



COUNTY OF YOLO, CALIFORNIA

JUNE 30, 2022

SINGLE AUDIT REPORT

Focused
on YOU



COUNTY OF YOLO, CALIFORNIA

SINGLE AUDIT REPORT

JUNE 30, 2022

COUNTY OF YOLO, CALIFORNIA

SINGLE AUDIT REPORT

JUNE 30, 2022

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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, 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 February 9, 2023.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.



To the Honorable Board of Supervisors
County of Yolo, California

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 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.

Lance, Solt & Loughard, LLP

Sacramento, California
February 9, 2023



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 AND DEVELOPMENT

To the Honorable Board of Supervisors
County of Yolo, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Yolo, California (the "City")'s 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the 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.

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.



To the Honorable Board of Supervisors
County of Yolo, California

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 generally accepted auditing standards, *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.

Report on 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 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.



To the Honorable Board of Supervisors
County of Yolo, California

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be a material weakness, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

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.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplemental 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 9, 2023, which contained unmodified opinions on those financial statements. Our audit was performed 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. The Supplemental Schedules of California Department of Community Services and Development are presented for purposes of additional analysis and are 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 and Supplemental Schedules of California Community Services and Development are fairly stated in all material respects in relation to the basic financial statements as a whole.

Lance, Solt & Loughard, LLP

Sacramento, California
March 30, 2023 (Except for the Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance, which is dated February 9, 2023)

COUNTY OF YOLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Unique Entity Identifying Number</u>	<u>Passed-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
SNAP Cluster				
U.S. Department of Agriculture				
Pass-Through Programs:				
State of California Department of Public Health				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	KD2JSY6LNMW7	\$ -	\$ 145,163
State of California Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	LDJ1MM9L56K7	-	5,313,811
Subtotal - Assistance Listing 10.561			-	5,458,974
Total SNAP Cluster			-	5,458,974
Child Nutrition Cluster				
U.S. Department of Agriculture				
Pass-Through Programs:				
State of California Department of Education				
National School Lunch Program	10.555	HWECY7CDW9Y7	-	7,241
Subtotal - Assistance Listing 10.555			-	7,241
Total Child Nutrition Cluster			-	7,241
WIOA Cluster				
U.S. Department of Labor				
Pass-Through Programs:				
State of California Department of Employment Development				
WIOA Adult Program	17.258	LNCZQ5EVC36	-	605,571
WIOA Youth Activities	17.259	LNCZQ5EVC36	390,084	646,477
WIOA Dislocated Worker Formula Grants				
	17.278	LNCZQ5EVC36	-	539,849
Subtotal - Assistance Listing 17.278			-	539,849
Total WIOA Cluster			390,084	1,791,897
Highway Planning and Construction Cluster				
U.S. Department of Transportation				
Pass-Through Programs:				
State of California Department of Transportation				
Highway Planning and Construction	20.205	D2C8ARJZKDJ7	-	1,415,709
Total Highway Planning and Construction Cluster			-	1,415,709
Highway Safety Cluster				
U.S. Department of Transportation				
Pass-Through Programs:				
State of California Office of Traffic Safety				
National Priority Safety Programs	20.616	XCA4E3XL2KY7	-	361,886
Total Highway Safety Cluster			-	361,886
477 Cluster				
U.S. Department of Health and Human Services				
Pass-Through Programs:				
State of California Department of Social Services				
Temporary Assistance for Needy Families	93.558	LDJ1MM9L56K7	1,263,959	15,683,449
State of California Department of Social Services				
Adoptions Eligibility	93.569	LDJ1MM9L56K7	-	49,114
State of California Department of Community Services				
Community Services Block Grant (21F-4052)	93.569	F4LGDJEVBFK4	-	218,923
Community Services Block Grant (21F-4453)	93.569	F4LGDJEVBFK4	-	28,250
Community Services Block Grant (22F-5052)	93.569	F4LGDJEVBFK4	-	92,882
Community Services Block Grant (20F-3691)	93.569	F4LGDJEVBFK4	-	315,941
Subtotal - Assistance Listing 93.569			-	705,110
Total 477 Cluster			1,263,959	16,388,559

COUNTY OF YOLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Unique Entity Identifying Number</u>	<u>Passed-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
Medicaid Cluster				
U.S. Department of Health and Human Services				
Pass-Through Programs:				
State of California Department of Health Care Services Medical Assistance Program *	93.778	JE73CDQUAPA7	-	13,250,664
State of California Department of Social Services Medical Assistance Program *	93.778	LDJ1MM9L56K7	-	983,824
State of California Department of Public Health Medical Assistance Program *	93.778	KD2JSY6LNMW7	-	448,981
Subtotal - Assistance Listing 93.778			-	14,683,469
Total Medicaid Cluster			-	14,683,469
Disability Insurance/SSI Cluster				
Social Security Administration				
Direct Programs:				
Supplemental Security Income (SSI)	96.006	N/A	-	14,600
Total Disability Insurance/SSI Cluster			-	14,600
Other Programs				
U.S. Department of Agriculture				
Pass-Through Programs:				
State of California Department of Food and Agriculture Plant and Animal Disease, Pest Control, and Animal Care	10.025	MN3QCQBG8X75	-	188,681
State of California Department of Public Health Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	KD2JSY6LNMW7	-	1,481,012
Total Department of U.S. Agriculture Programs			-	1,669,693
U.S. Department of Housing and Urban Development				
Pass-Through Programs:				
State of California Department of Housing and Community Development Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	L4JQPJ7N5NT4	76,228	91,555
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii - Beginning Loan Balance	14.228	L4JQPJ7N5NT4	-	1,574,196
Subtotal - Assistance Listing 14.228			76,228	1,665,751
COVID-19 - Emergency Solutions Grant Program	14.231	L4JQPJ7N5NT4	1,907,271	2,746,020
Home Investment Partnerships Program - Beginning Loan Balance *	14.239	L4JQPJ7N5NT4	-	8,493,222
Total U.S. Department of Housing and Urban Development Programs			1,983,499	12,904,993
U.S. Department of Justice				
Direct Program:				
Innovative Responses to Behavior in the Community: Swift, Certain, and Fair Supervision Program	16.828	N/A	-	172,235
FBI Safe Streets Task Force	16.U01	n/a	-	17,642
Criminal and Juvenile & Mental Health Collaboration Program	16.745	N/A	-	180,031
Smart Prosecution Initiative	16.825	N/A	-	114,316
Equitable Sharing Program	16.922	N/A	-	83,114
Pass-Through Programs:				
State of California Board of State and Community Corrections COVID-19 - 2020 Coronavirus Emergency Supplemental Funding	16.034	LV1YMJ34Q7U9	-	252,126
Edward Byrne Memorial Justice Assistance Grant *	16.738	LV1YMJ34Q7U9	-	639,931
State of California Governor's Office of Emergency Services Victims of Crime Act	16.575	UTM3S7LKYQZ4	-	942,151
Violence Against Women Act	16.588	UTM3S7LKYQZ4	-	190,622
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	UTM3S7LKYQZ4	-	32,616
Total U.S. Department of Justice Programs			-	2,624,784
U.S. Department of Labor				
Pass-Through Programs:				
State of California Department of Employment Development COVID-19 WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	LNCZQ5EVC36	-	45,154
Total U.S. Department of Labor Programs			-	45,154

COUNTY OF YOLO

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Unique Entity Identifying Number</i>	<i>Passed-Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. Department of Transportation				
Direct Programs:				
Airport Improvement Program	20.106	N/A	-	19,994
COVID-19 - Airport Improvement Program	20.106	N/A	-	35,929
Total U.S. Department of Transportation Programs			-	55,923
U.S. Department of Treasury				
Direct Programs:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund *	21.027	N/A	1,036,254	1,230,210
Total U.S. Department of Treasury Programs			1,036,254	1,230,210
Institute of Museum and Library Services				
Direct Programs:				
National Endowment for Humanities				
Promotion of the Humanities Division of Preservation and Access	45.129	N/A	-	22,500
Pass-Through Programs:				
California State Library				
Grants to States	45.310	SEF8B2944EP9	-	5,881
Total Institute of Museum and Library Services Programs			-	28,381
U.S. Department of Health and Human Services				
Direct Programs:				
Epidemiology & Laboratory Capacity for Infectious Diseases	93.323	N/A	-	3,874,895
Epidemiology & Laboratory Capacity for Infectious Diseases - Workforce Development PH 1	93.354	N/A	-	227,768
Activities to Support State, Tribal, Local and Territorial Health				
Department Response to Public Health or Healthcare Crisis	93.391	N/A	-	129,652
Prob IV-E & GHMV PT	93.U01	N/A	-	134,515
Pass-Through Programs:				
State of California Department of Public Health				
Public Health Emergency Preparedness	93.069	KD2JSY6LNMW7	-	346,272
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	KD2JSY6LNMW7	-	30,489
Immunization Cooperative Agreements	93.268	KD2JSY6LNMW7	-	842,527
National Bioterrorism Hospital Preparedness Program	93.889	KD2JSY6LNMW7	-	261,717
State of California Department of Child Support Services				
Child Support Enforcement	93.563	LDJ1MM9L56K7	-	5,095,533
State of California Governor's Office of Emergency Services				
Children's Justice Grants to States	93.643	UTM3S7LKYQZ4	-	79,191
State of California Department of Social Services				
Guardianship Assistance	93.090	LDJ1MM9L56K7	-	12,113
Promoting Safe and Stable Families	93.556	LDJ1MM9L56K7	-	129,696
Refugee and Entrant Assistance State Administer Program	93.566	LDJ1MM9L56K7	-	102,262
Adoptions Guardianship Incentives	93.603	LDJ1MM9L56K7	-	1,100
Foster Care Title IV-E	93.658	LDJ1MM9L56K7	-	7,217,601
Adoption Administration	93.659	LDJ1MM9L56K7	-	29,744
Adoption Assistance	93.659	LDJ1MM9L56K7	-	6,950,157
ARRA - Foster Care Title IV-E	93.659	LDJ1MM9L56K7	-	372,061
Subtotal - Assistance Listing 93.659			-	7,351,962
Social Services Block Grant	93.667	LDJ1MM9L56K7	-	1,622,100
APS/CSBG	93.U02	LDJ1MM9L56K7	-	285,864
CHAFFE Foster Care Independent Living	93.674	LDJ1MM9L56K7	-	59,744
Total U.S. Department of Health and Human Services Programs			-	27,805,001

COUNTY OF YOLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Unique Entity Identifying Number</u>	<u>Passed-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
U.S. Department of Homeland Security				
Pass-Through Programs:				
State of California Department of Boating and Waterways				
Law Enforcement Equipment Grant Program	97.012	N8S7JWJFH378	-	9,350
State of California Governor's Office of Emergency Services				
Emergency Management Performance Grants	97.042	UTM3S7LKYQZ4	-	76,077
Subtotal - Assistance Listing 97.042			-	76,077
Homeland Security Grant Program	97.067	UTM3S7LKYQZ4	181,011	283,415
Total U.S. Department of Homeland Security Programs			181,011	368,842
Total Other Programs			3,200,764	46,732,981
Total Expenditures of Federal Awards			\$ 4,854,807	\$ 86,855,316

* 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, 2022

Note 1: Summary of Significant Accounting Policies Applicable to the Schedule of Expenditures of Federal Awards

a. Scope 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, 2021. 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.

b. Basis of Accounting

The expenditures included in the accompanying schedule were reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are incurred when the City becomes obligated for payment as a result of the receipt of the related goods and services. Expenditures reported included any property or equipment acquisitions incurred under the federal program. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 2: Medicaid Cluster

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the Schedule of Expenditures of Federal Awards. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the Schedule of Expenditures of Federal Awards or in determining major programs. The County assists the State of California 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 3: Loan Programs

The following schedule presents the amount of outstanding loans receivable by Assistance Listing 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, 2022, consists of:

Assistance Listing Number	Federal Program	Outstanding Loans at June 30, 2022
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	\$ 1,404,489
14.239	HOME Investment Partnerships Program	8,189,556
	Total	<u>\$ 9,594,045</u>

COUNTY OF YOLO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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? ___yes X 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)? ___yes X no

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
16.738	Edward Byrne Memorial Justice Assistance
14.239	Home Investment Partnerships Program
21.027	Coronavirus State and Local Fiscal Recovery Fund
93.778	Medical Assistance Program

Dollar threshold used to distinguish between type A and type B program \$2,605,659

Auditee qualified as low-risk auditee? X yes ___no

COUNTY OF YOLO

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

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.



County of Yolo

www.yolocounty.org

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- Financial Leadership
- Budget & Financial Planning
- Treasury & Finance
- Tax & Revenue Collection

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

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR FISCAL YEAR ENDED JUNE 30, 2021

SECTION I - FINANCIAL STATEMENT FINDINGS

None noted.

SECTION II - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2021-001: This finding is considered resolved and is not repeated in the current year.

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 21F-4052 (CSBG - \$305,724)
For The Period January 1, 2021 through December 31, 2021 (Extension: May 31, 2022)

	July 1, 2021 through December 31, 2021	January 1, 2022 through May 31, 2022	Total Reported	Total Budget
<u>Revenue</u>				
Grant revenue	\$ 138,965	\$ 79,958	\$ 218,923	\$ 305,724
<u>Expenditures</u>				
Administration:				
Salaries and wages	\$ 8,207	\$ 7,586	\$ 15,793	\$ 17,989
Fringe benefits	6,089	5,037	11,126	12,801
Other costs	4,814	1,083	5,897	5,898
Subtotal Administrative Costs	19,110	13,706	32,816	36,688
Program Costs:				
Salaries and wages	-	11,219	11,219	11,219
Fringe benefits	-	7,466	7,466	7,465
Subcontractor services	90,238	28,049	118,287	192,170
Other costs	29,617	19,518	49,135	58,182
Subtotal Program Costs	119,855	66,252	186,107	269,036
Total Expenditures	\$ 138,965	\$ 79,958	\$ 218,923	\$ 305,724
Revenue over (under) costs	\$ -	\$ -	\$ -	\$ -

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 21F-4453 (CSBG - \$28,250)
For The Period January 1, 2021 through December 31, 2021 (Extension: May 31, 2022)

	July 1, 2021 through December 31, 2021	January 1, 2022 through May 31, 2022	Total Reported	Total Budget
<u>Revenue</u>				
Grant revenue	\$ 7,520	\$ 20,730	\$ 28,250	\$ 28,250
<u>Expenditures</u>				
Program Costs:				
Subcontractor services	7,520	20,730	28,250	28,250
Subtotal Program Costs	7,520	20,730	28,250	28,250
Total Expenditures	\$ 7,520	\$ 20,730	\$ 28,250	\$ 28,250
Revenue over (under) costs	\$ -	\$ -	\$ -	\$ -

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 22F-5052 (CSBG - \$306,673)
For The Period January 1, 2022 through December 31, 2022 (Extension: May 31, 2023)

	January 1, 2022 through June 30, 2022	Total Reported	Total Budget
<u>Revenue</u>			
Grant revenue	\$ 92,882	\$ 92,882	\$ 306,673
<u>Expenditures</u>			
Administration:			
Salaries and wages	\$ 5,971	\$ 5,971	\$ 12,408
Fringe benefits	5,203	5,203	9,037
Operating expenses	-	-	3,700
Other costs	1,122	1,122	11,175
Subtotal Administrative Costs	12,296	12,296	36,320
Program Costs:			
Salaries and wages	-	-	18,372
Fringe benefits	-	-	12,510
Subcontractor services	48,598	48,598	153,539
Other costs	31,988	31,988	85,932
Subtotal Program Costs	80,586	80,586	270,353
Total Expenditures	\$ 92,882	\$ 92,882	\$ 306,673
Revenue over (under) costs	\$ -	\$ -	\$ -

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Supplemental Statement of Revenue and Expenditures
CSD Contract No 20F-3691 (CSBG - \$452,199)
For The Period March 27, 2020 through May 31, 2022

	July 1, 2021 through December 31, 2021	January 1, 2022 through June 30, 2022	Total Reported	Total Budget
Revenue				
Grant revenue CSBG CARES	\$ 171,794	\$ 126,354	\$ 298,148	\$ 411,829
Grant revenue CSBG CARES D Fund	-	17,793	17,793	40,370
Total Revenue	\$ 171,794	\$ 144,147	\$ 315,941	\$ 452,199
Expenditures				
Administration:				
Salaries and wages	\$ 4,778	\$ 13,041	\$ 17,819	\$ 28,068
Fringe benefits	3,433	10,476	13,909	20,688
Subtotal Administrative Costs	8,211	23,517	31,728	48,756
Program Costs:				
Subcontractor services	34,559	120,630	155,189	250,363
Other costs	129,024	-	129,024	153,080
Subtotal Program Costs	163,583	120,630	284,213	403,443
Total Expenditures	\$ 171,794	\$ 144,147	\$ 315,941	\$ 452,199
Revenue over (under) costs	\$ -	\$ -	\$ -	\$ -