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COUNTY OF YOLO, CALIFORNIA

FOR THE YEAR ENDED JUNE 30, 2024

SINGLE AUDIT REPORT

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COUNTY OF YOLO, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2024

COUNTY OF YOLO, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2024

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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 County of Yolo, California (the "County"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 31, 2025.

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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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*.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and 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 the financial statements and, accordingly, we express no opinion on the response.

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.

LSL, LLP

Sacramento, California
March 31, 2025

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 UNIFORM GUIDANCE

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 "County")'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, 2024. 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, 2024.

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.

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 generally accepted auditing standards, *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 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not 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.

To the Honorable Board of Supervisors
County of Yolo, California

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, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 31, 2025, 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

LSL, LLP

Sacramento, California
March 31, 2025

COUNTY OF YOLO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Assistance Listing Number		Pass-through Entity UEI	Subrecipient Pass-through	Total Federal Expenditures
SNAP Cluster:					
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	$ 355,542	$ 355,542
State of California Department of Social Services:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		LDJ1MM9L56K7	-	5,638,828
Total SNAP Cluster				**$ 355,542**	**$ 5,994,370**
Child Nutrition Cluster:					
Department of Agriculture:					
Pass-through Programs:					
State of California Department of Education:					
National School Lunch Program	10.555		HWECY7CDW9Y7	$ -	$ 16,416
Total Child Nutrition Cluster				**$ -**	**$ 16,416**
477 Cluster:					
Department of Health and Human Services:					
Pass-through Programs:					
State of California Department of Social Services:					
Temporary Assistance for Needy Families	93.558	*	LDJ1MM9L56K7	$ 1,729,837	$ 19,843,884
State of California Department of Community Services:					
Community Services Block Grant	93.569	*	F4LGDJEVBFK4	-	524,606
Total 477 Cluster				**$ 1,729,837**	**$ 20,368,490**
WIOA Cluster:					
Department of Labor:					
Pass-through Programs:					
State of California Department of Employment Development:					
WIOA Adult Program	17.258		LNCZQ5EVCG36	$ -	$ 708,140
WIOA Youth Activities	17.259		LNCZQ5EVCG36	-	480,768
WIOA Dislocated Worker Formula Grants	17.278		LNCZQ5EVCG36	-	286,023
Total WIOA Cluster				**$ -**	**$ 1,474,931**
Highway Safety Cluster:					
Department of Transportation:					
Pass-through Programs:					
State of California Office of Traffic Safety:					
National Priority Safety Programs	20.616		XCA4E3XL2KY7	$ 292,228	$ 451,220
Total Highway Safety Cluster				**$ 292,228**	**$ 451,220**
Medicaid Cluster:					
Department of Health and Human Services:					
Pass-through Programs:					
State of California Department of Health Care Services:					
Grants to States for Medicaid	93.778	*	JE73CDQUAPA7	$ -	$ 15,180,468
State of California Department of Social Services:					
Grants to States for Medicaid	93.778	*	LDJ1MM9L56K7	-	309,912
Total Medicaid Cluster				**$ -**	**$ 15,490,380**
Disability Insurance/SSI Cluster:					
Social Security Administration:					
Direct Programs:					
Supplemental Security Income	96.006		N/A	$ -	$ 12,200
Total Disability Insurance/SSI Cluster				**$ -**	**$ 12,200**

See Accompanying Notes to Schedule

COUNTY OF YOLO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-through Entity UEI	Subrecipient Pass-through	Total Federal Expenditures
Department of Agriculture:				
Direct Programs:				
Agriculture and Food Research Initiative (AFRI)	10.310	N/A	$ -	$ 205,494
Pass-through Programs:				
State of California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	MN3QCQBG8X75	-	357,747
State of California Department of Education:				
National School Lunch Program	10.555	HWECY7CDW9Y7	-	16,416
State of California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	KD2JSY6LNMW7	1,284,904	1,284,904
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	KD2JSY6LNMW7	355,542	355,542
State of California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	LDJ1MM9L56K7	-	5,638,828
Total Department of Agriculture			**1,640,446**	**7,858,931**
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	410,907	410,907
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii-Beginning Loan Balances	14.228	L4JQPJ7N5NT4	-	1,269,108
Subtotal--ALN 14.228			410,907	1,680,015
COVID-19--Emergency Solutions Grant Program	14.231	L4JQPJ7N5NT4	-	1,306,860
Home Investment Partnerships Program-Beginning Loan Balances	14.239	L4JQPJ7N5NT4	-	8,188,556
Total Department of Housing and Urban Development			**410,907**	**11,175,431**
Department of Justice:				
Direct Programs:				
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	N/A	-	76,486
Smart Prosecution Initiative	16.825	N/A	-	26,088
Equitable Sharing Program	16.922	N/A	-	78,779
Pass-through Programs:				
State of California Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	UTM3S7LKYQZ4	523,271	1,296,625
Violence Against Women Formula Grants	16.588	UTM3S7LKYQZ4	-	15,917
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	UTM3S7LKYQZ4	-	46,109
State of California Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	LV1YMJ34Q7U9	-	563,505
Total Department of Justice			**523,271**	**2,103,509**
Department of Labor:				
Pass-through Programs:				
State of California Department of Employment Development:				
WIOA Adult Program	17.258	LNCZQ5EVCG36	-	708,140
WIOA Youth Activities	17.259	LNCZQ5EVCG36	-	480,768
WIOA Dislocated Worker Formula Grants	17.278	LNCZQ5EVCG36	-	286,023
Total Department of Labor			**-**	**1,474,931**

See Accompanying Notes to Schedule

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Assistance Listing Number		Pass-through Entity UEI	Subrecipient Pass-through	Total Federal Expenditures
Department of Transportation:					
Direct Programs:					
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106		N/A	-	546,073
Pass-through Programs:					
State of California Department of Transportation:					
Highway Planning and Construction	20.205		D2C8ARJZKDJ7	-	52,382
State of California Office of Traffic Safety:					
National Priority Safety Programs	20.616		XCA4E3XL2KY7	292,228	451,220
Total Department of Transportation				**292,228**	**1,049,675**
Department of the Treasury:					
Direct Programs:					
COVID-19--Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	4,477,545	11,734,676
Total Department of the Treasury				**4,477,545**	**11,734,676**
Election Assistance Commission:					
Pass-through Programs:					
California Secretary of State:					
HAVA Election Security Grants	90.404		23G26157	-	85,390
Total Election Assistance Commission				**-**	**85,390**
Department of Health and Human Services:					
Direct Programs:					
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		N/A	168,392	168,392
Pass-through Programs:					
State of California Department of Public Health:					
Public Health Emergency Preparedness	93.069		KD2JSY6LNMW7	330,524	330,524
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		KD2JSY6LNMW7	38,017	38,017
Immunization Cooperative Agreements	93.268		KD2JSY6LNMW7	478,326	620,718
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391		KD2JSY6LNMW7	18,966	18,966
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505		KD2JSY6LNMW7	239,642	378,781
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323		KD2JSY6LNMW7	1,051,906	1,051,906
National Bioterrorism Hospital Preparedness Program	93.889		KD2JSY6LNMW7	161,650	161,650
Sexually Transmitted Diseases Prevention and Control Grants	93.977		KD2JSY6LNMW7	80,183	80,183
Maternal and Child Health Services Block Grants to the States	93.994		KD2JSY6LNMW7	84,778	97,620

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Assistance Listing Number		Pass-through Entity UEI	Subrecipient Pass-through	Total Federal Expenditures
Department of Health and Human Services (continued):					
Pass-through Programs:					
State of California Department of Health Care Services:					
Children's Health Insurance Program	93.767		JE73CDQUAPA7	-	184,499
Block Grants for Community Mental Health Services	93.958		JE73CDQUAPA7	-	495,531
Block Grants for Prevention and Treatment of Substance Abuse	93.959		JE73CDQUAPA7	-	814,331
Grants to States for Medicaid	93.778	*	JE73CDQUAPA7	-	15,180,468
State of California Department of Social Services:					
Child Support Services	93.563	*	LDJ1MM9L56K7	-	5,644,956
Emergency Services and Shelter AFDC Transitional Housing Demonstraton Program	93.090		LDJ1MM9L56K7	-	7,669
Teaching Health Center Graduate Medical Education Payment	93.530		LDJ1MM9L56K7	-	24,870
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		LDJ1MM9L56K7	-	412,608
Adoption and Legal Guardianship Incentive Payments Program	93.603		LDJ1MM9L56K7	-	3,340
Stephanie Tubbs Jones Child Welfare Services Program	93.645		LDJ1MM9L56K7	-	105,900
Foster Care Title IV-E	93.658		LDJ1MM9L56K7	-	7,215,575
Grants to States for Medicaid	93.778	*	LDJ1MM9L56K7	-	309,912
Adoption Assistance	93.659	*	LDJ1MM9L56K7	-	8,284,632
Social Services Block Grant	93.667		LDJ1MM9L56K7	-	1,875,787
Elder Abuse Prevention Interventions Program	93.747		LDJ1MM9L56K7	-	381,973
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		LDJ1MM9L56K7	-	122,131
Temporary Assistance for Needy Families	93.558	*	LDJ1MM9L56K7	1,729,837	19,843,884
State of California Department of Community Services:					
Community Services Block Grant	93.569	*	F4LGDJEVBFK4	-	524,606
Total Department of Health and Human Services				**4,382,221**	**64,379,429**
Social Security Administration:					
Direct Programs:					
Supplemental Security Income	96.006		N/A	-	12,200
Total Social Security Administration				**-**	**12,200**
Department of Homeland Security:					
Pass-through Programs:					
State of California Department of Boating and Waterways:					
Boating Safety Financial Assistance	97.012		N8S7JWJFH378	-	7,878
State of California Governor's Office of Emergency Services:					
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036		UTM3S7LKYQZ4	-	352,673
Hazard Mitigation Grant	97.039		UTM3S7LKYQZ4	-	979
Emergency Management Performance Grants	97.042		UTM3S7LKYQZ4	-	77,583
Homeland Security Grant Program	97.067		UTM3S7LKYQZ4	615,269	615,269
Total Department of Homeland Security				**615,269**	**1,054,382**
Total Expenditures of Federal Awards				**$ 12,341,887**	**$ 100,928,554**

** Denotes a major program.*

[1] *There was no funding expended in the form of noncash assistance during the year.*

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, 2024. 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 County 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. 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 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, 2024, consists of:

Assistance Listing Number	Federal Program	Oustanding Loans at June 30, 2024
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	$ 1,261,158
14.239	HOME Investment Partnerships Program	8,177,723
	Total	$ 9,438,881

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified Opinion

Internal control over financial reporting:

- Material weaknesses identified? _X_yes _____no
- Significant deficiencies identified? ___yes __X_none reported

Noncompliance material to financial statements noted? ___yes __X__no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? ___yes __X__no
- Significant deficiencies identified? ___yes __X__none reported

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:

Assistance Listing Number(s)	Name of Federal Program or Cluster
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund
93.558, 93.569	477 Cluster
93.563	Child Support Services
93.659	Adoption Assistance-Title IV-E
93.778	Medical Assistance Program

Dollar threshold used to distinguish between type A and type B program $3,000,000

Auditee qualified as low-risk auditee? ___yes __X__no

SECTION II – FINANCIAL STATEMENT FINDINGS

Reference Number
2024-001 – Restatement of Net Position

Evaluation of Finding
Material Weakness

Condition
During the audit, a prior period adjustment surrounding Yolo Central Landfill Fund investment earnings was identified. The adjustment resulted in a restatement of net position as of June 30, 2023.

Criteria
An important element of control over financial reporting is for management to ensure that as part of the year-end close process, appropriate investment earnings, capital asset activity, and long-term debt transactions are properly recorded and reflected in full accrual presentation prior to the furnishing of the trial balance to the external auditors.

Cause of Condition
The revenue recognition from fiscal year 2023 Bank of New York investment activity was inadvertently recognized in fiscal year 2024. This resulted in an understatement of Yolo Central Landfill Fund net position as of June 30, 2023 in the amount of $603,993.

Effect or Potential Effect of Condition
An adjustment was recorded to the beginning net position for the Yolo Central Landfill Fund of $603,993 in the County's financial statements as of June 30, 2024.

Recommendation
We recommend the Department of Financial Services thoroughly review all investment earnings, capital asset activity, and long-term debt transactions to ensure all activity is captured and reconciled to full accrual accounting within the Yolo Central Landfill Fund prior to furnishing of the trial balance to the external auditors.

Management Response
The County agrees with the finding and is implementing procedures to properly convert the Yolo Central Landfill Fund from required internal accounting treatment to the full accrual presentation prior to furnishing the trial balance to the external auditors.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

County of Yolo

www.yolocounty.gov

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Chief Financial Officer
EVIS MORALES
Deputy Chief Financial Officer

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- *Financial Leadership*
- *Budget & Financial Planning*
- *Treasury & Finance*
- *Tax & Revenue Collection*
- *Accounting & Financial Reporting*
- *Internal Audit*

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR FISCAL YEAR ENDED JUNE 30, 2023

Finding: 2023-001: Material Weakness - General Ledger Reconciliation

This item was corrected as of June 30, 2024

Finding: 2023-002: Material Weakness - Grant Activity Reconciliation

This item was corrected as of June 30, 2024

Finding: 2023-003: Material Weakness and Noncompliance - Timeliness in Financial Reporting

This item was corrected as of June 30, 2024

COUNTY OF YOLO, CALIFORNIA

Supplemental Statement of Revenue and Expenditures
CSD Contract No. __23F-4052____ (CSBG - $___398,789.00_____)
For The Period January 1, 2023 through December 31, 2023

	January 1, 2023 through June 30, 2023	July 1, 2023 through December 31, 2023	Total Reported	Total Budget
Revenue				
Grant revenue	$ 63,574	$ 335,215	$ 398,789	$ 398,789
Total Revenue	$ 63,574	$ 335,215	$ 398,789	$ 398,789
Expenditures				
Administration:				
Salaries and wages	$ 9,410	$ 9,652	$ 19,062	$ 19,062
Fringe benefits	5,241	8,741	13,982	13,982
Operating expenses	2,465	1,235	3,700	3,700
Other costs	1,511	8,674	10,185	10,185
Subtotal Administrative Costs	18,626	28,303	46,929	46,929
Program Costs:				
Salaries and wages	1,133	26,911	28,044	28,044
Fringe benefits	811	17,638	18,449	18,449
Subcontractor services	11,959	145,288	157,247	157,247
Other costs	31,046	117,075	148,120	148,120
Subtotal Program Costs	44,948	306,912	351,860	351,860
Total Costs	63,574	335,215	398,789	398,789
Revenue over (under) costs	$ -	$ -	$ -	$ -

COUNTY OF YOLO, CALIFORNIA

Supplemental Statement of Revenue and Expenditures
CSD Contract No. __24F-3052____ (CSBG - $___398,789.00_____)
For The Period January 1, 2024 through December 31, 2024

	January 1, 2024 through June 30, 2024	Total Reported	Total Budget
Revenue			
Grant revenue	$ 189,390	$ 189,390	$ 398,789
Total Revenue	$ 189,390	$ 189,390	$ 398,789
Expenditures			
Administration:			
Salaries and wages	$ 15,168	$ 15,168	$ 20,349
Fringe benefits	11,175	11,175	11,182
Operating expenses	4,197	4,197	4,965
Other costs	11,248	11,248	18,806
Subtotal Administrative Costs	41,788	41,788	55,302
Program Costs:			
Salaries and wages	-	-	88,670
Fringe benefits	-	-	68,389
Other costs	147,602	147,602	186,428
Subtotal Program Costs	147,602	147,602	343,487
Total Costs	189,390	189,390	398,789
Revenue over (under) costs	$ -	$ -	$ -