

COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED
JUNE 30, 2021

**COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2021**

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**INDEPENDENT AUDITOR'S 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 Members of the
Board of Supervisors
County of Tulare, 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, each major fund, and the aggregate remaining fund information of the County of Tulare (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 December 22, 2021.

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 auditing procedures disclosed no 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 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.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style and is positioned below the printed name of the firm.

Bakersfield, California
December 22, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER
COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Members of the
Board of Supervisors
County of Tulare, California

Report on Compliance for Each Major Federal Program

We have audited the County of Tulare's (the County) compliance with the types of compliance requirements described in the U.S. Office of Management Budget (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.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

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

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

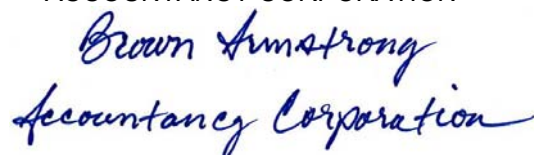
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of 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. We issued our report thereon dated December 22, 2021, which contained an unmodified opinion on those 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 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.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation".

Bakersfield, California
April 26, 2022

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

Federal Grantor/Program Title	Assistance Listing No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed through California Department of Food and Agriculture				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0737-026-SF	\$ -	\$ 250,696
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0225	-	200,976
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-0619-030-SF	-	136
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0994-029-SF	-	87,956
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0268-047-SF	-	2,503
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0270-027-SF	-	5,456
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0267-015-SF	-	528
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0506-014-SF	-	304
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0453-018-SF	196,497	197,333
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0453-001-SF	-	71,587
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0727-010-SF	-	338,850
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0727-011-SF	870,284	883,921
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0737-040-SF	-	176,901
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0709-013-SF	-	96,518
Total Plant and Animal Disease, Pest Control, and Animal Care			1,066,781	2,313,665
Passed through California Department of Education				
National School Lunch Program	10.555	54 10546 6054795 01	-	276,850
Total Child Nutrition Cluster			-	276,850
Passed through California Department of Health Care Services				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10203	-	4,466,446
Passed through California Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Not Available	-	36,866,905
Passed through California Department of Public Health				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	19-10335	329,698	562,628
Total State Administrative Matching Grants for Supplement Nutrition Program			329,698	37,429,533
TOTAL U.S. DEPARTMENT OF AGRICULTURE			1,396,479	44,486,494
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through California Department of Housing and Community Development				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Funded by Program Income	-	42,664
Emergency Solutions Grant Program	14.231	BOS Agreement No. 30302	9,000	74,103
Home Investment Partnership Program	14.239	Funded by Program Income	-	9,607
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			9,000	126,374
U.S. DEPARTMENT OF JUSTICE				
Direct Programs				
Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0902	-	82,362
Services for Trafficking Victims	16.320	2019-VT-BX-K020	100,802	276,034
Passed through California Governor's Office of Emergency Services				
Crime Victim Assistance	16.575	HA20 03 0540	-	34,103
Crime Victim Assistance	16.575	HA19 02 0540	-	62,037
Crime Victim Assistance	16.575	XE20 03 0540	-	69,777
Crime Victim Assistance	16.575	XE19 02 0540	-	153,294
Crime Victim Assistance	16.575	KC20 04 0540	-	28,208
Crime Victim Assistance	16.575	KC19 03 0540	-	117,207
Crime Victim Assistance	16.575	UV20 05 0540	-	63,239
Crime Victim Assistance	16.575	UV19 04 0540	-	120,395
Crime Victim Assistance	16.575	VW20 39 0540	-	402,903
Crime Victim Assistance	16.575	VW19 38 0540	-	322,217
Subtotal			-	1,373,380
Violence Against Women Formula Grants	16.588	VV20 03 0540	-	98,829
Violence Against Women Formula Grants	16.588	VV19 02 0540	-	71,653
Subtotal			-	170,482
Direct Program				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2017-WE-AX-0005	115,651	200,783
Passed through Board of State and Community Corrections				
Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 529-20	-	170,653
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 0060-18-MH	-	7,350
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 0037-18-MH	-	20,971
Subtotal			-	28,321
TOTAL U.S. DEPARTMENT OF JUSTICE			216,453	2,302,015

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Program Title	Assistance Listing No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
Workforce Innovation and Opportunity Act (WIOA) Cluster				
Passed through California Employment Development Department				
WIOA Adult Program	17.258	K9110075	77,836	99,993
WIOA Adult Program	17.258	AA011042	-	19,046
WIOA Adult Program	17.258	K9110075	109,557	135,994
WIOA Adult Program	17.258	AA011042	577,903	730,517
WIOA Adult Program	17.258	AA011042	1,275,528	3,206,949
WIOA Adult Program	17.258	AA011042	303,732	508,952
Subtotal			2,344,556	4,701,451
WIOA Youth Activities	17.259	AA011042	2,824,304	3,207,980
WIOA Youth Activities	17.259	AA011042	11,001	11,001
WIOA Youth Activities	17.259	AA011042	790,715	1,221,689
Subtotal			3,626,020	4,440,670
WIOA Dislocated Worker Formula Grants	17.278	AA011042	-	153,679
WIOA Dislocated Worker Formula Grants	17.278	AA011042	495,766	584,545
WIOA Dislocated Worker Formula Grants	17.278	AA011042	501,233	707,669
WIOA Dislocated Worker Formula Grants	17.278	AA011042	-	8,982
WIOA Dislocated Worker Formula Grants	17.278	AA011042	-	40,205
WIOA Dislocated Worker Formula Grants	17.278	AA011042	242,515	493,406
WIOA Dislocated Worker Formula Grants	17.278	AA011042	1,018,573	2,184,077
WIOA Dislocated Worker Formula Grants	17.278	AA011042	-	37,840
WIOA Dislocated Worker Formula Grants	17.278	AA011042	-	169,377
Subtotal			2,258,087	4,379,780
Total WIOA Cluster			8,228,663	13,521,901
TOTAL U.S. DEPARTMENT OF LABOR			8,228,663	13,521,901
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs				
Airport Improvement Program	20.106	03-06-2066-009-2017	-	314,198
Airport Improvement Program	20.106	03-06-0266-010-2020	-	20,000
Subtotal			-	334,198
Passed through California Department of Transportation				
Highway Planning and Construction	20.205	06-Tul-0-CR; 06-5946F15	-	42,963
Highway Planning and Construction	20.205	BRLO-5946(114)	-	3,602,242
Highway Planning and Construction	20.205	BRLO-5946(115)	-	95,912
Highway Planning and Construction	20.205	BPMP-5946(168)	-	20,224
Highway Planning and Construction	20.205	BPMP-5946(169)	-	19,106
Highway Planning and Construction	20.205	BRLO-5946(106)	-	414,346
Highway Planning and Construction	20.205	BRLO-5946(108)	-	29,989
Highway Planning and Construction	20.205	BRLO-5946(109)	-	1,710,223
Highway Planning and Construction	20.205	BRLO-5946(112)	-	26,877
Highway Planning and Construction	20.205	BRLO-5946(117)	-	26,726
Highway Planning and Construction	20.205	BRLO-5946(138)	-	131,077
Highway Planning and Construction	20.205	BRLO-5946(140)	-	46,678
Highway Planning and Construction	20.205	BRLO-5946(141)	-	104,402
Highway Planning and Construction	20.205	BRLO-5946(142)	-	102,959
Highway Planning and Construction	20.205	BRLO-5946(143)	-	67,375
Highway Planning and Construction	20.205	BRLO-5946(144)	-	3,979
Highway Planning and Construction	20.205	BRLO-5946(178)	-	1,745
Highway Planning and Construction	20.205	BRLO-5946(181)	-	9,474
Highway Planning and Construction	20.205	BRLS-5946(130)	-	19,735
Highway Planning and Construction	20.205	BRLS-5946(139)	-	86,663
Highway Planning and Construction	20.205	BRLS-5946(170)	-	272,151
Highway Planning and Construction	20.205	HSIP-5946(185)	-	43,255
Highway Planning and Construction	20.205	HSIP-5946(186)	-	14,087
Highway Planning and Construction	20.205	HSIP-5946(187)	-	123,108
Highway Planning and Construction	20.205	HSIPL-5946(146)	-	9,232
Highway Planning and Construction	20.205	HSIPL-5946(162)	-	74,891
Highway Planning and Construction	20.205	HSIPL-5946(163)	-	498,799
Highway Planning and Construction	20.205	HSR13-14	-	4,393
Highway Planning and Construction	20.205	HSR13-57 Sub Utility Agreement 1.01-1.09	-	10,832
Highway Planning and Construction	20.205	HSR13-57 Sub Utility Agreement 1.10	-	2,867
Highway Planning and Construction	20.205	HSR13-57 Sub Utility Agreement 2.01-2.05	-	3,878
Highway Planning and Construction	20.205	STBG-5946(193)	-	3,885
Highway Planning and Construction	20.205	STPL-5946(183)	-	3,281
Highway Planning and Construction	20.205	STPLR-7500(262)	-	224,893
Highway Planning and Construction	20.205	STPLR-7500(268)	-	33,037
Subtotal			-	7,885,284
Formula Grants for Rural Areas	20.509	64BO20-01421	-	472,118
Formula Grants for Rural Areas	20.509	64V020-01314	-	1,654,568
Subtotal			-	2,126,686

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Program Title	Assistance Listing No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</u>				
Passed through State and Community Highway Safety Regional Collision Response and Extrication Improvement Program	20.600	EM21008	-	90,000
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL20021	-	24,175
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL21018	-	103,263
Subtotal			-	127,438
National Priority Safety Programs	20.616	DI21021	-	126,438
National Priority Safety Programs	20.616	DI20026	-	257
Subtotal			-	126,695
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	10,690,301
<u>U.S. DEPARTMENT OF TREASURY</u>				
Passed through the California Department of Finance COVID-19 Coronavirus Relief Fund	21.019	N/A	67,845	48,938,076
Direct Program COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	507,433
TOTAL U.S. DEPARTMENT OF TREASURY			67,845	49,445,509
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>				
Passed through the California State Library Grants to States	45.310	40-8962	-	100,000
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES			-	100,000
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>				
Passed through California Secretary of State HAVA Polling Place Accessibility Training Program	39.011	18G26154	-	3,519
2018 HAVA Election Security Grants	90.404	20G26154	-	686,105
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			-	689,624
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed through California Department of Health Care Services Public Health Emergency Preparedness	93.069	17-10207	-	655,326
Passed through California Department of Social Services Guardian Assistance	93.090	Not Available	-	1,904,156
Passed through California Department of Public Health Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	15-10306	-	172,562
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU52PS910219	-	58,793
Passed through California Department of Health Care Services Projects for Assistance in Transition from Homelessness (PATH)	93.150	Not Available	-	173,068
Disabilities Prevention	93.184	Not Available	-	88,707
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	20-10556	-	109,811
Passed through California Essential Access Health Family Planning Services	93.217	29218-A	-	29,326
Direct Program Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM080662-01	-	133,095
Passed through California Department of Public Health Immunization Cooperative Agreements	93.268	17-10360 A01	-	286,873
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC54	-	169,205
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC54	-	1,069,658
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC54	-	187,386
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC54	-	64,685
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC54	-	1,833,640
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC54	-	16,481
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC 112	-	4,531,817
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	187.5880	-	136,023
Subtotal			-	8,008,895
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19-5411	-	80,816
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19-54	-	231,142
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19-5401	-	209,001
Subtotal			-	520,959
Passed through Health Resources & Services Administration Grants for New and Expanded Services under the Health Center Program	93.527	L1CCS39394	-	22,933

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Program Title	Assistance Listing No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed through California Department of Social Services				
Promoting Safe and Stable Families	93.556	Not Available	-	110,857
Promoting Safe and Stable Families	93.556	Not Available	-	620,671
Subtotal			-	731,528
Temporary Assistance to Needy Families	93.558	Not Available	-	2,471,775
Temporary Assistance to Needy Families	93.558	Not Available	-	16,153,994
Temporary Assistance to Needy Families	93.558	Not Available	-	63,704,144
Temporary Assistance to Needy Families	93.558	Not Available	-	1,469,751
Subtotal			-	83,799,664
Child Support Enforcement	93.563	Not Available	-	8,800,280
Child Support Enforcement	93.563	Not Available	-	448,936
Subtotal			-	9,249,216
Community-Based Child Abuse Prevention Grants	93.590	1808	-	39,108
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Not Available	-	1,184,535
Foster Care Title IV-E	93.658	Not Available	-	14,258,547
Foster Care Title IV-E	93.658	Not Available	-	739,089
Foster Care Title IV-E	93.658	Not Available	-	6,983,143
Passed through Department of Health and Human Services				
Foster Care Title IV-E	93.658	Not Available	-	82,681
Subtotal			-	22,063,460
Passed through California Department of Social Services				
Adoption Assistance	93.659	Not Available	-	752,510
Adoption Assistance	93.659	Not Available	-	21,684,358
Subtotal			-	22,436,868
Social Services Block Grant	93.667	Not Available	-	1,773,121
Passed through California Department of Health Care Services				
Medical Assistance Program	93.778	Not Available	-	306,713
Medical Assistance Program	93.778	01-15397	1,465,167	1,664,692
Medical Assistance Program	93.778	Not Available	-	1,461,075
Medical Assistance Program	93.778	Not Available	-	158,821
Subtotal			1,465,167	3,591,301
Passed through California Department of Public Health				
National Bioterrorism Hospital Preparedness Program	93.889	17-10207	-	220,913
National Bioterrorism Hospital Preparedness Program	93.889	COVID-19-5402	-	98,183
Subtotal			-	319,096
HIV Care Formula Grants	93.917	19-11167	-	43,917
HIV Care Formula Grants	93.917	15-11080	61,780	179,902
Subtotal			61,780	223,819
Passed through California Department of Health Care Services				
Block Grants for Community Mental Health Services	93.958	Not Available	-	93,305
Block Grants for Community Mental Health Services	93.958	Not Available	-	1,328,854
Subtotal			-	1,422,159
Block Grants for Prevention and Treatment of Substance Abuse	93.959	20-047	776,489	1,895,131
Passed through California Department of Public Health				
Maternal and Child Health Services Block Grant to the States	93.994	Not Available	-	492,586
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			2,303,436	161,386,096

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Program Title	Assistance Listing No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through California Governor's Office of Emergency Services				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4558-DR	-	488,092
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4558-DR	-	35,415
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4482-DR-CA	-	77,656
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4482-DR-CA	-	54,237
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4482-DR-CA	-	40,000
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4482-DR-CA	-	256,971
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4482-DR-CA	-	330,000
Subtotal			-	1,282,371
Emergency Management Performance Grants				
Emergency Management Performance Grants	97.042	2020-0006	-	134,812
Emergency Management Performance Grants	97.042	2019-0003	-	51,460
Emergency Management Performance Grants	97.042	2020-0019	-	62,857
Subtotal			-	249,129
Direct Program				
Assistance to Firefighters Grant	97.044	EMW-2020-FG-05396	-	38,484
Assistance to Firefighters Grant	97.044	EMW-2020-FG-01460	-	83,454
Subtotal			-	121,938
Passed through California Governor's Office of Emergency Services				
Homeland Security Grant Program	97.067	2018-0054	18,506	115,216
Homeland Security Grant Program	97.067	2019-0035	184,155	485,824
Homeland Security Grant Program	97.067	2020-0095	-	19,605
Subtotal			202,661	620,645
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			202,661	2,274,083
TOTAL EXPENDITURES OF FEDERAL AWARDS, EXCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			\$ 12,424,537	\$ 285,022,397
FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through California Department of Community Planning and Development				
Community Development Block Grants/State's Program	14.228	N/A	\$ -	\$ 3,148,371
Direct Program				
Home Investment Partnership Program	14.239	N/A	-	6,793,205
TOTAL FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			-	9,941,576
TOTAL EXPENDITURES OF FEDERAL AWARDS, INCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			\$ 12,424,537	\$ 294,963,973

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all of the federal award programs of the County of Tulare, California (the County), for the year ended June 30, 2021. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

NOTE 2 – BASIS OF ACCOUNTING

Consistent with the County’s method of filing federal financial reports, the accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting.

NOTE 3 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Information reported in the accompanying Schedule of Expenditures of Federal Awards is in substantial agreement with the information reported in related federal financial reports for the major federal programs.

NOTE 4 – OUTSTANDING LOANS OF FEDERAL FUNDS AS OF JUNE 30, 2021 AND 2020

The following schedule presents the amount of outstanding loans by Assistance Listing (AL) No.:

<u>AL No.</u>	<u>Federal Grantor</u>	<u>County Department Administering Loans</u>	<u>Outstanding Balance at June 30, 2021</u>	<u>Outstanding Balance at June 30, 2020</u>
14.228	CDBG	Resource Management Agency	\$ 3,148,371	\$ 3,347,152
14.239	HOME	Resource Management Agency	6,793,205	7,182,503
			<u>\$ 9,941,576</u>	<u>\$ 10,529,655</u>

NOTE 5 – INDIRECT COST RATE

The County has elected to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance for some federal grants.

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 6 – AMOUNTS PROVIDED TO SUBRECIPIENTS

The County has provided federal awards to various subrecipients. For the year ended June 30, 2021, amounts provided to subrecipients from each federal program are as follows:

Name of Program	AL No.	Subrecipient	Amount
Plant and Animal Disease, Pest Control, and Animal Care	10.025	CDFA Grower Liaison	\$ 196,497
Plant and Animal Disease, Pest Control, and Animal Care	10.025	CDFA Grower Liaison	870,284
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Foodlink	3,110
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Family Healthcare Network	56,137
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Tulare County Superintendent of Schools	194,093
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Kaweah Delta Hospital Foundation	76,358
Emergency Solutions Grant Program	14.231	Turning Point, Ops & CM	9,000
Services for Trafficking Victims	16.320	Tulare County Sheriff's Department	100,802
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Family Services of Tulare County	35,875
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Probation Department of Tulare County	60,194
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	District Attorney Services of Tulare County	19,582
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	77,836
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	57,577
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus, Inc.	51,980
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	273,359
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus, Inc.	30,373
Workforce Innovation and Opportunity Act Youth Activities	17.258	CSET	532,121
Workforce Innovation and Opportunity Act Youth Activities	17.258	Proteus, Inc.	45,782
Workforce Innovation and Opportunity Act Youth Activities	17.258	CSET	1,158,963
Workforce Innovation and Opportunity Act Youth Activities	17.258	Proteus, Inc.	116,565
Workforce Innovation and Opportunity Act Youth Program	17.259	CSET	1,739,733
Workforce Innovation and Opportunity Act Adult Program	17.259	Proteus, Inc.	417,468
Workforce Innovation and Opportunity Act Adult Program	17.259	Tulare Co. Office of Education	667,103
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	6,777
Workforce Innovation and Opportunity Act Youth Activities	17.259	Proteus, Inc.	1,626
Workforce Innovation and Opportunity Act Youth Activities	17.259	Tulare Co. Office of Education	2,598
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	488,621
Workforce Innovation and Opportunity Act Youth Activities	17.259	Proteus, Inc.	96,908
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.259	Tulare Co. Office of Education	205,186
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	205,025
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus, Inc.	37,491
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	102,516
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus, Inc.	916,057
Workforce Innovation and Opportunity Act Adult Program	17.278	CSET	495,765
Workforce Innovation and Opportunity Act Youth Activities	17.278	CSET	459,879
Workforce Innovation and Opportunity Act Youth Activities	17.278	Proteus, Inc.	41,354
Coronavirus Relief Fund	21.019	Tulare County Association of Governments	25,592
Coronavirus Relief Fund	21.019	Tulare County Employees' Retirement Association	42,253
Medical Assistance Program	93.778	Burton Elementary School District	86,981
Medical Assistance Program	93.778	Earlismart School District	58,293
Medical Assistance Program	93.778	Exeter Unified School District	70,831
Medical Assistance Program	93.778	Pixley Union School District	37,592
Medical Assistance Program	93.778	Porterville Unified School District	109,043
Medical Assistance Program	93.778	Strathmore Union Elementary School District	14,015
Medical Assistance Program	93.778	Sundale Union Elementary School District	17,152
Medical Assistance Program	93.778	Sunnyside Union Elementary School District	10,616
Medical Assistance Program	93.778	Tulare City School District	206,963
Medical Assistance Program	93.778	Tulare Joint Union High School District	95,569
Medical Assistance Program	93.778	Visalia Unified School District	529,864
Medical Assistance Program	93.778	Woodlake Family Resource Center	13,344
Medical Assistance Program	93.778	Family Services of Tulare County	72,114
Medical Assistance Program	93.778	Parenting Network	142,790
HIV Care Formula Grants	93.917	The Source	61,780
Block Grants for Prevention and Treatment of Substance Abuse	93.959	CSET	110,453
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Family Services of Tulare County	57,624
Block Grants for Prevention and Treatment of Substance Abuse	93.959	NCADD	195,690
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Tulare County Office of Education	92,950
Block Grants for Prevention and Treatment of Substance Abuse	93.959	CVRS	199,408
Block Grants for Prevention and Treatment of Substance Abuse	93.959	TPOCC	120,364
Homeland Security Grant Program	97.067	City of Lindsay	3,592
Homeland Security Grant Program	97.067	City of Porterville	6,117
Homeland Security Grant Program	97.067	City of Visalia	8,797
Homeland Security Grant Program	97.067	City of Porterville	150,484
Homeland Security Grant Program	97.067	City of Tulare	33,671
TOTAL PASSED THROUGH TO SUBRECIPIENTS			\$ 12,424,537

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CalOES), BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC), CALIFORNIA VICTIM COMPENSATION BOARD (CalVCB), AND DEPARTMENT OF JUSTICE (DOJ) DISCLOSURE

The following is the required disclosure of the detail of expenditures for CalOES, BSCC, CalVCB, and DOJ grants for the year ended June 30, 2021. The following also represents CalOES, BSCC, CalVCB, and DOJ grants with state and federal participation, including County matching requirements.

	Grant Award Number	Expenditures				
		Budget	Total Expenditures	Federal Match	County Match	State Match
HUMAN TRAFFICKING ADVOCACY PROGRAM						
(Assistance Listing # 16.575)	CalOES HA20 03 0540					
Grant Period January 01, 2021 through December 31, 2021						
Revenues		\$ 95,064	\$ -	\$ 34,103	\$ -	\$ -
Expenditures						
Personnel Services		\$ 66,121	\$ 33,272	\$ 33,272	\$ -	\$ -
Operating Expenses		28,943	831	831	-	-
Equipment		-	-	-	-	-
		<u>\$ 95,064</u>	<u>\$ 34,103</u>	<u>\$ 34,103</u>	<u>\$ -</u>	<u>\$ -</u>
ELDER ABUSE PROGRAM						
(Assistance Listing # 16.575)	CalOES XE20 03 0540					
Grant Period January 1, 2021 through December 31, 2021						
Revenues		\$ 206,000	\$ -	\$ 69,777		\$ -
Expenditures						
Personal Services		\$ 143,989	\$ 65,328	\$ 65,328	\$ -	\$ -
Operating Expenses		62,011	4,449	4,449	-	-
Equipment		-	-	-	-	-
		<u>\$ 206,000</u>	<u>\$ 69,777</u>	<u>\$ 69,777</u>	<u>\$ -</u>	<u>\$ -</u>
ELDER ABUSE PROGRAM						
(Assistance Listing # 16.575)	CalOES XE19 02 0540					
Grant Period January 01, 2020 through December 31, 2020						
Revenues		\$ 238,018	\$ -	\$ 153,294	\$ -	\$ -
Expenditures						
Personal Services		\$ 133,725	\$ 54,796	\$ 54,796	\$ -	\$ -
Operating Expenses		72,746	66,951	66,951	-	-
Equipment		31,547	31,547	31,547	-	-
		<u>\$ 238,018</u>	<u>\$ 153,294</u>	<u>\$ 153,294</u>	<u>\$ -</u>	<u>\$ -</u>
UNSERVED/UNDERSERVED VICTIM ADVOCACY AND OUTREACH PROGRAM						
(Federal CFDA# 16.575)	CalOES UV20 05 0540					
Grant Period January 1, 2021 through December 31, 2021						
Revenues		\$ 228,052		\$ 63,239	\$ -	\$ -
Expenditures						
Personal Services		\$ 202,454	\$ 61,649	\$ 61,649	\$ -	\$ -
Operating Expenses		25,598	1,590	1,590	-	-
Equipment		-	-	-	-	-
		<u>\$ 228,052</u>	<u>\$ 63,239</u>	<u>\$ 63,239</u>	<u>\$ -</u>	<u>\$ -</u>
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS						
(Assistance Listing # 16.593)	BSCC BSCC 529-20					
Grant Period July 01, 2020 - June 30, 2021						
Revenues		\$ 314,046	\$ -	\$ 170,653	\$ 56,885	\$ -
Expenditures						
Personal Services		\$ 64,580	\$ 60,919	\$ 45,689	\$ 15,230	\$ -
Operating Expenses		249,466	166,619	124,964	41,655	-
Equipment		-	-	-	-	-
		<u>\$ 314,046</u>	<u>\$ 227,538</u>	<u>\$ 170,653</u>	<u>\$ 56,885</u>	<u>\$ -</u>
IMPROVING CRIMINAL JUSTICE RESPONSES GRANT PROGRAM						
(Assistance Listing # 16.590)	DOJ 2017-WE-AX-0005					
Grant Period October 1, 2017 to September 30, 2024						
Revenues		\$ 999,999	\$ -	\$ 200,783	\$ -	\$ -
Expenditures						
Personal Services		\$ 402,289	\$ 85,133	\$ 85,133	\$ -	\$ -
Operating Expenses		597,710	115,650	115,650	-	-
Equipment		-	-	-	-	-
		<u>\$ 999,999</u>	<u>\$ 200,783</u>	<u>\$ 200,783</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CalOES), BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC), CALIFORNIA VICTIM COMPENSATION BOARD (CalVCB), AND DEPARTMENT OF JUSTICE (DOJ) DISCLOSURE (Continued)

	Grant Award Number	Expenditures				
		Budget	Total Expenditures	Federal Match	County Match	State Match
HOMELAND SECURITY GRANT PROGRAM (Assistance Listing # 97.067) Grant Period September 1, 2018 through May 31, 2021						
Revenues	CalOES 2018-0054	\$ 547,046	\$ -	\$ 115,216	\$ -	\$ -
Expenditures		\$ 547,046	\$ 115,216	\$ 115,216	\$ -	\$ -
CHILD ADVOCACY CENTER PROGRAM (Assistance Listing # 16.575) Grant Period April 1, 2021 - March 31, 2022						
Revenues	CalOES KC20 04 0540	\$ 184,066	\$ -	\$ 28,208	\$ 20,377	\$ -
Expenditures		\$ 184,066	\$ 48,585	\$ 28,208	\$ 20,377	\$ -
Personal Services		\$ 108,054	\$ 40,733	\$ 20,356	\$ 20,377	\$ -
Operating Expenses		76,012	7,852	7,852	-	-
Equipment		-	-	-	-	-
CHILD ADVOCACY CENTER PROGRAM (Assistance Listing # 16.575) Grant Period April 1, 2020 - March 31, 2021						
Revenues	CalOES KC19 03 0540	\$ 178,705	\$ -	\$ 117,207	\$ 25,252	\$ -
Expenditures		\$ 178,705	\$ 142,459	\$ 117,207	\$ 25,252	\$ -
Personal Services		\$ 103,948	\$ 104,473	\$ 79,221	\$ 25,252	\$ -
Operating Expenses		34,757	4,991	4,991	-	-
Equipment		40,000	32,995	32,995	-	-
UNSERVED/UNDERSERVED VICTIM ADVOCY AND OUTREACH PROGRAM (Assistance Listing # 16.575) Grant Period October 1, 2019 - December 31, 2020						
Revenues	CalOES UV19 04 0540	\$ 273,438	\$ -	\$ 120,395	\$ -	\$ -
Expenditures		\$ 273,438	\$ 120,395	\$ 120,395	\$ -	\$ -
Personal Services		\$ 245,989	\$ 81,687	\$ 81,687	\$ -	\$ -
Operating Expenses		27,449	38,708	38,708	-	-
Equipment		-	-	-	-	-
VICTIM/WITNESS ASSISTANCE PROGRAM (Assistance Listing # 16.575) Grant Period October 1, 2019 - September 30, 2020						
Revenues	CalOES VW19 38 0540	\$ 822,829	\$ -	\$ 322,217	\$ -	\$ 33,163
Expenditures		\$ 822,829	\$ 355,380	\$ 322,217	\$ -	\$ 33,163
Personal Services		\$ 618,211	\$ 141,365	\$ 128,144	\$ -	\$ 13,221
Operating Expenses		112,087	183,075	166,537	-	16,538
Equipment		92,531	30,940	27,536	-	3,404
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION PROGRAM (Assistance Listing # 16.588) Grant Period July 1, 2019 - December 31, 2020						
Revenues	CalOES VV19 02 0540	\$ 405,089	\$ -	\$ 71,653	\$ -	\$ -
Expenditures		\$ 405,089	\$ 71,653	\$ 71,653	\$ -	\$ -
Personal Services		\$ 381,839	\$ 71,653	\$ 71,653	\$ -	\$ -
Operating Expenses		23,250	-	-	-	-
Equipment		-	-	-	-	-
EMERGENCY MANAGEMENT PERFORMANCE GRANT PROGRAM (Assistance Listing # 97.042) Grant Period July 1, 2019 - June 30, 2021						
Revenues	CalOES 2019-0003	\$ 221,021	\$ -	\$ 51,460	\$ 51,460	\$ -
Expenditures		\$ 221,021	\$ 102,920	\$ 51,460	\$ 51,460	\$ -

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CalOES), BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC), CALIFORNIA VICTIM COMPENSATION BOARD (CalVCB), AND DEPARTMENT OF JUSTICE (DOJ) DISCLOSURE (Continued)

	Grant Award Number	Expenditures				
		Budget	Total Expenditures	Federal Match	County Match	State Match
HOMELAND SECURITY GRANT PROGRAM (Assistance Listing # 97.067) Grant Period October 1, 2019 to May 31, 2022	CalOES 2019-0035					
Revenues		\$ 564,569	\$ -	\$ 485,824	\$ -	\$ -
Expenditures		\$ 564,569	\$ 485,824	\$ 485,824	\$ -	\$ -
HUMAN TRAFFICKING ADVOCACY PROGRAM (Assistance Listing # 16.575) Grant Period January 1, 2020 - December 31, 2020	CalOES HA19 02 0540					
Revenues		\$ 115,370	\$ 62,037	\$ 62,037	\$ -	\$ -
Expenditures		\$ 115,370	\$ 62,037	\$ 62,037	\$ -	\$ -
Personal Services		\$ 58,234	\$ 32,081	\$ 32,081	\$ -	\$ -
Operating Expenses		33,477	29,956	29,956	-	-
Equipment		23,659	-	-	-	-
SERVICES FOR TRAFFICKING VICTIMS (Assistance Listing # 16.320) Grant Period October 1, 2019 through September 30, 2022	DOJ 2019-VT-BX-K020					
Revenues		\$ 899,737	\$ 276,034	\$ 276,034	\$ -	\$ -
Expenditures		\$ 899,737	\$ 276,034	\$ 276,034	\$ -	\$ -
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM (Assistance Listing # 16.034) Grant Period January 20, 2020 through January 31, 2022	DOJ 2020-VD-BX-0902					
Revenues		\$ 82,637	\$ 82,362	\$ 82,362	\$ -	\$ -
Expenditures		\$ 82,637	\$ 82,362	\$ 82,362	\$ -	\$ -
Personal Services		\$ 82,637	\$ 82,362	\$ 82,362	\$ -	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM (Assistance Listing # 16.738) Grant Period May 1, 2019 through September 30, 2020	BSCC BSCC 0037-18-MH					
Revenues		\$ 78,030	\$ 21,685	\$ 20,971	\$ 714	\$ -
Expenditures		\$ 78,030	\$ 21,685	\$ 20,971	\$ 714	\$ -
EMERGENCY MANAGEMENT PERFORMANCE GRANT (Assistance Listing # 97.042) Grant Period July 1, 2020 through June 30, 2022	CalOES 2020-0006					
Revenues		\$ 221,021	\$ -	\$ 134,812	\$ 241,786	\$ -
Expenditures		\$ 221,021	\$ 376,598	\$ 134,812	\$ 241,786	\$ -
EMERGENCY MANAGEMENT PERFORMANCE GRANT (Assistance Listing # 97.042) Grant Period January 27, 2020 through October 26, 2021	CalOES 2020-0019					
Revenues		\$ 111,568	\$ -	\$ 62,857	\$ 62,857	\$ -
Expenditures		\$ 111,568	\$ 125,713	\$ 62,857	\$ 62,857	\$ -
HOMELAND SECURITY GRANT PROGRAM (Assistance Listing # 97.067) Grant Period October 1, 2020 through May 31, 2023	CalOES 2020-0095					
Revenues		\$ 566,489	\$ -	\$ 19,605	\$ -	\$ -
Expenditures		\$ 566,489	\$ 19,605	\$ 19,605	\$ -	\$ -

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CalOES), BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC), CALIFORNIA VICTIM COMPENSATION BOARD (CalVCB), AND DEPARTMENT OF JUSTICE (DOJ) DISCLOSURE (Continued)

	Grant Award Number	Expenditures				
		Budget	Total Expenditures	Federal Match	County Match	State Match
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION PROGRAM (Assistance Listing # 16.588) Grant Period January 1, 2021 through December 31, 2021	CalOES VV20 03 0540					
Revenues		\$ 270,060	\$ -	\$ 98,829	\$ 32,943	\$ -
Expenditures						
Personal Services		\$ 270,060	\$ 131,772	\$ 98,829	\$ 32,943	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
		<u>\$ 270,060</u>	<u>\$ 131,772</u>	<u>\$ 98,829</u>	<u>\$ 32,943</u>	<u>\$ -</u>
VICTIM/WITNESS ASSISTANCE PROGRAM (Assistance Listing # 16.575) Grant Period October 1, 2020 - September 30, 2021	CalOES VW20 39 0540					
Revenues		\$ 735,898	\$ -	\$ 402,903	\$ -	\$ 20,344
Expenditures						
Personal Services		\$ 665,920	\$ 409,033	\$ 388,689	\$ -	\$ 20,344
Operating Expenses		69,978	14,214	14,214	-	-
Equipment		-	-	-	-	-
		<u>\$ 735,898</u>	<u>\$ 423,247</u>	<u>\$ 402,903</u>	<u>\$ -</u>	<u>\$ 20,344</u>
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM (Assistance Listing # 16.738) Grant Period May 1, 2019 through September 30, 2021	BSCC BSCC 0060-18-MH					
Revenues		\$ 56,970	\$ 7,350	\$ 7,350	\$ -	\$ -
Expenditures		\$ 56,970	\$ 7,350	\$ 7,350	\$ -	\$ -
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) (Assistance Listing # 97.036) Grant Period	CalOES FEMA-4558-DR					
Revenues		\$ -	\$ -	\$ 523,507	\$ -	\$ -
Expenditures		\$ -	\$ 523,507	\$ 523,507	\$ -	\$ -
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) (Assistance Listing # 97.036) Grant Period	CalOES 4482-DR-CA					
Revenues		\$ -	\$ -	\$ 758,864	\$ -	\$ -
Expenditures		\$ -	\$ 758,864	\$ 758,864	\$ -	\$ -

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

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of auditor's report issued		Unmodified
Internal control over financial reporting:		
• Material weakness(es) identified?	___ yes	___x___ no
• Significant deficiencies identified not considered to be material weaknesses?	___ yes	___x___ no
Noncompliance material to financial statements noted?	___ yes	___x___ no

Federal Awards:

Internal control over major programs:		
• Material weakness(es) identified?	___ yes	___x___ no
• Significant deficiencies identified not considered to be material weaknesses?	___ yes	___x___ no

Type of auditor's report issued on compliance for major programs:		Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	___ yes	___x___ no

Identification of major programs:

<u>Assistance Listing #</u>	<u>Name of Federal Program or Cluster</u>
10.561	Special Supplemental Nutrition Program for Women, Infants, and Children
17.258, 17.259, 17.278	Workforce Innovation and Opportunity Act Cluster
21.019	COVID-19 Coronavirus Relief Fund
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs:		\$ 3,000,000
Auditee qualified as low-risk auditee?	___x___ yes	___ no

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

**COUNTY OF TULARE
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2020-01

Program: Temporary Assistance for Needy Families (TANF)

CFDA No.: 93.558

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

Passed Through: California Department of Social Services

Award Year: Fiscal Year 2019-2020

Compliance Requirement: Eligibility and Special Provisions Tests

Questioned Costs: None

Criteria:

In accordance with Section 42 USC 602, 608, 609, and 45 CFR Section 263.2 of the Code of Federal Regulations, only a financially needy family that consists of, at a minimum, a minor child living with a parent or other caretaker relative, or a pregnant woman may receive TANF “assistance” or most maintenance-of-effort (MOE)-funded benefits, services, or “assistance” regardless of the TANF purpose that the expenditure is reasonably calculated to accomplish.

Condition:

During our testing of eligibility, we audited forty CalWORKS cases to ensure that the County kept adequate applicant records to verify eligibility of benefits. Of the forty CalWORKS case files selected for testing, two files lacked a birth certificate that verified a minor child was living with a parent or other caretaker relative.

Context:

The conditions noted above were identified during our examination of the County’s compliance with special tests and provisions verification.

Effect:

Participant data may be inaccurate and could lead to additional eligibility errors and inaccurate benefit calculations. This could result in participants receiving benefits when they are ineligible.

Cause:

We noted that, due to lack of controls and record keeping, a birth certificate was not received from two out of forty participants to help satisfy the requirement that a minor child is living with a parent or other caretaker relative.

Recommendation:

We recommend that the County enforce the established policies and procedures regarding initial and ongoing recordkeeping and determination for eligibility to ensure the accuracy of the participant data and that all requirements are successfully met.

Views of Responsible Officials and Planned Corrective Actions:

Management concurs with the recommendation and has sent out a memo reminding staff that a birth certificate is required for all individuals receiving CalWORKS benefits.

Current Year Status:

Implemented.

Finding 2020-02

Program: Medical Assistance Program

CFDA No.: 93.778

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

Passed Through: California Department of Health Care Services

Award Year: Fiscal Year 2019-2020

Compliance Requirement: Eligibility and Special Provisions Tests

Questioned Costs: None

Criteria:

In accordance with Section 42 USC 1320b-7(d) and 42 CFR Sections 435.907, 435.914 435.914, 431.17, 431.211, 431.213, and 431.214 of the Code of Federal Regulations, participants must have a signed application, either electronic, telephonically recorded, or handwritten signatures, on file.

Condition:

Out of the forty case files selected for Medi-Cal eligibility test work, we noted the following:

- One out of forty applications had not been signed by the recipient.

Context:

The condition noted above were identified during our examination of the County's compliance with special tests and provisions verification.

Effect:

Participant data may be inaccurate and could lead to additional eligibility errors and inaccurate benefit calculations. This could result in participants receiving benefits when they are ineligible.

Cause:

After the second attempt to contact the recipient, a social worker did not put in a request to discontinue the benefits as the application was considered to be incomplete with the unsigned application.

Recommendation:

We recommend that the County enforce the established policies and procedures regarding initial and ongoing recordkeeping and determination for eligibility to ensure the accuracy of the participant data and that all requirements are successfully met.

Views of Responsible Officials and Planned Corrective Actions:

Management concurs with the recommendation and has sent out a memo reminding staff of the importance of securing applications with valid signatures.

Current Year Status:

Implemented.