



Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2022

County of San Joaquin, California

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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, 2022, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated June 30, 2023. 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. 87, *Leases*, effective July 1, 2021. Our opinions are not modified with respect to this matter.

Report on 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 have identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 through 2022-003 that we consider to be material weaknesses.

Report on 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

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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.



Sacramento, California
June 30, 2023



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

Qualified and Unmodified Opinions

We have audited the County of San Joaquin, California’s (County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2022. 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.

Qualified Opinion on Adoption Assistance, Medicaid Cluster, COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), and Airport Improvement Program

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Adoption Assistance, Medicaid Cluster, COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), and Airport Improvement Program for the year ended June 30, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the 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, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on the Adoption Assistance

As described in the accompany schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 93.659 Adoption Assistance as described in finding 2022-004 for Activities Allowed or Unallowed, Allowable Costs/Cost Principles and Eligibility. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Matters Giving Rise to Qualified Opinion on the Medicaid Cluster

As described in the accompany schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 93.778 Medicaid Cluster as described in finding 2022-005 for Eligibility. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Matters Giving Rise to Qualified Opinion on the COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

As described in the accompany schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 93.323 COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) as described in finding 2022-006 for Procurement and Suspension and Debarment. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Matters Giving Rise to Qualified Opinion on the COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

As described in the accompany schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 21.027 COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) as described in finding 2022-007 for Procurement and Suspension and Debarment. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Matters Giving Rise to Qualified Opinion on the Airport Improvement Program

As described in the accompany schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 20.106 Airport Improvement Program as described in finding 2022-011 for Special Tests and Provisions for Wage Rate Requirements. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of law, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our audit 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 findings 2022-010 and 2022-012. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify 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 2022-004 through 2022-011 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 item 2022-0012 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questions costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 and Supplemental Schedule of Office of California Department of Aging Grants

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 30, 2023, which contained unmodified opinions on those financial statements. Our report included emphasis of matter paragraphs stating that the County adopted Governmental Accounting Standards Board Statement No. 87, *Leases*, effective July 1, 2021. 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 and schedule of the Office of California State Department of Aging Grants are presented for purposes of additional analysis as required by the Uniform Guidance and the California Health and Human Services Agency, Department of Aging, respectively, 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and supplemental schedule of the Office of California State Department of Aging Grants, are fairly stated in all material respects in relation to the basic financial statements as a whole.



Sacramento, California
July 18, 2023

County of San Joaquin, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
United States Department of Agriculture				
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0421-004-SF	\$ 4,584	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0421-014-SF	3,664	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0709-010-SF	44,033	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0516-024-SF	96,611	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-1226-002-SF	7,093	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-1036-031-SF	65,422	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0198	457,010	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0727-015-SF	232,306	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0277-011-SF	28,643	-
Subtotal Plant and Animal Disease, Pest Control, and Animal Care			939,366	-
Specialty Crop Block Grant Program - Farm Bill	10.170	21-0433-016-SF	29,370	-
Passed through California Department of Education:				
Child Nutrition Cluster - School Breakfast Program (SBP)	10.553	02526-SN-39-R	108,791	-
Passed through California Department of Health Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	19-10183	2,272,277	-
Passed through California Department of Health Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) Cluster: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Federal Share	10.561	19-10346	632,786	-
Passed through California Department of Social Services:				
State Administration Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh (Food Stamps), CSET and CSET Enhanced	10.561	187CACA4s2514 / 39-2018-SNAP ADMIN	14,770,423	227,959
Subtotal SNAP Cluster			15,403,209	227,959
Food Distribution Cluster:				
Emergency Food Assistance Program (Administrative Costs)	10.568	15-MOU-00139	442,337	-
Emergency Food Assistance Program (Food Commodities) - Commodities EFAP	10.568	15-MOU-00139 (BBB)	257,746	-
Emergency Food Assistance Program (Food Commodities) - Commodities EFAP In-Kind Food	10.569	15-MOU-00139 (In-Kind Food)	3,006,194	-
Subtotal Food Distribution Cluster			3,706,277	-
Total United States Department of Agriculture			22,459,290	227,959
Department of Commerce				
Direct Program:				
Economic Development Cluster:				
Economic Development - Revolving Loan Fund - Bank of Stockton	11.307	07-19-01936	6,098,156	-
Economic Development - Revolving Loan Fund - Bank of Stockton	11.307	07-79-07603	3,582,621	-
Subtotal Economic Development Cluster			9,680,777	-
Total United States Department of Commerce			9,680,777	-

County of San Joaquin, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
United States Department of the Treasury				
Direct Program:				
COVID-19 - Emergency Rental Assistance Program (ERAP)	21.023	N/A	\$ 1,515,484	\$ 1,312,036
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	22,124,273	-
Passed through California State Controller's Office:				
COVID-19 - Coronavirus Relief Fund - State Funds (Special Districts)	21.019	N/A	2,957,033	2,957,033
Passed through California Office of Social Services:				
COVID-19 - Coronavirus Relief Fund - In-Kind Food	21.019	15-MOU-00139 (CRF In-Kind Food)	54,575	-
Subtotal Coronavirus Relief Fund			3,011,608	2,957,033
Total United States Department of the Treasury			26,651,365	4,269,069
United States Department of Housing and Urban Development				
Direct Programs:				
Community Development Block Grants (CDBG)/Entitlement Grants Cluster:				
Community Development Block Grant - County of San Joaquin				
San Joaquin	14.218	B-19-UC-06-0009	6,749	-
Community Development Block Grant - City of Stockton	14.218	422000370 NP	15,000	-
Community Development Block Grant - City of Escalon	14.218	B-21-UC-06-0009	4,625	-
Community Development Block Grant - City of Lathrop	14.218	B-21-UC-06-0009	1,241	-
Community Development Block Grant - City of Manteca	14.218	B-21-UC-06-0009	7,797	-
Community Development Block Grant - County of San Joaquin				
San Joaquin	14.218	B-21-UC-06-0009	32,000	-
Community Development Block Grant - City of Tracy	14.218	B-21-UC-06-0009	4,608	-
CDBG Entitlement Program	14.218	B-18-UC-06-0009	9,696	9,696
CDBG Entitlement Program	14.218	B-19-UC-06-0009	595,656	533,535
CDBG Entitlement Program	14.218	B-20-UC-06-0009	892,603	229,793
CDBG Entitlement Program	14.218	B-20-UW-06-0009	1,839,198	1,647,305
CDBG Entitlement Program	14.218	B-21-UC-06-0009	583,346	194,270
Program Income	14.218	N/A	427,323	-
Subtotal CDBG/Entitlement Grants Cluster			4,419,842	2,614,599
Emergency Solutions Grant	14.231	E-20-UC-06-0009	146,081	144,320
Emergency Solutions Grant	14.231	E-21-UC-06-0009	72,083	58,400
COVID-19 - Emergency Solutions Grant	14.231	E-20-UW-06-0009	3,023,282	2,948,116
Subtotal COVID-19 - Emergency Solutions Grants Program			3,241,446	3,150,836

County of San Joaquin, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
United States Department of Housing and Urban Development				
Direct Programs:				
Community Development Block Grants (CDBG)/Entitlement Grants Cluster:				
Continuum of Care - CARE	14.267	CA0902L9T111910	\$ 92,873	\$ 85,768
Continuum of Care - CARE	14.267	CA0902L9T112011	485,464	454,209
Continuum of Care - CHARM	14.267	CA0248L9T111910	28,224	28,224
Continuum of Care - CHARM	14.267	CA0248L9T112011	97,930	94,707
Continuum of Care - Homelessness to Homes II	14.267	CA0250L9T111911	11,172	11,172
Continuum of Care - Homelessness to Homes II	14.267	CA0250L9T112012	248,362	238,522
Continuum of Care - Hermanas I	14.267	CA0251L9T111910	608	608
Continuum of Care - Hermanas I	14.267	CA0251L9T112011	179,374	174,665
Continuum of Care - HOPE	14.267	CA0252L9T111911	136,652	136,652
Continuum of Care - HOPE	14.267	CA0252L9T112012	294,662	282,212
Continuum of Care - Planning	14.267	CA1927L9T1112000	152,950	-
Continuum of Care - SPICE	14.267	CA0763L9T111909	3,781	3,781
Continuum of Care - SPICE	14.267	CA0763L9T112010	168,224	163,491
Continuum of Care - Shelter Plus Care Expanded	14.267	CA0253L9T111912	268,845	257,039
Continuum of Care - Shelter Plus Care Expanded	14.267	CA0253L9T112013	1,941,098	1,906,975
Continuum of Care - Shelter Plus Care 5	14.267	CA0835L9T111206	322,684	322,684
Continuum of Care - Shelter Plus Care 5	14.267	CA0835L9T112107	99,228	99,228
Subtotal Continuum of Care Program			4,532,131	4,259,937
HOME Investment Partnerships Program	14.239	M-16-UC-06-0214	17,459	17,459
HOME Investment Partnerships Program	14.239	M-19-UC-06-0214	65,428	-
HOME Investment Partnerships Program	14.239	M-20-UC-06-0214	80,788	-
Subtotal HOME Investment Partnerships Program			163,675	17,459
Passed through California Department of Public Health:				
Housing for People With AIDS - HOPWA	14.241	19-10522	396,437	164,336
Total United States Department of Housing and Urban Development			12,753,531	10,207,167
United States Department of Justice				
Direct Program:				
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2018-DJ-BX-0823	15,682	-
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2019-DJ-BX-0623	43,757	-
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2020-DJ-BX-0458	6,500	-
		15PBJA-21-GG-		
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	01198-JAGX	119,081	-
Subtotal Edward Byrne Memorial Justice Assistance Grant			185,020	-
Bulletproof Vest Partnership Program FY 2021	16.607	N/A	27,333	-
Improving Criminal Justice Response (ICJR) (OVAW)	16.590	2017-WE-AX-0006	177,744	-
Equitable Sharing Program	16.922	N/A	81,668	-
Passed through State Office of Emergency Services:				
Crime Victim Assistance	16.575	VW 20 39 0390	451,205	-
Crime Victim Assistance	16.575	VW 21 40 0390	1,085,328	-
Crime Victim Assistance	16.575	XC 20 03 0390	227,964	-
Crime Victim Assistance	16.575	XC 21 04 0390	179,325	-
Crime Victim Assistance	16.575	AT 21 02 0390	21,450	21,450
Crime Victim Assistance	16.575	UV 20 05 0390	123,981	-
Crime Victim Assistance	16.575	UV 21 06 0390	97,430	-

County of San Joaquin, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
United States Department of Justice (Cont'd)				
Passed through California Victims Compensation Board:				
Crime Victim Assistance	16.575	VCB-7870	\$ 782,134	\$ -
Subtotal Crime Victim Assistance			<u>2,968,817</u>	<u>21,450</u>
Total United States Department of Justice			<u>3,440,582</u>	<u>21,450</u>
United States Drug Enforcement Administration				
Direct Program:				
Drug Enforcement Admin Domestic Cannabis Eradication	16.U01	2021-39	63,726	-
Drug Enforcement Admin Domestic Cannabis Eradication	16.U01	2022-39	52,481	-
Total United States Drug Enforcement Administration			<u>116,207</u>	<u>-</u>
United States Department of Labor				
Passed through California Employment Development Department:				
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program	17.258	AA111036	460,128	-
WIOA Adult Program	17.258	AA211036	1,520,424	-
WIOA Adult Program	17.258	AA111036	1,975,714	-
WIOA Adult Program	17.258	AA011036	(362)	-
WIOA Adult Program	17.258	AA011036	60,888	-
WIOA Adult Program	17.258	N/A	5,000	-
WIOA Adult Program	17.258	N/A	27,052	-
Subtotal WIOA Adult Program			<u>4,048,844</u>	<u>-</u>
WIOA Youth Activities	17.259	AA111036	2,808,227	1,415,845
WIOA Youth Activities	17.259	AA211036	570,986	-
Subtotal WIOA Youth Activities			<u>3,379,213</u>	<u>1,415,845</u>
WIOA Dislocated Worker Formula Grants	17.278	AA211036	12,391	-
WIOA Dislocated Worker Formula Grants	17.278	AA211036	52,726	-
WIOA Dislocated Worker Formula Grants	17.278	AA111036	547,415	-
WIOA Dislocated Worker Formula Grants	17.278	AA111036	15,774	-
WIOA Dislocated Worker Formula Grants	17.278	AA211036	125,203	-
WIOA Dislocated Worker Formula Grants	17.278	AA111036	856,856	-
WIOA Dislocated Worker Formula Grants	17.278	AA211036	41,449	-
WIOA Dislocated Worker Formula Grants	17.278	AA211036	176,366	-
Subtotal Dislocated Worker Formula Grants			<u>1,828,180</u>	<u>-</u>
Subtotal WIOA Cluster			<u>9,256,237</u>	<u>1,415,845</u>
COVID-19 - WIOA National Dislocated Worker Grants - WIA National Emergency Grants	17.277	AA011036	110,566	-
Total United States Department of Labor			<u>9,366,803</u>	<u>1,415,845</u>

County of San Joaquin, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
United States Department of Transportation				
Direct programs:				
Airport Improvement Program	20.106	3-06-0250-041-2019	\$ 74,327	\$ -
Airport Improvement Program	20.106	3-06-0250-043-2020	1,090,054	-
COVID-19 - Airport Improvement Program	20.106	3-06-0250-044-2020	1,008,390	-
Airport Improvement Program	20.106	3-06-0250-045-2020	698,716	-
Airport Improvement Program	20.106	3-06-0250-046-2021	1,672,221	-
Airport Improvement Program	20.106	3-06-0250-047-2020	91,172	-
Airport Improvement Program	20.106	3-06-0250-048-2021	21,665	-
Airport Improvement Program	20.106	3-06-0250-049-2021	179,698	-
Airport Improvement Program	20.106	3-06-0250-050-2021	1,776,598	-
Airport Improvement Program	20.106	3-06-0250-051-2021	228,110	-
			6,840,951	-
Subtotal Airport Improvement Program				
Passed through California Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	BRLO-5929 (216)	1,471	-
Highway Planning and Construction	20.205	STPL-5929 (196)	3,868	-
Highway Planning and Construction	20.205	BRLS-5929 (166)	439,380	-
Highway Planning and Construction	20.205	BRLS-5929 (167)	4,606	-
Highway Planning and Construction	20.205	BRLS-5929(237)	485,540	-
Highway Planning and Construction	20.205	BRLO-5929(236)	43,161	-
Highway Planning and Construction	20.205	BRLO-5929(241)	54,494	-
Highway Planning and Construction	20.205	BRLS-5929(233)	4,219,880	-
Highway Planning and Construction	20.205	BRLS-5929(238)	82,674	-
Highway Planning and Construction	20.205	BRLS-5929(276)	73,402	-
Highway Planning and Construction	20.205	BRLO-5929(240)	69,994	-
Highway Planning and Construction	20.205	BRLO-5929(242)	67,641	-
Highway Planning and Construction	20.205	BRLS-5929(239)	100,426	-
Highway Planning and Construction	20.205	BRLO-5929(235)	147,351	-
Highway Planning and Construction	20.205	BRLO-5929(234)	133,375	-
Highway Planning and Construction	20.205	BRLO-5929(245)	111,379	-
Highway Planning and Construction	20.205	BRLS-5929(229)	214,834	-
Highway Planning and Construction	20.205	BRLO-5929(254)	121,733	-
Highway Planning and Construction	20.205	BPMPPL-5929 (260)	37,445	-
Highway Planning and Construction	20.205	BPMPPL-5929 (261)	68,053	-
Highway Planning and Construction	20.205	BPMPPL-5929 (262)	23,878	-
Highway Planning and Construction	20.205	HRRRL-5929(288)	129,342	-

County of San Joaquin, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
United States Department of Transportation (Cont'd)				
Passed through California Department of Transportation:				
Highway Planning and Construction	20.205	HRRRL-5929(289)	\$ 73,718	\$ -
Highway Planning and Construction	20.205	STPL-5929(295)	148,569	-
Highway Planning and Construction	20.205	STPL-5929(297)	880,605	-
Highway Planning and Construction	20.205	STPL-5929(298)	966,485	-
Highway Planning and Construction	20.205	STPL-5929(296)	562,372	-
Highway Planning and Construction	20.205	STPL-5929(300)	50,023	-
Highway Planning and Construction	20.205	CML-5929(306)	4,382	-
Highway Planning and Construction	20.205	CML-5929(307)	3,560	-
Highway Planning and Construction	20.205	STPL-5929(304)	164,229	-
Highway Planning and Construction	20.205	STPL-5929(305)	678,424	-
Highway Planning and Construction	20.205	HSIPL-5929(309)	31,442	-
Highway Planning and Construction	20.205	HSIPL-5929(308)	29,455	-
Highway Planning and Construction	20.205	HSIPL-5929(310)	52,421	-
Highway Planning and Construction	20.205	STPL-5929(313)	124,851	-
Highway Planning and Construction	20.205	STPL-5929(314)	103,081	-
Highway Planning and Construction	20.205	CML-5929(315)	3,859	-
Highway Planning and Construction	20.205	BRNBIF 5929 (154)	42,911	-
Subtotal Highway Planning and Construction Cluster			<u>10,554,314</u>	<u>-</u>
Passed through California Office of Traffic Safety:				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL21008 (YEAR 2)	37,509	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL22005 (YEAR 1)	105,843	-
Subtotal Minimum Penalties for Repeat Offenders for Driving While Intoxicated			<u>143,352</u>	<u>-</u>
Highway Safety Cluster:				
National Priority Safety Programs - Child Passenger Safety	20.616	OP22007	37,971	-
National Priority Safety Programs - Child Passenger Safety	20.616	OP21005	20,654	-
Subtotal Highway Safety Cluster			<u>58,625</u>	<u>-</u>
Total United States Department of Transportation			<u>17,597,242</u>	<u>-</u>
United States Department of Energy				
Passed through California Department of Community Services and Development:				
Weatherization Assistance for Low-Income Persons	81.042	20C-6017	345,752	-
Total United States Department of Energy			<u>345,752</u>	<u>-</u>
United States Election Assistance Commission				
Passed through California Secretary of State:				
COVID-19 - Help America Vote Act Requirements Payments	90.401	16G30119	263,974	-
Total United States Election Assistance Commission			<u>263,974</u>	<u>-</u>

County of San Joaquin, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
United States Department of Health and Human Services				
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-2122-11 / 2101CAOAEA-01 (VII-B)	\$ 7,650	\$ -
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2122-11 / 2101CAOAOA-01 (VII-A)	14,973	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2122-11 / 2001CAOMC3-01 (OMC3 CARES for Ombudsman)	3,423	-
COVID-19 - 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)	28,415	-
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2122-11 / 2101CAOM6-00 / AROL (ARP VII-A)	7,346	-
Subtotal Special Programs for Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals			<u>54,157</u>	<u>-</u>
Special Programs for the Aging, Title III, Part D, Disease Prevention And Health Promotion Services	93.043	AP-2122-11 / 2101CAOAPH-01 (III-D)	45,562	45,562
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)	174,104	37,220
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-11 / 2101CASSC6-00 / ARBL (ARP III-B)	101,097	13,847
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-11 / 2101CAOASS-01 (III-B)	885,773	348,255
Subtotal Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			<u>1,160,974</u>	<u>399,322</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-11 / 2101CAHDC5-00 (HDC5 CAA III-C-2)	41,722	-
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AAA CARES / 2001CAHDC3-00 (III-C-2)	7,194	4,764
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-11 / 2101CACM6-00 / AR1L (ARP III-C-1)	500	-
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-11 / 2101CAHD6-00 / AR2L (ARP III-C-2)	105,205	-

County of San Joaquin, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
United States Department of Health and Human Services (Cont'd)				
Passed through California Department of Aging (Cont'd):				
Aging Cluster (Cont'd):				
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-11 / 2101CAOAHD-01 (III-C-2)	\$ 165,758	\$ -
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-11 / 2101CAOACM-01 (III-C-1)	729,308	251,461
Subtotal Special Programs for the Aging, Title III, Part C, Nutrition Services			<u>1,049,687</u>	<u>256,225</u>
COVID-19 - National Family Caregiver Support, Title III, Part E - Special Programs	93.052	AAA CARES / 2001CAFCC3-00 (III- E)	1,188	-
National Family Caregiver Support, Title III, Part E - Special Programs	93.052	AP-2122-11 / 2101CAOAFD-01 (III-E)	353,053	36,400
COVID-19 - National Family Caregiver Support, Title III, Part E - Special Programs	93.052	AP-2122-11 / 2101CAFCC6-00 / AREL (ARP III-E)	240	-
Subtotal National Family Caregiver Support, Title III, Part E - Special Programs			<u>354,481</u>	<u>36,400</u>
Nutrition Services Incentive Program	93.053	AP-2122-11 / 2101CAOANS-01 (NSIP)	147,595	25,196
Subtotal Aging Cluster			<u>2,820,106</u>	<u>762,705</u>
Elder Abuse Preventions Program	93.747	AP-2122-11 / 2101CALOC-00	6,457	-
Passed through California Department of Public Health:				
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19 ELC97	6,434,379	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19 ELC39	3,099,872	206,932
Subtotal Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			<u>9,534,251</u>	<u>206,932</u>
COVID-19 - Public Health Workforce Supplemental Funding	93.354	WFD-039	94,105	-
Public Health Emergency Preparedness (PHEP)	93.069	17-10189	721,350	-
Passed through California Department of Public Health:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	CDPH Allocation	174,777	-
Immunization Cooperative Agreements - Immunization Project Subvention Funds Program IAP	93.268	17-10072 A04	1,293,071	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	CERI 21-23-32	33,615	-

County of San Joaquin, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
United States Department of Health and Human Services (Cont'd)				
Passed through California Department of Public Health:				
HIV Demonstration, Research, Public and Professional Education Projects - AIDS Surveillance Program - ASP	93.941	19-10446	\$ 8,765	\$ -
AIDS Drug Assistance Program - ADAP	93.783	20-10062	14,704	-
COVID-19 - HIV Care Formula Grants - Minority AIDS Initiative - MAI	93.917	18-10887	507,795	38,269
HIV Care Formula Grants - Comprehensive AIDS Resources Emergency - CARE	93.917	18-10769	127,075	-
HIV Care Formula Grants - Minority AIDS Initiative - MAI	93.917	18-10887	28,492	-
Subtotal HIV Care Formula Grants			2,188,294	38,269
Maternal and Child Health Services Block Grant - Maternal Child Health - MCAH	93.994	Allocation No. 202039	451,284	-
Maternal and Child Health Services Block Grant - Black Infant Health Program - BIH	93.994	Allocation No. 202039	495,405	-
Subtotal Maternal and Child Health Services Block Grant			946,689	-
Passed through California Dept of Social Services:				
Promoting Safe & Stable Families (PSSF)	93.556	N/A	750,718	635,551
Temporary Assistance for Needy Families	93.558	N/A	22,503,956	8,282,501
Temporary Assistance for Needy Families	93.558	N/A	469,846	-
Temporary Assistance for Needy Families	93.558	N/A	7,507,138	-
Temporary Assistance for Needy Families	93.558	N/A	19,643,795	-
Temporary Assistance for Needy Families	93.558	N/A	4,978,609	-
Temporary Assistance for Needy Families	93.558	N/A	31,861	-
Temporary Assistance for Needy Families	93.558	N/A	1,629,036	-
Subtotal Temporary Assistance for Needy Families			56,764,241	8,282,501
Passed through California Department of Community Services and Development:				
COVID-19 - Community Services Block Grant (CSBG)	93.569	20F-3677	1,222,629	-
Community Services Block Grant (CSBG)	93.569	21F-4038	146,633	-
Community Services Block Grant (CSBG)	93.569	22F-5038	770,404	-
Community Services Block Grant (CSBG) Discretionary	93.569	21F-4439	28,250	-
COVID-19 - Community Services Block Grant (CSBG)	93.569	20F-3677	1,011	-
Community Services Block Grant (CSBG)	93.569	20F-3038	(65,498)	-
Subtotal Community Services Block Grant (CSBG)			2,103,429	-
Passed through California Dept of Social Services:				
Guardianship Assistance - FedGap	93.090	N/A	1,576,457	-
Guardianship Assistance - KIN-GAP IV-E Admin	93.090	N/A	36,686	-
Subtotal Guardianship Assistance			1,613,143	-

County of San Joaquin, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
United States Department of Health and Human Services (Cont'd)				
Passed through California Dept of Social Services:				
Child Support Enforcement	93.563	N/A	\$ 11,631,202	\$ -
Refugee and Entrant Assistance State/ Replacement Designee Administered Programs	93.566	N/A	137,164	-
Refugee and Entrant Assistance State/ Replacement Designee Administered Programs	93.566	N/A	17,037	-
Subtotal Refugee and Entrant Assistant State/Replacement Designee Administered Programs			<u>154,201</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program -				
CWS IV - B	93.645	N/A	538,895	-
Foster Care Title IV-E	93.658	N/A	40,283	-
Foster Care Title IV-E	93.658	N/A	387,112	-
Foster Care Title IV-E	93.658	N/A	8,687,622	345,286
Foster Care Title IV-E	93.658	N/A	456,921	-
Foster Care Title IV-E	93.658	N/A	3,476,395	-
Foster Care Title IV-E	93.658	N/A	3,142	-
Foster Care Title IV-E	93.658	N/A	48,069	-
Foster Care Title IV-E	93.658	N/A	178,057	-
Foster Care Title IV-E	93.658	N/A	5,910,333	-
Foster Care Title IV-E	93.658	N/A	231,959	-
Foster Care Title IV-E	93.658	N/A	1,239,448	-
Foster Care Title IV-E	93.658	N/A	308,121	-
Passed through California Department of Health Care Services:				
Foster Care Title IV-E - Health Care Program For Children in Foster Care - Public Health Nurses (PHN)	93.658	CMS ALLOCATION	358,349	-
Foster Care Title IV-E - Psychotropic Medication Monitoring - Public Health Nurses (PHN)	93.658	DHCS ALLOCATION	75,882	-
Foster Care Title IV-E - Health Care Program For Children in Foster Care - Caseload Relief	93.658	DHCS ALLOCATION	183,708	-
Subtotal Foster Care Title IV-E			<u>21,585,401</u>	<u>345,286</u>
Passed through California Dept of Social Services:				
Adoption Assistance - Adoptions (Assistance)	93.659	N/A	12,781,095	-
Adoption Assistance - Adoptions (Admin)	93.659	N/A	1,925,575	-
Subtotal Adoption Assistance			<u>14,706,670</u>	<u>-</u>
Social Services Block Grant - CWS Title XX	93.667	N/A	1,125,495	-
Social Services Block Grant - CWS Title XX (Assistance)	93.667	N/A	1,048,484	-
Subtotal Social Services Block Grant			<u>2,173,979</u>	<u>-</u>
Chafee Foster Care Independence Program - ILP	93.674	N/A	286,430	10,904

County of San Joaquin, California
Schedule of Expenditures of Federal Awards
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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
United States Department of Health and Human Services (Cont'd)				
Passed through California Department of Community:				
Low-Income Home Energy Assistance	93.568	20B-2032	\$ 21,885	\$ -
Low-Income Home Energy Assistance	93.568	21B-5032	464,146	-
Low-Income Home Energy Assistance	93.568	22B-4032	233,109	-
Low-Income Home Energy Assistance	93.568	21V-5581	375,022	-
Low-Income Home Energy Assistance	93.568	22B-4032	803,652	-
Low-Income Home Energy Assistance	93.568	21B-5032	789,892	-
Low-Income Home Energy Assistance	93.568	21Z-9569	448	-
			<u>2,688,154</u>	<u>-</u>
Subtotal Low-Income Home Energy Assistance Program				
Passed through California Department of Health Care Services:				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.889	17-10190	276,934	-
Projects for Assistance in Transition from Homelessness (PATH) - Homeless Federal Block Grant	93.150	N/A	241,011	-
Medicaid Cluster:				
Medical Assistance Program - Child Lead Poisoning Prevention Program	93.778	20-10544	107,595	-
Medical Assistance Program - IHSS	93.778	N/A	3,718,103	-
Medical Assistance Program - Medi-Cal	93.778	N/A	19,269,299	-
Medical Assistance Program - Child Health Disability	93.778	CHDP Admin	354,657	-
Medical Assistance Program - Children's Medical	93.778	DHCS ALLOCATION	2,663,954	-
			<u>26,113,608</u>	<u>-</u>
Subtotal Medicaid Cluster				
Passed through California Department of Health Care Services:				
Block Grants For Community Mental Health: COVID-19 - Block Grants For Community Mental Health Services - ARPA	93.958	N/A	55,033	-
Passed through California Department of Mental Health: Block Grants For Community Mental Health Services	93.958	N/A	2,092,271	155,431
			<u>2,147,304</u>	<u>155,431</u>
Subtotal Block Grants For Community Mental Health Services				
Passed through California Department of Alcohol and Drug Program:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2021 Award	1,694,992	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2021 Award	63,994	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2021 Award	837,410	-
Block Grants for Prevention and Treatment of Substance Abuse - Friday Night Live-Club Live	93.959	2021 Award	30,000	-
			<u>2,626,396</u>	<u>-</u>
Subtotal Block Grants for Prevention and Treatment of Substance Abuse				
			<u>162,712,968</u>	<u>10,437,579</u>
Total United States Department of Health and Human Services				

County of San Joaquin, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
United States Department of Education				
Passed through California Employment Training Panel: Rehabilitation Services Vocational Rehabilitation Grants to States - Summer Training and Employment Program for Students (634)	84.126	00003414	\$ 583,041	\$ -
Total United States Department of Education			<u>583,041</u>	<u>-</u>
United States Executive Office of the President				
Direct programs: Central Valley High Intensity Drug Trafficking Area (HIDTA)	95.001	G21CV0002A	103,480	-
Total Executive Office of the President			<u>103,480</u>	<u>-</u>
United States Department of Homeland Security				
Passed through California Office of Emergency Services: Disaster Grants - Public Assistance Grant Program - Presidentially Declared Disasters	97.036	FEMA-4308-DR - CA Winter Storm FEMA 4482 California COVID-19 Pandemic Year 1	23,048	-
Disaster Grants - Public Assistance Grant Program - Presidentially Declared Disasters	97.036		2,556,284	-
Subtotal Disaster Grants - Public Assistance Grant Program - Presidentialy Declared Disasters			<u>2,579,332</u>	<u>-</u>
Emergency Management Performance Grants	97.042	2021-0015	281,220	-
Homeland Security Grant Program	97.067	2018-0054	59,880	-
Homeland Security Grant Program	97.067	2019-0035	696,781	-
Homeland Security Grant Program	97.067	2020-0095	533,650	-
Subtotal Homeland Security Grant Program			<u>1,290,311</u>	<u>-</u>
United States Department of Homeland Security (Cont'd)				
Passed through United Way: United Way - Emergency Food & Shelter Program (EFSP)	97.024	ID#086000-008	9,592	-
Passed through California Department of Parks and Recreation: Boating Safety and Enforcement Grant	97.011	C20L0623	9,528	-
Boating Safety and Enforcement Grant	97.011	C21L0617	6,492	-
Subtotal Boating Safety and Enforcement Grant			<u>16,020</u>	<u>-</u>
Total United States Department of Homeland Security			<u>4,176,475</u>	<u>-</u>
United States Environmental Protection Agency				
Passed through California Department of Public Health: Drinking Water State Revolving Fund Cluster: Capitalization Grants for Drinking Water State - Revolving Funds	66.468	SRFLPA69	180,326	-
Subtotal Drinking Water State Revolving Fund Cluster			<u>180,326</u>	<u>-</u>
Total United States Environmental Protection Agency			<u>180,326</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 270,431,813</u>	<u>\$ 26,579,069</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, 2022. 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. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in the prior years.

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 and certain U.S. Department of Health and Human Resources programs that are reported on a cash basis in accordance with guidance provided by the California Health and Human Services Agency. 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 of expenditures of federal awards. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the schedule of expenditures of federal awards or in determining major programs. The County assists the State of California (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 of expenditures of federal awards as they do not represent fees for services.

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, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), Department of Treasury - Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), and Department of Transportation - Airport Improvement Program, which were qualified.
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	Yes

Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing Number
SNAP Cluster	10.561
Community Development Block Grants/ Entitlement Grants (CDBG)	14.218
COVID-19 - Emergency Solutions Grant	14.231
Airport Improvement Program	20.106
Highway Planning and Construction Cluster	20.205
COVID-19 - Emergency Rental Assist Prog (ERAP)	21.023
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323
Child Support Enforcement	93.563
Adoption Assistance	93.659
Medicaid Cluster	93.778
Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

2022-001 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):

Yes, prior year finding 2021-003.

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:

Management agrees. See separate corrective action plan.

2022-002 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):

Yes, prior year finding 2021-004.

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:

Management agrees. See separate corrective action plan.

2022-003 Preparation of Schedule of Expenditures of Federal Awards

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:

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 \$14,034,874 of adjustments being made to the SEFA under audit.

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 \$14,034,874 of adjustments being made to the SEFA under audit.

Repeat Finding from Prior Year(s):

Yes, prior year finding 2021-002.

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.

View of Responsible Officials and Planned Corrective Action:

Management agrees. See separate corrective action plan.

Section III – Federal Award Findings and Questioned Costs

2022-004 **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: 2021-2022

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

Grant Award Number: Applies to all awards with findings and no specific grant award.

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

Criteria:

The *2022 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:

- 12 case files where the eligibility redetermination documents including the AAP3 form were sent out; however, were not signed by the adoptive parent and/or the eligibility worker as necessary and returned.
- 2 case files where the necessary documents for either a criminal registry check or child abuse registry check, having been performed prior to the placement, were missing.

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 \$18,059.

Context/Sampling:

A nonstatistical sample of 60 case files out of 1,871 case files were selected totaling \$67,921 out of \$14,706,670 of federal program expenditures.

Repeat Finding from Prior Year(s):

Yes, prior year finding 2021-005.

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.

2022-005

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: 2021-2022

Compliance Requirement: Eligibility

Grant Award Number: In-Home Supportive Services (IHSS)

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

Criteria:

Per the 2022 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.

Condition Found:

Of the 60 case files sampled, In-Home Supportive Services (IHSS), we noted 44 cases where the recipient eligibility redetermination was missing from the files, 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 the case file was missing 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 5,056 case files were selected for eligibility testing.

Repeat Finding from Prior Year(s):

Yes, prior year finding 2021-006.

Recommendation:

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

Views of Responsible Officials and Planned Corrective Actions:

Management agrees. See separate corrective action plan.

2022-006 **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: 2021-2022

Compliance Requirement: Procurement and Suspension and Debarment
Grant Award Number: COVID-19 ELC39 and COVID-19 ELC97
Type of Finding: Material Noncompliance, Material Weakness in Internal Control over Compliance

Criteria:

Procurement:

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 in 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."

Suspension and Debarment:

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 SAM.gov/Home, (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:

Procurement:

- 4 out of 8 transactions tested did not have documentation that full and open competition, price analysis, or rationale to limit competition in those cases where competition was limited.
- 2 out of 8 transactions tested did not have documentation of the rationale for the method of procurement, selection of contract type, basis for contractor selection and the basis for the contract price in accordance with the Uniform Guidance, section 318(i) and 48 CFR part 44 and section 52.244-2.

- 8 out of 8 did not include the applicable provisions required by Appendix II to 2 CFR Part 200.

Suspension and Debarment:

- 6 out of 8 covered transactions tested did not have evidence that management checked for suspension and debarment during the scope of this audit; by management either not verifying the SAM's.gov website, not obtaining a certification, or not adding 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:

None reported.

Context/Sampling:

A nonstatistical sample of 8 vendor contracts from a population of 38 were tested totaling \$1,670,639 out of \$9,5334,251 of federal program expenditures.

Repeat Finding from Prior Year(s):

Yes, prior year finding 2021-009.

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.

2022-007 **Program:** COVID-19 – Coronavirus State and Local Fiscal Recovery Funds, (CSLFRF)
Federal Financial Assistance Listing No.: 21.027
Federal Agency: U.S. Department of the Treasury
Pass-through: N/A
Award Year: 2021-2022

Compliance Requirement: Procurement and Suspension and Debarment
Grant Award Number: Applies to all awards with findings and no specific grant award
Type of Finding: Material Noncompliance and Material Weakness in Internal Control over Compliance

Criteria:

Suspension and Debarment:

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 SAM.gov/Home, (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:

Suspension and Debarment:

- 7 out of 7 covered transactions tested did not have evidence that management checked for suspension and debarment; management did not verify the entity’s status via the SAM’s.gov website, did not obtain a certification, or did not add 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. Not documenting that suspension and debarment was checked and/or not documenting with a date/time stamp that suspension and debarment was checked within the scope of this audit.

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:

None reported.

Context/Sampling:

The population was 7 covered transactions for CSLFRF. All 7 covered transactions had a lack of evidence that suspension and debarment had been checked within the scope of this audit through one of the three acceptable verification methods; (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA) and available at SAM.gov/Home, (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).

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.

2022-008 **Program:** COVID-19 – Coronavirus State and Local Fiscal Recovery Funds, (CSLFRF)
Federal Financial Assistance Listing No.: 21.027
Federal Agency: U.S. Department of the Treasury
Pass-through: N/A
Award Year: 2021-2022

Compliance Requirement: Reporting
Grant Award Number: N/A
Type of Finding: Material Weakness 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:

As a result of our audit, we noted there was a lack of documentation or evidence of a formal review and approval process for the reporting and tracking of expenditures claimed on the County's special reports by an individual other than the preparer.

Cause:

The County did not have internal controls in place to ensure a formal review and approval process was documented for the tracking of expenditures claimed on the special reports by someone other than the preparer.

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:

The population was 5 special reports for CSLFRF. All 5 reports had a lack of evidence of a formal review by someone other than the preparer. The special reports included a Recovery Plan Performance Report, an interim report, and 3 quarterly CSLFRF special compliance reports.

Repeat Finding from Prior Year(s):

This is not a repeat finding.

Recommendation:

We recommend that the County 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.

2022-009

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: 2021-2022

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

Grant Award Number: All

Type of Finding: Material Weakness 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:

As a result of our audit, we noted there was a lack of evidence of a formal review and approval process of federal expenditures that the County claimed for the program by an individual outside of the preparer.

Cause:

The County did not have internal controls in place to ensure a formal review and approval process was documented for the federal program expenditures claimed by someone other than the preparer.

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 non-statistical sample of 60 expenditure transactions were selected for testing out of population of 405 non-payroll expenditure transactions and 260 payroll transactions. Of the 60, 50 transactions tested were non-payroll related. Of the 50 non-payroll transactions tested, 7 transactions totaling \$252,594 had exceptions noted for having no evidence of a formal review by management. Total program expenditures were \$3,992,519.

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 expenditure transactions are properly reviewed and approved.

Views of Responsible Officials and Planned Corrective Actions:

Management agrees. See separate corrective action plan.

2022-010 **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: 2021-2022

Compliance Requirement: Reporting
Grant Award Number: All
Type of Finding: Instances of Noncompliance, 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 that 3 out of 5 first tier sub-awards tested were not reported in the FFATA Subaward Reporting System (FSRS), totaling \$966,768 in exceptions noted to sub-awardees.

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.

Questioned Costs:

None reported.

Context/Sampling:

For the FFATA reports, a nonstatistical sample of 5 subawards out of 30 sub-awards were tested. Exceptions were taken for 3 out of the 5 subawards for not having been submitted in accordance with FFATA. The quantity and subaward obligation errors were noted as follows:

	Subawards	Obligations
Total Tested	5	\$2,268,972
Not Reported	2	\$888,941
Not Timely	3	\$966,768
Obligation Incorrect	2	\$888,941
Missing Key Elements	2	\$888,941

Repeat Finding from Prior Year(s):

Yes, prior year finding 2021-012.

Recommendation:

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

Views of Responsible Officials and Planned Corrective Actions:

Management agrees. See separate corrective action plan.

2022-011

Program: Airport Improvement Program
Federal Financial Assistance Listing No.: 20.106
Federal Agency: U.S. Department of Transportation
Pass-through: N/A
Award Year: 2021-2022

Compliance Requirement: Special Tests & Provisions – Wage Rate Requirements
Grant Award Number: Applies to all awards with findings and no specific grant award
Type of Finding: Material Noncompliance and Material Weakness in Internal Control over Compliance

Criteria:

In accordance with the 2022 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 13 out of 60 certified payroll reports selected for testing were not submitted timely (weekly). The total population subject to this requirement was 359 certified payroll reports.

Cause:

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

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.

Questioned Costs:

None reported.

Context/Sampling:

A nonstatistical sample of 60 certified payroll reports were selected from a population of 359. Of the 60 certified payroll reports tested, a total of 13 were not submitted timely (weekly).

Repeat Finding from Prior Year(s):

Yes, prior year finding 2021-014.

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.

2022-012

Program: COVID-19 – Emergency Rental Assistance Program, (ERAP)

Federal Financial Assistance Listing No.: 21.023

Federal Agency: U.S. Department of the Treasury

Pass-through: N/A

Award Year: 2021-2022

Compliance Requirement: Reporting

Grant Award Number: All

Type of Finding: Instance of Noncompliance, 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.

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 that one first tier sub-awardee tested was not reported in the FFATA Subaward Reporting System (FSRS), totaling \$1,312,036 in exceptions noted to sub-awardees.

Cause:

The County did not have internal controls to ensure sub-award information was submitted in accordance with FFATA.

Effect:

The lack of adequate policies governing report preparation and submission resulted in FFATA special reports not being filed as required by the program.

Questioned Costs:

None reported.

Context/Sampling:

For the FFATA reports, there was one applicable subaward in the amount of \$1,312,036. Therefore, that one sub-award was tested. Exception was noted, because the subaward was not submitted to FFATA.

Repeat Finding from Prior Year(s):

No.

Recommendation:

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

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, 2022

Finding No.	Program Name/Description	Federal Financial Assistance Listing No.	Compliance Requirement	Status of Corrective Action
2021-001	Revenue Recognition	N/A	N/A	Implemented - June 30, 2022
2021-002	Preparation of Schedule of Expenditures of Federal Awards (SEFA)	N/A	N/A	Repeat Finding in the CY.
2021-003	System Procedures Related to Patient Accounts – San Joaquin General Hospital	N/A	N/A	Repeat Finding in the CY.
2021-004	Balance Sheet Reconciliations – San Joaquin General Hospital	N/A	N/A	Implemented - June 30, 2022
2021-005	Adoption Assistance	93.659	Activities Allowed or Unallowed, Allowable Costs/Cost Principles and Eligibility	Repeat Finding - Reviewing active cases was implemented in 2018 and continues. The unit will continue to the 10% review process.
2021-006	Medicaid Cluster – In-Home Supportive Services (IHSS)	93.778	Eligibility	Repeat Finding - The County hired additional staff and will request seven additional positions to assist the processing of redetermination backlog of cases.
2021-007	Medicaid Cluster	93.778	Reporting	Implemented - June 30, 2022
2021-008	COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases, (ELC)	93.323	Cash Management	Implemented - June 30, 2022
2021-009	COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases, (ELC)	93.323	Procurement and Suspension and Debarment	Repeat Finding in the CY.
2021-010	COVID-19 – Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	Activities Allowed or Unallowed and Allowable Costs/Cost Principles and Reporting	Implemented - January 1, 2023
2021-011	COVID-19 – Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	Activities Allowed or Unallowed and Allowable Costs/Cost Principles and Reporting	Implemented - January 1, 2023
2021-012	Community Development Block Grants (CDBG)/Entitlement Grants Cluster	14.218	Reporting	Repeat Finding in the CY.
2021-013	Community Development Block Grants (CDBG)/Entitlement Grants Cluster	14.218	Program Income	Implemented - October 31, 2022
2021-014	Airport Improvement Program	20.106	Special Tests & Provisions – Wage Rate Requirements	Repeat Finding in the CY.

County of San Joaquin, California
Supplemental Schedule of the Office of California State Department of Aging
Year Ended June 30, 2022

Federal Grantor Pass-through Grantor Program Title	CFDA	Contract No.	Award No.	Federal Expenditures	State Expenditures
U.S. Department of Health & Human Services					
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-2122-11	2101CAOAEA-01	\$ 7,650	\$ -
Special Programs for the Aging - Title VII, Chapter 2 (VII-A) Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2122-11	2101CAOAOAOM-01	14,973	-
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-2122-11	2101CAOAPH-01	45,562	-
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-2122-11	2101CAOASS-01	885,773	155,763
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C1)	93.045	AP-2122-11	2101CAOACM-01	729,308	182,001
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C2)	93.045	AP-2122-11	2101CAOAH-01	165,758	297,422
Special Programs for the Aging - Title III, Part E National Family Caregiver Support	93.052	AP-2122-11	2101CAOAF-01	353,053	-
Special Programs for the Aging - Title VII, Chapter 2 (VII-A) Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2122-11	2101CAOM6-00 / AROL (ARP VII-A)	7,346	-
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-2122-11	2101CASSC6-00 / ARBL (ARP III-B)	101,097	-
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C1)	93.045	AP-2122-11	2101CACM6-00 / AR1L (ARP III-C-1)	500	-
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C2)	93.045	AP-2122-11	2101CAHD6-00 / AR2L (ARP III-C-2)	105,205	-
Special Programs for the Aging - Title III, Part E National Family Caregiver Support	93.052	AP-2122-11	2101CAFCC6-00 / AREL (ARP III-E)	240	-
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C1)	N/A	AP-2021-11	State Augmentation	-	114,527
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C2)	N/A	AP-2021-11	State Augmentation	-	221,244
Nutrition Services Incentive Program	93.053	AP-2122-11	2101CAOANS-01	147,595	-
Consolidated Appropriation Act (CAA) III-C2	93.045	AP-2122-11	2101CAHDC5-00	41,722	-
Robotic Pets	93.042	AP-2122-11	2001CAOMC3-01	3,423	-
Social Security Act Elder Justice Title XX	93.747	AP-2122-11	2101CALOC5-00	6,457	-
Special Programs for the Aging - Area Plan Administration	N/A	AP-2122-11	State	-	100,000
Public Health L&C Program Fund	N/A	AP-2122-11	State	-	6,192
State Health Facilities Citation Penalties Account	N/A	AP-2122-11	State	-	47,797
Community Based Services Program/SNF Quality & Accountability	N/A	AP-2122-11	State	-	29,410
Coronavirus Aid, Relief, and Economic Security (CARES) - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	-	2001CASSC3-00	174,104	-
Coronavirus Aid, Relief, and Economic Security (CARES) - Title III, Part C Nutrition Services	93.045	-	2001CAHDC3-00	7,194	-
Coronavirus Aid, Relief, and Economic Security (CARES) - Title III, Part E National Family Caregiver Support	93.052	-	2001CAFCC3-00	1,188	-
Coronavirus Aid, Relief, and Economic Security (CARES) - Title VII, Chapter 2 (VII-A) Long Term Care Ombudsman Services for Older Individuals	93.042	-	2001CAOMC3-00	28,415	-
				<u>\$ 2,826,563</u>	<u>\$ 1,154,356</u>

County of San Joaquin, California
 Supplemental Schedules of California Department of Community Services and Development
 Year Ended June 30, 2022

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)
 CSD CONTRACT NO. 21F-4038 (CSBG)
 CONTRACT PERIOD JANUARY 1, 2021 THROUGH MAY 31, 2022

	January 1, 2021 through June 30, 2021	July 1, 2021 through May 31, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
Revenue					
Grant Revenue (CSD funds only)	\$ 638,894	\$ 373,079	\$ 1,011,973	\$ -	\$ 1,011,973
Accrued Grant Revenue	226,446	(226,446)	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue:	865,340	146,633	1,011,973	-	1,011,973
Expenditures (Administrative)					
Salaries & Wages	41,919	4,192	46,111	46,111	41,919
Fringe Benefits	29,709	2,971	32,680	32,680	29,709
Operating Expenses	18,988	1,899	20,887	20,887	18,988
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	18,943	14,060	33,003	33,003	30,003
Disaster	-	-	-	-	-
Total Administrative Costs:	109,559	23,122	132,681	132,681	120,619
Expenditures (Program Costs)					
Salaries & Wages	416,769	66,503	483,272	483,272	457,794
Fringe Benefits	207,962	26,135	234,097	234,097	271,637
Operating Expenses	131,050	30,873	161,923	161,923	161,923
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Disaster	-	-	-	-	-
Total Program Costs:	755,781	123,511	879,292	879,292	891,354
Total Expenses:	\$ 865,340	\$ 146,633	\$ 1,011,973	\$ 1,011,973	\$ 1,011,973

County of San Joaquin, California
 Supplemental Schedules of California Department of Community Services and Development
 Year Ended June 30, 2022

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)
 CSD CONTRACT NO. 21F-4439 (CSBG) DISCRETIONARY
 CONTRACT PERIOD JUNE 1, 2021 THROUGH MAY 31, 2022

	June 1, 2021 through June 30, 2021	July 1, 2021 through May 31, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
Revenue					
Grant Revenue (CSD funds only)	\$ -	\$ 28,250	\$ 28,250	\$ -	\$ 28,250
Accrued Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue:	-	28,250	28,250	-	28,250
Expenditures (Administrative)					
Salaries & Wages	-	713	713	713	1,987
Fringe Benefits	-	711	711	711	1,361
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	4	4	4	42
Total Administrative Costs:	-	1,428	1,428	1,428	3,390
Expenditures (Program Costs)					
Salaries & Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	26,822	26,822	26,822	24,860
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Program Costs:	-	26,822	26,822	26,822	24,860
Total Expenses:	\$ -	\$ 28,250	\$ 28,250	\$ 28,250	\$ 28,250

County of San Joaquin, California
 Supplemental Schedules of California Department of Community Services and Development
 Year Ended June 30, 2022

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)
 CSD CONTRACT NO. 20F-3677 (CSBG CARES)
 FOR THE PERIOD MARCH 27, 2020 THROUGH MAY 31, 2022

	March 27, 2020 through June 30, 2020	July 1, 2020 through June 30, 2021	July 1, 2021 through May 31, 2022	Total Audited Costs	Total Reported Expenses	Budget Maximums
Revenue						
Grant Revenue (CSD funds only)	\$ -	\$ 68,006	\$ 1,295,181	\$ 1,363,187	\$ -	\$ 1,363,187
Accrued Grant Revenue	7,525	65,027	(72,552)	-	-	-
Interest Income	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Total Revenue:	7,525	133,033	1,222,629	1,363,187	-	1,363,187
Expenditures (Administrative)						
Salaries & Wages	-	17,391	22,008	39,399	39,399	69,762
Fringe Benefits	-	15,227	24,843	40,070	40,070	64,520
Operating Expenses	-	848	1,063	1,911	1,911	2,664
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	2,052	8,005	10,057	10,057	26,301
Total Administrative Costs:	-	35,518	55,919	91,437	91,437	163,247
Expenditures (Program Costs)						
Salaries & Wages	-	27,595	47,158	74,753	74,753	86,351
Fringe Benefits	-	17,583	29,172	46,755	46,755	60,091
Operating Expenses	7,525	52,337	1,090,380	1,150,242	1,150,242	1,053,498
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Subcontractor/Consultant Services	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Total Program Costs:	7,525	97,515	1,166,710	1,271,750	1,271,750	1,199,940
Total Expenses:	\$ 7,525	\$ 133,033	\$ 1,222,629	\$ 1,363,187	\$ 1,363,187	\$ 1,363,187

County of San Joaquin, California
 Supplemental Schedules of California Department of Community Services and Development
 Year Ended June 30, 2022

San Joaquin County Department of Aging and Community Services
 Supplemental Statement of Revenue and Expenditures (SSRE)
 CSD Contract No. 20F-3677 (CSBG CARES Discretionary)
 For the period March 27, 2020 through May 31, 2022

	27-Mar-20 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-May-22	Total Revenue Received	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue (CSD funds only)	\$ -	\$ 30,020	\$ 10,350	\$ 40,370	\$ -	\$ 40,370
Accrued Grant Revenue	-	9,339	(9,339)	-	-	-
Interest Income ⁽¹⁾⁽²⁾	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Total Revenue:	\$ -	\$ 39,359	\$ 1,011	\$ 40,370	-	\$ 40,370

	27-Mar-20 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-May-22	Total Audited Costs	Total Reported Expenses	Total Budget
Expenditures (Administrative)⁽³⁾						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Total Administrative Costs:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	27-Mar-20 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-May-22	Total Audited Costs	Total Reported Expenses	Total Budget
Expenditures (Program Costs)⁽³⁾						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-	-
Operating Expenses	-	39,359	1,011	40,370	40,370	40,370
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Total Program Costs:	-	39,359	1,011	40,370	40,370	40,370
Total Expenses:	\$ -	\$ 39,359	\$ 1,011	\$ 40,370	\$ 40,370	\$ 40,370

County of San Joaquin, California
 Supplemental Schedules of California Department of Community Services and Development
 Year Ended June 30, 2022

San Joaquin County Department of Aging and Community Services
 Supplemental Statement of Revenue and Expenditures (SSRE)
 CSD Contract No. 20B-2032 LIHEAP (Wx)
 For the period October 1, 2019 through December 31, 2021

REVENUE	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Revenue	Total Reported Expenses	Total Budget
Grant Revenue (CSD funds only)	\$ -	\$ 526,325	\$ 795,987	\$ 1,322,312	\$ -	\$ 1,322,312
Interest Income ⁽¹⁾⁽²⁾	-	-	-	-	-	-
Program Income ⁽²⁾	-	-	-	-	-	-
Total Revenue:	\$ -	\$ 526,325	\$ 795,987	\$ 1,322,312	\$ -	\$ 1,322,312

Expenditures (Weatherization Support Costs) ⁽³⁾	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Audited Costs	Total Reported Expenses	Total Budget
Intake	\$ 14,535	\$ 26,061	\$ -	\$ 40,596	\$ 40,596	\$ 105,785
Outreach	8,525	9,944	-	18,469	18,469	66,116
Training and Technical Assistance	3,177	1,936	-	5,113	5,113	66,116
Out-of-State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (\$5,000 or greater)	-	-	-	-	-	-
Minor Vehicle and Field Equipment (less than \$5,000)	-	-	-	-	-	-
Liability Insurance	2,153	2,698	-	4,851	4,851	-
General Overhead Costs	36,859	36,311	-	73,170	73,170	-
Total Support Costs	\$ 65,249	\$ 76,950	\$ -	\$ 142,199	\$ 142,199	\$ 238,017

Expenditures (Weatherization Direct Program Costs) ⁽³⁾	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Audited Costs	Total Reported Expenses	Total Budget
Direct Program Activities	\$ 489,500	\$ 384,171	\$ -	\$ 873,671	\$ 873,671	\$ 1,080,391
Other Program Costs	155,657	150,785	-	306,442	306,442	3,904
Total Direct Program Costs:	645,157	534,956	-	1,180,113	1,180,113	1,084,295
Total Expenses:	\$ 710,406	\$ 611,906	\$ -	\$ 1,322,312	\$ 1,322,312	\$ 1,322,312

County of San Joaquin, California
 Supplemental Schedules of California Department of Community Services and Development
 Year Ended June 30, 2022

San Joaquin County Department of Aging and Community Services
 Supplemental Statement of Revenue and Expenditures (SSRE)
 CSD Contract No. 20B-2032 LIHEAP (EHA16)
 For the period October 1, 2019 through December 31, 2021

REVENUE	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue (CSD funds only)	\$ 345,502	\$ 610,314	\$ 54,747	\$ 1,010,563	\$ -	\$ 1,010,563
Interest Income ⁽¹⁾⁽²⁾	-	-	-	-	-	-
Program Income ⁽²⁾	-	-	-	-	-	-
Total Revenue:	\$ 345,502	\$ 610,314	\$ 54,747	\$ 1,010,563	\$ -	\$ 1,010,563

Expenditures (A-16 / Administrative) ⁽³⁾	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Audited Costs	Total Reported Expenses	Total Budget
Assurance 16 Costs	\$ 148,642	\$ 117,767	\$ -	\$ 266,409	\$ 266,409	\$ 266,409
Administrative Costs	157,747	108,662	-	266,409	266,409	266,409
Administrative Equipment (More than \$5,000)	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Total Administrative Costs:	\$ 306,389	\$ 226,429	\$ -	\$ 532,818	\$ 532,818	\$ 532,818

Expenditures (Program Support) ⁽³⁾	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Audited Costs	Total Reported Expenses	Total Budget
Intake	\$ 71,279	\$ 85,025	\$ 15,184	\$ 171,488	\$ 171,488	\$ 254,797
Outreach	29,228	26,484	4,443	60,155	60,155	159,248
Training and Technical Assistance	758	811	35	1,604	1,604	63,699
Out-of-State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (\$5,000 or greater)	-	-	-	-	-	-
Minor Vehicle and Field Equipment (less than \$5,000)	-	-	-	-	-	-
Liability Insurance	2,861	4,413	-	7,274	7,274	-
General Operating Expenditures	5,290	2,826	669	8,785	8,785	-
Automation Supplemental	10,966	11,792	1,554	24,312	24,312	1
Program Management & Support	12,982	9,424	-	22,406	22,406	-
Workers Compensation	-	3,025	-	3,025	3,025	-
Total Program Support Costs	\$ 133,364	\$ 143,800	\$ 21,885	\$ 299,049	\$ 299,049	\$ 477,745

Expenditures (Program Services) ⁽³⁾	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Audited Costs	Total Reported Expenses	Total Budget
ECIP Emergency Heating & Cooling Services (EHCS)	\$ 57,475	\$ 110,422	\$ -	\$ 167,897	\$ 167,897	\$ -
Severe Weather Energy Assist. & Trans. Svcs (SWEATS)	-	799	-	799	799	-
Wood, Propane, and Oil (ECIP & HEAP WPO)	10,000	-	-	10,000	10,000	-
Total Program Services Costs	67,475	111,221	-	178,696	178,696	-
Total Expenses:	\$ 507,228	\$ 481,450	\$ 21,885	\$ 1,010,563	\$ 1,010,563	\$ 1,010,563

County of San Joaquin, California
 Supplemental Schedules of California Department of Community Services and Development
 Year Ended June 30, 2022

San Joaquin County Department of Aging and Community Services
 Supplemental Statement of Revenue and Expenditures (SSRE)
 CSD Contract No. 20D-1032 DAP (Wx)
 For the period October 1, 2019 through December 31, 2021

REVENUE	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Revenue	Total Reported Expenses	Total Budget
Grant Revenue (CSD funds only)	\$ 24,580	\$ 143,153	\$ -	\$ 167,733	\$ -	\$ 167,733
Accrued Revenue	4,534	(4,534)	-	-	-	-
Interest Income ⁽¹⁾⁽²⁾	-	-	-	-	-	-
Program Income ⁽²⁾	-	-	-	-	-	-
Total Revenue:	\$ 29,114	\$ 138,619	\$ -	\$ 167,733	\$ -	\$ 167,733

Expenditures (Weatherization Support Costs) ⁽³⁾	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Audited Costs	Total Reported Expenses	Total Budget
Intake	\$ 217	\$ -	\$ -	\$ 217	\$ 217	\$ 13,419
Outreach	45	-	-	45	45	8,387
Training and Technical Assistance	-	-	-	-	-	8,387
Out-of-State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (\$5,000 or greater)	-	-	-	-	-	-
Minor Vehicle and Field Equipment (less than \$5,000)	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
General Operating Costs	1,971	-	-	1,971	1,971	-
Total Support Costs	\$ 2,233	\$ -	\$ -	\$ 2,233	\$ 2,233	\$ 30,193

Expenditures (Weatherization Direct Program Costs) ⁽³⁾	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Audited Costs	Total Reported Expenses	Total Budget
Direct Program Activities	\$ 24,933	\$ 138,619	\$ -	\$ 163,552	\$ 163,552	\$ 137,540
Other Program Costs	1,948	-	-	1,948	1,948	-
Total Direct Program Costs:	26,881	138,619	-	165,500	165,500	137,540
Total Expenses:	\$ 29,114	\$ 138,619	\$ -	\$ 167,733	\$ 167,733	\$ 167,733

County of San Joaquin, California
 Supplemental Schedules of California Department of Community Services and Development
 Year Ended June 30, 2022

San Joaquin County Department of Aging and Community Services
 Supplemental Statement of Revenue and Expenditures (SSRE)
 CSD Contract No. 20D-1032 DAP (EHA16)
 For the period October 1, 2019 through December 31, 2021

REVENUE	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue (CSD funds only)	\$ 1,642	\$ 12,288	\$ -	\$ 13,930	\$ -	\$ 13,930
Interest Income ⁽¹⁾⁽²⁾	-	-	-	-	-	-
Program Income ⁽²⁾	-	-	-	-	-	-
Total Revenue:	\$ 1,642	\$ 12,288	\$ -	\$ 13,930	\$ -	\$ 13,930

Expenditures (A-16 / Administrative) ⁽³⁾	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Audited Costs	Total Reported Expenses	Total Budget
Assurance 16 Costs	\$ 1,027	\$ 3,376	\$ -	\$ 4,403	\$ 4,403	\$ 4,460
Administrative Costs	3,444	5,639	-	9,083	9,083	9,083
Administrative Equipment (More than \$5,000)	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Total Administrative Costs:	\$ 4,471	\$ 9,015	\$ -	\$ 13,486	\$ 13,486	\$ 13,543

Expenditures (Program Support & Other Program Costs) ⁽³⁾	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Audited Costs	Total Reported Expenses	Total Budget
Intake	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outreach	-	52	-	52	52	52
Training and Technical Assistance	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Minor Vehicle and Field Equipment (less than \$5,000)	-	-	-	-	-	-
Liability Insurance	-	8	-	8	8	8
General Operating Expenditures	9	29	-	38	38	30
Automation Supplemental	77	218	-	295	295	252
Program Management & Support	-	46	-	46	46	40
Worker's Compensation Insurance	-	5	-	5	5	5
Total Program Support & Other Program Costs	\$ 86	\$ 358	\$ -	\$ 444	\$ 444	\$ 387

Expenditures (Program Services) ⁽³⁾	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	1-Jul-21 through 31-Dec-21	Total Audited Costs	Total Reported Expenses	Total Budget
ECIP Emergency Heating & Cooling Services (EHCS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wood, Propane, and Oil (ECIP & HEAP WPO)	-	-	-	-	-	-
Total Program Services Costs	-	-	-	-	-	-
Total Expenses:	\$ 4,557	\$ 9,373	\$ -	\$ 13,930	\$ 13,930	\$ 13,930

County of San Joaquin, California
 Supplemental Schedules of California Department of Community Services and Development
 Year Ended June 30, 2022

San Joaquin County Department of Aging and Community Services
 Supplemental Statement of Revenue and Expenditures (SSRE)
 CSD Contract No. 20U-2581 LIHEAP CARES (EHA16)
 For the period July 1, 2020 through September 30, 2021

REVENUE	1-Jul-20 through 30-Jun-21	1-Jul-21 through 30-Sep-21	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue (CSD funds only)	\$ 230,943	\$ -	\$ 230,943	\$ -	\$ 230,943
Interest Income ⁽¹⁾⁽²⁾	-	-	-	-	-
Program Income ⁽²⁾	-	-	-	-	-
Total Revenue:	\$ 230,943	\$ -	\$ 230,943	\$ -	\$ 230,943

Expenditures (A-16 / Administrative) ⁽³⁾	1-Jul-20 through 30-Jun-21	1-Jul-21 through 30-Sep-21	Total Audited Costs	Total Reported Expenses	Total Budget
Assurance 16 Costs	\$ 64,528	\$ -	\$ 64,528	\$ 64,528	\$ 64,528
Administrative Costs	50,463	-	50,463	50,463	56,000
Administrative Equipment (More than \$5,000)	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Total Administrative Costs:	\$ 114,991	\$ -	\$ 114,991	\$ 114,991	\$ 120,528

Expenditures (Program Support & Other Program Costs) ⁽³⁾	1-Jul-20 through 30-Jun-21	1-Jul-21 through 30-Sep-21	Total Audited Costs	Total Reported Expenses	Total Budget
Intake	\$ 58,047	\$ -	\$ 58,047	\$ 58,047	\$ 65,000
Outreach	20,102	-	20,102	20,102	24,000
Training and Technical Assistance	592	-	592	592	1,000
Out-of-State Travel	-	-	-	-	-
Major Vehicle and Equipment (\$5,000 or greater)	-	-	-	-	-
Minor Vehicle and Field Equipment (less than \$5,000)	-	-	-	-	-
General Operating Expenditures	1,974	-	1,974	1,974	-
Automation Supplemental	8,068	-	8,068	8,068	-
Program Management & Support	3,754	-	3,754	3,754	-
Total Program Support & Other Program Costs	\$ 92,537	\$ -	\$ 92,537	\$ 92,537	\$ 90,000

Expenditures (Program Services) ⁽³⁾	1-Jul-20 through 30-Jun-21	1-Jul-21 through 30-Sep-21	Total Audited Costs	Total Reported Expenses	Total Budget
ECIP Emergency Heating & Cooling Services (EHCS)	\$ 20,415	\$ -	\$ 20,415	\$ 20,415	\$ 20,415
Severe Weather Energy Assist. & Trans. Svcs (SWEATS)	-	-	-	-	-
Wood, Propane, and Oil (ECIP & HEAP WPO)	3,000	-	3,000	3,000	-
Total Program Services Costs	23,415	-	23,415	23,415	20,415
Total Expenses:	\$ 230,943	\$ -	\$ 230,943	\$ 230,943	\$ 230,943

County of San Joaquin, California
 Supplemental Schedules of California Department of Community Services and Development
 Year Ended June 30, 2022

San Joaquin County Department of Aging and Community Services
 Supplemental Statement of Revenue and Expenditures (SSRE)
 CSD Contract No. 20U-2581 LIHEAP CARES (Wx)
 For the period July 1, 2020 through September 30, 2021

REVENUE	1-Jul-20 through 30-Jun-21	1-Jul-21 through 30-Sep-21	Total Revenue	Total Reported Expenses	Total Budget
Grant Revenue (CSD funds only)	\$ 129,434	\$ -	\$ 129,434	\$ -	\$ 129,434
Interest Income ⁽¹⁾⁽²⁾	-	-	-	-	-
Program Income ⁽²⁾	-	-	-	-	-
Total Revenue:	\$ 129,434	\$ -	\$ 129,434	\$ -	\$ 129,434

Expenditures (Weatherization Support Costs) ⁽³⁾	1-Jul-20 through 30-Jun-21	1-Jul-21 through 30-Sep-21	Total Audited Costs	Total Reported Expenses	Total Budget
Intake	\$ 4,043	\$ -	\$ 4,043	\$ 4,043	\$ 10,355
Outreach	1,341	-	1,341	1,341	6,472
Training and Technical Assistance	81	-	81	81	6,472
Out-of-State Travel	-	-	-	-	-
Major Vehicle and Equipment (\$5,000 or greater)	-	-	-	-	-
Minor Vehicle and Field Equipment (less than \$5,000)	-	-	-	-	-
Liability Insurance	-	-	-	-	-
General Overhead Costs	5,114	-	5,114	5,114	-
Total Support Costs	\$ 10,579	\$ -	\$ 10,579	\$ 10,579	\$ 23,299

Expenditures (Weatherization Direct Program Costs) ⁽³⁾	1-Jul-20 through 30-Jun-21	1-Jul-21 through 30-Sep-21	Total Audited Costs	Total Reported Expenses	Total Budget
Direct Program Activities	\$ 89,324	\$ -	\$ 89,324	\$ 89,324	\$ 106,135
Other Program Costs	29,531	-	29,531	29,531	-
Total Direct Program Costs:	118,855	-	118,855	118,855	106,135
Total Expenses:	\$ 129,434	\$ -	\$ 129,434	\$ 129,434	\$ 129,434

County of San Joaquin, California
 Supplemental Schedules of California Department of Community Services and Development
 Year Ended June 30, 2022

San Joaquin County Department of Aging and Community Services
 Supplemental Statement of Revenue and Expenditures (SSRE)
 CSD Contract No. 20C-6017 DOE
 For the period July 1, 2020 through June 30, 2022

REVENUE	1-Jul-20 through 30-Jun-21	1-Jul-21 through 30-Jun-22	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue (CSD funds only)	\$ 141,880	\$ 53,660	\$ 195,540	\$ -	\$ 500,000
Accrued Grant Revenue	-	304,460	304,460	-	-
Interest Income ⁽¹⁾⁽²⁾	-	-	-	-	-
Program Income ⁽²⁾	-	-	-	-	-
Total Revenue:	\$ 141,880	\$ 358,120	\$ 500,000	\$ -	\$ 500,000

Expenditures (Administrative) ⁽³⁾	1-Jul-20 through 30-Jun-21	1-Jul-21 through 30-Jun-22	Total Audited Costs	Total Reported Expenses	Total Budget
Administrative Costs	\$ 9,045	\$ 21,456	\$ 30,501	\$ 30,501	\$ 30,501
Administrative Equipment (More than \$5,000)	-	-	-	-	-
Administrative Out-of-State Travel	-	-	-	-	-
Total Administrative Costs:	\$ 9,045	\$ 21,456	\$ 30,501	\$ 30,501	\$ 30,501

Expenditures (Training and Technical Assistance) ⁽³⁾	1-Jul-20 through 30-Jun-21	1-Jul-21 through 30-Jun-22	Total Audited Costs	Total Reported Expenses	Total Budget
Training and Technical Assistance	\$ 4,597	\$ 1,876	\$ 6,473	\$ 6,473	\$ 12,000
Out-of-State Travel	-	-	-	-	-
Total Training and Assistance Costs:	\$ 4,597	\$ 1,876	\$ 6,473	\$ 6,473	\$ 12,000

Expenditures (Program Costs) ⁽³⁾	1-Jul-20 through 30-Jun-21	1-Jul-21 through 30-Jun-22	Total Audited Costs	Total Reported Expenses	Total Budget
Liability Insurance	\$ -	\$ 664	\$ 664	\$ 664	\$ 1,200
Major Vehicle and Equipment (\$5,000 or greater)	-	-	-	-	-
Health & Safety Activities	41,343	36,636	77,979	77,979	110,618
Intake	3,056	3,511	6,567	6,567	6,000
Outreach	1,040	1,495	2,535	2,535	4,900
Direct Program Activities	55,903	222,890	278,793	278,793	199,881
Minor Vehicle and Field Equipment (less than \$5,000)	-	-	-	-	-
General Operating Costs	3,800	4,530	8,330	8,330	24,000
Other Program Costs	35,385	52,539	87,924	87,924	110,000
Client Education	-	-	-	-	-
Automation Supplemental	79	155	234	234	900
Total Program Services Costs:	140,606	322,420	463,026	463,026	457,499
Total Expenses:	\$ 154,248	\$ 345,752	\$ 500,000	\$ 500,000	\$ 500,000



**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 Roller – Payroll
Stanley Lawrence – Property Tax

COUNTY OF SAN JOAQUIN, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2022

COUNTY OF SAN JOAQUIN, CALIFORNIA

Corrective Action Plan
Year ended June 30, 2022

I. FINANCIAL STATEMENT FINDINGS

Finding 2022-001

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:

We agree that there are additional controls needed to state the accounts receivable accurately. Several steps have been implemented:

Created a separate ZZ account (holding/suspense) each month within the patient accounting system to hold any transactions that need further review before being posted. The holding/suspense accounts will be reviewed and reconciled timely.

Run audit control reports monthly that include “payments with no contractual adjustment” and “contractual adjustments with no payments” to help maintain true receivable balances.

Review the credit balances weekly. This will identify the true overpayments versus over contractualized balances in the month that it occurred and assist with timely correction.

Service request is currently with Cerner to review the payment file.

Name of Responsible Person:	Abe Nunez, CFO
Name of Department Contact:	Abe Nunez, CFO
Projected Implementation Date:	June 30, 2023

COUNTY OF SAN JOAQUIN, CALIFORNIA

Corrective Action Plan
Year ended June 30, 2022

Finding 2022-002

BALANCE SHEET RECONCILIATIONS – SAN JOAQUIN GENERAL HOSPITAL

Management’s or Department’s Response:

We concur.

Views of Responsible Officials and Corrective Action:

We agree that there are additional controls needed regarding the reconciliation of balance sheet accounts. Each month the accounting staff will be assigned accounts they are responsible for reconciling. Once reconciled, the Manger will review prior to the Director’s review and approval. The Director will then schedule time with the CFO on a quarterly basis for a final review.

We will be performing an assessment of the controls regarding account reconciliation that will be implemented. We will note any areas of weakness found.

Name of Responsible Person:	Abe Nunez, CFO
Name of Department Contact:	Abe Nunez, CFO
Projected Implementation Date:	June 30, 2023

COUNTY OF SAN JOAQUIN, CALIFORNIA

Corrective Action Plan
Year ended June 30, 2022

Finding 2022-003

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 there were adjustments to the SEFA as a result of the audit. Due to staffing limitations in the Auditor-Controller's Office (ACO), the task 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.

Name of Responsible Person:	Jeffery Woltkamp, Auditor-Controller
Name of Department Contact:	Jeffery Woltkamp, Auditor-Controller
Projected Implementation Date:	June 30, 2023

COUNTY OF SAN JOAQUIN, CALIFORNIA

Corrective Action Plan
Year ended June 30, 2022

II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2022-004

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: 2021-2022

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 2021-05.

Management's or Department's Response:

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 processed to ensure accuracy.

Views of Responsible Officials and Corrective Action:

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 the 10% review process.

COUNTY OF SAN JOAQUIN, CALIFORNIA

Corrective Action Plan
Year ended June 30, 2022

Finding 2022-005

Program: Medicaid 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: 2021-2022

Compliance Requirement: Eligibility

Grant Award Number: In-Home Supportive Services (IHSS)

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

Repeat Finding from Prior Year:

Yes, prior year finding 2021-06.

Management's or Department's Response:

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

Views of Responsible Officials and Corrective Action:

The County will continue to process the backlog of redetermination cases to comply with the 12-month requirement.

Name of Responsible Person:

Renee Smith, IHSS Program Manager

Name of Department Contact:

Renee Smith, IHSS Program Manager

Projected Implementation Date:

The County hired additional staff to assist with the processing of the redetermination of eligible cases.

COUNTY OF SAN JOAQUIN, CALIFORNIA

Corrective Action Plan
Year ended June 30, 2022

Finding 2022-006

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: 2021-2022

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:

Yes, prior year finding 2021-09.

Management's or Department's Response:

We Concur.

Views of Responsible Officials and Corrective Action:

Procedures have been developed and implemented to comply with the County's policies over procurement and suspension and debarment.

Name of Responsible Person:	Bruce Cosby
Name of Department Contact:	Bruce Cosby
Projected Implementation Date:	July 1, 2023

COUNTY OF SAN JOAQUIN, CALIFORNIA

Corrective Action Plan
Year ended June 30, 2022

Finding 2022-007

Program: COVID-19 – Coronavirus State and Local Fiscal Recovery Funds, (CSLFRF)

CFDA No.: 21.027

Federal Agency: U.S. Department of the Treasury

Passed-through: N/A

Award Year: 2021-2022

Compliance Requirement: Procurement and Suspension and Debarment

Grant Award Number: Applies to all awards with findings and no specific grant award

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:

Management concurs.

Views of Responsible Officials and Corrective Action:

The County did not document with date/time stamp that suspension and department had been checked. Significant dynamics were occurring in Purchasing Department at the time of the Audit. A new Purchasing Director was recently hired. A new process is in place to address these concerns.

The County has controls in place (identifier) as we have the ability to input a program code with each transaction as identifier. However, we do not have the ability to run a single report that summarizes “vendors paid over \$25K” for ease of auditing vendor population only.

Name of Responsible Person:	Jay Wilverding, County Administrator
Name of Department Contact:	Sandy Regalo, Assistant County Administrator
Projected Implementation Date:	January 30, 2023

COUNTY OF SAN JOAQUIN, CALIFORNIA

Corrective Action Plan
Year ended June 30, 2022

Finding 2022-008

Program: COVID-19 – Coronavirus State and Local Fiscal Recovery Funds, (CSLFRF)

CFDA No.: 21.027

Federal Agency: U.S. Department of the Treasury

Passed-through: N/A

Award Year: 2021-2022

Compliance Requirement: Reporting

Grant Award Number: N/A

Type of Finding: Material Weakness in Internal Control over Compliance

Repeat Finding from Prior Year:

No.

Management’s or Department’s Response:

Management concurs.

Views of Responsible Officials and Corrective Action:

All ARPA Reports are prepared by the Assistant County Administrator, reviewed by the County Administrator, and submitted by the Assistant County Administrator. Although the County did not have a formal documented sign-off by the County Administrator, the County Administrator reviews and approves all Reports before submission to the Department of the Treasury.

A new process has been put into place to address this concern. Prior to submission, and after review by County Administrator, County Administrator sends an email to the Assistant County Administrator (Preparer) confirming review and approval to submit.

Name of Responsible Person:	Jay Wilverding, County Administrator
Name of Department Contact:	Sandy Regalo, Assistant County Administrator
Projected Implementation Date:	January 30, 2023

COUNTY OF SAN JOAQUIN, CALIFORNIA

Corrective Action Plan
Year ended June 30, 2022

Finding 2022-009

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: 2021-2022

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

Grant Award Number: All

Type of Finding: 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 has corrected this Finding as of August 22, 2022. Internal controls are in place to ensure a formal review and approval process of federal expenditures.

Name of Responsible Person:	Chris Becerra, Management Analyst III
Name of Department Contact:	Chris Becerra, Management Analyst III
Projected Implementation Date:	August 22, 2022

COUNTY OF SAN JOAQUIN, CALIFORNIA

Corrective Action Plan
Year ended June 30, 2022

Finding 2022-010

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: 2021-2022

Compliance Requirement: Reporting

Grant Award Number: All

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

Repeat Finding from Prior Year:

Yes, prior year finding 2021-012.

Management's or Department's Response:

We concur.

Views of Responsible Officials and Corrective Action:

The County has implemented 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 FFATA reports. Evidence of documentation will be retained.

Name of Responsible Person:	Chris Becerra, Management Analyst III
Name of Department Contact:	Chris Becerra, Management Analyst III
Projected Implementation Date:	July 1, 2023

COUNTY OF SAN JOAQUIN, CALIFORNIA

Corrective Action Plan
Year ended June 30, 2022

Finding 2022-011

Program: Airport Improvement Program

CFDA No.: 20.106

Federal Agency: U.S. Department of Transportation

Pass-through: N/A

Award Year: 2021-2022

Compliance Requirement: Special Tests & Provisions – Wage Rate Requirement

Grant Award Number: Applies to all awards with findings and no specific grant award

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

Repeat Finding from Prior Year:

Yes, prior year finding 2021-014.

Management's or Department's Response:

Concurred.

Views of Responsible Officials and Corrective Action:

The airport will revise the current policy to effectively ensure that the certified payroll reports are submitted timely by the contractors, subcontractors and its subs.

Name of Responsible Person:	Richard Sokol
Name of Department Contact:	Jeff Marcia
Projected Implementation Date:	July 1, 2023

COUNTY OF SAN JOAQUIN, CALIFORNIA

Corrective Action Plan
Year ended June 30, 2022

Finding 2022-012

Program: COVID-19 – Emergency Rental Assistance Program, (ERAP)

CFDA No.: 21.023

Federal Agency: U.S. Department of the Treasury

Pass-through: N/A

Award Year: 2021-2022

Compliance Requirement: Reporting

Grant Award Number: Applies to all awards with findings and no specific grant award

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

Repeat Finding from Prior Year:

No

Management's or Department's Response:

Concurred.

Views of Responsible Officials and Corrective Action:

During the fiscal year, the County had routed the second tranche of funding to the State as the County did not have the capacity to continue the program.

Name of Responsible Person:	Connie Hart, Deputy County Administrator
Name of Department Contact:	Connie Hart, Deputy County Administrator
Projected Implementation Date:	June 30, 2023