

**COUNTY OF SAN JOAQUIN**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2024**



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**INDEPENDENT AUDITORS' 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***

Honorable Board of Supervisors  
County of San Joaquin  
Stockton, 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 County of San Joaquin (the County), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 26, 2025. 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.

***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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

***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 Response to Findings***

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

***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.



**CliftonLarsonAllen LLP**

Sacramento, California  
March 26, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE, AND REPORT ON THE SUPPLEMENTAL  
SCHEDULES OF OFFICE OF CALIFORNIA STATE DEPARTMENT OF AGING GRANTS  
AND CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT**

Honorable Board of Supervisors  
County of San Joaquin  
Stockton, California

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

***Qualified and Unmodified Opinions***

We have audited County of San Joaquin's (the 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 County of San Joaquin's major federal programs for the year ended June 30, 2024. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Qualified Opinion on Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), Assistance Listing No. 21.027***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, County of San Joaquin complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on CSLFRF for the year ended June 30, 2024.

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

In our opinion, County of San Joaquin complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2024.

***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; 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 Auditors' 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 relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Matters Giving Rise to Qualified Opinion on Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), Assistance Listing No. 21.027***

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements for subrecipient monitoring regarding Assistance Listing No. 21.027 as described in finding number 2024-003.

Compliance with such requirements is necessary, in our opinion, for County of San Joaquin 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 laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

***Auditors' 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 the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about 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***

*Government Auditing Standards* require the auditor to perform limited procedures on the County of San Joaquin's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. the County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

#### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-003, to be a material weakness.

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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-002 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 of San Joaquin's response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County of San Joaquin's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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


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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon, dated March 26, 2025, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the San Joaquin County Employees' Retirement Association and the Health Plan of San Joaquin, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 is fairly stated in all material respects in relation to the basic financial statements as a whole.



Honorable Board of Supervisors  
County of San Joaquin, California

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises Supplementary Schedules of the Department of Community Services and Development and the California Department of Aging but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Sacramento, California  
March 26, 2025

**COUNTY OF SAN JOAQUIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Passed through California Department of Food and Agriculture:				
Asian Citrus Psyllid (ACP)	10.025	22-0294-030-SF	\$ -	\$ 45,321
Asian Citrus Psyllid (ACP)	10.025	23-0026-022-SF	-	156,392
European Grapevine Moth	10.025	22-1695-022-SF	-	173,431
Glassy-Winged Sharpshooter Program	10.025	21-0517-037-SF	-	256,996
Plant & Animal Disease, Pest Control, & Animal Care (Pest Detection - Fruit Fly)	10.025	22-1694-030-SFAP23PPQFO000C207	-	186,914
Plant & Animal Disease, Pest Control, & Animal Care (Pest Detection - Spongy Moth)	10.025	22-1694-030-SFAP23PPQFO000C248	-	6,183
Phytophthora ramorum (SOD)	10.025	23-0413-023-SFAP23PPQFO000C519	-	1,586
Plant & Animal Disease, Pest Control, & Animal Care (Exclusion - Detector Dog Team)	10.025	23-0411-011-SF	-	56,800
10.025 Subtotal			-	883,623
San Joaquin County AgVenture (SCBG)	10.170	21-0433-016-SF21SCBPCA1110	-	93,033
Senior Farmers Market Coupons	10.576	-	-	27,500
Passed through California Department of Education:				
National School Lunch Program	10.553	02526-SN-39-R	-	157,237
Subtotal Child Nutrition Cluster			-	157,237
Passed through California Department of Public Health WIC Division:				
Women, Infants, Children Suppl Nutrition Program - WIC	10.557	22-10283	-	2,074,877
10.557 Subtotal			-	2,074,877
Passed through California Department of Public Health - NEOP Branch:				
CFHL Cal Fresh Healthy Living Project	10.561	19-10346 / 23-10342	-	729,653
Passed through California Department of Social Services:				
CalFresh (Food Stamps), CSET and CSET Enhanced	10.561	187CACA4s2514 / 39-2018-SNAP ADMIN	610,424	15,243,169
Subtotal SNAP Cluster			610,424	15,972,822
Passed through California Department of Social Services:				
Local Food Purchase Assistance	10.182	15 MOU 00139	-	8,250
Commodity Credit Corporation - In-Kind Food	10.187	MOU-22-00139	-	1,080,655
Commodity Credit Corporation	10.187	MOU-22-00139	-	42,629
Commodity Credit Corporation	10.187	MOU-22-00139	-	46,654
10.187 Subtotal			-	1,169,938
Emergency Food Assistance Program (EFAP) 2022-23	10.568	MOU-22-00139 (FFY 2022-23)	-	59,075
Emergency Food Assistance Program (EFAP) 2023-24	10.568	MOU-22-00139 (FFY 2023-24)	-	385,577
Emergency Food Assistance Program (EFAP) In-Kind Food	10.569	MOU-22-00139	-	1,840,034
Subtotal Food Distribution Cluster			-	2,284,686
Total U.S. Department of Agriculture			610,424	22,671,967
<b>Department of Commerce</b>				
Direct Program:				
Revolving Loan Fund - Bank of Stockton	11.307	07-79-07603	-	4,326,792
Total Department of Commerce			-	4,326,792
<b>U.S. Department of the Treasury</b>				
Direct Program:				
COVID-19 - American Rescue Plan	21.027	-	5,582,384	18,552,395
COVID-19 - ELC Enhanced Detection	21.027	-	-	1,929
Total U.S. Department of the Treasury			5,582,384	18,554,324

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Housing &amp; Urban Development</b>				
Direct Program:				
Community Development Block Grant -County of San Joaquin 20-21 Allocation, FY 2023-24 Expenses	14.218	B-20-UC-06-0009 San Joaquin County Aquatics (HUD #2742)	\$ -	\$ 11,990
Community Development Block Grant - City of Escalon	14.218	B-22-UC-06-0009 Escalon Meals on Wheels Program (HUD #2893)	-	4,500
Community Development Block Grant - City of Lathrop	14.218	B-22-UC-06-0009 Lathrop Meals on Wheels Program (HUD #2893)	-	1,000
Community Development Block Grant - City of Manteca	14.218	B-22-UC-06-0009 Manteca Meals on Wheels Program (HUD #2893)	-	6,090
Community Development Block Grant - City of Ripon	14.218	B-22-UC-06-0009 Ripon Meals on Wheels Program (HUD #2893)	-	2,454
Community Development Block Grant -County of San Joaquin	14.218	B-22-UC-06-0009 San Joaquin County Meals on Wheels Program (HUD #2893)	-	23,500
Community Development Block Grant - City of Tracy	14.218	B-22-UC-06-0009 Tracy Meals on Wheels Program (HUD #2893)	-	5,000
CDBG Entitlement Program	14.218	B-18-UC-06-0009	106,793	106,793
CDBG Entitlement Program	14.218	B-20-UC-06-0009	9,912	27,172
CDBG Entitlement Program	14.218	B-20-UW-06-0009	307,804	440,750
CDBG Entitlement Program	14.218	B-21-UC-06-0009	517,739	517,739
CDBG Entitlement Program	14.218	B-22-UC-06-0009	779,826	846,277
CDBG Entitlement Program	14.218	B-23-UC-06-0009	198,694	800,419
Subtotal CDBG - Entitlement/Special Purpose Grants Cluster			1,920,768	2,793,684
Emergency Solutions Grant	14.231	E-23-UC-06-0009	117,794	117,794
Emergency Solutions Grant	14.231	E-22-UC-06-0009	151,885	151,885
Emergency Solutions Grant	14.231	E-20-UW-06-0009	785,399	785,399
14.231 Subtotal			1,055,078	1,055,078
HOME Investment Partnership Program	14.239	M-22-UC-06-0214	-	70,090
HOME Investment Partnership Program	14.239	M-23-UC-06-0214	-	107,755
HOME Investment Partnership Program	14.239	M-21-UP-06-0214	-	10,733
14.239 Subtotal			-	188,578
Continuum of Care - CARE	14.267	CA0902L9T112112	285,541	285,541
Continuum of Care - CARE	14.267	CA0902L9T112213	721,593	756,092
Continuum of Care - CHARM	14.267	CA0248L9T112112	24,533	24,533
Continuum of Care - CHARM	14.267	CA0248L9T112213	42,963	46,186
Continuum of Care - Homelessness to Homes II	14.267	CA0250L9T112214	307,181	317,021
Continuum of Care - Homelessness to Homes II	14.267	CA0250L9T112315	18,944	20,802
Continuum of Care - Hermanas I	14.267	CA0251L9T112112	1,937	1,937
Continuum of Care - Hermanas I	14.267	CA0251L9T112213	159,060	163,769
Continuum of Care - HOPE	14.267	CA0252L9T112113	112,317	112,317
Continuum of Care - HOPE	14.267	CA0252L9T112214	397,017	409,467
Continuum of Care - Planning	14.267	CA1999L9T1112100	-	2,225
Continuum of Care - Planning	14.267	CA1927L9T1112200	-	62,024
Continuum of Care - Planning	14.267	CA2136D9T112200	-	24,775
Continuum of Care - SPICE	14.267	CA0763L9T112111	14,110	14,110
Continuum of Care - SPICE	14.267	CA0763L9T112212	161,133	165,886
Continuum of Care - Shelter Plus Care Expanded	14.267	CA0253L9T112114	520,714	520,714
Continuum of Care - Shelter Plus Care Expanded	14.267	CA0253L9T112215	2,240,104	2,279,560
Continuum of Care - Shelter Plus Care 5	14.267	CA0835L9T112208	331,335	331,335
Continuum of Care - Shelter Plus Care 5	14.267	CA0835L9T112309	95,798	95,798
14.267 Subtotal			5,434,280	5,634,092
Passed through California Department of Public Health - Office of AIDS:				
Housing for People With AIDS - HOPWA	14.241	23-10402	51,060	256,084
Total Department of Housing and Urban Development			8,461,186	9,927,516

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Justice</b>				
Direct Program:				
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2020-DJ-BX-0458	\$ -	\$ 4,961
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	15PBJA-21-GG-01198-JAGX	-	38,930
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	15PBJA-22-GG-02064-JAGX	-	39,011
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	15PBJA-23-03183-JAGX	-	167,104
16.378 Subtotal			-	250,006
Bulletproof Vest Partnership Program FY 2022	16.607	N/A	-	676
Bulletproof Vest Partnership Program FY 2023	16.607	N/A	-	7,207
16.607 Subtotal			-	7,883
Passed through State Office of Emergency Services:				
County Victim Services (XC) Program	16.575	XC22 05 0390	-	244,153
County Victim Services (XC) Program	16.575	XC23 06 0390	-	103,384
Victim/Witness Assistance Program	16.575	VW23 42 0390	-	969,444
Victim/Witness Assistance Program	16.575	VW22 41 0390	-	362,671
Unserved/Underserved Victim Advocacy Program	16.575	UV22 01 0390	-	99,562
Unserved/Underserved Victim Advocacy Program	16.575	UV23 02 0390	-	91,558
Passed through State Office of Emergency Services:				
Victim Assistance	16.575	VCB-7870	-	132,421
16.575 Subtotal			-	2,003,193
Total Department of Justice			-	2,261,082
<b>Department of Justice and Department of Transportation</b>				
Direct Program:				
Federal "Narcotics Enforcement" Equitable Sharing Program CA0390000	16.922	-	-	566,230
Total Department of Justice and Department of Transportation			-	566,230
<b>United States Drug Enforcement Administration</b>				
Direct Program:				
Drug Enforcement Admin Domestic Cannabis Eradication	16.U01	2023-39	-	40,551
Drug Enforcement Admin Domestic Cannabis Eradication	16.U01	2024-35	-	31,655
Total U.S. Drug Enforcement Administration			-	72,207
<b>U.S. Department of Labor</b>				
Passed through California Employment Development Department:				
WIOA Adult (201)	17.258	AA311036	-	57,414
WIOA Adult (201)	17.258	AA411036	-	522,863
WIOA Adult (202)	17.258	AA311036	-	1,292,351
WIOA Adult (202)	17.258	AA411036	-	1,330,993
17.258 Subtotal			-	3,203,621
WIOA Youth (301)	17.259	AA311036	-	1,434,770
WIOA Youth (301)	17.259	AA411036	1,314,442	2,183,036
17.259 Subtotal			1,314,442	3,617,806

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Labor (Continued)</b>				
Passed through California Employment Development Department (Continued):				
WIOA Rapid Response Layoff Aversion (292)	17.278	AA411036	\$ -	\$ 4,883
WIOA Rapid Response Layoff Aversion (293)	17.278	AA411036	-	17,758
WIOA - Transfer Dislocated Worker to Adult (500)	17.278	AA311036	-	1,113,170
WIOA - Transfer Dislocated Worker to Adult (500)	17.278	AA411036	-	925,486
WIOA Dw Formula (501)	17.278	AA311036	-	51,966
WIOA Dw Formula (501)	17.278	AA411036	-	436,476
WIOA Dw Formula (502)	17.278	AA311036	-	346,798
WIOA Dw Formula (502)	17.278	AA411036	-	123,145
WIOA Rapid Response (540)	17.278	AA411036	-	27,222
WIOA Rapid Response (541)	17.278	AA411036	-	99,009
17.278 Subtotal			-	3,145,913
Subtotal WIOA Cluster			1,314,442	9,967,340
Passed through California Office of Emergency Services:				
Pandemic Unemployment Assistance & Uninsurance Anti-Fraud Program	17.225	PG23 01 0390	-	74,443
Total U.S. Department of Labor			1,314,442	10,041,783
<b>United States Department of Transportation</b>				
Direct Program:				
Aip-44 Cares Act Grant	20.106	3-06-0250-044-2020	-	4,089,434
Aip-47 Acrgp/crssa	20.106	3-06-0250-047-2020	-	352,177
Rehabilitate General Aviation Apron and Taxilanes	20.106	3-06-0250-050-2021	-	243,665
Airport Rescue Grant	20.106	3-06-0250-051-2021	-	38,478
Rehabilitate Taxilane D9 (Design Only)	20.106	3-06-0250-052-2022	-	18,303
Airport Layout Plan Narrative Update	20.106	3-06-0250-053-2022	-	391,059
Airport Improvement Program	20.106	3-06-0250-054-2023	-	1,130,651
Airport Improvement Program	20.106	3-06-0250-055-2023	-	1,291,634
20.106 Subtotal			-	7,555,401
Passed through California Department of Transportation:				
Bridge Rehabilitation (Tc)	20.205	BRLO-5929(216)	-	5,150
Bridge Replacement-capacity Increase	20.205	BRLS-5929(237)	-	316,598
Bridge Rehabilitation (Tc)	20.205	BRLO-5929(236)	-	122,560
Bridge Rehabilitation (Tc)	20.205	BRLO-5929(241)	-	67,389
Bridge Replacement-capacity Increase	20.205	BRLS-5929(233)	-	12,257
Bridge Replacement-capacity Increase	20.205	BRLS-5929(238)	-	71,716
Bridge Rehabilitation (Tc)	20.205	BRLO-5929(240)	-	75,193
Bridge Rehabilitation (Tc)	20.205	BRLO-5929(242)	-	123,071
Bridge Replacement-capacity Increase	20.205	BRLS-5929(239)	-	492,568
Bridge Rehabilitation (Tc)	20.205	BRLO-5929(235)	-	38,120
Bridge Rehabilitation (Tc)	20.205	BRLO-5929(234)	-	48,445
Bridge Rehabilitation (Tc)	20.205	BRLO-5929(254)	-	112,826
Bridge Preventive Maintenance Program	20.205	BPMP-5929(260)	-	28,565
Bridge Preventive Maintenance Program	20.205	BPMP-5929(261)	-	48,202
Bridge Preventive Maintenance Program	20.205	BPMP-5929(262)	-	57,504
Bridge Replacement-capacity Increase	20.205	BRLS-5929(276)	-	142,441
Bridge Replacement-capacity Increase	20.205	BRLS-5929(229)	-	208,951
Bridge Rehabilitation (Tc)	20.205	BRLO-5929(245)	-	46,915
High Risk Rural Roads	20.205	HRRRL-5929(288)	-	685,516
High Risk Rural Roads	20.205	HRRRL-5929(289)	-	2,355,825
Roadway Resurfacing and Rehabilitation (Tc)	20.205	STPL-5929(295)	-	1,447
Roadway Resurfacing and Rehabilitation (Tc)	20.205	STPL-5929(297)	-	2,281
Roadway Resurfacing and Rehabilitation (Tc)	20.205	STPL-5929(298)	-	2,084
Roadway Resurfacing and Rehabilitation (Tc)	20.205	STPL-5929(300)	-	1,136

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>United States Department of Transportation (Continued)</b>				
Passed through California Department of Transportation (Continued):				
Congestion Mitigation	20.205	CML-5929(306)	\$ -	\$ 2,844
Roadway Resurfacing and Rehabilitation (Tc)	20.205	STPL-5929(304)	-	1,996
Roadway Resurfacing and Rehabilitation (Tc)	20.205	STPL-5929(305)	-	2,904
Roadway Resurfacing and Rehabilitation (Tc)	20.205	STPL-5929(314)	-	1,334,411
Roadway Resurfacing and Rehabilitation (Tc)	20.205	STPL-5929(313)	-	68,035
Congestion Mitigation	20.205	CML 5929(324)	-	27,617
Roadway Resurfacing and Rehabilitation (Tc)	20.205	STPL 5929(329)	-	25,132
Roadway Resurfacing and Rehabilitation (Tc)	20.205	STPL 5929(332)	-	3,732
Highway Safety Improvement	20.205	HSIPL 5929(309)	-	738
Highway Safety Improvement	20.205	HSIPL 5929(308)	-	296
Congestion Mitigation	20.205	CML 5929(315)	-	4,581
20.205 Subtotal			-	6,539,046
Passed through California Office of Traffic Safety:				
Child Passenger Safety Program	20.616	OP23017/OP24014	5,050	59,826
Subtotal Highway Safety Cluster			5,050	59,826
Total U.S. Department of Transportation			5,050	14,154,274
<b>U.S. Department of Energy</b>				
Passed through California Department of Community Services and Development:				
State Department of Community Services - Department of Energy (DOE) 2022	81.042	22C-6014	-	23,868
Total U.S. Department of Energy			-	23,868
<b>U.S. Election Assistance Commission</b>				
Passed through the California Secretary of State				
HAVA Election Security Program	90.404	23G27139, SOS-0890	-	102,032
Total U.S. Election Assistance Commission			-	102,032
<b>U.S. Department of Health and Human Services</b>				
Direct Program:				
CHW for COVID Response and Resilient Communities	93.495	6 NU58DP007004-01-01	792,949	1,234,250
Passed through California Department of Aging:				
Area Plan VII-B 2023-24	93.041	AP-2324-11/ 2301CAOAEA-01 (VII-B)	-	10,084
Area Plan VII-A 2023-24	93.042	AP-2324-11/ 2301CAOAOA-01 (VII-A)	-	47,922
Area Plan III-D 2023-24	93.043	AP-2223-11 / 2301CAOAPH-01 (III-D)	59,458	59,458
ARP III-D Preventative Services	93.043	AP-2122-11 / 2101CAPH6-00 / ARDL (ARP III-D)	-	59,198
93.043 Subtotal			59,458	118,656
Area Plan III-B 2023-24	93.044	AP-2324-11/2301CAOASS-01	445,315	1,079,548
ARP III-B Supportive Services	93.044	AP-2122-11 / 2101CASSC6-00 / ARBL (ARP III-B)	-	75,295
93.044 Subtotal			445,315	1,154,843
Area Plan III-C-2 2023-24	93.045	AP-2324-11 / 2101CAOAH-01 (III-C-2)	-	762,212
Area Plan III-C1 2023-24	93.045	AP-2324-11 / 2101CAOACM-01 (III-C-1)	317,076	893,338
ARP III-C2 Home Delivered Meals	93.045	AP-2122-11 / 2101CAHD6-00 / AR2L (ARP III-C-2)	-	59,510
93.045 Subtotal			317,076	1,715,060
Area Plan III-E 2023-24	93.052	AP-2324-11/2301CAOAF-01	36,929	392,775
ARP III-E	93.052	AP-2122-11 / 2101CAFCC6-00 / AREL (ARP III-E)	-	29,160
93.052 Subtotal			36,929	421,935

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>				
Passed through California Department of Aging (Continued): Area Plan NSIP 2023-24	93.053	AP-2223-11 / 2301CAOANS-01 (NSIP)	\$ -	\$ 146,657
Subtotal Aging Cluster			858,778	3,615,157
Centers for Disease Control & Prevention: California Strengthening Public Health Initiative	93.967	CASPHI0032	-	72,003
Centers for Disease Control & Prevention: Passed through California Department of Public Health - Emergency Preparedness Office:				
COVID-19 ELC Enhancing Detection Expansion	93.323	COVID-19 ELC97	1,731,505	4,329,918
SHARP-Strengthening HAI & AR Program Capacity	93.323	ELC SHARP	-	394,970
93.323 Subtotal			1,731,505	4,724,888
COVID-19 Workforce Development Suppl Funding	93.354	WFD-039	-	794,296
PHEP Public Health Emergency Preparedness	93.069	22-10679	-	768,480
Passed through California Department of Public Health - Office of Health Equity:				
CERI-California Equitable Recovery Initiative	93.391	CERI 21-23-32	40,620	332,431
Passed through California Department of Public Health - Immunization Branch:				
Immunization Project Subvention Funds Program IAP	93.268	22-11053	-	2,104,939
Passed through California Department of Public Health - TB Control Branch:				
TB/Base Award / Tuberculosis Prevention	93.116	CDPH Allocation	-	180,567
Uniting for Ukraine (U4U) Program	93.116	39U4U23Y3	-	1,426
Enhanced Prevention and Control	93.116	EPCF3923	-	34,957
93.116 Subtotal			-	216,950
Passed through California Department of Public Health - Office of AIDS:				
AIDS Surveillance Program - ASP	93.941	19-10446	-	8,668
AIDS Drug Assistance Program - ADAP	93.783	23-10189	-	12,150
HIV Comprehensive AIDS Resources Emergency	93.917	23-10981	149,409	546,583
HIV Prevention	93.917	22-10794 A2	-	172,066
MAI Minority AIDS Initiative	93.917	18-10887	-	12,741
93.917 Subtotal			149,409	731,390
California Department of Public Health CLPP Division:				
Congenital Syphilis Prevention/Control	93.977	18-10701	-	138,367
Disease Intervention Specialist Workforce Development	93.977	21-10582	-	257,816
93.977 Subtotal			-	396,183
California Department of Public Health MCAH Division:				
MCAH Maternal Child and Adolescent Health	93.994	Allocation No. 202239	-	411,140
BIH Black Infant Health	93.994	Allocation No. 202139	-	272,015
Children and Youth with Special Health Care Need	93.994	21-11058	-	202,508
93.994 Subtotal			-	885,663
Passed through California Dept of Social Services: Promoting Safe & Stable Families (PSSF)	93.556	-	704,371	704,371

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>				
Passed through California Dept of Social Services (Continued):				
FedGap	93.090	-	\$ -	\$ 1,338,119
KIN-GAP IV-E Admin	93.090	-	-	43,190
93.090 Subtotal			-	1,381,309
CalWORKS Assistance	93.558	-	15,228,200	34,416,814
CalWorks ARC	93.558	-	-	549,885
CalWORKS CEC Programs	93.558	-	-	15,662,359
CalWORKS Single Allocation	93.558	-	-	23,771,553
CWS TANF	93.558	-	-	4,933,685
Fraud Incentive	93.558	-	-	168,121
93.558 Subtotal			15,228,200	79,502,417
Passed through State of California - Health & Human Services Agency, California Department of Child Support Services:				
Child Support Enforcement	93.563	-	-	14,298,581
Passed through California Dept of Social Services:				
Refugee Cash Assistance (RCA)	93.566	-	-	204,775
Refugee Cash Assistance (HSA Administration)	93.566	-	-	17,826
93.566 Subtotal			-	222,601
CWS IV - B	93.645	-	-	516,899
Foster Care Licensing	93.658	-	-	44,323
Foster Care	93.658	-	-	370,345
EA Foster Care	93.658	-	-	1,283,824
Foster Care and Extended Foster Care	93.658	-	628,926	7,729,788
Probation IV - E (HSA Admin)	93.658	-	-	359,462
Families First Coronavirus Response Act Title IV-E FMAP	93.658	-	-	162,156
ECCB - Emergency Child Care Bridge	93.658	-	-	52,427
CWS IV-E	93.658	-	-	7,497,678
CSEC	93.658	-	-	333,960
CCR and CCR CWD	93.658	-	-	880,920
Non CWS	93.658	-	-	460,678
Passed through the California Department of Health Care Services:				
HCPCFC Health Care Program for Children in Foster Care	93.658	DHCS ALLOCATION	-	371,082
HCPCFC Psychotropic Medication Monitoring and Oversight	93.658	DHCS ALLOCATION	-	90,089
HCPCFC Caseload Relief	93.658	DHCS ALLOCATION	-	190,614
93.658 Subtotal			628,926	19,827,346
Passed through California Dept of Social Services:				
Adoptions (Assistance)	93.659	-	-	14,947,222
Adoptions (Admin) (Includes Eligibility)	93.659	-	-	2,028,557
93.659 Subtotal			-	16,975,779
CWS Title XX	93.667	-	-	1,048,484
CWS Title XX (Assistance)	93.667	-	-	1,125,496
93.667 Subtotal			-	2,173,980
ILP	93.674	-	7,179	585,476
Passed through California Department of Community Services and Development:				
Emergency Supplemental Low-Income Home Energy Program (ESLIHEAP) EHA	93.568	23J-5736	-	235,742
Emergency Supplemental Low-Income Home Energy Program (ESLIHEAP) Wx	93.568	23J-5736	-	597,380
State Dept of Community Services - Supplemental Low Income Home Energy Assistance Program (SLIHEAP)	93.568	23Q-5581	-	24,425
State Dept of Community Services - Supplemental Low Income Home Energy Assistance Program (SLIHEAP)	93.568	24Q-2581	-	903

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**COUNTY OF SAN JOAQUIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>				
Passed through California Department of Community Services and Development (Continued):				
Low-Income Home Water Assistance Program (LIWAP)	93.568	21Z-9569	\$ -	\$ 205,141
State Dept of Community Services - Low Income Home Energy Program (LIHEAP) EHA 16	93.568	23B-5032	-	332,092
State Dept of Community Services - Low Income Home Energy Program (LIHEAP) Weatherization	93.568	23B-5032	-	332,773
State Dept of Community Services - Low Income Home Energy Program (LIHEAP) EHA 16	93.568	24B-2032	-	571,192
State Dept of Community Services - Low Income Home Energy Program (LIHEAP) Weatherization	93.568	24B-2032	-	809,703
State Dept of Community Services - Low Income Home Energy Program (LIHEAP) American Rescue Plan (ARPA), PRIOR YEAR ADJUSTMENT	93.568	21V-5581	-	8,628
93.568 Subtotal			-	3,117,979
Community Services Block Grant (CSBG) 2023	93.569	23F-4038	-	268,272
Community Services Block Grant (CSBG)	93.569	24F-3038	-	837,983
Community Services Block Grant (CSBG) 2023 Disc	93.569	23F-4038	-	26,000
93.569 Subtotal			-	1,132,255
California Department of Health Services:				
National Hospital Preparedness Program (HPP)	93.889	22-10680	-	289,928
Homeless Federal Block Grant / PATH	93.150	X06SM085813-01	-	249,275
California Department of Public Health CLPP Division:				
CLPP Childhood Lead Poisoning Prevention Program	93.778	23-10278	-	95,450
Passed through State of California - Health & Human Services Agency, California Department of Child Support Services:				
IHSS	93.778	-	-	4,445,703
Passed through the California Department of Health Care Services:				
Medi-Cal	93.778	-	-	28,241,066
CHDP Child Health and Disability Prevention	93.778	DHCS Annual Allocation	-	217,983
Children's Medical Services - CMS (PHS)	93.778	DHCS ALLOCATION	-	2,579,600
Subtotal Medicaid Cluster			-	35,579,802
Mental Health Block Grant - ARPA	93.958	B09SM085864-01	-	92,816
Passed through California Department of Mental Health:				
Mental Health Block Grant (MHBG)	93.958	B09SM083782-01	72,722	2,092,271
93.958 Subtotal			72,722	2,185,087
Substance Abuse Block Grant:				
Substance Use Block Grant / Perinatal Set-Aside	93.959	B08TI083437-01	-	178,560
Substance Use Block Grant / Prevention Set-Aside	93.959	B08TI083437-01	840,941	840,941
Substance Use Block Grant / Discretionary	93.959	B08TI083437-01	-	2,272,567
Substance Use Block Grant / Adolescent and Youth	93.959	B08TI083437-01	-	5,537
93.959 Subtotal			840,941	3,297,604
Total U.S. Department of Health and Human Services			21,055,600	197,938,137
<b>Department of Education</b>				
Passed through California Employment Training Panel:				
Summer Training and Employment Program for Students (634)	84.126	5160-32082	-	640,773
Total Department of Education			-	640,773
<b>Executive Office of the President</b>				
Direct Program:				
Central Valley High Intensity Drug Trafficking Area (HIDTA)	95.001	G22CV0002A	-	10,214
Central Valley High Intensity Drug Trafficking Area (HIDTA)	95.001	G23CV0002A	-	34,989
HIDTA SHINE - EE Crime Gun Initiative	95.001	G22CV0002A	-	7,818
HIDTA SHINE - PE/PI/PS	95.001	G22CV0002A	-	18,000
Total Executive Office of the President			-	71,022

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Homeland Security</b>				
Passed through California Office of Emergency Services:				
Emergency Management Program Grant (EMPG) FY2023	97.042	2023-0006	\$ -	\$ 280,224
FY2020 Homeland Security Program Grant	97.067	2020-0095	-	21,060
FY2021 Homeland Security Program Grant	97.067	2021-0081	-	325,422
FY2022 Homeland Security Program Grant	97.067	2022-0043	145,074	368,156
97.067 Subtotal			145,074	714,638
Passed through United Way:				
United Way - Emergency Food & Shelter Program (EFSP) Phase 40	97.024	Phase 40	-	17,548
Passed through California Department of Parks and Recreation:				
Boating Safety and Enforcement Grant	97.011	C22L0615 (Equipment Grant)	-	54,592
Boating Safety and Enforcement Grant	97.011	C23L0616 (Equipment Grant)	-	150,000
97.011 Subtotal			-	204,592
FEMA				
Direct Program:				
2022 Port Security Grant Program	97.056	EMW-2022-PU-00198	-	108,126
Passed through California Office of Emergency Services:				
Public Assistance Program Grant COVID 19 Pandemic	97.036	FEMA-4482-DR-CA	-	1,456,603
Public Assistance Program Grant Winter Storm 2017	97.036	FEMA-4308-DR-CA	-	23,019
97.036 Subtotal			-	1,479,622
Total Department of Homeland Security			145,074	2,804,751
Total Expenditures of Federal Awards			\$ 37,174,159	\$ 284,156,757

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2024**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of San Joaquin, California (the County) under programs of the federal government for the year ended June 30, 2024. 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% 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.

**COUNTY OF SAN JOAQUIN**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2024**

**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 (the State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities, Medi-Cal administrative expenditures are included in the schedule of expenditures of federal awards as they do not represent fees for services.

**NOTE 7    OUTSTANDING LOANS WITH FEDERAL FUNDS**

Outstanding federally-funded program loans, without continuing compliance requirements, carried balances as of June 30, 2024 as follows:

Federal Assistance Listing Number	Program Title	Loans Outstanding June 30, 2024
14.218	Community Development Block Grants	\$ 16,011,811
14.231	HOME Investment Partnership Program	18,444,891

**COUNTY OF SAN JOAQUIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

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***Section I – Summary of Auditors’ Results***

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***Financial Statements***

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified?     x     yes            no
  - Significant deficiency(ies) identified?            yes     x     none reported
3. Noncompliance material to financial statements noted?            yes     x     no

***Federal Awards***

- Internal control over major federal programs:
  - Material weakness(es) identified?     x     yes            no
  - Significant deficiency(ies) identified?     x     yes            none reported
- Type of auditors’ report issued on compliance for major federal programs: Unmodified, except for the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), Assistance Listing No. 21.027, which is qualified.
- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?     x     yes            no

**COUNTY OF SAN JOAQUIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section I – Summary of Auditors' Results (Continued)***

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***Identification of Major Federal Programs***

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
11.307	Economic Adjustment Assistance Program
14.267	Continuum of Care Program
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
93.044/93.045/93.053	Aging Cluster
93.558	Temporary Assistance for Needy Families (TANF)
93.568	Low-Income Home Energy Assistance (LIHEA)
93.959	Substance Abuse Block Grant (SABG)

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes        x   no

**COUNTY OF SAN JOAQUIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings***

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**2024-001**

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

**Condition:** Based on our audit procedures performed over the Schedule of Expenditures of Federal Awards (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 following adjustments being made to the SEFA under audit:

- The Coronavirus State and Local Fiscal Recovery Funds , Continuum of Care, and Aging programs were not initially included in the Schedule of Expenditures of Federal Awards (SEFA). These programs were provided at a later date.
- A \$6 million loan was removed from the SEFA as it was released by the federal government.
- A loan was adjusted from \$3.9 million to \$4.3 million due to a calculation error.
- The Coronavirus State and Local Fiscal Recovery Fund program was decreased by \$1.7 million due to certain items being inadvertently included twice by the County.

**Criteria or specific requirement:** 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.

**Context:** The adjustment represents approximately 2 percent of total federal expenditures reported on the SEFA.

**Effect:** The lack of review over the preparation of the SEFA lead to material misstatements to the SEFA.

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

**Repeat Finding:** The finding is a repeat of a finding in the prior year. Prior year finding number was 2023-001.

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

**Views of responsible officials and planned corrective actions:** Management agrees with the finding and has implemented procedures to ensure proper review of information on the SEFA.

**COUNTY OF SAN JOAQUIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2024-002-Suspension and Disbarment**

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

**Federal Program Name:** Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

**Assistance Listing Number:** 21.027

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

**Criteria:** According to § 180.300 of Subpart C - Responsibilities of Participants Regarding Transactions Doing Business with Other Persons of 2 CFR Part 180, when you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person.

**Condition:** The County did not follow suspension and debarment regulation and suspension and debarment verification procedures.

**Questioned Costs:** None

**Context:** We selected 8 samples as part of our testing over Suspension and Disbarment. Of the 8 samples selected, the County was unable to provide proof of suspension and disbarment checks.

**Cause:** The County has policies that require that the departments verify vendors through Sam.gov prior to entering transactions. However, the policy does not include documentation of these checks.

**Effect:** Without checking debarment before engaging in services, the County could have entered into an agreement with a vendor that was disbarred from receiving federal funding.

**Repeat Finding:** No

**Recommendation:** We recommend that the County should implement procedures to ensure that federal guidance is followed relating to suspension and disbarment and to provide training on these procedures, which should include maintaining documentation of the review performed by the County.

**View of Responsible Officials:** There is no disagreement with the audit finding.



**COUNTY OF SAN JOAQUIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

**2024-003-Subrecipient Monitoring**

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

**Federal Program Name:** Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

**Assistance Listing Number:** 21.027

**Type of Finding:** Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

**Criteria:** Per 2 CFR sections 200.332(d) through (f), a pass-through entity must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves the performance goals. Per 2 CFR section 200.502(a), the determination of when a Federal award is expended must be based on when the activity related to the Federal award occurs which is generally expenditure/expense transactions associated with awards.

**Condition:** During our testing over subrecipient monitoring, the County was unable to provide subrecipient monitoring support.

**Questioned Costs:** None

**Context:** We selected 8 samples as part of our testing over Subrecipient Monitoring. Of the 8 samples selected, the County was unable to provide adequate support for the subrecipients selected.

**Cause:** The County has policies that require departments to conduct subrecipient monitoring to ensure compliance with grant requirements. However, the policy does not include documentation of these monitoring activities, such as site visits, financial reviews, or performance evaluations. This lack of documentation results in an inability to verify that subrecipient monitoring is being performed effectively and consistently.

**Effect:** Without proper oversight, subrecipients may fail to achieve program goals and objectives, leading to poor performance and outcomes for the funded programs.

**Repeat Finding:** No

**Recommendation:** We recommend that the County implement procedures to ensure that federal guidance is followed related to subrecipient monitoring and provide trainings on these procedures, including maintaining documentation of the review performed by the County.

**View of Responsible Officials:** There is no disagreement with the audit finding.

**COUNTY OF SAN JOAQUIN**  
**SCHEDULE OF THE OFFICE OF CALIFORNIA STATE DEPARTMENT OF AGING**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	CFDA	Contract Number	Award Number	Federal Expenditures	State Expenditures
<b>U.S. Department of Health and Human Services</b>					
Special Programs for the Aging - Title VII, Chapter 3 (VII-B) Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2324-11	2301CAOAEA-01	\$ 10,084	\$ -
Special Programs for the Aging - Title VII, Chapter 2 (VII-B) Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.042	AP-2324-11	2301CAOAOM-01	47,922	-
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-2324-11	2301CAOAPH-01	59,458	-
Special Programs for the Aging - Title III, Part B Grants	93.044	AP-2324-11	2301CAOASS-01	1,079,548	276,634
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	AP-2324-11	2301CAOACM-01	893,338	257,629
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	AP-2324-11	2301CAOAHM-01	762,212	700,121
Special Programs for the Aging - Title III, Part E National Nutrition Services Incentive Program	93.052	AP-2324-11	2301CAOAFM-01	392,775	-
Public Health L&C Program Fund	93.053	AP-2324-11	2301CAOANS-01	146,657	-
State Health Facilities Citation Penalties Account	N/A	AP-2324-11	State	-	6,312
Community Based Services Program/SNF Quality & Improvement	N/A	AP-2324-11	State	-	48,317
Special Programs for the Aging - Area Plan Administration	N/A	AP-2324-11	State	-	29,984
				-	100,000
<b>Total U.S. Department of Health and Human Services</b>					
		AP-2324-11	Subtotal Area Plan 2023-24	\$ 3,391,994	\$ 1,418,997
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-2122-11 ARPA	2101CAPH6-00 / ARDL (ARP III-D)	59,198	\$ -
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-2122-11 ARPA	2101CASSC6-00 / ARBL (ARP III-B)	75,295	-
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C2)	93.045	AP-2122-11 ARPA	2101CAHD6-00 / AR2L (ARP III-C-2)	59,510	-
Special Programs for the Aging - Title III, Part E National Family Caregiver Support	93.052	AP-2122-11 ARPA	2101CAFCC6-00 / AREL (ARP III-E)	29,160	-
			Subtotal ARPA	\$ 223,163	\$ -
<b>California Department of Aging</b>					
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C2)	N/A	AP-2223-11	State Augmentation Carryover from 2022-23	\$ -	\$ 261,227
Access to Technology	N/A	AT-2223-39	Access to Technology	-	234,765
Digital Connections	N/A	DC-2223-11	Digital Connections	-	18,758
HCBS Senior Nutrition Infrastructure	N/A	NI-2223-11	HCBS Sr. Nutrition Infrastructure	-	110,731
OARR Fall Prevention	N/A	IF-2223-11	OARR Fall Prevention	-	144,187
OARR Family Caregiver	N/A	IF-2223-11	OARR Family Caregiver	-	35,507
OARR Intergenerational Activity	N/A	IF-2223-11	OARR Intergenerational Activity	-	116,157
OARR Legal Services	N/A	IF-2223-11	OARR Legal Services	-	131,564
OCA-M Aging in Place (YEAR ONE)	N/A	OM-2223-11	OCA-M Aging in Place (YEAR ONE)	-	295,815
OCA-M Nutrition (YEAR TWO)	N/A	NM 2324-11	OCA-M Nutrition (YEAR TWO)	-	282,087
<b>Total California Department of Aging</b>				<b>-</b>	<b>1,630,798</b>
<b>Total</b>				<b>\$ 3,615,157</b>	<b>\$ 3,049,795</b>

**COUNTY OF SAN JOAQUIN  
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY  
SERVICES AND DEVELOPMENT  
YEAR ENDED JUNE 30, 2024**

**SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES  
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)  
CSD CONTRACT NO. 23F-4038 (CSBG)  
CONTRACT PERIOD FROM JANUARY 1, 2023 THROUGH MAY 31, 2024**

	January 1, 2023 Through June 30, 2023	July 1, 2023 Through May 31, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>					
Grant Revenue (CSD Funds Only)	\$ 532,299	\$ 476,969	\$ 1,009,268	\$ -	\$ 1,009,268
Accrued Grant Revenue	208,697	(208,697)	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 740,996</u>	<u>\$ 268,272</u>	<u>\$ 1,009,268</u>	<u>\$ -</u>	<u>\$ 1,009,268</u>
<b>EXPENSES</b>					
Administrative Costs:					
Salaries and Wages	\$ 47,700	\$ -	\$ 47,700	\$ 47,700	\$ 47,700
Fringe Benefits	34,153	-	34,153	34,153	34,153
Operating Expenses	19,374	8,669	28,043	28,043	28,542
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	14,230	-	14,230	14,230	23,697
Disaster	-	-	-	-	-
Total Administrative Costs	<u>115,457</u>	<u>8,669</u>	<u>124,126</u>	<u>124,126</u>	<u>134,092</u>
Program Costs:					
Salaries and Wages	278,243	150,817	429,060	429,060	441,548
Fringe Benefits	171,165	93,753	264,918	264,918	247,404
Operating Expenses	176,131	15,033	191,164	191,164	186,224
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Disaster	-	-	-	-	-
Total Program Costs	<u>625,539</u>	<u>259,603</u>	<u>885,142</u>	<u>885,142</u>	<u>875,176</u>
Total Expenses	<u>\$ 740,996</u>	<u>\$ 268,272</u>	<u>\$ 1,009,268</u>	<u>\$ 1,009,268</u>	<u>\$ 1,009,268</u>

**COUNTY OF SAN JOAQUIN  
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY  
SERVICES AND DEVELOPMENT (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

**SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES  
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)  
CSD CONTRACT NO. 23F-4038 (CSBG) DISCRETIONARY  
CONTRACT PERIOD FROM JANUARY 1, 2023 THROUGH MAY 31, 2024**

	June 1, 2023 Through June 30, 2023	July 1, 2023 Through May 31, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>					
Grant Revenue (CSD Funds Only)	\$ -	\$ -	\$ -	\$ -	\$ 26,000
Accrued Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,000</u>
<b>EXPENSES</b>					
Administrative Costs:					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Administrative Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Costs:					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	9,061	16,939	26,000	26,000	26,000
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Program Costs	<u>9,061</u>	<u>16,939</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
Total Expenses	<u>\$ 9,061</u>	<u>\$ 16,939</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>

**COUNTY OF SAN JOAQUIN  
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY  
SERVICES AND DEVELOPMENT (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

**SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES  
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)  
CSD CONTRACT NO. 23Q-5581 (EHA16) DISCRETIONARY  
CONTRACT PERIOD FROM MAY 1, 2023 THROUGH MAY 31, 2024**

	July 1, 2023 Through May 31, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue (CSD Funds Only)	\$ 24,425	\$ 24,425	\$ 24,425	\$ 24,425
Accrued Grant Revenue	-	-	-	-
Interest Income	-	-	-	-
Other Income	-	-	-	-
Total Revenue	<u>\$ 24,425</u>	<u>\$ 24,425</u>	<u>\$ 24,425</u>	<u>\$ 24,425</u>
<b>EXPENSES</b>				
Administrative Costs:				
Assurance 16 Costs	\$ 7,488	\$ 7,488	\$ 7,488	\$ 7,895
Administrative Costs	8,778	8,778	8,778	9,197
Administrative Equipment (More than \$5,000)	-	-	-	-
Out-of-State Travel	-	-	-	-
Total Administrative Costs	<u>16,266</u>	<u>16,266</u>	<u>16,266</u>	<u>17,092</u>
Program Support Costs:				
Intake	5,544	5,544	5,544	5,544
Outreach	1,301	1,301	1,301	1,778
Training and Technical Assistance	2	2	2	11
Out-of-State Travel	-	-	-	-
Major Vehicle and Equipment (\$5,000 or greater)	-	-	-	-
Minor Vehicle and Equipment (less than \$5,000)	-	-	-	-
Liability Insurance	122	122	122	-
General Operating Expenditures	188	188	188	-
Automation Supplemental	463	463	463	-
Program Management and Support	-	-	-	-
Total Program Support Costs	<u>7,620</u>	<u>7,620</u>	<u>7,620</u>	<u>7,333</u>
Program Services Costs:				
ECIP Emergency Heating and Cooling Services (EHCS)	-	-	-	-
Severe Weather Energy Assist. and Trans. Svcs (SWEATS)	-	-	-	-
Wood, Propane, and Oil (ECIP and HEAP WPO)	539	539	539	-
Total Program Service Costs	<u>539</u>	<u>539</u>	<u>539</u>	<u>-</u>
Total Expenses	<u>\$ 24,425</u>	<u>\$ 24,425</u>	<u>\$ 24,425</u>	<u>\$ 24,425</u>

**COUNTY OF SAN JOAQUIN  
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY  
SERVICES AND DEVELOPMENT (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

**SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES  
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)  
CSD CONTRACT NO. 21Z-9569 DISCRETIONARY  
CONTRACT PERIOD FROM APRIL 1, 2022 THROUGH MARCH 31, 2024**

	April 1,2022 Through June 30, 2022	July 1 ,2022 Through June 30, 2023	July 1, 2023 Through March 31,2024	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>						
Grant Revenue (CSD funds only)	\$ -	\$ 82,048	\$ 247,398	\$ 329,446	\$ -	\$ 382,709
Accrued Grant Revenue	-	41,809	-	-	-	-
Interest Income	-	-	-	-	-	-
Program Income	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ -</u>	<u>\$ 123,857</u>	<u>\$ 247,398</u>	<u>\$ 329,446</u>	<u>\$ -</u>	<u>\$ 382,709</u>
<b>EXPENSES</b>						
Administrative Costs:	\$ -	\$ 55,261	\$ 62,496	\$ 118,205	\$ 118,205	\$ 164,018
Assurance 16 Costs	-	-	-	-	-	-
Total Administrative Costs	<u>-</u>	<u>55,261</u>	<u>62,496</u>	<u>118,205</u>	<u>118,205</u>	<u>164,018</u>
Program Support Costs:						
Outreach	-	17,448	22,413	39,861	39,861	41,267
Intake	-	45,550	108,747	154,297	154,297	159,739
Equipment (Less than \$10,000)	-	-	-	-	-	-
Workers Compensation	-	-	263	263	263	272
Liability Insurance	-	-	790	790	790	818
General Operating Costs	-	1,422	2,859	4,281	4,281	4,432
Automation Costs	-	4,176	7,573	11,749	11,749	12,163
Total Program Support Costs	<u>-</u>	<u>68,596</u>	<u>142,645</u>	<u>211,241</u>	<u>211,241</u>	<u>218,691</u>
Total Expenses	<u>\$ -</u>	<u>\$ 123,857</u>	<u>\$ 205,141</u>	<u>\$ 329,446</u>	<u>\$ 329,446</u>	<u>\$ 382,709</u>

**COUNTY OF SAN JOAQUIN  
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY  
SERVICES AND DEVELOPMENT (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

**SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES  
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)  
CSD CONTRACT NO. 23B-5032 (EHA16) DISCRETIONARY  
CONTRACT PERIOD FROM NOVEMBER 1, 2022 THROUGH JUNE 30, 2024**

	November 1, 2021 Through June 30, 2022	July 1, 2022 Through June 30, 2023	July 1, 2023 Through June 30, 2024	Total Revenue	Total Reported Expenses	Total Budget
<b>REVENUE</b>						
Grant Revenue (CSD funds only)	\$ -	\$ 263,442	\$ 467,391	\$ 730,833	\$ 730,833	\$ 730,960
Accrued Grant Revenue	-	135,426	(135,299)	127	127	-
Interest Income(1)(2)	-	-	-	-	-	-
Program Income(2)	-	-	-	-	-	-
Total Revenue	<u>\$ -</u>	<u>\$ 398,868</u>	<u>\$ 332,092</u>	<u>\$ 730,960</u>	<u>\$ 730,960</u>	<u>\$ 730,960</u>
<b>EXPENSES</b>						
Administrative Costs:						
Assurance 16 Costs	\$ -	\$ 69,420	\$ 68,600	\$ 138,020	\$ 138,020	\$ 201,310
Administrative Costs	-	126,707	95,642	222,349	222,349	243,310
Administrative Equipment (More than \$5,000)	-	-	-	-	-	-
Total Administrative Costs	-	196,127	164,242	360,369	360,369	444,620
Program Support Costs:						
Intake	-	42,907	57,021	99,928	99,928	198,648
Outreach	-	10,783	10,198	20,981	20,981	82,780
Training and Technical Assistance	-	3,717	847	4,564	4,564	4,912
Out-of-State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (\$5,000 or greater)	-	-	-	-	-	-
Minor Vehicle and Equipment (less than \$5,000)	-	-	-	-	-	-
Liability Insurance	-	-	5,499	5,499	5,499	-
General Operating Expenditures	-	1,604	3,435	5,039	5,039	-
Automation Costs (Not to exceed \$50,000)	-	5,450	4,934	10,384	10,384	-
Other Program Costs	-	-	2,639	2,639	2,639	-
Total Program Support Costs	-	64,461	84,573	149,034	149,034	286,340
Program Services Costs:						
ECIP Emergency Heating & Cooling Services (EHCS)	-	133,621	82,670	216,291	216,291	-
Severe Weather Energy Assist. & Trans. Svcs (SWEATS)	-	-	607	607	607	-
Wood, Propane, and Oil (ECIP & HEAP WPO)	-	4,658	-	4,658	4,658	-
Total Program Service Costs	-	138,279	83,277	221,556	221,556	-
Total Expenses	<u>\$ -</u>	<u>\$ 398,867</u>	<u>\$ 332,092</u>	<u>\$ 730,959</u>	<u>\$ 730,959</u>	<u>\$ 730,960</u>

**COUNTY OF SAN JOAQUIN  
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY  
SERVICES AND DEVELOPMENT (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

**SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES  
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)  
CSD CONTRACT NO. 22B-4032 (EHA16) DISCRETIONARY  
CONTRACT PERIOD FROM NOVEMBER 1, 2021 THROUGH DECEMBER 31, 2023**

	November 1, 2021 Through June 30, 2022	July 1, 2022 Through June 30, 2023	July 1, 2023 Through Dec 31, 2023	Total Audited Cost	Total Reported Expenses	Total Budget
<b>REVENUE</b>						
Grant Revenue (CSD Funds Only)	\$ 108,692	\$ 695,130	\$ 30,339	\$ 834,161	\$ 834,161	\$ 834,161
Accrued Grant Revenue	124,417	(94,072)	(30,345)	-	-	-
Interest Income	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Total Revenue	<u>\$ 233,109</u>	<u>\$ 601,058</u>	<u>\$ (6)</u>	<u>\$ 834,161</u>	<u>\$ 834,161</u>	<u>\$ 834,161</u>
<b>EXPENSES</b>						
Administrative Costs:						
Assurance 16 Costs	\$ 45,791	\$ 146,715	\$ -	\$ 192,506	\$ 192,506	\$ 192,506
Administrative Costs	114,879	126,627	-	241,506	241,506	241,506
Administrative Equipment (More than \$5,000)	-	-	-	-	-	-
Total Administrative Costs	<u>160,670</u>	<u>273,342</u>	<u>-</u>	<u>434,012</u>	<u>434,012</u>	<u>434,012</u>
Program Support Costs:						
Intake	34,214	100,349	-	134,563	134,563	244,279
Outreach	13,528	47,448	-	60,976	60,976	150,049
Training and Technical Assistance	303	4,604	-	4,907	4,907	5,820
Out-of-State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (\$5,000 or greater)	-	-	-	-	-	-
Minor Vehicle and Equipment (less than \$5,000)	-	-	-	-	-	-
Liability Insurance	-	2,200	-	2,200	2,200	-
General Operating Expenditures	1,931	4,842	-	6,773	6,773	-
Automation Costs (Not to exceed \$50,000)	-	-	-	-	-	-
Other Program Costs	5,087	11,679	-	16,767	16,767	-
Total Program Support Costs	<u>-</u>	<u>1,328</u>	<u>-</u>	<u>1,328</u>	<u>1,328</u>	<u>-</u>
	<u>55,063</u>	<u>172,450</u>	<u>-</u>	<u>227,514</u>	<u>227,514</u>	<u>400,148</u>
Program Services Costs:						
ECIP Emergency Heating & Cooling Services (EHCS)	16,375	135,037	-	151,412	151,412	1
Severe Weather Energy Assist. & Trans. Svcs (SWEATS)	-	-	-	-	-	-
Wood, Propane, and Oil (ECIP & HEAP WPO)	-	6,223	-	6,223	6,223	-
	-	-	-	-	-	-
	1,000	14,000	-	15,000	15,000	-
Total Program Service Costs	<u>17,375</u>	<u>155,260</u>	<u>-</u>	<u>172,635</u>	<u>172,635</u>	<u>1</u>
Total Expenses	<u>\$ 233,108</u>	<u>\$ 601,052</u>	<u>\$ -</u>	<u>\$ 834,161</u>	<u>\$ 834,161</u>	<u>\$ 834,161</u>



**COUNTY OF SAN JOAQUIN  
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY  
SERVICES AND DEVELOPMENT (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

**SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES  
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)  
CSD CONTRACT NO. 23B-5032 (WX) DISCRETIONARY  
CONTRACT PERIOD FROM NOVEMBER 1, 2022 THROUGH JUNE 30, 2024**

	November 1, 2022 Through June 30, 2023	July 1, 2023 Through June 30, 2024	Total Revenue	Total Reported Expenses	Total Budget
<b>REVENUE</b>					
Grant Revenue (CSD Funds Only)	\$ 581,954	\$ 703,240	\$ 1,285,194	\$ 1,285,194	\$ 1,285,194
Accrued Grant Revenue	370,467	(370,467)	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 952,421</u>	<u>\$ 332,773</u>	<u>\$ 1,285,194</u>	<u>\$ 1,285,194</u>	<u>\$ 1,285,194</u>
<b>EXPENSES</b>					
Weatherization Support Costs:					
Intake	\$ 57,207	\$ 21,538	\$ 78,745	\$ 78,745	\$ 102,816
Outreach	27,491	4,158	31,649	31,649	64,260
Training and Technical Assistance	12,773	4,636	17,409	17,409	64,260
Out-of-State Travel	-	-	-	-	-
Major Vehicle and Equipment (\$5,000 or greater)	-	-	-	-	-
Minor Vehicle and Equipment (less than \$5,000)	-	-	-	-	-
Liability Insurance	-	4,631	4,631	4,631	-
General Operating Expenditures	48,783	16,363	65,146	65,146	-
Total Program Support Costs	<u>146,254</u>	<u>51,326</u>	<u>197,580</u>	<u>197,580</u>	<u>231,336</u>
Weatherization Program Costs:					
Direct Program Activities	617,836	218,202	836,038	836,038	1,053,858
Other Program Activities	188,332	63,245	251,577	251,577	-
Total Program Service Costs	<u>806,168</u>	<u>281,447</u>	<u>1,087,615</u>	<u>1,087,615</u>	<u>1,053,858</u>
Total Expenses	<u>\$ 952,422</u>	<u>\$ 332,773</u>	<u>\$ 1,285,195</u>	<u>\$ 1,285,195</u>	<u>\$ 1,285,194</u>



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



ASSISTANT AUDITOR-CONTROLLER  
Jian Ou-Yang

CHIEF DEPUTIES  
Randipa Gauba - Accounting  
Zaakir Ahktar - Internal Audit  
Lori Roller - Payroll  
Stanley Lawrence - Property Tax

The County of San Joaquin respectfully submits the following corrective action plan for the year ended June 30, 2024.

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

**2024-001**

Material Weakness in internal Control over Financial Reporting

**Condition**

Based on our audit procedures performed over the Schedule of Expenditures of Federal Awards (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 following adjustments being made to the SEFA under audit:

- The Coronavirus State and Local Fiscal Recovery Funds , Continuum of Care, and Aging programs were not initially included in the Schedule of Expenditures of Federal Awards (SEFA). These programs were provided at a later date.
- A \$6 million loan was removed from the SEFA as it was released by the federal government.
- A loan was adjusted from \$3.9 million to \$4.3 million due to a calculation error.
- The Coronavirus State and Local Fiscal Recovery Fund program was decreased by \$1.7 million due to certain items being inadvertently included twice by the County.

**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.

**Explanation of disagreement with audit finding**

There is no disagreement with the audit finding.

**Corrective Action taken in response to finding**

County concurs with the finding and has implemented a review process for the preparation of the Schedule of Expenditures of Federal Awards, ensuring it is reviewed by the Assistant Auditor-Controller

**Planned completion date for corrective action plan:**

Fiscal year 2024-25.

**2024-002**

Material Weakness in internal Control over Federal Awards

**Condition**

The County did not follow suspension and debarment regulation and suspension and debarment verification procedures.

**Recommendation**

We recommend that the County should implement procedures to ensure that federal guidance is followed relating to suspension and disbarment and to provide training on these procedures, which should include maintaining documentation of the review performed by the County.

**Explanation of disagreement with audit finding**

The County Administrative Manual Section 2700, Subsection 2705, requires the County to verify that contract awards are not made to parties listed in the System for Award Management (SAM) as debarred or suspended. The County follows this requirement by obtaining contractor confirmation via Exhibit Z in the contract and conducting verification through SAM.gov. However, the County acknowledges that documentation of the verification was not consistently retained.

**Corrective Action taken in response to finding**

The County will enhance its procedures to ensure that SAM.gov verification is both performed and documented. Moving forward, County departments will be required to retain a screen print or PDF of the SAM.gov search as part of the procurement file. Additionally, the County will implement internal controls and training to reinforce documentation practices.

**Planned completion date for corrective action plan:**

Fiscal year 2024-25.

**2024-003**

Material Weakness in internal Control over Financial Reporting

**Condition**

During our testing over subrecipient monitoring, the County was unable to provide subrecipient monitoring support.

**Recommendation**

We recommend that the County implement procedures to ensure that federal guidance is followed related to subrecipient monitoring and provide training on these procedures, including maintaining documentation of the review performed by the County.

**Explanation of disagreement with audit finding**

There is no disagreement with the audit finding.

**Corrective Action taken in response to finding**

The County acknowledges the importance of proper documentation for subrecipient monitoring.

To address this finding, the County will implement the following:

1. Enhanced Review Process – County departments responsible for subrecipient agreements will conduct a thorough review of subrecipient monitoring activities to ensure compliance with federal and regulations. This will include verifying that all required monitoring steps, including risk assessments and are properly conducted and documented.
2. Documentation and Record-Keeping Improvements – County departments will be required to maintain clear and consistent documentation of all subrecipient monitoring activities. This includes risk assessments, financial reports, site visit records (if applicable), and any corrective actions taken.

**Planned completion date for corrective action plan:**

Fiscal year 2024-25.

Name(s) of the contact person(s) responsible for corrective action: Jian Ou-Yang, Assistant Auditor-controller, (209) 953-1190.