



COUNTY OF YOLO, CALIFORNIA

JUNE 30, 2020

SINGLE AUDIT REPORT

Focused
on YOU



COUNTY OF YOLO, CALIFORNIA

SINGLE AUDIT REPORT

JUNE 30, 2020

COUNTY OF YOLO, CALIFORNIA

SINGLE AUDIT REPORT

JUNE 30, 2020

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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*

To the Honorable Board of Supervisors
County of Yolo, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California (the County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 8, 2020.

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 County'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 may exist that have not been identified.

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*.





To the Honorable Board of Supervisors
County of Yolo, California

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lance, Solt & Lughard, LLP

Sacramento, California
December 8, 2020



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND SUPPLEMENTAL
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES

To the Honorable Board of Supervisors
County of Yolo, California

Report on Compliance for Each Major Federal Program

We have audited the County of Yolo California (the County)'s compliance with the types of compliance requirements described 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, 2020. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

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, 2020.



To the Honorable Board of Supervisors
County of Yolo, California

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplement Schedules of California Department of Community Services and Development

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 of Yolo, California, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 8, 2020, which contained an unmodified opinion on those financial statements. Our report includes reference to other auditors who audited the financial statements of the First 5 Yolo County Children and Families Commission 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 the purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The Supplemental Schedules of California Department of Community Services and Development is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility



To the Honorable Board of Supervisors
County of Yolo, California

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.

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.

Lance, Solt & Lingham, LLP

Sacramento, California

March 18, 2021 (Except for the Report on Schedule of Expenditures of Federal Awards required by Uniform Guidance and Supplemental Schedules of California Department of Community Services and Development dated December 8, 2020)

COUNTY OF YOLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-Through Entity Identifying Number</u> | <u>Passed-Through to Subrecipients</u> | <u>Total Federal Expenditures</u> |
|--|------------------------------------|---|--|---------------------------------------|
| SNAP Cluster * | | | | |
| Department of Agriculture Pass-Through Programs from: | | | | |
| State of California Department of Public Health | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | N/A | \$ - | \$ 209,515 |
| State of California Department of Social Services | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | 61-367-3185 | - | 4,229,691 |
| Subtotal - CFDA 10.561 | | | - | 4,439,206 |
| Total Department of Agriculture Programs | | | - | 4,439,206 |
| Total SNAP Cluster | | | - | 4,439,206 |
| Child Nutrition Cluster | | | | |
| Department of Agriculture Pass-Through Programs from: | | | | |
| State of California Department of Education | | | | |
| National School Lunch Program | 10.555 | 80-748-0843 | - | 19,202 |
| Total Department of Agriculture Programs | | | - | 19,202 |
| Total Child Nutrition Cluster | | | - | 19,202 |
| 477 Cluster | | | | |
| Department of Health and Human Services Pass-Through Programs from: | | | | |
| State of California Department of Social Services | | | | |
| Temporary Assistance for Needy Families (TANF) State Programs | 93.558 | 61-637-3185 | 1,133,870 | 15,294,898 |
| State of California Department of Community Services | | | | |
| Community Services Block Grant | 93.569 | 92-957-8268 | 188,828 | 269,908 |
| Total Department of Health and Human Services Programs | | | 1,322,698 | 15,564,806 |
| Total 477 Cluster | | | 1,322,698 | 15,564,806 |
| WIOA Cluster | | | | |
| Department of Labor Pass-Through Programs from: | | | | |
| State of California Department of Employment Development | | | | |
| WIOA Adult Program | 17.258 | 61-421-5531 | - | 1,165,102 |
| WIOA Youth Activities | 17.259 | 61-421-5531 | 417,500 | 632,571 |
| WIOA Dislocated Worker Formula Grants | 17.278 | 61-421-5531 | - | 92,088 |
| WIOA Dislocated Worker Formula Grants/COVID-19 Impacted Individuals Grants | 17.278 | 61-421-5531 | - | 9,539 |
| Total Department of Labor Programs | | | 417,500 | 1,899,300 |
| Total WIOA Cluster | | | 417,500 | 1,899,300 |
| Highway Planning and Construction Cluster* | | | | |
| Department of Transportation Pass-Through Programs from: | | | | |
| State of California Department of Transportation | | | | |
| Highway Planning and Construction | 20.205 | 13-525-3776 | - | 3,336,911 |
| Total Department of Transportation Programs | | | - | 3,336,911 |
| Total Highway Planning and Construction Cluster | | | - | 3,336,911 |
| Highway Safety Cluster | | | | |
| Department of Transportation Pass-Through Programs from: | | | | |
| State of California Office of Traffic Safety | | | | |
| National Priority Safety Programs | 20.616 | 96-505-3908 | - | 287,236 |
| Total Department of Transportation Programs | | | - | 287,236 |
| Total Highway Safety Cluster | | | - | 287,236 |

COUNTY OF YOLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-Through Entity Identifying Number</u> | <u>Passed-Through to Subrecipients</u> | <u>Total Federal Expenditures</u> |
|--|------------------------------------|---|--|---------------------------------------|
| Medicaid Cluster * | | | | |
| Department of Health and Human Services Pass-Through Programs from: | | | | |
| State of California Department of Health Care Services Medical Assistance Program | 93.778 | 79-652-8263 | - | 8,218,517 |
| State of California Department of Public Health Medical Assistance Program | 93.778 | 79-915-0615 | - | 359,895 |
| Subtotal - CFDA 93.778 | | | - | 8,578,412 |
| Total Department of Health and Human Services Programs | | | - | 8,578,412 |
| Total Medicaid Cluster | | | - | 8,578,412 |
| Disability Insurance/SSI Cluster | | | | |
| Social Security Administration Direct Programs: | | | | |
| Supplemental Security Income (SSI) | 96.006 | N/A | - | 20,600 |
| Total Social Security Administration Programs | | | - | 20,600 |
| Total Disability Insurance/SSI Cluster | | | - | 20,600 |
| Other Programs | | | | |
| Department of Agriculture Pass-Through Programs from: | | | | |
| State of California Department of Food and Agriculture Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | 82-656-2076 | - | 191,140 |
| State of California Department of Public Health WIC Special Supplemental Nutrition Program for Women, Infants and Children | 10.557 | 79-915-0615 | - | 1,385,848 |
| Total Department of Agriculture Programs | | | - | 1,576,988 |
| Department of Housing and Urban Development Pass-Through Programs from: | | | | |
| State of California Department of Housing and Community Development Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii - Beginning Loan Balance | 14.228 | 55-654-8071 | - | 1,839,617 |
| Subtotal - CFDA 14.228 | | | - | 1,839,617 |
| Home Investment Partnerships Program - Beginning Loan Balance | 14.239 | 55-654-8071 | - | 8,699,964 |
| Total Department of Housing and Urban Development Programs | | | - | 10,539,581 |
| Department of Justice Direct Programs: | | | | |
| State Criminal Alien Assistance Program | 16.606 | N/A | - | 215,428 |
| Innovative Responses to Behavior in the Community: Swift, Certain, and Fair Supervision Program | 16.828 | N/A | - | 151,548 |
| Bulletproof Vest Partnership Program | 16.607 | N/A | - | 3,015 |
| Criminal and Juvenile & Mental Health Collaboration Program | 16.745 | N/A | - | 33,183 |
| Department of Justice Pass-Through Programs from: | | | | |
| State of California Department of Corrections and Rehabilitation Crime Victim Assistance* | 16.575 | 84-744-5165 | - | 1,285,993 |
| State of California Governor's Office of Emergency Services Violence Against Women Formula Grants | 16.588 | 62-423-4894 | - | 155,673 |
| Board of State and Community Corrections Edward Byrne Memorial Justice Assistance Grant | 16.738 | 94-909-5731 | - | 244,527 |
| Total Department of Justice Programs | | | - | 2,089,367 |
| Department of Transportation Direct Programs: | | | | |
| Airport Improvement Program | 20.106 | N/A | - | 859,563 |
| COVID 19 Airport Improvement Program | 20.106 | N/A | - | 10,478 |
| Total Department of Transportation Programs | | | - | 870,041 |

COUNTY OF YOLO

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-Through Entity Identifying Number</u> | <u>Passed-Through to Subrecipients</u> | <u>Total Federal Expenditures</u> |
|--|------------------------------------|---|--|---------------------------------------|
| Institute of Museum and Library Services Direct Program: National Endowment for Humanities Promotion of the Humanities Division of Preservation and Access | 45.149 | N/A | - | 11,000 |
| Institute of Museum and Library Services Pass-Through Program: California State Library Grants to States | 45.310 | 93-755-8120 | - | 25,531 |
| Total Institute of Museum and Library Services Programs | | | - | 36,531 |
| Department of Health and Human Services Direct Programs: Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | N/A | - | 8,135 |
| Unaccompanied Alien Children Program | 93.676 | N/A | - | 3,072,241 |
| Department of Health and Human Services Pass-Through Programs from: California Department of Public Health Public Health Emergency Preparedness | 93.069 | 79-915-0615 | - | 586,146 |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | 79-915-0615 | - | 29,112 |
| Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children | 93.197 | 79-915-0615 | - | 56,211 |
| Immunization Cooperative Agreements | 93.268 | 79-915-0615 | - | 72,738 |
| Maternal, Infant and Early Childhood Home Visiting Grant | 93.870 | 79-915-0615 | 359,992 | 361,038 |
| National Bioterrorism Hospital Preparedness Program | 93.889 | 79-915-0615 | - | 148,815 |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 79-915-0615 | - | 124,259 |
| State of California Department of Social Services Guardianship Assistance | 93.090 | 61-367-3185 | - | 4,891 |
| Community-Based Child Abuse Prevention Grants | 93.530 | | - | 15,710 |
| Promoting Safe and Stable Families | 93.556 | 61-367-3185 | - | 139,256 |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs | 93.566 | 61-367-3185 | - | 59,227 |
| Adoptions Guardianship Incentives | 93.603 | | - | 4,160 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | 61-367-3185 | - | 154,804 |
| Foster Care Title IV-E* | 93.658 | 61-367-3185 | - | 8,171,723 |
| Adoption Assistance | 93.659 | 61-367-3185 | - | 5,619,172 |
| Social Services Block Grant | 93.667 | 61-367-3185 | - | 1,442,654 |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood | 93.674 | 61-367-3185 | - | 53,820 |
| State of California Department of Child Support Services Child Support Enforcement* | 93.563 | 96-753-9755 | - | 3,719,388 |
| State of California Department of Health Care Services Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | 79-652-8263 | - | 32,408 |
| Children's Health Insurance Program | 93.767 | 79-652-8263 | - | 65,233 |
| Block Grants for Community Mental Health Services | 93.958 | 79-652-8263 | - | 327,226 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 79-652-8263 | - | 1,021,401 |
| State of California Governor's Office of Emergency Services Children's Justice Grants to States | 93.643 | 62-423-4894 | - | 98,319 |
| Total Department of Health and Human Services Programs | | | 359,992 | 25,388,087 |
| Department of Homeland Security Pass-Through Programs from: State of California Department of Boating and Waterways Boating Safety Financial Assistance | 97.012 | 80-832-2366 | - | 17,930 |
| State of California Governor's Office of Emergency Services Emergency Management Performance Grants | 97.042 | 62-423-4894 | - | 98,821 |
| Homeland Security Grant Program | 97.067 | 62-423-4894 | 154,849 | 182,437 |
| Total Department of Homeland Security Programs | | | 154,849 | 299,188 |
| Total Other Programs | | | 514,841 | 40,799,783 |
| Total Expenditures of Federal Awards | | | \$ 2,255,039 | \$ 74,945,456 |

COUNTY OF YOLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-Through Entity Identifying Number</u> | <u>Passed-Through to Subrecipients</u> | <u>Total Federal Expenditures</u> |
|--|------------------------------------|---|--|---------------------------------------|
| CORONAVIRUS EMERGENCY ACTS FUNDING RECONCILIATION | | | | |
| WIOA Cluster | | | | |
| Department of Labor Pass-Through Programs from: | | | | |
| State of California Department of Employment Development | | | | |
| WIOA Dislocated Worker Formula Grants/COVID-19 | | | | |
| Impacted Individuals Grants | 17.278 | 61-421-5531 | \$ - | \$ 9,539 |
| Department of Transportation Direct Programs: | | | | |
| COVID 19 Airport Improvement Program | 20.106 | N/A | - | 10,478 |
| Total Coronavirus Emergency Acts Funding | | | <u>\$ -</u> | <u>\$ 20,017</u> |

* Major Program

¹ There were no federal awards expended in the form of noncash assistance and insurance in effect during the fiscal year.

COUNTY OF YOLO

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the County of Yolo, California (the "County") under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

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, as applicable, under the cost principles in contained in 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. The County has elected not to use the 10-percent de minimis indirect costs rate allowed under the Uniform Guidance.

Note 3: Medicaid Cluster

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the Schedule. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the Schedule or in determining major programs. The County assists the State of California in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities. Medi-Cal administrative expenditures are included in the Schedule as they do not represent fees for services.

Note 4: Loan Programs

The following schedule presents the amount of outstanding loans receivable by CFDA number. All loans with continuing compliance requirements are included on the accompanying Schedule. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented on the Schedule.

The balance of loans outstanding at June 30, 2020, consists of:

| CFDA No. | Federal Program | Outstanding Loans at June 30, 2020 |
|----------|--|---------------------------------------|
| 14.228 | Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii | \$ 1,672,175 |
| 14.239 | Home Investments Partnerships Program | 8,696,221 |
| | Total | <u>\$ 10,368,396</u> |

COUNTY OF YOLO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified Opinion

Internal control over financial reporting:

- Significant deficiencies identified? yes none reported
- Material weaknesses identified? yes no

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Significant deficiencies identified? yes none reported
- Material weaknesses identified? yes no

Type of auditors' report issued on compliance for major programs: Unmodified Opinion

Any audit findings related to major programs disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, And Audit Requirements for Federal Awards* (Uniform Guidance)? yes no

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| 10.561 | SNAP Cluster |
| 16.575 | Crime Victim Assistance |
| 20.205 | Highway Planning Construction Cluster |
| 93.658 | Foster Care Title IV-E |
| 93.563 | Child Support Enforcement |
| 93.778 | Medicaid Cluster |

Dollar threshold used to distinguish between type A and type B program \$2,248,364

Auditee qualified as low-risk auditee? yes no

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

SECTION II - FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Eligible Participants Listing
Significant Deficiency/ Internal Control

Reference Number: 2020-001

Federal Award Information:

CFDA Number: 93.778

Program Title: Medicaid Cluster

Federal Award Year(s): FY 2019-20

Name of Federal Agency: U.S. Department Health and Human Services

Passed through: State of California Department of Public Health

Criteria or Specific Requirement:

According to 2 CFR section 200.303 the non-federal entities receiving federal awards must establish and maintain internal control over the federal awards that provides reasonable assurance that the non-federal entity is managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

Condition:

Of 71 case files sampled from list of eligible participants, three individuals were determined to be ineligible as a result of an inaccurate listing being provided. These three individuals should not have been included in the participants listing.

Cause of the Condition:

Participation list included noneligible individuals.

Effect or Possible Effect:

Noneligible participants could accidentally receive benefits when they should not.

Questioned Costs:

No questioned costs were identified (\$0).

Context:

Out of the list of 71 eligible participants we identified three noneligible participants.

Repeat Finding:

This is a new finding for the fiscal year ended June 30, 2020.

Recommendation:

It is recommended a listing of participants be generated and reviewed periodically to identify potential ineligible participants and ensure benefits are discontinued timely when eligibility requirements are no longer met, period of eligibility expires or administering agency shifts.

COUNTY OF YOLO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Management's Response and Corrective Action:

A misunderstanding regarding the data element being requested for this audit resulted in an error in which three cases were inappropriately included in the dataset. The dataset included all cases being monitored by the child welfare agency during the specified timeframe, including cases where dependency is established in an out-of-state jurisdiction (and for which the local agency is only providing "courtesy supervision"). To prevent this error from occurring in the future, the agency will develop a report utilizing the Business Objects platform to query the Child Welfare Services Case Management System (CWS/CMS) to identify all youth with a progress note that includes "associated service" type of "Health/CHDP Services." This will ensure that the agency is able to provide an accurate list of actual participants upon request. The Continuous Quality Improvement (CQI) unit of Child Welfare Services is currently working to develop the report and will provide a sample to the auditor for review to verify for fit and accuracy within the next two weeks.



County of Yolo

www.yolocounty.org

CHAD RINDE, CPA
Chief Financial Officer
TOM HAYNES
Assistant Chief Financial Officer

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- Financial Leadership
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SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR FISCAL YEAR ENDED JUNE 30, 2019

SECTION I – FINANCIAL STATEMENT FINDINGS

Finding 2019-001: Timely Bank Reconciliations

Significant Deficiency

Corrective action has been taken by the County and this finding is fully corrected and resolved.

Finding 2019-002: Segregation of Duties Within the Financial System

Significant Deficiency

Corrective action has been taken by the County and this finding is fully corrected and resolved.

Finding 2019-003: Estimates Used in Calculation of Landfill Closure & Post-Closure Costs

Significant Deficiency

Corrective action has been taken by the County and this finding is fully corrected and resolved.

SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2019-004: Reporting

Significant Deficiency/ Instance of Noncompliance

Corrective action has been taken by the County and this finding is fully corrected and resolved.

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 18F-5052 (CSBG - \$297,957)
For The Period January 1, 2018 through December 31, 2018

| | January 1, 2018 through June 30, 2018 | January 1, 2018 through June 30, 2018* | July 1, 2018 through December 31, 2018 | Total Reported | Total Budget |
|-------------------------------|---|--|--|-------------------|-----------------|
| Revenue | | | | | |
| Grant revenue | \$ 125,173 | \$ 28,816 | \$ 143,968 | \$ 297,957 | \$ 297,957 |
| Expenditures | | | | | |
| Administration: | | | | | |
| Salaries and wages | \$ 1,800 | \$ 1,318 | \$ 7,423 | \$ 10,541 | \$ 10,541 |
| Fringe benefits | 969 | 692 | 5,067 | 6,728 | 6,728 |
| Operating expenses | - | - | 1,015 | 1,015 | 1,015 |
| Other costs | 2,450 | 240 | 2,139 | 4,829 | 4,829 |
| Subtotal Administrative Costs | 5,219 | 2,250 | 15,644 | 23,113 | 23,113 |
| Program Costs: | | | | | |
| Salaries and wages | 3,478 | 15,362 | 5,787 | 24,627 | 24,627 |
| Fringe benefits | 2,102 | 2,247 | 5,614 | 9,963 | 9,965 |
| Subcontractor services | 97,232 | 5,865 | 106,904 | 210,001 | 210,000 |
| Other costs | 17,142 | 3,092 | 10,019 | 30,253 | 30,252 |
| Subtotal Program Costs | 119,954 | 26,566 | 128,324 | 274,844 | 274,844 |
| Total Expenditures | \$ 125,173 | \$ 28,816 | \$ 143,968 | \$ 297,957 | \$ 297,957 |

*Note: \$28,816 was included in fiscal year 2019-20 as amounts were previously not reported

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 19F-4052 (CSBG - \$294,566)
For The Period January 1, 2019 through December 31, 2019

| | January 1, 2019 through June 30, 2019 | July 1, 2019 through December 31, 2019 | Total Reported | Total Budget |
|-------------------------------|---|--|-------------------|-----------------|
| <u>Revenue</u> | | | | |
| Grant revenue | \$ 163,806 | \$ 130,760 | \$ 294,566 | \$ 294,566 |
| <u>Expenditures</u> | | | | |
| Administration: | | | | |
| Salaries and wages | \$ 3,602 | \$ 3,726 | \$ 7,328 | \$ 7,328 |
| Fringe benefits | 2,443 | 398 | 2,841 | 2,841 |
| Operating expenses | 1,337 | 60 | 1,397 | 1,398 |
| Other costs | 1,358 | 158 | 1,516 | 1,516 |
| Subtotal Administrative Costs | 8,740 | 4,342 | 13,082 | 13,083 |
| Program Costs: | | | | |
| Salaries and wages | 5,887 | 8,366 | 14,253 | 14,253 |
| Fringe benefits | 3,784 | 4,693 | 8,477 | 8,477 |
| Subcontractor services | 105,923 | 104,078 | 210,001 | 210,000 |
| Other costs | 39,472 | 9,281 | 48,753 | 48,753 |
| Subtotal Program Costs | 155,066 | 126,418 | 281,484 | 281,483 |
| Total Expenditures | \$ 163,806 | \$ 130,760 | \$ 294,566 | \$ 294,566 |

COUNTY OF YOLO

SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 19F-4454 (CSBG - \$30,000)
For The Period June 1, 2019 through May, 2020

| | June 1, 2019 through May 1, 2020 | Total Reported | Total Budget |
|------------------------|--|-------------------|-----------------|
| <u>Revenue</u> | | | |
| Grant revenue | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| <u>Expenditures</u> | | | |
| Program Costs: | | | |
| Subcontractor services | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Other costs | 5,000 | 5,000 | 5,000 |
| Total Expenditures | \$ 30,000 | \$ 30,000 | \$ 30,000 |

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Supplemental Statement of Revenue and Expenditures
CSD Contract No 20F-3052 (CSBG - \$300,628)
For The Period January 1, 2020 through December 31, 2020

| | January 1, 2020 through June 30, 2020 | Total Reported | Total Budget |
|-------------------------------|---|-------------------|-----------------|
| <u>Revenue</u> | | | |
| Grant revenue | \$ 80,332 | \$ 80,332 | \$ 300,628 |
| <u>Expenditures</u> | | | |
| Administration: | | | |
| Salaries and wages | \$ 3,577 | \$ 3,577 | \$ 10,403 |
| Fringe benefits | 2,840 | 2,840 | 7,765 |
| Operating expenses | 1,337 | 1,337 | 3,700 |
| Other costs | 26 | 26 | 7,570 |
| Subtotal Administrative Costs | 7,780 | 7,780 | 29,438 |
| Program Costs: | | | |
| Salaries and wages | 2,330 | 2,330 | 14,320 |
| Fringe benefits | - | - | 10,156 |
| Subcontractor services | 53,885 | 53,885 | 214,322 |
| Other costs | 16,337 | 16,337 | 32,392 |
| Subtotal Program Costs | 72,552 | 72,552 | 271,190 |
| Total Expenditures | \$ 80,332 | \$ 80,332 | \$ 300,628 |



County of Yolo

www.yolocounty.org

CHAD RINDE, CPA
Chief Financial Officer
TOM HAYNES
Assistant Chief Financial Officer

DEPARTMENT OF FINANCIAL SERVICES

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CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Eligible Participants Listing
Significant Deficiency/ Internal Control

Reference Number: 2020-001

Corrective Action: The agency will develop a report utilizing the Business Objects platform to query the Child Welfare Services Case Management System (CWS/CMS) to identify all youth with a progress note that includes "associated service" type of "Health/CHDP Services." This will ensure that the agency is able to provide an accurate list of actual participants upon request.

Contact Person: Tony Kildare, Program Manager

Proposed Completion Date: April 5, 2021