



# 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 & Lughard, 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>
<b>SNAP Cluster *</b>				
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
<b>Total SNAP Cluster</b>			<b>-</b>	<b>4,439,206</b>
<b>Child Nutrition Cluster</b>				
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
<b>Total Child Nutrition Cluster</b>			<b>-</b>	<b>19,202</b>
<b>477 Cluster</b>				
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
<b>Total 477 Cluster</b>			<b>1,322,698</b>	<b>15,564,806</b>
<b>WIOA Cluster</b>				
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
<b>Total WIOA Cluster</b>			<b>417,500</b>	<b>1,899,300</b>
<b>Highway Planning and Construction Cluster*</b>				
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
<b>Total Highway Planning and Construction Cluster</b>			<b>-</b>	<b>3,336,911</b>
<b>Highway Safety Cluster</b>				
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
<b>Total Highway Safety Cluster</b>			<b>-</b>	<b>287,236</b>

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>
<b>Medicaid Cluster *</b>				
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
<b>Total Medicaid Cluster</b>			-	<b>8,578,412</b>
<b>Disability Insurance/SSI Cluster</b>				
Social Security Administration Direct Programs:				
Supplemental Security Income (SSI)	96.006	N/A	-	20,600
Total Social Security Administration Programs			-	20,600
<b>Total Disability Insurance/SSI Cluster</b>			-	<b>20,600</b>
<b>Other Programs</b>				
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
<b>Total Other Programs</b>			<b>514,841</b>	<b>40,799,783</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 2,255,039</b>	<b>\$ 74,945,456</b>

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>
<b>CORONAVIRUS EMERGENCY ACTS FUNDING RECONCILIATION</b>				
<b>WIOA Cluster</b>				
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
<b>Department of Transportation Direct Programs:</b>				
COVID 19 Airport Improvement Program	20.106	N/A	-	10,478
<b>Total Coronavirus Emergency Acts Funding</b>			<u>\$ -</u>	<u>\$ 20,017</u>

\* Major Program

<sup>1</sup> 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**

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**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

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SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified Opinion

Internal control over financial reporting:

- Significant deficiencies identified?                    \_\_\_yes             X  none reported
- Material weaknesses identified?                    \_\_\_yes             X  no

Noncompliance material to financial statements noted?                    \_\_\_yes             X  no

Federal Awards

Internal control over major programs:

- Significant deficiencies identified?                     X  yes            \_\_\_none reported
- Material weaknesses identified?                    \_\_\_yes             X  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)?                     X  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?                     X  yes            \_\_\_no

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

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**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

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**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

## DEPARTMENT OF FINANCIAL SERVICES

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- Treasury & Finance
- Tax & Revenue Collection

- Financial Systems Oversight
- Accounting & Financial Reporting
- Internal Audit
- Procurement

## 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
<b>Revenue</b>					
Grant revenue	\$ 125,173	\$ 28,816	\$ 143,968	\$ 297,957	\$ 297,957
<b>Expenditures</b>					
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

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

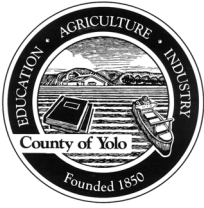
	June 1, 2019 through May 1, 2020	Total Reported	Total Budget
<u>Revenue</u>			
Grant revenue	\$ 30,000	\$ 30,000	\$ 30,000
<u>Expenditures</u>			
Program Costs:			
Subcontractor services	\$ 25,000	\$ 25,000	\$ 25,000
Other costs	5,000	5,000	5,000
Total Expenditures	\$ 30,000	\$ 30,000	\$ 30,000

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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- Financial Leadership
- Budget & Financial Planning
- Treasury & Finance
- Tax & Revenue Collection
- Financial Systems Oversight
- Accounting & Financial Reporting
- Internal Audit
- Procurement

## 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