



COUNTY OF YOLO, CALIFORNIA

JUNE 30, 2021

SINGLE AUDIT REPORT

Focused
on YOU



COUNTY OF YOLO, CALIFORNIA

SINGLE AUDIT REPORT

JUNE 30, 2021

COUNTY OF YOLO, CALIFORNIA

SINGLE AUDIT REPORT

JUNE 30, 2021

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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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 31, 2022.

Internal Control over Financial Reporting

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

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

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

Sacramento, California
January 31, 2022



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

Opinion on Each Major Federal Program

We have audited the County of Yolo (the County), California'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, 2021. 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, 2021.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the 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 the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. 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 government 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, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed one instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as finding 2021-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



To the Honorable Board of Supervisors
County of Yolo, California

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify one deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as finding 2021-001 to be significant a deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 31, 2022, 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 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



To the Honorable Board of Supervisors
County of Yolo, California

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, Soll & Lingham, LLP

Sacramento, California

July 19, 2022 (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 January 31, 2022)

COUNTY OF YOLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed-Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
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	79-915-0615	\$ -	\$ 6,285
State of California Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	61-367-3185	-	3,606,464
Subtotal - Assistance Listing 10.561			-	3,612,749
Total SNAP Cluster			-	3,612,749
Child Nutrition Cluster				
U.S. Department of Agriculture				
Pass-Through Programs:				
State of California Department of Education				
National School Lunch Program	10.555	80-748-0843	-	6,419
Subtotal - Assistance Listing 10.555			-	6,419
Total Child Nutrition Cluster			-	6,419
WIOA Cluster *				
U.S. Department of Labor				
Pass-Through Programs:				
State of California Department of Employment Development				
WIOA Adult Program	17.258	61-421-5531	-	683,807
WIOA Youth Activities	17.259	61-421-5531	338,778	476,411
WIOA Dislocated Worker Formula Grants	17.278	61-421-5531	-	643,748
COVID-19 - WIOA Dislocated Worker Formula Grants	17.278	61-421-5531	-	134,741
Subtotal - Assistance Listing 17.278			-	778,489
Total WIOA Cluster			338,778	1,938,707
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	13-525-3776	-	2,693,953
Total Highway Planning and Construction Cluster			-	2,693,953
Highway Safety Cluster				
U.S. Department of Transportation				
Pass-Through Programs:				
State of California Office of Traffic Safety				
National Priority Safety Programs	20.616	96-505-3908	-	290,054
Total Highway Safety Cluster			-	290,054
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	61-637-3185	1,219,798	14,348,181
State of California Department of Social Services				
Community Services Block Grant	93.569	61-637-3185	-	290,654
State of California Department of Community Services				
Community Services Block Grant	93.569	92-957-8268	262,305	346,414
Subtotal - Assistance Listing 93.569			262,305	637,068
Total 477 Cluster			1,482,103	14,985,249

COUNTY OF YOLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed-Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
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	79-652-8263	\$ -	\$ 15,618,703
State of California Department of Social Services				
Medical Assistance Program	93.778	61-367-3185	-	306,495
State of California Department of Public Health				
Medical Assistance Program	93.778	79-915-0615	-	11,717
Subtotal - Assistance Listing 93.778			-	15,936,915
Total Medicaid Cluster			-	15,936,915
Disability Insurance/SSI Cluster				
Social Security Administration				
Direct Programs:				
Supplemental Security Income (SSI)	96.006	N/A	-	14,400
Total Disability Insurance/SSI Cluster			-	14,400
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	82-656-2076	-	121,725
State of California Department of Public Health				
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	79-915-0615	-	1,268,324
Total Department of U.S. Agriculture Programs			-	1,390,049
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 - Beginning Loan Balance	14.228	55-654-8071	-	1,672,175
COVID-19 - Emergency Solutions Grant Program *	14.231	55-654-8071	-	1,514,388
Home Investment Partnerships Program - Beginning Loan Balance *	14.239	55-654-8071	-	8,696,221
Total U.S. Department of Housing and Urban Development Programs			-	11,882,784
U.S. Department of Justice				
Direct Programs:				
Bulletproof Vest Partnership Program	16.607	N/A	-	1,027
Criminal and Juvenile & Mental Health Collaboration Program	16.745	N/A	-	182,292
Smart Prosecution Initiative	16.825	N/A	-	1,730
Swift, Certain and Fair Sanctions program: Replicating the Concepts Behind Project HOPE	16.828	N/A	-	149,003
Equitable Sharing Program	16.922	N/A	-	25,623
Pass-Through Programs:				
State of California Board of State and Community Corrections				
COVID-19 - 2020 Coronavirus Emergency Supplemental Funding	16.034	94-909-5731	-	2,673
Edward Byrne Memorial Justice Assistance Grant	16.738	94-909-5731	-	520,854
State of California Governor's Office of Emergency Services				
Victims of Crime Act	16.575	62-423-4894	-	1,396,436
Violence Against Women Act	16.588	62-423-4894	-	148,339
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	62-423-4894	-	27,017
Total U.S. Department of Justice Programs			-	2,454,994
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	61-421-5531	-	33,070
Total U.S. Department of Labor Programs			-	33,070

COUNTY OF YOLO

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Pass-Through 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	-	949,090
COVID-19 - Airport Improvement Program	20.106	N/A	-	30,000
Total U.S. Department of Transportation Programs			-	979,090
U.S. Department of Treasury				
Direct Programs:				
COVID-19 - Coronavirus Relief Fund program *	21.019	N/A	-	22,706,116
Total U.S. Department of Treasury Programs			-	22,706,116
Institute of Museum and Library Services				
Pass-Through Programs:				
California State Library				
Grants to States	45.310	93-755-8120	\$ -	\$ 17,773
Total Institute of Museum and Library Services Programs			-	17,773
U.S. Department of Health and Human Services				
Direct Programs:				
Epidemiology & Laboratory Capacity for Infectious Diseases *	93.323	N/A	-	2,502,572
Pass-Through Programs:				
Heluna Health				
Epidemiology & Laboratory Capacity for Infectious Diseases *	93.323	04-189-2427	-	129,671
State of California Department of Public Health				
Public Health Emergency Preparedness	93.069	79-915-0615	-	166,368
Project Grants and Cooperative Agreements for Tuberculosis Control				
Programs	93.116	79-915-0615	-	30,489
Immunization Cooperative Agreements	93.268	79-915-0615	-	100,285
Patient Protection and Affordable Care Act (ACA)				
Maternal, Infant and Early Childhood Home Visiting Program	93.870	79-915-0615	346,815	350,990
National Bioterrorism Hospital Preparedness Program	93.889	79-915-0615	-	209,247
Maternal and Child Health Services Block Grant to the States	93.994	79-915-0615	-	35,338
State of California Department of Health Care Services				
Children's Health Insurance Program	93.767	79-652-8263	-	86,297
Medication Assisted Treatment Expansion Project	93.788	79-652-8263	-	31,185
Block Grants for Community Mental Health Services	93.958	79-652-8263	-	284,038
Block Grants for Prevention and Treatment of Substance Abuse	93.959	79-652-8263	-	1,018,642
State of California Department of Child Support Services				
Child Support Enforcement	93.563	96-753-9755	-	3,746,949
State of California Governor's Office of Emergency Services				
Children's Justice Grants to States	93.643	62-423-4894	-	109,597
State of California Department of Social Services				
Guardianship Assistance	93.090	61-367-3185	-	6,173
Community-Based Child Abuse Prevention Grants	93.530	61-367-3185	-	19,899
Promoting Safe and Stable Families	93.556	61-367-3185	-	120,457
Refugee and Entrant Assistance State Administer Program	93.566	61-367-3185	-	41,054
Adoptions Guardianship Incentives	93.603	61-367-3185	-	6,481
Stephanie Tubbs Jones Child Welfare Services Program	93.645	61-367-3185	-	109,343
Foster Care Title IV-E	93.658	61-367-3185	-	8,564,129
Adoption Administration *	93.659	61-367-3185	-	49,874
Adoption Assistance *	93.659	61-367-3185	-	5,831,100
ARRA - Foster Care Title IV-E *	93.659	61-367-3185	-	280,434
Adoption Eligibility *	93.659	61-367-3185	-	51,021
Subtotal - Assistance Listing 93.659			-	6,212,429
Social Services Block Grant	93.667	61-367-3185	-	1,643,974
CHAFFE Foster Care Independent Living	93.674	61-367-3185	-	58,215
Total U.S. Department of Health and Human Services Programs			346,815	25,583,822

COUNTY OF YOLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed-Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. Department of Homeland Security				
Pass-Through Programs:				
State of California Department of Boating and Waterways				
Law Enforcement Equipment Grant Program	97.012	80-832-2366	-	19,170
State of California Governor's Office of Emergency Services				
Emergency Management Performance Grants	97.042	62-423-4894	-	119,252
COVID-19 - Emergency Management Performance Grants	97.042	62-423-4894	-	91,989
Subtotal - Assistance Listing 97.042			-	211,241
Homeland Security Grant Program	97.067	62-423-4894	-	281,209
Total U.S. Department of Homeland Security Programs			-	511,620
Total Other Programs			346,815	65,559,318
Total Expenditures of Federal Awards			\$ 2,167,696	\$ 105,037,764

* 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, 2021

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, 2021, consists of:

Assistance Listing Number	Federal Program	Outstanding Loans at June 30, 2021
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	\$ 1,574,196
14.239	Home Investments Partnerships Program	8,493,222
	Total	<u>\$ 10,067,418</u>

COUNTY OF YOLO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.231	COVID-19 – Emergency Solutions Grant Program
14.239	Home investment Partnerships Program
17.258, 17.259, 17.278	WIOA Cluster
93.323	Epidemiology & Laboratory Capacity for Infectious Diseases
93.659	Adoption Assistance
93.558, 93.569	477 Cluster
21.019	COVID-19 – Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B program \$3,151,133

Auditee qualified as low-risk auditee? ☒yes ☐no

COUNTY OF YOLO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2021-001: Reporting
Significant Deficiency

Federal Award Information:

CFDA Number: 93.558

Program Title: 477 Cluster

Federal Award Year(s): FY 2020-21

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

Passed through: State of California Department of Social Services and
State of California Department of Community Services

Criteria or Specific Requirement:

The County is required to submit monthly reports to the California Department of Social Services (CDSS). Reports can be submitted via e-email or in hard copy. Per CDSS reporting instructions, reports should be received on or before the 18th calendar day of the month following the report month. If the report's due date is on a Saturday, Sunday or state holiday, the report is due on the next business day.

Condition:

We noted that the report for the month of July 2020 due on August 18, 2020 was submitted on August 24, 2020.

Cause of the Condition:

Per our inquiries with the County of Yolo, the late filing of the report for the month of July 2020 was due to transition in the workload.

Effect or Possible Effect:

The July 2020 monthly report for the program was filed late with the State of California Department of Social Services.

Questioned Costs:

None.

Context:

We selected a sample of four monthly reports and one was filed past the due date.

Repeat Finding:

This is a new finding for the fiscal year ended June 30, 2021.

Recommendation:

We recommend that management review its controls and procedures to ensure that the monthly report is filled by the due date.

Management's Response and Corrective Action:

The County Department of Health and Human Services will review calendar controls and monitoring tools to ensure adherence to submission timeframes and maintain continuity of assignments.



County of Yolo

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- Financial Leadership
- Budget & Financial Planning
- 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, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2020-001: Eligibility
Significant Deficiency

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.

COUNTY OF YOLO

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR FISCAL YEAR ENDED JUNE 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

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.

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.

Status:

No similar instances noted in fiscal year 2020-21. The finding is considered resolved.

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 20F-3052 (CSBG - \$303,665)
For The Period January 1, 2020 through December 31, 2020 (Extension: May 31, 2021)

	January 1, 2020 through June 30, 2020	July 1, 2020 through June 30, 2021	Total Reported	Total Budget
Revenue				
Grant revenue	\$ 80,332	\$ 223,333	\$ 303,665	\$ 303,665
Total Revenue	\$ 80,332	\$ 223,333	\$ 303,665	\$ 303,665
Expenditures				
Administration:				
Salaries and wages	\$ 3,577	\$ 12,289	\$ 15,866	\$ 15,866
Fringe benefits	2,840	8,369	11,209	11,209
Operating expenses	1,337	1,000	2,337	2,337
Other costs	26	-	26	26
Subtotal Administrative Costs	7,780	21,658	29,438	29,438
Program Costs:				
Salaries and wages	2,330	16,150	18,480	18,480
Fringe benefits	-	10,011	10,011	10,011
Subcontractor services	53,885	156,421	210,306	210,306
Other costs	16,337	19,093	35,430	35,430
Subtotal Program Costs	72,552	201,675	274,227	274,227
Total Expenditures	\$ 80,332	\$ 223,333	\$ 303,665	\$ 303,665
Revenue over (under) costs	\$ -	\$ -	\$ -	\$ -

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 20F-3052D (CSBG - \$32,000)
For The Period January 1, 2020 through December 31, 2020

	July 1, 2020 through June 30, 2021	Total Reported	Total Budget
<u>Revenue</u>			
Grant revenue	\$ 32,000	\$ 32,000	\$ 32,000
<u>Expenditures</u>			
Program Costs:			
Subcontractor services	32,000	32,000	32,000
Subtotal Program Costs	32,000	32,000	32,000
Total Expenditures	\$ 32,000	\$ 32,000	\$ 32,000
Revenue over (under) costs	\$ -	\$ -	\$ -

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Supplemental Statement of Revenue and Expenditures
CSD Contract No 20F-3691 (CSBG - \$452,198)
For The Period March 27, 2020 through May 31, 2022

	January 1, 2021 through June 30, 2021	July 1, 2021 through June 30, 2022	Total Reported	Total Budget
<u>Revenue</u>				
Grant revenue CSBG CARES	\$ 113,050	\$ -	\$ 113,050	\$ 411,828
Grant revenue CSBG CARES D Fund	-	-	-	40,370
Total Revenue	\$ 113,050	\$ -	\$ 113,050	\$ 452,198
<u>Expenditures</u>				
Administration:				
Salaries and wages	\$ 4,280	\$ -	\$ 4,280	\$ 48,756
Subtotal Administrative Costs	4,280	-	4,280	48,756
Program Costs:				
Subcontractor services	-	-	-	250,362
Other costs	-	-	-	153,080
Subtotal Program Costs	-	-	-	403,442
Total Expenditures	\$ 4,280	\$ -	\$ 4,280	\$ 452,198
Revenue over (under) costs	\$ 108,770	\$ -	\$ 108,770	\$ -

COUNTY OF YOLO

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 21F-4052 (CSBG - \$303,665)
For The Period January 1, 2021 through December 31, 2021 (Extension: May 31, 2022)

	January 1, 2021 through June 30, 2021	Total Reported	Total Budget
<u>Revenue</u>			
Grant revenue	\$ 86,801	\$ 86,801	\$ 303,665
<u>Expenditures</u>			
Administration:			
Salaries and wages	\$ 2,196	\$ 2,196	\$ 10,403
Fringe benefits	1,676	1,676	7,765
Operating expenses	-	-	3,700
Other costs	-	-	6,177
Subtotal Administrative Costs	3,872	3,872	28,045
Program Costs:			
Salaries and wages	-	-	14,320
Fringe benefits	-	-	10,156
Subcontractor services	73,884	73,884	210,000
Other costs	9,045	9,045	41,144
Total Expenditures	\$ 86,801	\$ 86,801	\$ 303,665
Revenue over (under) costs	\$ -	\$ -	\$ -