



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

County of Sonoma, California

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

Board of Supervisors
County of Sonoma, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Sonoma, California (County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated January 13, 2023. Our report included an emphasis of matter related to the County’s adoption of the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, which resulted in a restatement of the net position and fund balance as of July 1, 2021. Our report included a reference to other auditors who audited the financial statements of the Sonoma County Agricultural Preservation and Open Space District (nonmajor governmental fund), Refuse Fund (major enterprise fund), Airport Fund (major enterprise fund), Energy Independence Program Fund (major enterprise fund), Transit Fund (major enterprise fund), Community Development Commission (discretely presented component unit), Sonoma County Water Agency (discretely presented component unit), Sonoma Valley County Sanitation District (nonmajor discretely presented component unit), Russian River County Sanitation District (nonmajor discretely presented component unit), South Park County Sanitation District (nonmajor discretely presented component unit), Occidental County Sanitation District (nonmajor discretely presented component unit), Sonoma County Fair and Exposition, Inc. (nonmajor enterprise fund), and the Sonoma County Employees’ Retirement Association (SCERA) (fiduciary fund) as described in our report on the County’s financial statements. This report does not include the results of the other auditor’s testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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*.

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.



Rancho Cucamonga, California
January 13, 2023



Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Board of Supervisors
County of Sonoma, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Sonoma, California’s (County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2022. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its 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 (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements 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.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County’s basic financial statements include the operations of entities listed below which expended the following amounts in federal awards which are not included in the schedule of expenditures of federal awards for the fiscal year ended June 30, 2022:

Entity	Federal Expenditures
Sonoma County Community Development Commission	\$ 88,749,774
Sonoma County Water Agency	4,551,490
Sonoma County Transit	4,105,683
Russian River County Sanitation District	1,629,359

Our compliance audit, described in the “Opinion on Each Major Federal Program” does not include the operations of the Sonoma County Community Development Commission, Sonoma County Water Agency, Sonoma County Transit, and Russian River County Sanitation District because they engaged other auditors to perform an audit in accordance with the Uniform Guidance.

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.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and 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 instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-003, and 2022-005. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County'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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 2022-001, 2022-002, 2022-003, 2022-004, 2022-005 and 2022-006 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 the County's response to the internal control over compliance 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.

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 the 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 13, 2023, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter related to the County's adoption of the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, which resulted in a restatement of the net position and fund balance as of July 1, 2021. Our report included a reference to other auditors who audited the financial statements of the Sonoma County Agricultural Preservation and Open Space District (nonmajor governmental fund), Refuse Fund (major enterprise fund), Airport Fund (major enterprise fund), Energy Independence Program Fund (major enterprise fund), Transit Fund (major enterprise fund), Community Development Commission (discretely presented component unit), Sonoma County Water Agency (discretely presented component unit), Sonoma Valley County Sanitation District (nonmajor discretely presented component unit), Russian River County Sanitation District (nonmajor discretely presented component unit), South Park County Sanitation District (nonmajor discretely presented component unit), Occidental County Sanitation District (nonmajor discretely presented component unit), and Sonoma County Fair and Exposition, Inc. (nonmajor enterprise fund), 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 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.



Rancho Cucamonga, California
March 30, 2023

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Direct Federal Programs				
Cooperative Forestry Assistance	10.664	19-DG-11052021-210		\$ 45,416
Regional Conservation Partnership Program	10.932	68-9104-17-093	\$ 418,774	418,774
Subtotal Direct Federal Programs			<u>418,774</u>	<u>464,190</u>
Passed through the State Department of Food and Agriculture				
Plant and Animal Disease, Pest Control, and Animal Care				
Phytophthora Ramorum Control Program (Sudden Oak Death) - Pest Exclusion Interior	10.025	20-0506-030-SF & 21-0277-033-SF		17,932
Light Brown Apple Moth (LBAM) Regulatory	10.025	20-0270-047-SF & 21-0421-020-SF		47,246
Pierce's Disease Control Program - GWSS	10.025	19-0727-033-SF		288,172
Pest Detection & Emergency Project				
Oriental Fruit Fly, Asian Citrus Psyllid, Exotic Insects	10.025	20-0177, 21-0516-015-SF, & 902921		114,734
Pest Exclusion - European Grapevine Moth - EGVM	10.025	20-1036-027-SF & 21-0595-027-SF		315,682
Subtotal Plant and Animal Disease, Pest Control, and Animal Care				<u>783,766</u>
Subtotal Passed through the State Department of Food and Agriculture				<u>783,766</u>
SNAP Cluster:				
Passed through the State Department of Aging				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	SP-2021-27 & SP-2122-27	23,720	110,620
Subtotal Passed through the State Department of Aging			<u>23,720</u>	<u>110,620</u>
Passed through the State Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Cal Fresh Administration (NAFS)	10.561	PCA #11609		12,840,539
Subtotal Passed through the State Department of Social Services				<u>12,840,539</u>
Passed through the State Department of Public Health				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	19-10378	120,314	544,614
Subtotal SNAP Cluster			<u>144,034</u>	<u>13,495,773</u>
Passed through the State Department of Public Health				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10194		2,557,645
Child Nutrition Cluster:				
Passed through the State Department of Social Services				
Special Milk Program for Children	10.556	CNIPS ID: 02837-SN-49-R		2,317
Passed through the State Department of Education				
Summer Food Service Program for Children	10.559	227CACA3N1099	13,080	13,080
Subtotal Child Nutrition Cluster			<u>13,080</u>	<u>15,397</u>
Total U.S. Department of Agriculture			<u>575,888</u>	<u>17,316,771</u>
U.S. Department of Housing and Urban Development				
Passed through the Sonoma County Community Development Commission				
CDBG-Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	14.218	CDBG 2015-2016		5,474
Community Development Block Grants/Entitlement Grants	14.218	CDBG 2017-2018		11,995
Community Development Block Grants/Entitlement Grants	14.218	CDBG 2018-2019		1,753
Total U.S. Department of Housing and Urban Development				<u>19,222</u>
U.S. Department of Interior				
Passed through the State Department of Parks and Recreation				
Outdoor Recreation Acquisition, Development and Planning	15.916	06-01843		120,379
Total U.S. Department of Interior				<u>120,379</u>
U.S. Department of Justice				
Direct Federal Programs				
Domestic Cannabis Eradication/Suppression Program	16.U01	2022-48		16,641
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1333		62,462
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1333		45,712
Subtotal COVID-19 - Coronavirus Emergency Supplemental Funding Program			<u>-</u>	<u>108,174</u>
Crime Victim Assistance/Discretionary Grants	16.582	2019-V3-GX-K022	155,990	289,456
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-WE-AX-0001	128,625	263,018
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02173-SLEM		61,067
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01195-JAGX		41,206
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0464		3,750
Subtotal Edward Byrne Memorial Justice Assistance Grant Program			<u>-</u>	<u>44,956</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0008	237,229	283,165
Smart Prosecution Initiative	16.825	2020-YS-BX-0004		94,215
Equitable Sharing Program	16.922	Not Available		809,000
Subtotal Direct Federal Programs			<u>521,844</u>	<u>1,969,692</u>

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Passed through the California Governor's Office of Emergency Services				
Crime Victim Assistance	16.575	VW20 39 0490 and VW21 40 0490	\$	578,265
Crime Victim Assistance	16.575	XC20 03 0490 and XC21 04 0490	47,728	170,947
Crime Victim Assistance	16.575	KI20 03 0490 and KI21 04 0490	33,791	41,699
Crime Victim Assistance	16.575	XE20 03 0490 & XE21 04 0490	209,753	209,753
Crime Victim Assistance	16.575	KC20 04 0490		142,569
Crime Victim Assistance	16.575	KC21 05 0490		25,529
Crime Victim Assistance	16.575	Not Available		6,822
Crime Victim Assistance	16.575	2018-V2 GX-0029		18,496
Subtotal Crime Victim Assistance			291,272	1,194,080
Violence Against Women Formula Grants	16.588	VV20 03 0490 & VV21 04 0490		202,545
Subtotal Passed through the California Governor's Office of Emergency Services			291,272	1,396,625
Passed through the California Board of State and Community Corrections				
Edward Byrne Memorial Justice Assistance Grant	16.738	BSCC 0044-18-MH		12,920
Total U.S. Department of Justice			813,116	3,379,237
U.S. Department of Labor				
WIOA Cluster:				
Passed through the State Employment Development Department				
WIOA Adult Program	17.258	A111040 & AA211040	75,301	628,421
WIOA Adult Program	17.258	AA011040		206,900
WIOA Adult Program	17.258	AA111040		107,325
WIOA Adult Program	17.258	AA111040		77,199
Subtotal WIOA Adult Program			75,301	1,019,845
WIOA Youth Activities	17.259	AA111040, AA211040	541,854	786,363
WIOA Dislocated Worker Formula Grants	17.278	AA111040, AA211040	75,301	843,743
WIOA Dislocated Worker Formula Grants - Rapid Response	17.278	AA111040, AA211040		605,760
WIOA Dislocated Worker Formula Grants - Additional Assistance	17.278	AA011040		172,427
Subtotal WIOA Dislocated Workers Formula Grants			75,301	1,621,930
Subtotal WIOA Cluster			692,456	3,428,138
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	AA011040		63,636
Total U.S. Department of Labor			692,456	3,491,774
U.S. Department of Transportation				
Direct Federal Program				
Airport Improvement Program	20.106	3-06-0241-052		9,894
Airport Improvement Program	20.106	3-06-0241-055		25,209
Airport Improvement Program	20.106	3-06-0241-057		5,305,427
Airport Improvement Program	20.106	3-06-0241-058		10,319,523
COVID-19 - Airport Improvement Program	20.106	3-06-0241-059		2,768,857
Airport Improvement Program	20.106	3-06-0241-060		88,944
Airport Improvement Program	20.106	3-06-0241-061		227,210
Airport Improvement Program	20.106	3-06-0241-062		26,928
Airport Improvement Program	20.106	3-06-0241-063		273,714
Airport Improvement Program	20.106	3-06-0241-064		13,460
Subtotal Airport Improvement Program				19,059,166
Subtotal Direct Federal Programs				19,059,166
Highway Planning and Construction Cluster:				
Passed through the State Department of Transportation				
Highway Planning and Construction	20.205	BPMP-5920(163)		2,069
Highway Planning and Construction	20.205	BRLO-5920(125)		229,712
Highway Planning and Construction	20.205	BRLO-5920(127)		80,214
Highway Planning and Construction	20.205	BRLO-5920(129)		112,834
Highway Planning and Construction	20.205	BRLO-5920(146)		53,526
Highway Planning and Construction	20.205	BRLO-5920(149)		61,498
Highway Planning and Construction	20.205	BRLO-5920(177)		113,963
Highway Planning and Construction	20.205	BRLS-5920(092)		68,232
Highway Planning and Construction	20.205	ER-32L0(502)		1,000
Highway Planning and Construction	20.205	ER-32L0(503)		11,276
Highway Planning and Construction	20.205	ER-40A0(102)		371,754
Highway Planning and Construction	20.205	ER-40A0(103)		184,433
Highway Planning and Construction	20.205	ER-40A0(104)		339,344
Highway Planning and Construction	20.205	HSIPL-5920(156)		1,000

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Highway Planning and Construction	20.205	STPL-5920(153)	\$	885
Highway Planning and Construction	20.205	STPL-5920(154)		1,000
Highway Planning and Construction	20.205	STPL-5920(166)		(246,264)
Highway Planning and Construction	20.205	STPL-5920(175)		266,321
Highway Planning and Construction	20.205	STPLZ-5920(056)		1,771,469
Highway Planning and Construction	20.205	STPLZ-5920(059)		467,291
Highway Planning and Construction	20.205	STPLZ-5920(059)		154,928
Highway Planning and Construction	20.205	STPLZ-5920(111)		220,232
Highway Planning and Construction	20.205	STPLZ-5920(135)		322,197
Highway Planning and Construction	20.205	STPLZ-5920(137)		169,914
Highway Planning and Construction	20.205	STPL-5920(147)		20,806
Highway Planning and Construction	20.205	STPL-5920(148)		44,991
Highway Planning and Construction	20.205	CML-5920(164)		99,226
Highway Planning and Construction	20.205	04-0A020		37,610
Subtotal Passed through the State Department of Transportation			-	4,961,461
Passed through the State Department of Parks and Recreation				
Recreational Trails Program	20.219	RT-49-012A		145,553
Subtotal Highway Planning and Construction Cluster			-	5,107,014
Transit Services Programs Cluster:				
Passed through the State Department of Transportation				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	64AO19-1160 & 64AM19-01159	\$ 236,871	298,895
Highway Safety Cluster:				
Passed through the State Office of Traffic Safety				
National Priority Safety Programs	20.616	DI21011 & DI22016		298,852
Total U.S. Department of Transportation			236,871	24,763,927
U.S. Department of Treasury				
COVID-19 - ARPA - SLFRF - Coronavirus State & Local Fiscal Recovery Funds	21.027	SLFRP0246	8,600,000	29,916,098
Total U.S. Department of Treasury			8,600,000	29,916,098
U.S. National Endowment for the Arts				
COVID-19 - Promotion of the Arts Grants to Organizations and Individuals	45.024	1879960-95-20		4,559
Total U.S. National Endowment for the Arts			-	4,559
U.S. Environmental Protection Agency				
The San Francisco Bay Water Quality Improvement Fund	66.126	W9-99T26401-1		109,647
The San Francisco Bay Water Quality Improvement Fund	66.126	W9-98T16801		58,906
Subtotal The San Francisco Bay Water Quality Improvement Fund			-	168,553
Regional Wetland Program Development Grants	66.461	CD-99T65701		23,506
Total U.S. Environmental Protection Agency				192,059
U.S. Election Assistance Commission				
Passed through the Secretary of State				
2018 HAVA Election Security Grants	90.404	18G27149		11,100
Total U.S. Election Administration Commission				11,100
U.S. Department of Health and Human Services				
Direct Federal Programs				
Community Health Workers for Public Health Response and Resilient	93.495	1 NUS8DP007010-01-00	429,075	828,096
Subtotal Direct Federal Programs			429,075	828,096
Aging Cluster:				
Passed through the State Department of Social Services				
COVID-19 - Elder Abuse Prevention Interventions Program	93.747	CFL 20/21-88		75,710
Passed through the State Department of Aging				
Special Programs for the Aging - Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041 ⁽¹⁾	AP-2122-27	7,669	7,669
COVID-19 - Special Programs for the Aging - Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042 ⁽¹⁾	AP-2122-27	82,241	82,241
COVID-19 - Special Programs for the Aging - Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042 ⁽¹⁾	PM-20-18	12,340	12,340
Subtotal Special Programs for the Aging - Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals			94,581	94,581
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043 ⁽¹⁾	AP-2122-27	46,361	46,361

⁽¹⁾ Program is part of the Aging Cluster at the request of the California Department of Aging

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
COVID-19 - Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043 ⁽¹⁾	PM-20-18	\$ 15,666	\$ 15,666
Subtotal Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services			<u>62,027</u>	<u>62,027</u>
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-2122-27	667,038	667,038
COVID-19 - Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	PM-20-18	47,779	47,779
Subtotal Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers			<u>714,817</u>	<u>714,817</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	AP-2122-27	1,379,587	1,522,062
COVID-19 - Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	PM-20-18	49,878	49,878
Subtotal Special Programs for the Aging - Title III, Part C - Nutrition Services			<u>1,429,465</u>	<u>1,571,940</u>
National Family Caregiver Support - Title III, Part E	93.052 ⁽¹⁾	AP-2122-27	307,482	338,883
COVID-19 - National Family Caregiver Support - Title III, Part E	93.052 ⁽¹⁾	PM-20-18	99,573	99,573
Subtotal National Family Caregiver Support - Title III, Part E			<u>407,055</u>	<u>438,456</u>
Nutrition Services Incentive Program	93.053	AP-2122-27	166,854	166,854
Elder Abuse Prevention Interventions Program	93.747 ⁽¹⁾	AP-2122-27	7,575	7,575
Subtotal Aging Cluster			<u>2,890,043</u>	<u>3,139,629</u>
Medicare Enrollment Assistance Program	93.071	MI-2021-27 & MI-2122-27	89,090	89,090
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	HI-2122-27	379,893	379,893
Subtotal Passed through State Department of Aging			<u>3,359,026</u>	<u>3,532,902</u>
Medicaid Cluster:				
Passed through the State Department of Aging				
Medical Assistance Program - Multipurpose Senior Service Program	93.778	MS-2122-11		964,096
Passed through the State Department of Health Care Services				
Medical Assistance Program - California Children's Services Administration	93.778	ALLOCATION		803,709
Medical Assistance Program - Child Health and Disability Prevention Program	93.778	ALLOCATION		287,831
Medical Assistance Program - Child Health and Disability Prevention Program - Children in Foster Care	93.778	ALLOCATION		421,217
Medical Assistance Program - Psychotropic Medication Monitoring and Oversight	93.778	ALLOCATION		34,634
Medical Assistance Program - Caseload Relief Child Health and Disability Prevention Program - Children in Foster Care	93.778	ALLOCATION		11,700
Subtotal Passed through the Department of Health Care Services			<u>-</u>	<u>1,559,091</u>
Passed through the State Department of Social Services				
Medical Assistance Program - Medicaid - Title XIX	93.778	05-45175		29,047,070
Passed through the State Department of Public Health				
Medical Assistance Program - Medicaid - Title XIX	93.778	202049-FY2020-21 Title XIX		169,510
Subtotal Medicaid Cluster			<u>-</u>	<u>31,739,767</u>
Public Health Emergency Preparedness	93.069	17-10202 A01		523,942
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU52P5910219		30,996
Immunization Cooperative Agreements	93.268	17-10355 A01 - A04		178,794
COVID-19 - Immunization Cooperative Agreements	93.268	6 NH23IP922612-02-02		80,064
COVID-19 - Immunization Cooperative Agreements	93.268	6 NH23IP922612-02-03	669,055	944,678
COVID-19 - Immunization Cooperative Agreements	93.268	6 NH23IP922612-02-04	1,313,261	1,313,261
Subtotal Immunization Cooperative Agreements			<u>1,982,316</u>	<u>2,516,797</u>
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	6 NU90TP922071-01-02		336,377
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	CHPV 20-49		352,736
National Bioterrorism Hospital Preparedness Program	93.889	17-10202 A01		265,833
HIV Prevention Activities Health Department Based	93.940	CDC P518-1802	64,762	169,303
Maternal and Child Health Services Block Grant to the States	93.994	202049-FY2020-21 Title V & SIDS		141,597
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	P519-1901		22,182
Subtotal Passed through the State Department of Public Health			<u>2,047,078</u>	<u>4,529,273</u>

⁽¹⁾ Program is part of the Aging Cluster at the request of the California Department of Aging

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Passed through the State Department of Child Support Services				
Child Support Enforcement	93.563	1504CACSES	\$	7,450,560
Subtotal Passed through the State Department of Child Support Services			-	7,450,560
Passed through the State Department of Health Care Services				
Children's Health Insurance Program	93.767	ALLOCATION		217,245
Block Grants for Community Mental Health Services	93.958	1809SM082588-01	\$ 477,925	477,925
Block Grants for Community Mental Health Services	93.958	1809SM082588-01	56,232	56,232
Subtotal Block Grants for Community Mental Health Services			534,157	534,157
Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94166 A02	1,081,550	2,578,005
COVID-19 - ARPA - Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94166 A02		37,625
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94166 A02	630,788	630,788
Subtotal Block Grants for Prevention & Treatment of Substance Abuse			1,712,338	3,246,418
Subtotal Passed through the State Department of Health Care Services			2,246,495	3,997,820
CCDF Cluster:				
Passed through the State Department of Education				
Child Care and Development Block Grant	93.575	CAPP-0067		234,987
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP-0067		50,119
Subtotal CCDF Cluster			-	285,106
Subtotal Passed through the State Department of Education			-	285,106
Passed through the State Department of Social Services				
Temporary Assistance for Needy Families	93.558	11001 - CalWORKS Assistance		5,847,867
Temporary Assistance for Needy Families	93.558	11001 - CalWORKS FGU	210,405	21,438,314
Subtotal Temporary Assistance for Needy Families			210,405	27,286,181
Guardianship Assistance - Title IV-E Kingap	93.090	PCA Number: 12307		281,834
Guardianship Assistance - Title IV-E Kingap Administration	93.090	PCA Number: 12307		26,730
Subtotal Guardianship Assistance				308,564
MaryLee Allen Promoting Safe and Stable Families Program	93.556	PCA #22333		346,741
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - State Administered Programs	93.566	2001CARCMA		41,542
Community-Based Child Abuse Prevention Grants	93.590	1501CAFPRG		32,072
Adoption and Legal Guardianship Incentive Payments	93.603	22410		97,705
Stephanie Tubbs Jones Child Welfare Services Program	93.645	12313		257,133
Foster Care - Title IV-E	93.658	12307		142,074
Foster Care - Title IV-E	93.658	12307	1,426,971	2,649,862
Foster Care - Title IV-E - Administration	93.658	12307		5,074,547
Subtotal Foster Care - Title IV-E			1,426,971	7,866,483
Adoption Assistance	93.659	12402		6,868,235
Adoption Assistance - Administration	93.659	12402		513,226
Subtotal Adoption Assistance				7,381,461
Social Services Block Grant	93.667	12307		494,524
John H. Chaffee Foster Care Program for Successful Transition to Adulthood	93.674	12332		96,644
Subtotal Passed through the State Department of Social Services			1,637,376	44,209,050
Total U.S. Department of Health and Human Services			9,719,050	96,478,774
U.S. Department of Homeland Security				
Passed through the California Governor's Office of Emergency Services				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA		377,849
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4344-DR-CA		532,946
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4434-DR-CA		115,143
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4482-DR-CA		3,123,534
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4558-DR-CA		410,658
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4569-DR-CA		539,084
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4344-DR-CA		9,869
Subtotal Disaster Grants - Public Assistance (Presidentially Declared Disasters)				5,109,083

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Hazard Mitigation Grant	97.039	FEMA-4344-DR-CA		\$ 393,470
Hazard Mitigation Grant	97.039	FEMA-4407-DR-CA		29,700
Hazard Mitigation Grant	97.039	FEMA-4344-DR-CA		374,073
Hazard Mitigation Grant	97.039	4344-PJ0193-043		4,298
Hazard Mitigation Grant	97.039	4344-PJ0270-072		3,911
Hazard Mitigation Grant	97.039	4434-PJ0027-002		5,444
Hazard Mitigation Grant	97.039	4434-PJ0044-005		4,972
Hazard Mitigation Grant	97.039	4434-PJ0708-010		1,882
Hazard Mitigation Grant	97.039	4344-0533-56P		75,489
Hazard Mitigation Grant	97.039	4344-482-54P		36,288
Hazard Mitigation Grant	97.039	4344-0701		381,977
Hazard Mitigation Grant	97.039	4407-0335-077R		2,320
Hazard Mitigation Grant	97.039	5293-057-02R		1,405
Hazard Mitigation Grant	97.039	FEMA-4344-DR-CA		119,370
Subtotal Hazard Mitigation Grants				<u>1,434,599</u>
Emergency Management Performance Grants	97.042	DHS-20-GPD-042-09-02		225,739
COVID-19 - Emergency Management Performance Grants	97.042	DHS-20-GPD-042-09-03		113,214
Subtotal Emergency Management Performance Grants				<u>338,953</u>
Pre-Disaster Mitigation - BRIC: Building Resilient Infrastructure and Communities	97.047	PDM19-PL0135-004		2,869
Homeland Security Grant Program	97.067	DHS-18-GPD-067-00-01		131,424
Homeland Security Grant Program	97.067	DHS-19-GPD-067-00-02		213,234
Subtotal Homeland Security Grant Program				<u>344,658</u>
Subtotal Passed through California Governor's Office of Emergency Services				<u>7,230,162</u>
Passed through the Department of Parks and Recreation				
Boating Safety Financial Assistance	97.012	C20L0626	\$ 79,438	79,438
Total U. S. Department of Homeland Security			<u>79,438</u>	<u>7,309,600</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 20,716,819</u>	<u>\$ 183,003,500</u>

Note 1 – General

The accompanying schedule of expenditures of federal awards (SEFA) for the fiscal year ended June 30, 2022, presents the activity of all federal award programs of the County of Sonoma, California (County) with the exception of the federal award programs of the Sonoma County Community Development Commission, the Sonoma County Water Agency, Sonoma County Transit, and Russian River County Sanitation District which were subject to separate audits by independent auditors.

The County SEFA excludes federal award programs for the entities which file a separate SEFA and independent audit. The expenditures incurred under federal award programs audited by other auditors are as follows:

Sonoma County Community Development Commission	\$ 88,749,774
Sonoma County Water Agency	4,551,490
Sonoma County Transit	4,105,683
Russian River County Sanitation District	1,629,359

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). The County's Annual Comprehensive Financial Report (ACFR) Note 1, defines the reporting entity and provides a summary of significant accounting policies.

Note 2 – Basis of Accounting

The accompanying SEFA is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in Note 1 to the County's basic financial statements, except for subrecipient expenditures, which are recorded on the cash basis. Expenditures/expenses are recognized following the cost principles contained within the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 – Assistance Listing Numbers (ALN)

The Assistance Listing numbers included in the accompanying SEFA were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Assistance Listing numbers.

Note 4 – Pass-Through Entity Identifying Numbers

The County has included in the SEFA the identifying numbers for pass-through grants when such information has been provided by the pass-through entities.

Note 5 – Indirect Cost Rate

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, with the exception of the following programs:

Assistance Listing Number	Award Number	Program Name
16.034	2020-VD-BX-1333	COVID 19 - Coronavirus Emergency Supplemental Funding Program
	2018-V2-GX-0029, 2019-V2-GX-0053, and	
16.575	2020-V2GX-0031	Crime Victim Assistance
16.575	2018-V2-GX-0029 & 2019-V2-0053	Crime Victim Assistance
	2018-V2-GX-0029, 2019-V2-GX-0053, and	
16.575	2020-V2GX-0031	Crime Victim Assistance
16.582	2019-V3-GX-K022	Crime Victim Assistance/Discretionary Grants
16.588	VV20 03 0490 & VV21 04 0490	Violence Against Women Formula Grants
16.590	2016-WE-AX-0001	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program
16.825	2020-YS-BX-0004	Smart Prosecution Initiative
20.616	DI21011 and DI22106	National Priority Safety Program

Note 6 – Additional Information for the State of California Department of Aging

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures and federal expenditures for each CDA grant awarded. The County expended the following federal and state amounts under the grants:

<u>Assistance Listing Number</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
10.561	\$ 110,620	\$ -
93.041	7,669	-
93.042	82,241	-
93.042 - COVID-19	12,340	-
93.043	46,361	-
93.043 - COVID-19	15,666	-
93.044	667,038	173,583
93.044 - COVID-19	47,779	-
93.045	1,522,062	512,674
93.045 - COVID-19	49,878	-
93.052	338,883	-
93.052 - COVID-19	99,573	-
93.053	166,854	-
93.071	89,090	-
93.747	7,575	-
93.778	964,096	-
93.779	379,893	-
OMB Initiative N/A	-	108,499
	<u>\$ 4,607,618</u>	<u>\$ 794,756</u>

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	Yes

Identification of major programs:

Name of Major Federal Program or Cluster	Federal Financial Assistance Listing
WIOA Cluster	17.258, 17.259, 17.278
Airport Improvement Program	20.106
Coronavirus State and Local Fiscal Recovery Funds	21.027
	93.041, 93.042, 93.043, 93.044, 93.045,
Aging Cluster	93.052, 93.053, 93.747
Medicaid Cluster	93.778
Block Grants for Prevention and Treatment of Substance Abuse	93.959
Temporary Assistance for Needy Families	93.558
Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

2022-001 **Program/Cluster:** WIOA Cluster
Federal Assistance Listing Number: 17.258, 17.259, 17.278
Federal Grantor: U.S. Department of Labor
Award No. and Year: 2022

Compliance Requirements: Subrecipient Monitoring
Type of Finding: Significant Deficiency in Internal Control and Instance of Non-Compliance

Criteria:

2 CFR section 200.332(b), Requirements for Pass-Through Entities, states that all pass-through entities must evaluate each subrecipient’s risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for purpose of determining the appropriate subrecipient monitoring.

Condition:

During our testing of the County’s provisions for evaluating subrecipient’s risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward, we noted for the program’s two subrecipients, the required evaluation of the subrecipient’s risk of noncompliance was not documented.

Cause:

The County did not establish and implement policies and procedures relating to risk assessment when a subrecipient contract is awarded.

Effect:

There is an increased risk that the monitoring procedures performed may not address the subrecipient’s risk of noncompliance.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context/Sampling:

Two (2) out of the two (2) subrecipients under the program were selected for testing.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County establish and implement policies and procedures to ensure that the required evaluation of the subrecipient's risk of noncompliance be documented in accordance with 2 CFR section 200.332(b).

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2022-002

Program/Cluster: WIOA Cluster

Federal Assistance Listing Number: 17.258, 17.259, 17.278

Federal Grantor: U.S. Department of Labor

Award No. and Year: 2022

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control

Criteria:

Per 2 CFR 200.303, 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. This includes internal controls over maintaining records of the preparer and approver of required reports.

Condition:

During our testing of the program's reporting requirements, we noted that for 7 of the 10 total quarterly reports tested, the County did not maintain documentation to support a formal review of WIOA reports prior to submission to the grantor. It is noted that only the final quarterly report for each WIOA grant is reviewed by an individual other than the preparer prior to submission.

Cause:

The County did not have policies and procedures in place to ensure that reports are properly reviewed.

Effect:

Ineffective controls over this area of compliance could result in reports that are inaccurate or incomplete being submitted to the grantor.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context/Sampling:

10 of the 48 total quarterly submissions under the program were selected for testing.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that management establish documented review of the required program reports by an individual other than the preparer prior to submission and retain record of the review and submission.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2022-003

Program/Cluster: Coronavirus State and Local Fiscal Recovery Funds

Federal Assistance Listing Number: 21.027

Federal Grantor: U.S. Department of the Treasury

Award No. and Year: 2022

Compliance Requirements: Subrecipient Monitoring

Type of Finding: Significant Deficiency in Internal Control and Instance of Non-Compliance

Criteria:

2 CFR section 200.332(b), Requirements for Pass-Through Entities, states that all pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for purpose of determining the appropriate subrecipient monitoring.

Condition:

During our testing of the County's provisions for evaluating subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward, we noted that for the program's subrecipient, the required evaluation of the subrecipient's risk of noncompliance was not documented.

Cause:

The County did not establish and implement policies and procedures relating to risk assessment when a subrecipient contract is awarded.

Effect:

There is an increased risk that the monitoring procedures performed may not address the subrecipient's risk of noncompliance.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context/Sampling:

The entire population of one subrecipient was selected for testing.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County establish and implement policies and procedures to ensure that the required evaluation of the subrecipient's risk of noncompliance be documented in accordance with 2 CFR section 200.332(b).

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2022-004 **Program/Cluster:** Coronavirus State and Local Fiscal Recovery Funds
Federal Assistance Listing Number: 21.027
Federal Grantor: U.S. Department of the Treasury
Award No. and Year: 2022

Compliance Requirements: Reporting
Type of Finding: Significant Deficiency in Internal Control

Criteria:

Per 2 CFR 200.303, 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. This includes internal controls over maintaining records of the preparer and approver of required reports.

Condition:

During our testing of the program's reporting requirements, we noted that for 1 of the 5 total program reports tested, the County did not maintain documentation to support a formal review of the report prior to submission to the federal government.

Cause:

The County did not have policies and procedures in place to ensure that reports are properly reviewed.

Effect:

Ineffective controls over this area of compliance could result in reports that are inaccurate or incomplete being submitted to the grantor.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context/Sampling:

5 of the 5 total report submissions under the program were selected for testing.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that management establish documented review of the required program reports by an individual other than the preparer prior to submission and retain record of the review and submission.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2022-005

Program/Cluster: Medicaid Cluster

Federal Assistance Listing Number: 93.778

Federal Grantor: U.S. Department of Health and Human Services

Award No. and Year: 2022

Compliance Requirements: Eligibility

Type of Finding: Significant Deficiency in Internal Control and Instance of Non-Compliance

Criteria:

Per the *2022 OMB Compliance Supplement*, agencies are required to maintain documentation to support the agency's eligibility determination, and to redetermine In-Home Supportive Services (IHSS) eligibility at least every 12 months to determine if individuals continue to be eligible in accordance with the compliance requirements of the program. In addition, the State of California Department of Social Services (CDSS) regulations also state that County's social services staff are to have a face-to-face contact at least once every 12 months, except as provided in MPP section 30-761.215 through 30-761.217, to adequately determine that the recipient continues to reside safely in their home with the IHSS services provided (MPP Section 30-761.13).

Condition:

Of the 66 case files sampled (Medical and IHSS), we noted 5 IHSS cases where the recipient eligibility redetermination was not performed timely and exceeded the 12-month requirement. We also noted that for one of the 5 cases, the required SOC 873 form was not maintained in the participant's file and was not able to be provided.

Cause:

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

Effect:

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

Questioned Costs:

None reported.

Context/Sampling:

A nonstatistical sample of 66 case files out of 12,422 case files were selected for eligibility testing.

Repeat Finding from Prior Years:

No.

Recommendation:

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

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2022-006

Program/Cluster: Aging Cluster

Federal Assistance Listing Number: 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053, 93.747

Federal Grantor: U.S. Department of Health and Human Services

Award No. and Year: 2022

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control

Criteria:

Per 2 CFR 200.303, 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. This includes internal controls over maintaining records of the preparer and approver of required reports.

Condition:

During our testing of the program's reporting requirements, we noted that for 9 of the 12 total program reports tested, the County did not maintain documentation to support a formal review of the report prior to submission to the grantor.

Cause:

The County did not have policies and procedures in place to ensure that reports are properly reviewed.

Effect:

Ineffective controls over this area of compliance could result in reports that are inaccurate or incomplete being submitted to the grantor.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context/Sampling:

12 of the 79 total report submissions under the program were selected for testing.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that management establish documented review of the required program reports by an individual other than the preparer prior to submission and retain record of the review and submission.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

Summarized below is the current status of all audit findings reported in the prior year audit’s schedule of audit findings and questioned costs.

Financial Statement Findings

No matters were reported.

Federal Award Findings and Questioned Costs

Finding No.	Program Name	CFDA No.	Compliance Requirements	Status of Corrective Action
2021-001	COVID-19 Emergency Rental Assistance Program	21.023	Subrecipient Monitoring	Partially Implemented
2021-002	COVID-19 Emergency Rental Assistance Program	21.023	Reporting	Implemented
2019-002	Medicaid Cluster – Medi-Cal Assistance	93.778	Eligibility	Not Implemented
2019-003	Medicaid Cluster – In-Home Supportive Services (IHSS)	93.778	Eligibility	Not Implemented