COUNTY OF SAN JOAQUIN

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2025

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COUNTY OF SAN JOAQUIN
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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, 2025, 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 24, 2026. 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.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 & 2025-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

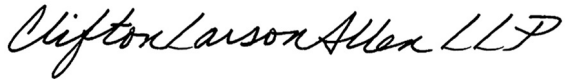
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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 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 24, 2026

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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, 2025. 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, 2025.

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, 2025.

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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 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 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 2025-004.

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 2025-004, 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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-003 & 2025-005 to be a significant deficiencies.

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.

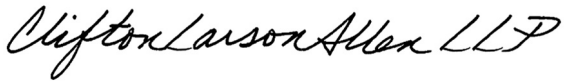
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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, 2025, 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 24, 2026, 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises Supplementary Schedules of the California Department of Community Services and Development and the Office of 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.



CliftonLarsonAllen LLP

Sacramento, California
March 24, 2026

COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

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
U.S. Department of Agriculture				
Direct Program:				
Community Facilities Loans and Grants	10.766	CA-09	$ -	$ 227,470
Passed through California Department of Food and Agriculture:				
Asian Citrus Psyllid (ACP)	10.025	23-0026-022-SF	-	68,185
Asian Citrus Psyllid (ACP)	10.025	24-0236-026-SF	-	100,540
European Grapevine Moth	10.025	23-0729-022-SF	-	68,185
European Grapevine Moth	10.025	24-0680-024-SF	-	100,540
Glassy-Winged Sharpshooter Program	10.025	23-0529-035-SF	-	246,249
Plant & Animal Disease, Pest Control & Animal Care (Pest Detection)	10.025	24-0132-033-SF	-	403,449
Phytophthora ramorum (SOD)	10.025	24-0388-013-SF AP24PPQFO000C502	-	5,383
Plant & Animal Disease, Pest Control, & Animal Care (Exclusion - Detector Dog Team)	10.025	24-0314-008-SF	-	245,854
10.025 Subtotal			-	1,238,385
San Joaquin County AgVenture (SCBG)	10.170	21-0433-016-SF21SCBPCA1110	-	82,543
Senior Farmers Market Coupons	10.576	-	-	17,500
Passed through California Department of Public Health WIC Division:				
Women, Infants, Children Suppl Nutrition Program - WIC	10.557	22-10283	-	2,148,235
10.557 Subtotal			-	2,148,235
Passed through California Department of Public Health - NEOP Branch:				
CFHL Cal Fresh Healthy Living Project	10.561	19-10346 / 23-10342	73,928	923,678
Passed through California Department of Social Services:				
CalFresh (Food Stamps), CSET and CSET Enhanced	10.561	257CACA4S2514 / 39-2025-SNAP ADMIN	438,752	16,286,590
Subtotal SNAP Cluster			512,680	17,210,268
Passed through California Department of Social Services:				
Local Food Purchase Assistance	10.182	15 MOU 00139	-	396,000
Commodity Credit Corporation	10.187	MOU-22-00139	-	34,760
Commodity Credit Corporation	10.187	MOU-22-00139	-	95,555
Commodity Credit Corporation - In-Kind Food	10.187	MOU-22-00139	-	761,876
10.187 Subtotal			-	892,191
Emergency Food Assistance Program (EFAP) 2023-24	10.568	MOU-22-00139 (FFY 2024-25)	-	345,700
Emergency Food Assistance Program (EFAP) In-Kind Food	10.569	MOU-22-00139	-	2,412,607
Subtotal Food Distribution Cluster			-	2,758,307
Total U.S. Department of Agriculture			512,680	24,970,899
Department of Commerce				
Direct Program:				
Economic Adjustment Assistance	11.307	07-79-07603	-	3,966,715
Total Department of Commerce			-	3,966,715
U.S. Department of the Treasury				
Direct Program:				
COVID-19 - American Rescue Plan	21.027	-	10,616,804	29,104,904
Total U.S. Department of the Treasury			10,616,804	29,104,904

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, 2025

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
Department of Housing & Urban Development				
Direct Program:				
Community Development Block Grant -County of San Joaquin 20-21 Allocation, FY 2024-25 Expenses	14.218	B-20-UC-06-0009 San Joaquin County Aquatics (HUD #2742)	$ -	$ 2,738
Community Development Block Grant - City of Escalon	14.218	Escalon Meals on Wheels Program (HUD #2948)	-	2,634
Community Development Block Grant - City of Lathrop	14.218	Lathrop Meals on Wheels Program (HUD #2948)	-	1,305
Community Development Block Grant - City of Manteca	14.218	Manteca Meals on Wheels Program (HUD #2948)	-	6,000
Community Development Block Grant - City of Ripon	14.218	Ripon Meals on Wheels Program (HUD #2948)	-	3,028
Community Development Block Grant -County of San Joaquin	14.218	San Joaquin County Meals on Wheels Program (HUD #2948)	-	32,708
Community Development Block Grant - City of Tracy	14.218	Tracy Meals on Wheels Program (HUD #2948)	-	5,000
Community Development Block Grant	14.218	B-20-UC-06-0009	25,206	25,206
Community Development Block Grant	14.218	B-20-UW-06-0009	40,283	40,283
Community Development Block Grant	14.218	B-22-UC-06-0009	571,326	571,326
Community Development Block Grant	14.218	B-23-UC-06-0009	815,213	826,871
Community Development Block Grant	14.218	B-24-UC-06-0009	217,134	850,420
Subtotal CDBG - Entitlement/Special Purpose Grants Cluster			1,669,161	2,367,519
Emergency Solutions Grant	14.231	E-23-UC-06-0009	109,889	128,348
Emergency Solutions Grant	14.231	E-24-UC-06-0009	68,608	75,541
14.231 Subtotal			178,497	203,889
HOME Investment Partnership Program	14.239	M-21-UP-06-0214	-	13,039
HOME Investment Partnership Program	14.239	M-23-UC-06-0214	-	20,874
HOME Investment Partnership Program	14.239	M-24-UC-06-0214	-	101,811
14.239 Subtotal			-	135,724
Continuum of Care - CARE	14.267	CA0902L9T112213	226,103	226,103
Continuum of Care - CARE	14.267	CA0902L9T112314	590,126	624,625
Continuum of Care - CHARM	14.267	CA0248L9T112213	52,174	52,174
Continuum of Care - CHARM	14.267	CA0248L9T112314	75,608	78,831
Continuum of Care - Homelessness to Homes II	14.267	CA0250L9T112214	5,622	5,622
Continuum of Care - Homelessness to Homes II	14.267	CA0250L9T112315	266,513	276,353
Continuum of Care - Homelessness to Homes II	14.267	CA0250L9T112416	21,639	21,639
Continuum of Care - Hermanas I	14.267	CA0251L9T112213	5,018	5,018
Continuum of Care - Hermanas I	14.267	CA0251L9T112314	111,656	116,365
Continuum of Care - HOPE	14.267	CA0252L9T112214	89,442	89,442
Continuum of Care - HOPE	14.267	CA0252L9T112315	314,640	326,089
Continuum of Care - PATHS	14.267	CA2136D9T112200	71,541	96,316
Continuum of Care - Planning	14.267	CA2135L9T112200	-	66,161
Continuum of Care - Planning	14.267	CA2254L9T112300	-	246,609
Continuum of Care - SPICE	14.267	CA0763L9T112212	25,026	25,026
Continuum of Care - SPICE	14.267	CA0763L9T112313	141,621	146,374
Continuum of Care - Shelter Plus Care Expanded	14.267	CA0253L9T112215	405,220	406,154
Continuum of Care - Shelter Plus Care Expanded	14.267	CA0253L9T112316	2,724,015	2,763,471
Continuum of Care - Shelter Plus Care 5	14.267	CA0835L9T112309	280,760	280,760
Continuum of Care - Shelter Plus Care 5	14.267	CA0835L9T112410	86,564	86,564
14.267 Subtotal			5,493,288	5,939,696
Passed through California Department of Public Health - Office of AIDS:				
Housing for People With AIDS - HOPWA	14.241	23-10402	61,960	208,864
Total Department of Housing and Urban Development			7,402,907	8,855,692

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, 2025

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
Department of Justice				
Direct Program:				
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	15PBJA-23-03183-JAGX	$ -	$ 28,318
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	15PBJA-24-GG-05320-JAGX	-	100,600
16.378 Subtotal			-	128,918
FY24 COPS Technology and Equipment Program	16.710	15JCOPS-24-GG-02102-TECP	-	157,029
Federal "Narcotics Enforcement" Equitable Sharing Program CA0390000	16.922	-	-	136,038
Passed through State Office of Emergency Services:				
County Victim Services (XC) Program	16.575	XC23 06 0390	-	274,263
Victim/Witness Assistance Program	16.575	VW23 42 0390	-	483,777
Victim/Witness Assistance Program	16.575	VW24 42 0390	-	254,517
Unserved/Underserved Victim Advocacy Program	16.575	UV23 02 0390	-	105,348
Unserved/Underserved Victim Advocacy Program	16.575	UV24 03 0390	-	103,905
Passed through State Office of Emergency Services:				
Victim Assistance	16.575	VCB-7870	-	774,370
16.575 Subtotal			-	1,996,180
Total Department of Justice			-	2,418,165
United States Drug Enforcement Administration				
Direct Program:				
Drug Enforcement Admin Domestic Cannabis Eradication	16.U01	2024-35	-	48,334
Drug Enforcement Admin Domestic Cannabis Eradication	16.U01	2025-35	-	73,299
Total U.S. Drug Enforcement Administration			-	121,633
U.S. Department of Labor				
Direct Program:				
National Farmworker Jobs Program	17.264	-	-	596,184
Passed through the Stanislaus County Workforce Department				
Regional Planning Implementation (RPI) 5.0 Grant	17.258	-	-	3,000
Passed through California Employment Development Department:				
WIOA Adult (201)	17.258	AA511036	-	673,186
WIOA Adult (201)	17.258	AA511036	-	2,091,194
WIOA Adult (202)	17.258	AA411036	-	1,041,953
17.258 Subtotal			-	3,809,333
WIOA Youth (301)	17.259	AA511036	-	1,814,166
WIOA Youth (301)	17.259	AA411036	-	868,237
17.259 Subtotal			-	2,682,403

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, 2025

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
U.S. Department of Labor (Continued)				
Passed through California Employment Development Department (Continued):				
WIOA Rapid Response Layoff Aversion (292)	17.278	AA511036	$ -	$ 10,844
WIOA Rapid Response Layoff Aversion (293)	17.278	AA511036	-	39,459
WIOA - Transfer Dislocated Worker to Adult (500)	17.278	AA411036	-	181,780
WIOA Dw Formula (501)	17.278	AA511036	-	156,550
WIOA Dw Formula (501)	17.278	AA411036	-	48,497
WIOA Dw Formula (502)	17.278	AA411036	-	403,855
WIOA Rapid Response (540)	17.278	AA511036	-	36,873
WIOA Rapid Response (541)	17.278	AA511036	-	134,180
17.278 Subtotal			-	1,012,038
Subtotal WIOA Cluster			-	7,503,774
Total U.S. Department of Labor			-	8,099,958
United States Department of Transportation				
Direct Program:				
Aip-47 Acrgp/crssa	20.106	3-06-0250-047-2020	-	928,474
Airport Rescue Grant	20.106	3-06-0250-051-2021	-	1,411,244
Airport Improvement Program	20.106	3-06-0250-056-2024	-	1,013,763
20.106 Subtotal			-	3,353,481
Passed through California Department of Transportation:				
Peltier Road Bridge No. 29C-037 Rehabilitation	20.205	BRLS-5929(237)	-	200,032
Bollea Road over Bear Creek Bridge # 29C-0413	20.205	BRL0-5929(236)	-	570,035
Buckman Road Bridge No. 29C-307 Rehabilitation	20.205	BRLO-5929(241)	-	87,838
Escalon Bellota Road Bridge No. 29C-038 Replacement	20.205	BRLS-5929(238)	-	134,655
Pezzi Road Bridge No. 29C-199 Rehabilitation	20.205	BRLO-5929(240)	-	131,053
Sexton Road Bridge No. 29C-319 Replacement	20.205	BRLO-5929(242)	-	3,797,234
Walnut Grove Road Bridge No. 29C-131 Replacement	20.205	BRLS-5929(239)	-	76,299
Cotta Road over Upland Canal, Bridge #29C-0292	20.205	BRLO-5929(234)	-	213,557
Messick Rd Bridge # 29C-274 Replacement	20.205	BRLO-5929(254)	-	97,816
Delta Mendota Bridge Railing Replacement	20.205	BPMPL-5929(260)	-	66,429
Fine Road Bridge (29C-228)	20.205	BPMPL-5929(261)	-	73,130
Harney Lane Bridge (29C-341)	20.205	BPMPL-5929(262)	-	83,860
Escalon Bellota Rd 29C-051 Replacement	20.205	BRLS-5929(276)	-	414,580
Movable Span Bridges-Inspection	20.205	BRLS-5929(229)	-	4,064,754
Buckman Rd. over Duck Creek #29C-0227	20.205	BRLO-5929(245)	-	117,866
Duncan/Comstock Rd Roundabout	20.205	HRRRL-5929(289)	-	8,194
State Route 26 and Jack Tone Rd Roundabout	20.205	CML-5929(306)	-	5,440
Benjamin Holt Drive Pavement Rehabilitation	20.205	STPL-5929(313)	-	161,953
Signalization of Mariposa Road & Jack Tone Road	20.205	CML-5929(324)	-	125,937
Eight Mile Road Resurfacing	20.205	STPL-5929(329)	-	118,482
Jack Tone Road Resurfacing	20.205	STPL-5929(332)	-	134,231
Main Street Resurfacing	20.205	STPL 5929(334)	-	106,937
B Street Resurfacing	20.205	STPL 5929(335)	-	120,636
Elliot Rd Bridge 29C-249 Scour Mitigation Project	20.205	BPMPL 5929(337)	-	8,386

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, 2025

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
United States Department of Transportation (Continued)				
Passed through California Department of Transportation (Continued):				
Methacrylate Deck Seal Project 2025	20.205	BPMPL 5929(340)	$ -	$ 240
Polyester Concrete Deck Overlay Project 2025	20.205	BPMPL 5929(339)	-	103
Blossom Rd Bridge 29C-116 Scour Mitigation Project	20.205	BPMPL 5929(338)	-	238
Mountain House Pkwy Signal Synchronization_MHCSD	20.205	CML-5929(315)	-	31,002
20.205 Subtotal			-	10,950,917
Passed through California Office of Traffic Safety:				
OTS: Child Passenger Safety Program	20.616	OP24014	4,000	37,370
Child Passenger Safety Program	20.616	OP25008	5,938	98,909
Subtotal Highway Safety Cluster			9,938	136,279
Total U.S. Department of Transportation			9,938	14,440,677
U.S. Department of Energy				
Passed through California Department of Community Services and Development:				
State Department of Community Services - Department of Energy (DOE) 2022	81.042	22C-6014	-	218,540
Total U.S. Department of Energy			-	218,540
U.S. Election Assistance Commission				
Passed through the California Secretary of State				
HAVA Polling Place Accessibility Training Program	90.404	23G26139, SOS-0890	-	44,033
HAVA Election Security Program	90.404	23G27139, SOS-0890	-	65,968
Total U.S. Election Assistance Commission			-	110,001
U.S. Department of Health and Human Services				
Direct Program:				
CHW for COVID Response and Resilient Communities	93.495	6 NU58DP007004-01-01	366,784	666,681
HRSA Community Project Funding	93.493	23CE2CS52713	-	558,285
Passed through California Department of Aging:				
Area Plan VII-B 2024-25	93.041	AP-2425-11 / 2401CAOAEA-01 (VII-B)	-	9,409
Area Plan VII-A 2024-25	93.042	AP-2425-11 / 2401CAOAOM-01 (VII-A)	-	48,532
Area Plan III-D 2024-25	93.043	AP-2425-11 / 2401CAOAPH-01 (III-D)	65,841	65,841
Area Plan III-E 2024-25	93.052	AP-2425-11 / 2401CAOAFC-01	95,820	375,428
Area Plan III-B 2023-24	93.044	AP-2324-11/ 2401CAOASS-01	-	(28,087)
Area Plan III-B 2024-25	93.044	AP-2425-11 / 2401CAOASS-01	420,718	933,311
93.044 Subtotal			420,718	905,224
Area Plan III-C-2 2024-25	93.045	AP-2425-11 / 2401CAOAHD-01 (III-C-2)	-	673,157
Area Plan III-C1 2024-25	93.045	AP-2425-11 / 2401CAOACM-01 (III-C-1)	375,531	823,297
93.045 Subtotal			375,531	1,496,454

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, 2025

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
U.S. Department of Health and Human Services (Continued)				
Passed through California Department of Aging (Continued):				
Area Plan NSIP 2024-25	93.053	AP-2425-11 / 2401CAOANS-01 (NSIP)	$ -	$ 190,502
Subtotal Aging Cluster			796,249	2,592,180
Passed through Centers for Disease Control & Prevention:				
California Strengthening Public Health Initiative	93.967	CASPHI0032	-	156,116
Passed through California Department of Public Health - Emergency Preparedness Office:				
SHARP-Strengthening HAI & AR Program Capacity	93.323	ELC SHARP	-	103,992
ELC Advanced Molecular Detection Grant	93.323	AMDPHL09	-	21,190
COVID-19 ELC Enhancing Detection Expansion	93.323	COVID-19 ELC97	1,325,672	3,321,538
93.323 Subtotal			1,325,672	3,446,720
COVID-19 Workforce Development Suppl Funding	93.354	WFD-039	-	130,570
PHEP Public Health Emergency Preparedness	93.069	22-10679	-	935,749
Passed through California Department of Public Health - Office of Health Equity:				
CERI-California Equitable Recovery Initiative	93.391	CERI 21-23-32	39,156	86,083
Passed through California Department of Public Health - Immunization Branch:				
Immunization Project Subvention Funds Program IAP	93.268	22-11053	-	1,763,188
Passed through California Department of Public Health - TB Control Branch:				
TB/Base Award / Tuberculosis Prevention	93.116	CDPH Allocation	-	144,766
Passed through California Department of Public Health - Office of AIDS:				
AIDS Drug Assistance Program - ADAP	93.783	23-10189	-	15,950
HIV Comprehensive AIDS Resources Emergency	93.917	23-10981	149,092	582,490
HIV Prevention	93.917	22-10794 A2	-	5,899
MAI Minority AIDS Initiative	93.917	24-10523	-	114,743
93.917 Subtotal			149,092	703,132
Passed through California Department of Public Health CLPP Division:				
Congenital Syphilis Prevention/Control	93.977	18-10701	-	131,064
Disease Intervention Specialist Workforce Development	93.977	21-10582	-	176,365
93.977 Subtotal			-	307,429
Passed through California Department of Public Health MCAH Division:				
MCAH Maternal Child and Adolescent Health	93.994	Allocation No. 202439	-	551,495
BIH Black Infant Health	93.994	Allocation No. 202439	-	454,179
Children and Youth with Special Health Care Need	93.994	21-11058	-	318,173
93.994 Subtotal			-	1,323,847
Passed through California Dept of Social Services:				
Promoting Safe & Stable Families (PSSF)	93.556	-	1,028,237	1,759,986

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, 2025

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
U.S. Department of Health and Human Services (Continued)				
Passed through California Dept of Social Services (Continued):				
FedGap	93.090	-	$ -	$ 1,240,724
KIN-GAP IV-E Admin	93.090	-	-	38,541
93.090 Subtotal			-	1,279,265
CalWORKS Assistance	93.558	-	14,482,197	37,662,449
CalWorks ARC	93.558	-	-	442,112
CalWORKS CEC Programs	93.558	-	-	14,444,273
CalWORKS Single Allocation	93.558	-	-	21,297,510
CWS TANF	93.558	-	-	4,933,685
Fraud Incentive	93.558	-	-	107,285
93.558 Subtotal			14,482,197	78,887,314
Passed through State of California - Health & Human Services Agency, California Department of Child Support Services:				
Child Support Enforcement	93.563	2401CACSES	-	14,547,809
Passed through California Dept of Social Services:				
Refugee Cash Assistance (RCA)	93.566	-	-	473,524
Refugee Cash Assistance (HSA Administration)	93.566	-	-	11,972
93.566 Subtotal			-	485,496
CWS IV - B	93.645	-	-	504,410
Foster Care Licensing	93.658	-	-	41,496
Foster Care	93.658	-	-	376,426
SACWIS	93.658	-	-	54,819
EA Foster Care	93.658	-	-	1,191,985
Foster Care and Extended Foster Care	93.658	-	563,509	7,342,724
Probation IV - E (HSA Admin)	93.658	-	-	518,392
Families First Coronavirus Response Act Title IV-E FMAP	93.658	-	-	(98)
ECCB - Emergency Child Care Bridge (Admin)	93.658	-	-	58,714
CWS IV-E	93.658	-	-	8,780,130
CSEC	93.658	-	-	403,249
CCR and CCR CWD	93.658	-	-	1,172,549
Non CWS	93.658	-	-	508,372
Passed through the California Department of Health Care Services:				
HCPCFC Health Care Program for Children in Foster Care	93.658	DHCS ALLOCATION	-	380,544
HCPCFC Psychotropic Medication Monitoring and Oversight	93.658	DHCS ALLOCATION	-	112,788
HCPCFC Psychotropic Medication Monitoring and Oversight	93.658	DHCS ALLOCATION	-	172,849
HCPCFC Caseload Relief	93.658	DHCS Annual Allocation	-	86,042
93.658 Subtotal			563,509	21,200,981
Passed through California Dept of Social Services:				
Adoptions (Assistance)	93.659	-	-	16,493,279
Adoptions (Admin) (Includes Eligibility)	93.659	-	-	1,992,063
93.659 Subtotal			-	18,485,342
CWS Title XX	93.667	-	-	1,125,496
CWS Title XX (Assistance)	93.667	-	-	1,048,484
93.667 Subtotal			-	2,173,980
Independent Living Program	93.674	-	8,560	562,464
Passed through California Department of Community Services and Development:				
Emergency Supplemental Low-Income Home Energy Program (ESLIHEAP) EHA	93.568	23J-5736	-	23,590
Emergency Supplemental Low-Income Home Energy Program (ESLIHEAP) Wx	93.568	23J-5736	-	152,715
State Dept of Community Services - Supplemental Low Income Home Energy Assistance Program (SLIHEAP)	93.568	24Q-2581	-	26,360
State Dept of Community Services - Low Income Home Energy Program (LIHEAP) EHA 16	93.568	24B-2032	-	471,335

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, 2025

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
U.S. Department of Health and Human Services (Continued)				
Passed through California Department of Community Services and Development (Continued):				
State Dept of Community Services - Low Income Home Energy Program (LIHEAP) Weatherization	93.568	24B-2032	$ -	$ 858,415
Low-Income Home Energy Program (LIHEAP) 2025 EHA	93.568	25B-3032	-	517,218
Low-Income Home Energy Program (LIHEAP) 2025 WX	93.568	25B-3032	-	743,083
State Dept of Community Services - Low Income Water Assistance Program	93.568	21Z-9569	-	448
93.568 Subtotal			-	2,793,164
Community Services Block Grant (CSBG) 2024	93.569	24F-3038	-	177,363
Community Services Block Grant (CSBG) 2024 Disc	93.569	24F-3038	-	26,000
Community Services Block Grant (CSBG) 2025	93.569	25F-6038	-	787,417
93.569 Subtotal			-	990,780
Passed through California Department of Health Services:				
National Hospital Preparedness Program (HPP)	93.889	22-10680	-	280,987
Homeless Federal Block Grant / PATH	93.150	X06SM085813-01	-	249,275
Passed through California Department of Public Health CLPP Division:				
CLPP Childhood Lead Poisoning Prevention Program	93.778	23-10278	-	140,032
Passed through State of California - Health & Human Services Agency, California Department of Child Support Services:				
IHSS	93.778	-	-	5,085,537
Passed through the California Department of Health Care Services:				
Medi-Cal	93.778	-	-	28,664,816
CHDP Child Health and Disability Prevention	93.778	DHCS ALLOCATION	-	2,561,313
Children's Medical Services - CMS (PHS)	93.778	DHCS ALLOCATION	-	88,901
Subtotal Medicaid Cluster			-	36,540,599
Mental Health Block Grant - ARPA	93.958	B09SM085864-01	-	25,080
Passed through California Department of Mental Health:				
Mental Health Block Grant (MHBG)	93.958	-	-	27,997
Mental Health Block Grant (MHBG)	93.958	-	41,658	1,762,257
93.958 Subtotal			41,658	1,815,334
Passed through Substance Abuse Block Grant:				
Substance Use Block Grant / Adolescent and Youth	93.959	B08TI083437-01	-	5,308
Substance Abuse Block Grant / Perinatal Set-Aside	93.959	B08TI083437-01	-	178,560
Substance Use Block Grant / Prevention Set-Aside	93.959	B08TI083437-01	822,006	822,006
Substance Use Block Grant / Discretionary	93.959	B08TI083437-01	-	2,272,567
93.959 Subtotal			822,006	3,278,441
Total U.S. Department of Health and Human Services			19,784,781	199,165,533
Department of Education				
Passed through California Employment Training Panel:				
Summer Training and Employment Program for Students (634)	84.126	5160-32082	-	946,010
Total Department of Education			-	946,010
Executive Office of the President				
Direct Program:				
Central Valley High Intensity Drug Trafficking Area (HIDTA)	95.001	G22CV0002A	-	(736)
Central Valley High Intensity Drug Trafficking Area (HIDTA)	95.001	G23CV0002A	-	39,996
Central Valley High Intensity Drug Trafficking Area (HIDTA)	95.001	G22CV0002A	-	44,683
Total Executive Office of the President			-	83,943

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, 2025

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
Department of Homeland Security				
Passed through California Office of Emergency Services:				
Emergency Management Program Grant (EMPG) FY2023	97.042	2024-0050	$ -	$ 261,559
Multi Agency Hazard Mitigation Plan Update	97.039	HMPG DR 4610-624-007	-	218,101
FY2021 Homeland Security Program Grant	97.067	2020-0095	-	93,687
FY2022 Homeland Security Program Grant	97.067	2021-0081	-	335,589
FY2023 Homeland Security Grant Program	97.067	2022-0043	-	353,508
97.067 Subtotal			-	782,784
Passed through United Way:				
United Way - Emergency Food & Shelter Program (EFSP) Phase 41	97.024	Phase 41, ID# 086000-008 (FFY 2023-24)	-	5,199
United Way - Emergency Food & Shelter Program (EFSP) Phase	97.024	Phase ARPAR, ID# 086000-008 (FFY 2024-25)	-	23,361
97.024 Subtotal			-	28,560
Passed through California Department of Parks and Recreation:				
Boating Safety and Enforcement Grant	97.011	C24L0613 (Equipment Grant)	-	55,367
Total Department of Homeland Security			-	1,346,371
Total Expenditures of Federal Awards			$ 38,327,110	$ 293,849,041

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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, 2025. 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.

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, 2025 as follows:

Federal Assistance Listing Number	Program Title	Loans Outstanding June 30, 2025
14.218	Community Development Block Grants	$ 15,340,657
14.239	HOME Investment Partnership Program	21,718,483

COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

Section I – Summary of Auditors' Results

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

Section I – Summary of Auditors' Results (Continued)

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.561	Supplemental Nutrition Assistance Program (SNAP)
20.205	Highway Planning and Construction Program
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
93.558	Temporary Assistance for Needy Families (TANF)
93.563	Child Support Services

Dollar threshold used to distinguish between Type A and Type B programs: $ 3,000,000

Auditee qualified as low-risk auditee? _____ yes _____x____ no

Section II – Financial Statement Findings

2025-001

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:

- A $6 million loan was removed from the SEFA as it was released by the federal government.
- The Emergency Food Assistance Program was decreased by approximately $2 million due to an incorrect amount initially provided by the Human Services Agency.
- The Coronavirus State and Local Fiscal Recovery Fund program was decreased by $1.2 million due to certain items being inadvertently included 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 1 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 2024-001.

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.

Section II – Financial Statement Findings

2025-002

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

Condition: During the course of our audit procedures, we identified errors in the recording and reporting of receivables and related revenues in the Mental Health and Substance Abuse Fund that required audit adjustments. Specifically:

- An adjustment of $6.0 million was required to decrease Accounts Receivable and Intergovernmental Revenues for amounts that had been received prior to year end but had not been properly removed from the accounts receivable balance.
- An adjustment of $2.6 million was required to decrease Due From Other Governments and Unavailable Revenue as a result of an error in the calculation of the estimate of amounts expected to be received after the County's established period of availability.

Criteria or specific requirement: Under the modified accrual basis of accounting, receivables and related revenues should be recognized only for amounts that are both measurable and available to finance current-period expenditures. Amounts received prior to year end should not remain recorded as receivables and estimates of unavailable revenue must be calculated accurately and in accordance with the County's established period of availability and applicable governmental accounting standards.

Effect: As a result of these conditions, receivables and related revenues in the Mental Health and Substance Abuse Fund were materially misstated prior to audit adjustments. If not detected and corrected, these errors could result in inaccurate financial reporting and reduce the reliability of financial information used by management, the Board of Supervisors, and other financial statement users.

Cause: The County inadvertently moved the $6.0 million receivable between Accounts Receivable and Due From Other Governments upon receipt, rather than removing the receivable balance at year end. There was an error in the County's calculation of estimated unavailable revenue at year end, causing the County to overstate unavailable revenue at year end.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that the County strengthen its internal controls over the recording and review of receivables and related revenues by:

- Implementing enhanced reconciliation procedures to ensure that cash receipts recorded prior to year end are promptly and accurately removed from receivable balances;
- Reviewing and validating the methodology and calculations used to estimate unavailable revenue to ensure consistency with the County's period of availability and applicable accounting standards; and
- Performing documented supervisory review of receivable and revenue balances prior to year-end financial reporting.

Views of responsible officials and planned corrective actions: Management agrees with the finding noted above.

Section III – Findings and Questioned Costs – Major Federal Programs

2025-003-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 a sample of 7 items as part of our testing over Suspension and Disbarment. Of the 7 items selected, the County was unable to provide proof of suspension and disbarment checks for 6 of the items.

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: Yes

Recommendation: We recommend that the County should implement procedures to ensure that federal guidance is followed relating to suspension and disbarment and providing 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.

Section III – Findings and Questioned Costs – Major Federal Programs

2025-004-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 a sample of 7 subrecipients as part of our testing over Subrecipient Monitoring. Of the 7 subrecipients 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: Yes

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.

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

Section III – Findings and Questioned Costs – Major Federal Programs

2025-005-Suspension and Disbarment

Federal Agency: U.S. Department of Agriculture

Federal Program Name: Supplemental Nutrition Assistance Program (SNAP)

Assistance Listing Number: 10.561

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 a sample of 8 items as part of our testing over Suspension and Disbarment. Of the 8 items selected, the County was unable to provide proof of suspension and disbarment checks for 6 of the items.

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 providing 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 THE OFFICE OF CALIFORNIA STATE DEPARTMENT OF AGING
YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	CFDA	Contract Number	Award Number	Federal Expenditures	State Expenditures
U.S. Department of Health and Human Services					
Special Programs for the Aging - Title VII, Chapter 3 (VII-B) Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2425-11	2401CAOAEA-01	$ 9,409	$ -
Special Programs for the Aging - Title VII, Chapter 2 (VII-	93.042	AP-2425-11	2401CAOAOM-01	48,532	-
Special Programs for the Aging - Title III, Part D Disease	93.043	AP-2425-11	2401CAOAPH-01	65,841	-
Special Programs for the Aging - Title III, Part B Grants	93.044	AP-2425-11	2401CAOASS-01	933,311	333,652
Special Programs for the Aging - Title III, Part C Nutrition	93.045	AP-2425-11	2401CAOACM-01	823,297	63,630
Special Programs for the Aging - Title III, Part C Nutrition	93.045	AP-2425-11	2401CAOAHD-01	673,157	1,464
Special Programs for the Aging - Title III, Part E National	93.052	AP-2425-11	2401CAOAFC-01	375,428	-
Nutrition Services Incentive Program	93.053	AP-2425-11	2401CAOANS-01	190,502	-
Public Health L&C Program Fund	N/A	AP-2425-11	State	-	74,773
State Health Facilities Citation Penalties Account	N/A	AP-2425-11	State	-	72,055
Community Based Services Program/SNF Quality &	N/A	AP-2425-11	State	-	30,553
Special Programs for the Aging - Area Plan Administration	N/A	AP-2425-11	State	-	100,000
Total U.S. Department of Health and Human Services		AP-2325-11	Subtotal Area Plan 2024-25	3,119,477	676,127
California Department of Aging					
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C1)	N/A	AP-2324-11	State Augmentation Carryover from 2023-24	-	118,459
Special Programs for the Aging - Title III, Part C Nutrition Se	N/A	AP-2324-11	State Augmentation Carryover from 2023-24	-	589,380
Access to Technology	N/A	AT-2223-39	Access to Technology	-	326,713
Digital Connections	N/A	DC-2223-11	Digital Connections	-	744
HCBS Senior Nutrition Infrastructure	N/A	NI-2223-11	HCBS Sr. Nutrition Infrastructure	-	254,994
OARR Legal Services	N/A	IF-2223-11	OARR Legal Services	-	80,995
OCA Nutrition	N/A	NM 2324-11	OCA-M Nutrition (YEAR TWO)	-	16,532
OCA Nutrition	N/A	NM 2324-11	OCA-M Nutrition (YEAR THREE)	-	243,762
OCA-M Aging in Place (YEAR ONE)	N/A	OM-2223-11	OCA-M Aging in Place (YEAR ONE)	-	311,314
OCA-M Aging in Place (YEAR TWO)	N/A	OM-2223-11	OCA-M Aging in Place (YEAR TWO)	-	284,921
Total California Department of Aging				-	2,227,814
Total				$ 3,119,477	$ 2,903,941

COUNTY OF SAN JOAQUIN
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
YEAR ENDED JUNE 30, 2025

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 25F-6038 (CSBG)
CONTRACT PERIOD FROM JANUARY 1, 2025 THROUGH APRIL 30, 2026

	January 1, 2025 Through June 30, 2025	July 1, 2025 Through April 30, 2026	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue (CSD Funds Only)	$ 614,927	$ -	$ 614,927	$ -	$ 1,009,268
Accrued Grant Revenue	172,490	-	172,490	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue	$ 787,417	$ -	$ 787,417	$ -	$ 1,009,268
EXPENSES					
Administrative Costs:					
Salaries and Wages	$ 64,533	$ -	$ 64,533	$ 64,533	$ 64,533
Fringe Benefits	49,500	-	49,500	49,500	49,500
Operating Expenses	2,669	-	2,669	2,669	2,669
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	4,410	-	4,410	4,410	4,410
Disaster	-	-	-	-	-
Total Administrative Costs	121,112	-	121,112	121,112	121,112
Program Costs:					
Salaries and Wages	347,053	-	347,053	347,053	508,233
Fringe Benefits	211,637	-	211,637	211,637	229,943
Operating Expenses	107,615	-	107,615	107,615	107,615
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	42,365
Disaster	-	-	-	-	-
Total Program Costs	666,305	-	666,305	666,305	888,156
Total Expenses	$ 787,417	$ -	$ 787,417	$ 787,417	$ 1,009,268

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 25F-6038 (CSBG) DISCRETIONARY
CONTRACT PERIOD FROM JANUARY 1, 2025 THROUGH APRIL 30, 2026

	January 1, 2025 Through June 30, 2025	July 1, 2025 Through April 30, 2026	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue (CSD Funds Only)	$ -	$ -	$ -	$ -	$ 26,000
Accrued Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue	$ -	$ -	$ -	$ -	$ 26,000
EXPENSES					
Administrative Costs:					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Administrative Costs	-	-	-	-	-
Program Costs:					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	26,000
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Program Costs	-	-	-	-	26,000
Total Expenses	$ -	$ -	$ -	$ -	$ 26,000

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 24F-3038 (CSBG)
CONTRACT PERIOD FROM JANUARY 1, 2024 THROUGH APRIL 30, 2025

	January 1, 2024 Through June 30, 2024	July 1, 2024 Through April 30, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue (CSD Funds Only)	$ 450,671	$ 564,675	$ 1,015,346	$ -	$ 1,015,346
Accrued Grant Revenue	387,312	(387,312)	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue	$ 837,983	$ 177,363	$ 1,015,346	$ -	$ 1,015,346
EXPENSES					
Administrative Costs:					
Salaries and Wages	$ 63,240	$ 6,324	$ 69,564	$ 69,564	$ 63,240
Fringe Benefits	45,116	4,275	49,391	49,391	45,116
Operating Expenses	7,948	-	7,948	7,948	7,948
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	11,463	11,764	23,227	23,227	33,826
Disaster	-	-	-	-	-
Total Administrative Costs	127,767	22,363	150,130	150,130	150,130
Program Costs:					
Salaries and Wages	329,620	75,265	404,885	404,885	404,885
Fringe Benefits	201,496	47,554	249,050	249,050	249,050
Operating Expenses	179,100	32,181	211,281	211,281	211,281
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Disaster	-	-	-	-	-
Total Program Costs	710,216	155,000	865,216	865,216	865,216
Total Expenses	$ 837,983	$ 177,363	$ 1,015,346	$ 1,015,346	$ 1,015,346

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 24F-3038 (CSBG) DISCRETIONARY
CONTRACT PERIOD FROM JANUARY 1, 2024 THROUGH APRIL 30, 2025

	January 1, 2024 Through June 30, 2024	July 1, 2024 Through April 30, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue (CSD Funds Only)	$ -	$ 26,000	$ 26,000	$ -	$ -
Accrued Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue	$ -	$ 26,000	$ 26,000	$ -	$ -
EXPENSES					
Administrative Costs:					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Disaster	-	-	-	-	-
Total Administrative Costs	-	-	-	-	-
Program Costs:					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	26,000	26,000	26,000	26,000
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Disaster	-	-	-	-	-
Total Program Costs	-	26,000	26,000	26,000	26,000
Total Expenses	$ -	$ 26,000	$ 26,000	$ 26,000	$ 26,000

COUNTY OF SAN JOAQUIN
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT (CONTINUED)
YEAR ENDED JUNE 30, 2025

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 22C-6014
CONTRACT PERIOD FROM JULY 1, 2022 THROUGH JUNE 30, 2025

	July 1, 2022 Through June 30, 2023	July 1, 2023 Through June 30, 2024	July 1, 2024 Through June 30, 2025	Total Audited Cost	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue (CSD Funds Only)	$ 19,499	$ 29,701	$ 197,467	$ 246,667	$ -	$ 644,888
Accrued Grant Revenue	(9,668)	(5,833)	21,073	5,572	-	-
Interest Income	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Total Revenue	$ 9,831	$ 23,868	$ 218,540	$ 252,239	$ -	$ 644,888
EXPENSES						
Administrative Costs:						
Administrative Costs	$ 3,932	$ 3,547	$ 17,889	$ 25,368	$ 25,368	$ 49,404
Administrative Equipment (More than $5,000)	-	-	-	-	-	-
Administrative Out-of-State Travel	-	-	-	-	-	-
Total Administrative Costs	3,932	3,547	17,889	25,368	25,368	49,404
Training and Technical Assistance						
Training and Technical Assistance	$ 261	$ 982	$ 13,234	$ 14,477	$ 14,477	$ 17,616
Other Program Costs	-	-	369	369	369	384
Total Program Support Costs	261	982	13,603	14,846	14,846	18,000
Program Costs:						
Liability Insurance	$ 923	$ 171	$ 210	$ 1,304	$ 1,304	$ 1,500
Major Vehicle and Equipment ($5,000 or greater)	-	-	-	-	-	-
Health & Safety Activities	785	3,866	44,026	48,677	48,677	66,484
Intake	-	1,975	6,820	8,795	8,795	12,000
Outreach	-	297	1,086	1,383	1,383	8,000
Direct Program Activities	1,479	2,228	76,921	80,628	80,628	420,000
Minor Vehicle and Field Equipment (less than $5,000)	-	-	-	-	-	-
General Operating Costs	-	1,651	6,814	8,465	8,465	9,000
Other Program Costs	-	11,589	49,988	61,577	61,577	58,000
Client Education	-	-	-	-	-	-
Automation Supplemental	-	12	1,184	1,196	1,196	2,500
Total Program Service Costs	3,187	21,789	187,049	212,025	212,025	577,484
Total Expenses	$ 7,380	$ 26,318	$ 218,541	$ 252,239	$ 252,239	$ 644,888

COUNTY OF SAN JOAQUIN
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT (CONTINUED)
YEAR ENDED JUNE 30, 2025

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 25B-3032 (EHA16)
CONTRACT PERIOD FROM NOVEMBER 1, 2024 THROUGH JUNE 30, 2026

	November 1, 2024 Through June 30, 2025	July 1, 2025 Through June 30, 2026	Total Audited Cost	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue (CSD Funds Only)	$ 279,778	$ -	$ 279,778	$ -	$ 1,258,008
Accrued Grant Revenue	237,440	-	237,440	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue	$ 517,218	$ -	$ 517,218	$ -	$ 1,258,008
EXPENSES					
Administrative Costs:					
Assurance 16 Costs	$ 129,422	$ -	$ 129,422	$ 129,422	$ 331,464
Administrative Costs	177,005	-	177,005	177,005	331,464
Administrative Equipment	-	-	-	-	-
(More than $5,000)	-	-	-	-	-
Total Administrative Costs	306,427	-	306,427	306,427	662,928
Program Support Costs:					
Intake	115,585	-	115,585	115,585	317,376
Outreach	11,462	-	11,462	11,462	198,360
Training and Technical Assistance	4,243	-	4,243	4,243	79,344
Out-of-State Travel	-	-	-	-	-
Major Vehicle and Equipment ($5,000 or greater)	-	-	-	-	-
Minor Vehicle and Equipment (less than $5,000)	-	-	-	-	-
Liability Insurance	5,379	-	5,379	5,379	-
General Operating Expenditures	4,283	-	4,283	4,283	-
Automation Costs	-	-	-	-	-
(Not to exceed $50,000)	12,565	-	12,565	12,565	-
Other Program Costs	1,585	-	1,585	1,585	-
Total Program Support Costs	155,102	-	155,102	155,102	595,080
Program Services Costs:					
ECIP Emergency Heating & Cooling Services (EHCS)	48,649	-	48,649	48,649	-
Severe Weather Energy Assist. & Trans. Srvcs (SWEATS)	-	-	-	-	-
Wood, Propane, and Oil (ECIP & HEAP WPO)	7,040	-	7,040	7,040	-
Total Program Service Costs	55,689	-	55,689	55,689	-
Total Expenses	$ 517,218	$ -	$ 517,218	$ 517,218	$ 1,258,008

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 25B-3032 (WX)
CONTRACT PERIOD FROM NOVEMBER 1, 2024 THROUGH JUNE 30, 2026

	November 1, 2024 Through June 30, 2025	July 1, 2025 Through June 30, 2026	Total Revenue	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue (CSD Funds Only)	$ 466,916	$ -	$ 466,916	$ -	$ 1,649,844
Accrued Grant Revenue	276,167	-	276,167	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue	$ 743,083	$ -	$ 743,083	$ -	$ 1,649,844
EXPENSES					
Weatherization Support Costs:					
Intake	$ 48,577	$ -	$ 48,577	$ 48,577	$ 131,988
Outreach	4,529	-	4,529	4,529	82,492
Training and Technical Assistance	2,935	-	2,935	2,935	82,492
Out-of-State Travel	-	-	-	-	-
Major Vehicle and Equipment	-	-	-	-	-
($5,000 or greater)	-	-	-	-	-
Minor Vehicle and Equipment	-	-	-	-	-
(less than $5,000)	-	-	-	-	-
Liability Insurance	3,237	-	3,237	3,237	-
General Operating Expenditures	47,099	-	47,099	47,099	-
Total Program Support Costs	106,377	-	106,377	106,377	296,972
Weatherization Program Costs:					
Direct Program Activities	463,742	-	463,742	463,742	1,352,872
Other Program Activities	172,964	-	172,964	172,964	-
Total Program Service Costs	636,706	-	636,706	636,706	1,352,872
Total Expenses	$ 743,083	$ -	$ 743,083	$ 743,083	$ 1,649,844

COUNTY OF SAN JOAQUIN
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT (CONTINUED)
YEAR ENDED JUNE 30, 2025

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 24B-2032 (EHA16)
CONTRACT PERIOD FROM NOVEMBER 1, 2023 THROUGH JUNE 30, 2025

	November 1, 2023 Through June 30, 2024	July 1, 2024 Through June 30, 2025	Total Audited Cost	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue (CSD Funds Only)	$ 430,347	$ 612,180	$ 1,042,527	$ -	$ 1,042,527
Accrued Grant Revenue	140,845	(140,845)	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue	$ 571,192	$ 471,335	$ 1,042,527	$ -	$ 1,042,527
EXPENSES					
Administrative Costs:					
Assurance 16 Costs	$ 139,537	$ 129,035	$ 268,572	$ 268,572	$ 333,624
Administrative Costs	121,620	105,735	227,355	227,355	331,624
Administrative Equipment	-	-	-	-	-
(More than $5,000)	-	-	-	-	-
Total Administrative Costs	261,157	234,770	495,927	495,927	665,248
Program Support Costs:					
Intake	144,109	153,978	298,087	298,087	319,615
Outreach	24,463	21,556	46,019	46,019	49,760
Training and Technical Assistance	3,779	4,033	7,812	7,812	7,904
Out-of-State Travel	-	-	-	-	-
Major Vehicle and Equipment ($5,000 or greater)	-	-	-	-	-
Minor Vehicle and Equipment (less than $5,000)	-	-	-	-	-
Liability Insurance	-	-	-	-	-
General Operating Expenditures	5,344	5,386	10,730	10,730	-
Automation Costs	15,600	19,117	34,717	34,717	-
(Not to exceed $50,000)	-	-	-	-	-
Other Program Costs	-	-	-	-	-
Total Program Support Costs	193,295	204,070	397,365	397,365	377,279
Program Services Costs:					
ECIP Emergency Heating & Cooling Services (EHCS)	107,832	28,167	135,999	135,999	-
Severe Weather Energy Assist. & Trans. Srvcs (SWEATS)	1,164	-	1,164	1,164	-
Wood, Propane, and Oil (ECIP & HEAP WPO)	7,744	4,328	12,072	12,072	-
Total Program Service Costs	116,740	32,495	149,235	149,235	-
Total Expenses	$ 571,192	$ 471,335	$ 1,042,527	$ 1,042,527	$ 1,042,527

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 24B-2032 (WX)
CONTRACT PERIOD FROM NOVEMBER 1, 2023 THROUGH JUNE 30, 2025

	November 1, 2023 Through June 30, 2024	July 1, 2024 Through June 30, 2025	Total Revenue	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue (CSD Funds Only)	$ 587,508	$ 1,080,610	$ 1,668,118	$ -	$ 1,668,118
Accrued Grant Revenue	222,195	(222,195)	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue	$ 809,703	$ 858,415	$ 1,668,118	$ -	$ 1,668,118
EXPENSES					
Weatherization Support Costs:					
Intake	$ 36,414	$ 43,569	$ 79,983	$ 79,983	$ 133,449
Outreach	7,237	6,248	13,485	13,485	83,406
Training and Technical Assistance	5,188	4,166	9,354	9,354	83,406
Out-of-State Travel	2,010	3,655	5,665	5,665	-
Major Vehicle and Equipment	-	-	-	-	-
($5,000 or greater)	-	-	-	-	-
Minor Vehicle and Equipment	-	-	-	-	-
(less than $5,000)	-	-	-	-	-
Liability Insurance	-	-	-	-	-
General Operating Expenditures	31,612	34,245	65,857	65,857	-
Total Program Support Costs	82,461	91,883	174,344	174,344	300,261
Weatherization Program Costs:					
Direct Program Activities	589,576	615,566	1,205,142	1,205,142	1,367,857
Other Program Activities	137,666	150,966	288,632	288,632	-
Total Program Service Costs	727,242	766,532	1,493,774	1,493,774	1,367,857
Total Expenses	$ 809,703	$ 858,415	$ 1,668,118	$ 1,668,118	$ 1,668,118

COUNTY OF SAN JOAQUIN
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT (CONTINUED)
YEAR ENDED JUNE 30, 2025

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 24Q-2581 (EHA16)
CONTRACT PERIOD FROM MAY 1, 2024 THROUGH MAY 31, 2025

	May 1, 2024 Through June 30, 2024	July 1, 2024 Through May 31, 2025	Total Audited Cost	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue (CSD Funds Only)	$ -	$ 27,263	$ 27,263	$ -	$ 27,263
Accrued Grant Revenue	903	(903)	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue	$ 903	$ 26,360	$ 27,263	$ -	$ 27,263
EXPENSES					
Administrative Costs:					
Assurance 16 Costs	$ -	$ 7,141	$ 7,141	$ 7,141	$ 7,141
Administrative Costs	903	6,238	7,141	7,141	7,141
Administrative Equipment	-	-	-	-	-
(More than $5,000)	-	-	-	-	-
Total Administrative Costs	903	13,379	14,282	14,282	14,282
Program Support Costs:					
Intake	-	10,271	10,271	10,271	10,283
Outreach	-	1,278	1,278	1,278	2,627
Training and Technical Assistance	-	-	-	-	71
Out-of-State Travel	-	-	-	-	-
Major Vehicle and Equipment ($5,000 or greater)	-	-	-	-	-
Minor Vehicle and Equipment (less than $5,000)	-	-	-	-	-
Liability Insurance	-	-	-	-	-
General Operating Expenditures	-	370	370	370	-
Automation Costs	-	-	-	-	-
(Not to exceed $50,000)	-	1,062	1,062	1,062	-
Other Program Costs	-	-	-	-	-
Total Program Support Costs	-	12,981	12,981	12,981	12,981
Program Services Costs:					
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-
Severe Weather Energy Assist. & Trans. Srvcs (SWEATS)	-	-	-	-	-
Wood, Propane, and Oil (ECIP & HEAP WPO)	-	-	-	-	-
Total Program Service Costs	-	-	-	-	-
Total Expenses	$ 903	$ 26,360	$ 27,263	$ 27,263	$ 27,263

COUNTY OF SAN JOAQUIN
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT (CONTINUED)
YEAR ENDED JUNE 30, 2025

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 23J-5736 (EHA)
CONTRACT PERIOD FROM

	April 15, 2023 Through June 30, 2023	July 1, 2023 Through June 30, 2024	July 1, 2024 Through May 31, 2025	Total Revenue	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue (CSD funds only)	$ -	$ 235,341	$ 34,426	$ 269,767	$ -	$ 269,767
Accrued Grant Revenue	10,435	401	(10,836)	-	-	-
Interest Income(1)(2)	-	-	-	-	-	-
Program Income(2)	-	-	-	-	-	-
Total Revenue	$ 10,435	$ 235,742	$ 23,590	$ 269,767	$ -	$ 269,767
EXPENSES						
Administrative Costs:						
Assurance 16 Costs	$ 4,576	$ 78,736	$ 3,060	$ 86,372	$ 86,372	$ 88,999
Administrative Costs	1,091	58,928	8,327	68,346	68,346	80,019
Administrative Equipment	-	-	-	-	-	-
(More than $5,000)	-	-	-	-	-	-
Total Administrative Costs	5,667	137,664	11,387	154,718	154,718	169,018
Program Support Costs:						
Intake	3,791	73,689	2,972	80,452	80,452	85,470
Outreach	533	11,935	327	12,795	12,795	14,779
Training and Technical Assistance	-	225	-	225	225	500
Out-of-State Travel	-	-	-	-	-	-
Major Vehicle and Equipment ($5,000 or greater)	-	-	-	-	-	-
Minor Vehicle and Equipment (less than $5,000)	-	-	-	-	-	-
Liability Insurance	-	86	-	86	86	-
General Operating Expenditures	53	2,881	222	3,156	3,156	-
Automation Costs (Not to exceed $50,000)	391	6,443	409	7,243	7,243	-
Other Program Costs	-	58	-	58	58	-
Total Program Support Costs	4,768	95,317	3,930	104,015	104,015	100,749
Program Services Costs:						
ECIP Emergency Heating & Cooling Services (EHCS)	-	2,761	8,273	11,034	11,034	-
Severe Weather Energy Assist. & Trans. Srvcs (SWEATS)	-	-	-	-	-	-
Wood, Propane, and Oil (ECIP & HEAP WPO)	-	-	-	-	-	-
Total Program Service Costs	-	2,761	8,273	11,034	11,034	-
Total Expenses	$ 10,435	$ 235,742	$ 23,590	$ 269,767	$ 269,767	$ 269,767

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 23J-5736 (WX)
CONTRACT PERIOD FROM APRIL 15, 2023 THROUGH MAY 31, 2025

	April 15, 2023 Through June 30, 2023	July 1, 2023 Through June 30, 2024	July 1, 2024 Through May 31, 2025	Total Revenue	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue (CSD Funds Only)	$ -	$ 485,697	$ 262,670	$ 748,367	$ -	$ 750,095
Accrued Grant Revenue	-	111,683	(109,955)	1,728	-	-
Interest Income	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Total Revenue	$ -	$ 597,380	$ 152,715	$ 750,095	$ -	$ 750,095
EXPENSES						
Weatherization Support Costs:						
Intake	$ -	$ 39,145	$ 7,296	$ 46,441	$ 46,441	$ 60,008
Outreach	-	6,123	756	6,879	6,879	37,505
Training and Technical Assistance	-	6,345	2,031	8,376	8,376	37,505
Out-of-State Travel	-	1,096	2,809	3,905	3,905	-
Major Vehicle and Equipment ($5,000 or greater)	-	-	-	-	-	-
Minor Vehicle and Equipment (less than $5,000)	-	-	-	-	-	-
Liability Insurance	-	-	2,067	2,067	2,067	-
General Operating Expenditures	-	31,525	6,274	37,799	37,799	-
Total Program Support Costs	-	84,234	21,233	105,467	105,467	135,018
Weatherization Program Costs:						
Direct Program Activities	-	398,931	103,865	502,796	502,796	615,077
Other Program Activities	-	114,215	27,617	141,832	141,832	-
Total Program Service Costs	-	513,146	131,482	644,628	644,628	615,077
Total Expenses	$ -	$ 597,380	$ 152,715	$ 750,095	$ 750,095	$ 750,095

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SAN JOAQUIN COUNTY

ASSISTANT AUDITOR-CONTROLLER
Jian Ou-Yang

CHIEF DEPUTIES
Randipa Gauba - Accounting
Zaakir Ahktar - Internal Audit
Dena Mannor - Payroll
Stanley Lawrence - Property Tax

2024-2025 SINGLE AUDIT REPORT CORRECTIVE ACTION PLAN

The County of San Joaquin respectfully submits the following corrective action plan for the year ended June 30, 2025.

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

2025-001

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.

- The Emergency Food Assistance Program was decreased by approximately $2 million due to an incorrect amount provided by the Human Services Agency.

- The Coronavirus State and Local Fiscal Recovery Fund program was decreased by $1.2 million due to certain items being inadvertently included 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.

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Corrective Action taken in response to finding

County concurs with the finding and has updated the review process for the preparation of the Schedule of Expenditures of Federal Awards, ensuring it is reviewed by the Deputy Auditor-Controller and the Assistant Auditor-Controller. Additionally, the County will incorporate variance analysis of each federal program into the preparation process to minimize potential errors.

Planned completion date for corrective action plan:

Fiscal year 2025-2026.

2025-002

Material Weakness in Internal Control over Financial Reporting

Condition

During the course of our audit procedures, we identified errors in the recording and reporting of receivables and related revenues in the Mental Health and Substance Abuse Fund that required audit adjustments. Specifically:

- An adjustment of $6.0 million was required to decrease Accounts Receivable and Intergovernmental Revenues for amounts that had been received prior to year end but had not been properly removed from the accounts receivable balance.
- An adjustment of $2.6 million was required to decrease Due From Other Governments and Unavailable Revenue as a result of an error in the calculation of the estimate of amounts expected to be received after the County's established period of availability

Recommendation

We recommend that the County strengthen its internal controls over the recording and review of receivables and related revenues by:

- Implementing enhanced reconciliation procedures to ensure that cash receipts recorded prior to year-end are promptly and accurately removed from receivable balances;
- Reviewing and validating the methodology and calculations used to estimate unavailable revenue to ensure consistency with the County's period of availability and applicable accounting standards; and
- Performing documented supervisory review of receivable and revenue balances prior to year-end financial reporting.

Explanation of disagreement with audit finding

There is no disagreement with the audit finding.

Corrective Action taken in response to finding

The two conditions noted in the finding were simple errors of oversight. The County will continue diligent adherence to year-end reconciliation and review procedures over receivables and related revenues to ensure balances are accurate and reviewed timely.

Planned completion date for corrective action plan:

Fiscal year 2025-2026.

Findings – Federal Awards

2025-003

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 has enhanced 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's Purchasing Department will review all procurement files to ensure that the SAM.gov verification is completed and documented.

Planned completion date for corrective action plan:

Fiscal year 2025-2026.

2025-004

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 2025-2026.

Name(s) of the contact person(s) responsible for corrective action:

Jian Ou-Yang, CPA, Assistant Auditor-Controller

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