

**COUNTY OF STANISLAUS
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2022**



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**COUNTY OF STANISLAUS
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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***

The Honorable Grand Jury and Board of Supervisors
County of Stanislaus
Modesto, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of County of Stanislaus, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County of Stanislaus' basic financial statements, and have issued our report thereon dated April 26, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered County of Stanislaus' 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 County of Stanislaus' internal control. Accordingly, we do not express an opinion on the effectiveness of County of Stanislaus' 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 2022-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether County of Stanislaus' 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 of Stanislaus' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County of Stanislaus' response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. County of Stanislaus' 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

Roseville, California
April 26, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Board of Supervisors
County of Stanislaus
Modesto, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited County of Stanislaus' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of County of Stanislaus' major federal programs for the year ended June 30, 2022. County of Stanislaus' (the County) major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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.

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' Responsibility 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

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-003. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on County of Stanislaus' response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. County of Stanislaus' 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be 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. 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 2022-002 and 2022-003 to be 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 County of Stanislaus' response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. County of Stanislaus' 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 26, 2023, which contained unmodified opinions on those financial statements. Our audit includes a reference to other auditors who audited the financial statements of the discretely presented component unit and the Stanislaus County Employees' Retirement Association, as described in our report on the County of Stanislaus' 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.

Supplementary Schedules

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The schedules of the California Governor's Office of Emergency Services, which are the responsibility of management, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide an assurance on them.



CliftonLarsonAllen LLP

Roseville, California
July 31, 2023

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-through Entity Identifying Number | Passed Through to Subrecipients | Federal Expenditures |
|---|-----------------------------------|--|---------------------------------|--------------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| Passed through California Department of Food and Agriculture: | | | | |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | AP21PPQFO000C176 | \$ - | \$ 26,162 |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | AP22PPQFO000C176 | - | 107,244 |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | AP21PPQFO000C411 | - | 15,234 |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | AP21PPQFO000C001 | - | 73,354 |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | AP22PPQFO000C001 | - | 147,480 |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | AP21PPQFO000C393 | - | 1,947 |
| Subtotal Assistance Listing Number 10.025 | | | <u>-</u> | <u>371,421</u> |
| Direct Federal Program: | | | | |
| National School Lunch Program | 10.555 | | - | 121,493 |
| Subtotal Child Nutrition Cluster | | | <u>-</u> | <u>121,493</u> |
| Passed through California Department of Public Health: | | | | |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | | - | 3,637,281 |
| Supplemental Nutrition Assistance Program | 10.561 | | 222,442 | 635,994 |
| Passed through California Department of Aging: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | 217CACA4S2514 | 18,588 | 22,323 |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | 207CACA5Q3903 | 62,071 | 80,365 |
| Passed through California Department of Social Services: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | | - | 14,907,409 |
| Subtotal Assistance Listing Number 10.561 | | | <u>80,659</u> | <u>15,646,091</u> |
| Subtotal Supplemental Nutrition Assistance Program Cluster | | | <u>303,101</u> | <u>15,646,091</u> |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | <u>303,101</u> | <u>19,776,286</u> |
| U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (HUD) | | | | |
| Direct Federal Program: | | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-16-UC-06-0010 | 24,940 | 24,940 |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-17-UC-06-0010 | 172,471 | 353,008 |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-18-UC-06-0010 | 174,110 | 174,110 |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-19-UC-06-0010 | 172,972 | 176,762 |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-20-UC-06-0010 | 239,047 | 474,194 |
| COVID-19 Community Development Block Grants/Entitlement Grants | 14.218 | B-20-UW-06-0010 | 133,742 | 160,865 |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-21-UC-06-0010 | 370,743 | 516,431 |
| Community Development Block Grants/Entitlement Grants | 14.218 | | - | 57,384 |
| Community Development Block Grants/Entitlement Grants | 14.218 | Outstanding Loans | - | 491,792 |
| Subtotal CDBG - Entitlement Grant Cluster Assistance Listing Number 14.218 | | | <u>1,288,025</u> | <u>2,429,486</u> |
| Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | 14.228 | Outstanding Loans | - | 126,927 |
| Subtotal Assistance Listing Number 14.228 | | | <u>-</u> | <u>126,927</u> |
| Emergency Solutions Grant Program | 14.231 | E-19-UC-06-0010 | 726 | 726 |
| Emergency Solutions Grant Program | 14.231 | E-20-UC-06-0010 | 79,641 | 94,838 |
| Emergency Solutions Grant Program | 14.231 | E-20-UW-06-0010 | 2,139,561 | 2,254,941 |
| Emergency Solutions Grant Program | 14.231 | E-21-UC-06-0010 | 1,450 | 10,657 |
| Subtotal Assistance Listing Number 14.231 | | | <u>2,221,378</u> | <u>2,361,162</u> |
| Home Investment Partnerships Program | 14.239 | Outstanding Loans | - | 674,643 |
| Continuum of Care Program | 14.267 | | - | 275,408 |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | <u>3,509,403</u> | <u>5,867,626</u> |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| Passed through California Governor's Office of Emergency Services: | | | | |
| Crime Victim Assistance | 16.575 | KC20040500/KC21050500 | - | 194,978 |
| Crime Victim Assistance | 16.575 | 99.00000.16 | 201,992 | 1,060,506 |
| Subtotal Assistance Listing Number 16.575 | | | <u>201,992</u> | <u>1,255,484</u> |
| Violence Against Women Formula Grants | 16.588 | LE19 03 0500 | - | 108,248 |
| Violence Against Women Formula Grants | 16.588 | LE20 04 0500 | - | 99,805 |
| Violence Against Women Formula Grants | 16.588 | 99.00000.16 | - | 203,899 |
| Subtotal Assistance Listing Number 16.588 | | | <u>-</u> | <u>411,952</u> |
| Direct Federal Program: | | | | |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program | 16.590 | 2016-WE-AX-0045 | 232,882 | 237,074 |
| Direct Federal Program: | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2017-DJ-BX-0939 | 2,485 | 2,485 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2018-DJ-BX-0826 | 40,079 | 40,079 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2019-DJ-BX-0693 | 129,910 | 134,269 |
| Subtotal Assistance Listing Number 16.738 | | | <u>172,474</u> | <u>176,833</u> |
| Direct Federal Program: | | | | |
| Comprehensive Opioid, Stimulant, and Substance Abuse Program | 16.838 | | 145,848 | 444,435 |
| Equitable Sharing Program | 16.922 | | - | 74,956 |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | <u>753,196</u> | <u>2,600,734</u> |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-through Entity Identifying Number | Passed Through to Subrecipients | Federal Expenditures |
|---|-----------------------------------|--|---------------------------------|--------------------------|
| U.S. DEPARTMENT OF LABOR | | | | |
| Passed through California Employment Development Department: | | | | |
| WIOA Adult Program | 17.258 | AA011041 | \$ 27,988 | \$ 125,773 |
| WIOA Adult Program | 17.258 | AA111041 | 62,174 | 1,480,906 |
| WIOA Adult Program | 17.258 | AA211041 | 88,479 | 1,859,854 |
| Subtotal Assistance Listing Number 17.258 | | | <u>178,641</u> | <u>3,466,533</u> |
| WIOA Youth Activities | 17.259 | AA111041 | 285,425 | 1,008,138 |
| WIOA Youth Activities | 17.259 | AA211041 | 445,436 | 1,361,211 |
| Subtotal Assistance Listing Number 17.259 | | | <u>730,861</u> | <u>2,369,349</u> |
| WIOA Dislocated Worker Formula Grants | 17.278 | AA111041 | 10,777 | 957,516 |
| WIOA Dislocated Worker Formula Grants | 17.278 | AA211041 | - | 1,024,839 |
| Subtotal Assistance Listing Number 17.278 | | | <u>10,777</u> | <u>1,982,355</u> |
| Subtotal WIOA Cluster | | | <u>920,279</u> | <u>7,818,237</u> |
| TOTAL U.S. DEPARTMENT OF LABOR | | | <u>920,279</u> | <u>7,818,237</u> |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| Passed through California Department of Transportation: | | | | |
| Highway Planning and Construction | 20.205 | BRLSZ-5938(176) | - | 1,025,924 |
| Highway Planning and Construction | 20.205 | BRLS-5938(188) | - | 450,422 |
| Highway Planning and Construction | 20.205 | BRLS-5938(200) | - | 55,599 |
| Highway Planning and Construction | 20.205 | BRLO-5938(190) | - | 112,752 |
| Highway Planning and Construction | 20.205 | BRLO-5938(226) | - | 2,382,067 |
| Highway Planning and Construction | 20.205 | BRLO-5938(227) | - | 225,573 |
| Highway Planning and Construction | 20.205 | BRLO-5938(189) | - | 367,779 |
| Highway Planning and Construction | 20.205 | STPLZ-5938(076) | - | 9,523,895 |
| Highway Planning and Construction | 20.205 | BRLO-5938(193) | - | 23,247 |
| Highway Planning and Construction | 20.205 | BRLS-5938(201) | - | 130,272 |
| Highway Planning and Construction | 20.205 | BRLS-5938(167) | - | 1,057,128 |
| Highway Planning and Construction | 20.205 | CML-5938(183) | - | 33,398 |
| Highway Planning and Construction | 20.205 | BRLO-5938(191) | - | 27,792 |
| Highway Planning and Construction | 20.205 | BRLO-5938(194) | - | 24,720 |
| Highway Planning and Construction | 20.205 | BRLS-5938(199) | - | 5,150,938 |
| Highway Planning and Construction | 20.205 | BPMP-5938(230) | - | 4,983 |
| Highway Planning and Construction | 20.205 | STPL-5938(233) | - | 1,274,944 |
| Highway Planning and Construction | 20.205 | HRRRL-5938(246) | - | 1,583,080 |
| Highway Planning and Construction | 20.205 | HRRRL-5938(245) | - | 674,020 |
| Highway Planning and Construction | 20.205 | CML-5938(250) | - | 219,865 |
| Highway Planning and Construction | 20.205 | CML-5938(254) | - | 26,117 |
| Highway Planning and Construction | 20.205 | BRLO-5938(260) | - | 154,138 |
| Highway Planning and Construction | 20.205 | BRLO-5938(259) | - | 114,080 |
| Highway Planning and Construction | 20.205 | BRLO-5938(262) | - | 154,991 |
| Highway Planning and Construction | 20.205 | BRLO-5938(261) | - | 173,600 |
| Highway Planning and Construction | 20.205 | BDGL-5938(265) | - | 4,586,692 |
| Highway Planning and Construction | 20.205 | STPL-5938(266) | - | 455,196 |
| Subtotal Highway Planning & Construction Cluster Assistance Listing Number 20.205 | | | <u>-</u> | <u>30,013,212</u> |
| Passed through California Office of Traffic Safety: | | | | |
| State and Community Highway Safety | 20.600 | | | 62,212 |
| National Priority Safety Programs | 20.616 | | 19,325 | 71,420 |
| Subtotal Highway Safety Cluster | | | <u>19,325</u> | <u>133,632</u> |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | <u>19,325</u> | <u>30,146,844</u> |
| U.S. DEPARTMENT OF THE TREASURY | | | | |
| Direct Federal Program: | | | | |
| Equitable Sharing | 21.016 | | - | 72,110 |
| COVID-19 Coronavirus Relief Fund | 21.019 | | - | 27,878,894 |
| COVID-19 Emergency Rental Assistance Program | 21.023 | | 2,727,496 | 3,011,382 |
| COVID-19 Coronavirus State and Local Fiscal Recovery Fund | 21.027 | | 2,242,452 | 3,348,287 |
| TOTAL U.S. DEPARTMENT OF THE TREASURY | | | <u>4,969,948</u> | <u>34,310,673</u> |
| FEDERAL COMMUNICATIONS COMMISSION | | | | |
| Direct Federal Program: | | | | |
| Universal Service - E-Rate | 32.004 | | | 309,782 |
| TOTAL FEDERAL COMMUNICATIONS COMMISSION | | | <u>-</u> | <u>309,782</u> |
| THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES | | | | |
| Passed through California State Library: | | | | |
| Grants to States | 45.310 | | - | 42,672 |
| Passed through Southern California Library Cooperative: | | | | |
| Grants to States | 45.310 | | - | 6,474 |
| Subtotal Grants to States 45.310 | | | <u>-</u> | <u>49,146</u> |
| TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES | | | <u>-</u> | <u>49,146</u> |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-through Entity Identifying Number | Passed Through to Subrecipients | Federal Expenditures |
|---|-----------------------------------|--|---------------------------------|----------------------|
| NATIONAL SCIENCE FOUNDATION | | | | |
| Passed through Califa Group: Education and Human Resources | 47.076 | | \$ - | \$ 668 |
| TOTAL NATIONAL SCIENCE FOUNDATION | | | - | 668 |
| U.S. DEPARTMENT OF EDUCATION | | | | |
| Passed through California Department of Rehabilitation: Rehabilitation Services Vocational Rehabilitation Grants to States | 84.126 | 28295 | - | 68,724 |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | - | 68,724 |
| CONSUMER PRODUCT SAFETY COMMISSION | | | | |
| Direct Federal Program: Virginia Graeme Baker Pool and Spa Safety | 87.002 | | - | 1,439 |
| TOTAL CONSUMER PRODUCT SAFETY COMMISSION | | | - | 1,439 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Passed through California Department of Aging: Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation | 93.041 | 2101CAOAEA-01 | 5,710 | 5,710 |
| Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals | 93.042 | 2001CAOMC3-00 | 4,918 | 4,918 |
| Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman COVID-19 Services for Older Individuals | 93.042 | 2101CAOAOA-01 | 39,057 | 39,057 |
| Subtotal Assistance Listing Number 93.042 | | | 43,975 | 43,975 |
| Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services | 93.043 | 2101CAOAPH-01 | 32,095 | 32,095 |
| Aging Cluster Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | 2001CASSC3-00 | 138,253 | 138,253 |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | 2101CAOASS-01 | 199,618 | 484,570 |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | 2101CASSC6-00 | 14,462 | 48,344 |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | 2101CAVAC5-00 | 4,032 | 4,032 |
| Subtotal Assistance Listing Number 93.044 | | | 356,365 | 675,199 |
| Special Programs for the Aging, Title III, Part C, Nutrition Services | 93.045 | 2101CAHDC5-00 | | 204,649 |
| Special Programs for the Aging, Title III, Part C, Nutrition Services | 93.045 | 2101CAOACM-01 | 47,267 | 288,500 |
| Special Programs for the Aging, Title III, Part C, Nutrition Services | 93.045 | 2101CAOAHD-01 | 21,189 | 274,691 |
| Subtotal Assistance Listing Number 93.045 | | | 68,456 | 767,840 |
| Nutrition Services Incentive Program | 93.053 | 2101CAOANS-01 | - | 94,281 |
| Subtotal Aging Cluster | | | 424,821 | 1,537,320 |
| National Family Caregiver Support, Title III, Part E | 93.052 | 2001CAFCC3-00 | 27,924 | 27,924 |
| National Family Caregiver Support, Title III, Part E | 93.052 | 2101CAFCC6-00 | | 45,682 |
| National Family Caregiver Support, Title III, Part E | 93.052 | 2101CAOAF3-01 | | 230,357 |
| Subtotal Assistance Listing Number 93.052 | | | 27,924 | 303,963 |
| Passed through California Department of Public Health: Public Health Emergency Preparedness | 93.069 | | - | 280,870 |
| Passed through California Department of Aging: Medicare Enrollment Assistance Program | 93.071 | 2001CAMIAA-00 | - | 28,553 |
| Passed through California Department of Social Services: Guardianship Assistance | 93.090 | | - | 443,788 |
| Passed through California Department of Public Health: Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | | - | 44,864 |
| Passed through California Department of Health Care Services: Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | | - | 85,598 |
| Passed through California Department of Public Health: Immunization Cooperative Agreements | 93.268 | | - | 2,060,041 |
| Passed through California Department of Public Health: COVID-19 Epidemiology and Laboratory Capacity for Infection Diseases (ELC) | 93.323 | | - | 7,623,464 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-through Entity Identifying Number | Passed Through to Subrecipients | Federal Expenditures |
|--|-----------------------------------|--|---------------------------------|----------------------|
| Passed through Public Health Foundation Enterprises, Inc.: | | | | |
| COVID-19 Epidemiology and Laboratory Capacity for Infection Diseases (ELC) | 93.323 | | \$ - | \$ 279,866 |
| Subtotal Assistance Listing Number 93.323 | | | - | 7,903,330 |
| Passed through California Department of Aging: | | | | |
| State Health Insurance Assistance Program | 93.324 | 90SAPG0094-02-00 | - | 84,436 |
| Passed through California Department of Public Health: | | | | |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response: | | | | |
| Public Health Crisis Response | 93.354 | | - | 136,121 |
| Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | 93.391 | | - | 107,685 |
| Direct Federal Program: | | | | |
| COVID-19 Provider Relief Fund | 93.498 | | - | 371,744 |
| Grants for New and Expanded Services under the Health Center Program | 93.527 | | - | 1,494,213 |
| Passed through California Department of Social Services: | | | | |
| MaryLee Allen Promoting Safe and Stable Families Program | 93.556 | | 388,043 | 800,094 |
| Temporary Assistance for Needy Families | 93.558 | | 821,432 | 31,636,199 |
| Passed through California Department of Child Support Services: | | | | |
| Child Support Enforcement | 93.563 | 1804CACSES and 1901CASES | - | 9,430,423 |
| Passed through California Department of Social Services: | | | | |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs | 93.566 | | | 841,821 |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs | 93.566 | RSS20-09/RSS21-08 | 294,065 | 321,481 |
| Subtotal Assistance Listing Number 93.566 | | | 294,065 | 1,163,302 |
| Passed through California Department of Education: | | | | |
| Child Care and Development Block Grant | 93.575 | C3AP-1058 | - | 912,341 |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | C2AP-1060 | - | 635,115 |
| Subtotal Child Care Development Cluster | | | - | 1,547,456 |
| Passed through California Department of Child Support Services: | | | | |
| Community-Based Child Abuse Prevention Grants | 93.590 | | - | 43,240 |
| Adoption and Legal Guardianship Incentive Payments | 93.603 | | - | 125,862 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | | - | 323,543 |
| Foster Care Title IV-E | 93.658 | | - | 13,421,982 |
| Adoption Assistance | 93.659 | | - | 11,059,199 |
| Social Services Block Grant | 93.667 | | - | 1,050,215 |
| Child Abuse and Neglect State Grants | 93.669 | | 8,577 | 22,874 |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood | 93.674 | | 130,906 | 130,906 |
| Elder Abuse Prevention Interventions Program | 93.747 | | - | 101,859 |
| Direct Federal Program: | | | | |
| Elder Abuse Prevention Interventions Program | 93.747 | | - | 109,422 |
| Subtotal Assistance Listing Number 93.747 | | | - | 211,281 |
| Passed through California Department of Health Care Services: | | | | |
| Medical Assistance Program | 93.778 | | - | 22,162,435 |
| Passed through California Department of Aging: | | | | |
| Medical Assistance Program | 93.778 | MS-1920-14 | - | 440,074 |
| Subtotal Assistance Listing Number 93.778 | | | - | 22,602,509 |
| Passed through California Department of Health Care Services: | | | | |
| Opioid STR | 93.788 | | 519,314 | 536,469 |
| Passed through California Department of Public Health: | | | | |
| Maternal, Infant and Early Childhood Home Visiting Grant | 93.870 | | - | 626,774 |
| Aligned Cooperative Agreements and National Bioterrorism Hospital Preparedness Program | 93.889 | | - | 193,781 |
| HIV Care Formula Grants | 93.917 | | - | 192,073 |
| HIV Prevention Activities Health Department Based | 93.940 | | - | 115,064 |
| Passed through California Department of Health Care Services: | | | | |
| Block Grants for Community Mental Health Services | 93.958 | | 269,804 | 4,009,321 |
| Passed through California Department of Health Care Services: | | | | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | | 804,179 | 2,467,716 |
| Passed through California Department of Public Health: | | | | |
| Sexually Transmitted Diseases (STD) Prevention and Control Grants | 93.977 | | - | 95,535 |
| Maternal and Child Health Services Block Grant to the States | 93.994 | | - | 487,519 |
| TOTAL U.S. DEPARTMENT OF HUMAN AND HEALTH SERVICES: | | | 3,770,845 | 117,257,643 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-through Entity Identifying Number | Passed Through to Subrecipients | Federal Expenditures |
|--|-----------------------------------|--|---------------------------------|-----------------------|
| U.S. EXECUTIVE OFFICE OF THE PRESIDENT | | | | |
| Direct Federal Program: | | | | |
| High Intensity Drug Trafficking Areas Program | 95.001 | G20CV002A | \$ - | \$ 149,197 |
| High Intensity Drug Trafficking Areas Program | 95.001 | G21CV002A | - | 211,065 |
| Subtotal Assistance Listing Number 95.001 | | | <u>-</u> | <u>360,262</u> |
| TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT | | | <u>-</u> | <u>360,262</u> |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| Passed through California Governor's Office of Emergency Services: | | | | |
| Emergency Management Performance Grants | 97.036 | | - | 2,901,130 |
| Passed through California Governor's Office of Emergency Services: | | | | |
| Emergency Management Performance Grants | 97.042 | 2020-0006 | - | 237,618 |
| Emergency Management Performance Grants | 97.042 | 2020-0019 | - | 18,152 |
| Subtotal Assistance Listing Number 97.042 | | | <u>-</u> | <u>255,770</u> |
| Pre-Disaster Mitigation | 97.047 | 2020-0006 | - | 102,148 |
| Homeland Security Grant Program | 97.067 | 2018-0054 | - | 171,729 |
| Homeland Security Grant Program | 97.067 | 2019-0035 | - | 322,712 |
| Subtotal Assistance Listing Number 97.067 | | | <u>-</u> | <u>494,441</u> |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | <u>-</u> | <u>3,753,489</u> |
| GRAND TOTAL EXPENDITURES OF FEDERAL AWARDS | | | <u>\$ 14,246,097</u> | <u>\$ 222,321,553</u> |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the County of Stanislaus for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, for all awards with the exception of Assistance Listing Number 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 ASSISTANCE LISTING NUMBERS

The program titles and Assistance Listing Numbers were obtained from the federal or pass-through grantor.

NOTE 4 INDIRECT COST RATE

The 10% de minimis indirect cost rate was used in the following federal program:

| Assistance Listing Number | Program Title |
|---------------------------|---|
| 21.027 | Coronavirus State and Local Fiscal Recovery Funds |

NOTE 5 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2022 as follows:

| Assistance Listing Number | Federal Program | Outstanding Loans June 30, 2022 | Loans with Continuing Compliance Requirements |
|---------------------------|--|------------------------------------|---|
| 14.218 | Community Development Block Grant / Entitlement Grants | \$ 474,958 | \$ 491,792 |
| 14.228 | Community Development Block Grant/States Program | 80,185 | 126,927 |
| 14.239 | Home Investment Partnership Program | 637,931 | 674,643 |

**COUNTY OF STANISLAUS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

NOTE 6 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the schedule of expenditures of federal awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County 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 7 DEPARTMENT OF AGING FEDERAL/STATE SHARE

The California Department of Aging (CDA) requires agencies that receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

| Assistance Listing Number | Contract No. | Programs | | Administration | | Total | |
|---------------------------|--------------------------------|----------------------|---------------------|----------------------|--------------------|----------------------|---------------------|
| | | Federal Expenditures | State Expenditures | Federal Expenditures | State Expenditures | Federal Expenditures | State Expenditures |
| 10.561 | SP-2021-30(July 21 to Sept 21) | \$ 18,787 | \$ - | \$ 3,536 | \$ - | \$ 22,323 | \$ - |
| 10.561 | SP-2122-30(Oct 21 to June 22) | 69,701 | - | 10,664 | - | 80,365 | - |
| 93.041 | AP-2122-30 OAA | 5,710 | - | - | - | 5,710 | - |
| 93.042 | AP-2122-30 OAA | 39,057 | - | - | - | 39,057 | - |
| 93.042 | H.R 748 CARES | 4,918 | - | - | - | 4,918 | - |
| 93.043 | AP-2122-30 OAA | 32,095 | - | - | - | 32,095 | - |
| 93.044 | AP-2122-30 ARPA | 14,462 | - | 33,882 | - | 48,344 | - |
| 93.044 | AP-2122-30 OAA | 429,000 | 131,075 | 55,570 | 100,000 | 484,570 | 231,075 |
| 93.044 | H.R 748 CARES | 138,253 | - | - | - | 138,253 | - |
| 93.044 | Vaccine | 4,032 | - | - | - | 4,032 | - |
| 93.045 | AP-2122-30 CAA | 184,184 | - | 20,465 | - | 204,649 | - |
| 93.045 | AP-2122-30 OAA | 225,916 | 43,932 | 62,584 | - | 288,500 | 43,932 |
| 93.045 | AP-2122-30 OAA | 224,043 | 222,170 | 50,648 | - | 274,691 | 222,170 |
| 93.052 | AP-2122-30 ARPA | 29,472 | - | 16,210 | - | 45,682 | - |
| 93.052 | AP-2122-30 OAA | 205,402 | - | 24,955 | - | 230,357 | - |
| 93.052 | H.R 748 CARES | 27,924 | - | - | - | 27,924 | - |
| 93.053 | AP-2122-30 OAA | 94,281 | - | - | - | 94,281 | - |
| 93.071 | MI -2021-30 and MI-2122-30 | 28,553 | 11,555 | - | - | 28,553 | 11,555 |
| 93.324 | HI-2122-30 | 75,992 | 187,715 | 8,444 | 24,465 | 84,436 | 212,180 |
| 93.778 | MS-2122-30 | 440,074 | 440,374 | - | - | 440,074 | 440,374 |
| | AP-2122-30 OAA | - | 65,460 | - | - | - | 65,460 |
| | FP-1920 | - | 47,048 | - | - | - | 47,048 |
| | TOTAL | \$ 2,291,856 | \$ 1,149,329 | \$ 286,958 | \$ 124,465 | \$ 2,578,814 | \$ 1,273,794 |

**COUNTY OF STANISLAUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

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? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes _____ no

Identification of Major Federal Programs

| Assistance Listing Number(s) | Name of Federal Program or Cluster |
|-------------------------------------|--|
| 14.218 | Community Development Block Grants |
| 21.023 | COVID-19 Emergency Rental Assistance |
| 21.027 | COVID-19 Coronavirus State and Local Fiscal Recovery Funds |
| 93.558 | Temporary Assistance for Needy Families |
| 93.563 | Child Support Enforcement |
| 93.658 | Foster Care |
| 93.778 | Medicare |
| 93.958 | Mental Health Block Grants |

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 STANISLAUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section II – Financial Statement Findings

2022 – 001

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Condition: The County did not properly record revenue and expense/expenditure accrual entries within the County's financial statements as of June 30, 2022.

Criteria or specific requirement: In accordance with generally accepted accounting principles, revenues and expenses/expenditures should be recorded in the period earned and incurred, respectively.

Effect: The following are misstatements detected as a result of audit procedures that are within the County's financial statements:

- Unearned revenue is overstated and fund balance is understated in the amount of \$357,510 in the Community Services Agency Fund for amounts not properly recognized as revenue in the prior year.
- Expenditures are understated in the Behavioral Health Fund in the amount of \$1,400,000 related to amounts recorded due to reserve liabilities that were not properly reversed in prior years.
- Unavailable revenue is understated and revenue is overstated by \$1,483,947 in the General Fund for amounts not received within the availability period.
- Unavailable revenue is understated and revenue is overstated by \$8,579,179 in the nonmajor Governmental Funds for amounts not received within the availability period.
- Receivables and revenue are understated by \$2,196,313 in the nonmajor Governmental Funds and in Governmental Activities for revenue that was earned as of June 30, 2022, but not included in accounts receivable.
- Accounts payable and expenditures are understated by \$2,174,585 in nonmajor Governmental Funds and accounts payable and capital assets are understated by \$2,174,585 in Governmental Activities for retentions payable on capital projects that were not accrued as of June 30, 2022.

Cause: Due to the implementation of the County's new ERP system and staffing turnover, there was a lower level of oversight and attention to detail over the yearend accrual and closing process.

Repeat Finding: This is not a repeat finding.

Recommendation: The County should reorganize on the yearend accrual and closing process and provide additional training to departments to properly capture revenues and expenses/expenditures that should be included in accounts receivable and payables as of yearend.

Views of responsible officials: Management agrees with the finding and recommendation.

**COUNTY OF STANISLAUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs

2022 – 002

Federal agency: U.S. Department of Treasury

Federal program title: COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number: 21.027

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Period: July 1, 2021, to June 30, 2022

Type of Finding: Significant Deficiency in Internal Control over Compliance

Condition: The County did not have an internal control process in place to review the indirect cost allocation to the program to ensure it was allowable in accordance with Uniform Guidance.

Criteria or Specific Requirement: According to § 200.303 Internal controls of 2 CFR Part 200, the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Questioned Costs: None

Effect: With no internal controls an overallocation of indirect costs may occur causing noncompliance related to allowable costs.

Context: As payroll costs were charged to the program for a member of management the overhead rate applied to management employees was also charged, however, the County did not have documentation that proper internal controls were in place to review indirect costs allocated to the program in accordance with Uniform Guidance.

Cause: The County did not establish observable internal controls over the indirect cost allocation.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that that County establish an internal control process for reviewing and approving indirect costs allocated in accordance with Uniform Guidance.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and recommendation.

**COUNTY OF STANISLAUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

2022 – 003

Federal agency: U.S. Department of Housing & Urban Development (HUD)

Federal program title: COVID-19 Community Development Block Grants/Entitlements Grants

Assistance Listing Number: 14.218

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Period: July 1, 2021, to June 30, 2022

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Condition: The County did not submit the required Federal Funding Accountability and Transparency Act report for the first-tier subawards related to CARES Act funding received under the program.

Criteria or Specific Requirement: Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, hereafter referred as the "Transparency Act" that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Questioned Costs: None

Effect: Noncompliance with reporting requirements for the federal program.

Context: Federal Funding Accountability and Transparency Act reporting was not submitted related to two first-tier subrecipients with total CARES Act awards passed through of \$133,742.

Cause: The program manager did not know that additional reporting was required.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that the County provide additional training to program managers regarding the documentation of program compliance requirements and the development of internal controls to ensure that all compliance requirements are met.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and recommendation.

**COUNTY OF STANISLAUS
SUPPLEMENTARY SCHEDULES OF THE CALIFORNIA OFFICE OF
EMERGENCY SERVICES (CaIOES) GRANTS
YEAR ENDED JUNE 30, 2022**

| Program | Expenditures Claimed | | | Share of Expenditures Current Year | | |
|--|--|--|--------------------------------------|---------------------------------------|-------------------|-------------------|
| | For the Period through June 30, 2021 | For the Year Ended June 30, 2022 | Cumulative as of June 30, 2022 | Federal Share | State Share | County Share |
| <u>Crime Victim Assistance</u> | | | | | | |
| Personnel services | \$ 5,599,328 | \$ 1,337,044 | \$ 6,936,372 | \$ 986,951 | \$ 350,093 | \$ - |
| Operating expenses | 2,330,983 | 368,712 | 2,699,695 | 268,533 | 100,179 | - |
| Equipment | 75,672 | - | 75,672 | - | - | - |
| Totals | <u>\$ 8,005,983</u> | <u>\$ 1,705,756</u> | <u>\$ 9,711,739</u> | <u>\$ 1,255,484</u> | <u>\$ 450,272</u> | <u>\$ -</u> |
| <u>Violence Against Women Formula Grants</u> | | | | | | |
| Personnel services | \$ 1,513,154 | \$ 416,548 | \$ 1,929,702 | \$ 349,033 | \$ - | \$ 67,515 |
| Operating expenses | 359,592 | 62,919 | 422,511 | 62,919 | - | - |
| Totals | <u>\$ 1,872,746</u> | <u>\$ 479,467</u> | <u>\$ 2,352,213</u> | <u>\$ 411,952</u> | <u>\$ -</u> | <u>\$ 67,515</u> |
| <u>Interagency Hazardous Materials Public Sector Training and Planning Grants</u> | | | | | | |
| Personnel services | \$ 49,916 | \$ - | \$ 49,916 | \$ - | \$ - | \$ - |
| Totals | <u>\$ 49,916</u> | <u>\$ -</u> | <u>\$ 49,916</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</u> | | | | | | |
| Personnel services | \$ 147,528 | \$ 502,418 | \$ 649,946 | \$ 498,022 | \$ 4,396 | \$ - |
| Operating expenses | 243,578 | 2,411,744 | 2,655,322 | 2,403,108 | 8,636 | - |
| Totals | <u>\$ 391,106</u> | <u>\$ 2,914,162</u> | <u>\$ 3,305,268</u> | <u>\$ 2,901,130</u> | <u>\$ 13,032</u> | <u>\$ -</u> |
| <u>Emergency Management Performance Grants</u> | | | | | | |
| Personnel services | \$ 543,422 | \$ 265,144 | \$ 808,566 | \$ 132,572 | \$ - | \$ 132,572 |
| Operating expenses | 269,199 | 246,396 | 515,595 | 123,198 | - | 123,198 |
| Totals | <u>\$ 812,621</u> | <u>\$ 511,540</u> | <u>\$ 1,324,161</u> | <u>\$ 255,770</u> | <u>\$ -</u> | <u>\$ 255,770</u> |
| <u>Pre-Disaster Mitigation</u> | | | | | | |
| Personnel services | \$ 2,879 | \$ 6,641 | \$ 9,520 | \$ 4,981 | \$ - | \$ 1,660 |
| Operating expenses | - | 129,556 | 129,556 | 97,167 | - | 32,389 |
| Totals | <u>\$ 2,879</u> | <u>\$ 136,197</u> | <u>\$ 139,076</u> | <u>\$ 102,148</u> | <u>\$ -</u> | <u>\$ 34,049</u> |
| <u>Homeland Security Grant Program</u> | | | | | | |
| Personnel services | \$ 155,203 | \$ 23,847 | \$ 179,050 | \$ 23,847 | \$ - | \$ - |
| Operating expenses | 778,078 | 273,087 | 1,051,165 | 273,087 | - | - |
| Equipment | 1,163,253 | 197,507 | 1,360,760 | 197,507 | - | - |
| Totals | <u>\$ 2,096,534</u> | <u>\$ 494,441</u> | <u>\$ 2,590,975</u> | <u>\$ 494,441</u> | <u>\$ -</u> | <u>\$ -</u> |



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