

**Program:** COVID-19 – Provider Relief Fund and American Rescue Plan

**CFDA No.:** 93.498

**Federal Agency:** U.S. Department of Health and Human Services

**Pass-through:** N/A

**Award Year:** 2020-2021

**Compliance Requirement:** Activities Allowed or Unallowed and Allowable Costs/Cost Principles and Reporting

**Grant Award Number:** TIN #946000531

**Type of Finding:** Significant Deficiency in Internal Control over Compliance

**Repeat Finding from Prior Year:**

No.

**Management's or Department's Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

The Hospital will implement internal control policies that document the review and approval of all federal reporting.

**Name of Responsible Person:**

Sandra Harlan, Interim Director of Finance - Hospital

**Name of Department Contact:**

Sandra Harlan, Interim Director of Finance - Hospital

**Projected Implementation Date:**

January 1, 2023

**COUNTY OF SAN JOAQUIN, CALIFORNIA**

Corrective Action Plan  
Year ended June 30, 2021

**Finding 2021-011**

**Program:** COVID-19 – Provider Relief Fund and American Rescue Plan

**CFDA No.:** 93.498

**Federal Agency:** U.S. Department of Health and Human Services

**Pass-through:** N/A

**Award Year:** 2020-2021

**Compliance Requirement:** Activities Allowed or Unallowed and Allowable Costs/Cost Principles and Reporting

**Grant Award Number:** TIN #946000531

**Type of Finding:** Material Weakness in Internal Control Over Compliance in Activities Allowed or Unallowed and Allowable Costs/Cost Principles and Material Weakness in Internal Control Over Compliance in Reporting and Material Instances of Noncompliance in Reporting

**Repeat Finding from Prior Year:**

No.

**Management’s or Department’s Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

The Hospital has brought in new procedures to ensure the timeliness of completed financial statements that can be distributed to external parties that require them.

<b>Name of Responsible Person:</b>	Sandra Harlan, Interim Director of Finance - Hospital
<b>Name of Department Contact:</b>	Sandra Harlan, Interim Director of Finance - Hospital
<b>Projected Implementation Date:</b>	January 1, 2023

**COUNTY OF SAN JOAQUIN, CALIFORNIA**

Corrective Action Plan  
Year ended June 30, 2021

**Finding 2021-012**

**Program:** Community Development Block Grants/Entitlement Grants (CDBG)/Entitlement Grants Cluster

**CFDA No.:** 14.218

**Federal Agency:** U.S. Department of Housing and Urban Development

**Pass-through:** N/A

**Award Year:** 2020-2021

**Compliance Requirement:** Reporting

**Grant Award Number:** Various

**Type of Finding:** Material Noncompliance and Material Weakness in Internal Control over Compliance

**Repeat Finding from Prior Year:**

No.

**Management's or Department's Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

The County will implement policies and procedures to ensure compliance with the program's special FFATA reporting requirements.

Segregation of duties between report preparers and reviewers will be applied to the preparation and review of the annual Section 3 performance reports. Evidence of documentation will be retained.

<b>Name of Responsible Person:</b>	Chris Becerra, Management Analyst III
<b>Name of Department Contact:</b>	Chris Becerra, Management Analyst III
<b>Projected Implementation Date:</b>	November 30, 2022

**COUNTY OF SAN JOAQUIN, CALIFORNIA**

Corrective Action Plan  
Year ended June 30, 2021

**Finding 2021-013**

**Program:** Community Development Block Grants/Entitlement Grants (CDBG)/Entitlement Grants Cluster

**CFDA No.:** 14.218

**Federal Agency:** U.S. Department of Housing and Urban Development

**Pass-through:** N/A

**Award Year:** 2020-2021

**Compliance Requirement:** Program Income

**Grant Award Number:** Various

**Type of Finding:** Significant Deficiency in Internal Control over Compliance

**Repeat Finding from Prior Year:**

No.

**Management's or Department's Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

The County will assure that program income transactions have evidence of review and approval on each program income document.

**Name of Responsible Person:**

Chris Becerra, Management Analyst III

**Name of Department Contact:**

Chris Becerra, Management Analyst III

**Projected Implementation Date:**

October 31, 2022

**COUNTY OF SAN JOAQUIN, CALIFORNIA**

Corrective Action Plan  
Year ended June 30, 2021

**Finding 2021-014**

**Program:** Airport Improvement Program

**CFDA No.:** 20.106

**Federal Agency:** U.S. Department of Transportation

**Pass-through:** N/A

**Award Year:** 2020-2021

**Compliance Requirement:** Special Tests & Provisions – Wage Rate Requirement

**Grant Award Number:** Various

**Type of Finding:** Material Noncompliance and Material Weakness in Internal Control over Compliance

**Repeat Finding from Prior Year:**

Yes, prior year finding 2020-016.

**Management's or Department's Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

Stockton Metropolitan Airport will ensure the procedures and policies implemented to ensure contractors are reporting their wage rate requirements properly and timely are adequately enforced.

**Name of Responsible Person:**

Helene Nussbaumer, Interim Airport Director

**Name of Department Contact:**

Jefferson Marcia, Accountant II

**Projected Implementation Date:**

June 30, 2022