

COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED
JUNE 30, 2022

**COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2022**

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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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 28, 2022.

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 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our auditing procedures disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly we express no opinion on it.

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

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 28, 2022

**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

Opinion on 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, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

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 auditing standards generally accepted in the United States of America, *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 auditing standards generally accepted in the United States of America, *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.

Other Matters

The results of our auditing procedures disclosed an 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 item 2022-001. Our opinion on each major federal program is not modified with respect to this matter.

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

Report on 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.

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 28, 2022, 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

Brown Armstrong
Accountancy Corporation

Bakersfield, California
April 19, 2023

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

Federal Grantor/Program Title	Assistance Listing No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Passed through California Department of Food and Agriculture				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0202	\$ -	\$ 246,313
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0709-013-SF	-	102,117
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0516-028-SF	-	182,628
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-1036-016-SF	-	67,795
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0737-040-SF	-	36,410
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0709-041-SF	-	257,133
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0277-016-SF	-	1,747
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0727-010-SF	-	74,368
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0727-011-SF	412,737	412,737
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0727-010-SF	-	223,583
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0727-011-SF	461,596	463,366
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0202	-	165,002
Subtotal			874,333	2,233,199
Passed through California Department of Education				
National School Lunch Program	10.555	5410546 6054795 01	-	288,798
Passed through California Department of Health Care Services				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10203	-	4,117,726
Passed through California Department of Public Health				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	19-10335	679,789	943,691
Passed through California Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Not Available	-	14,813,451
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Not Available	-	254,768
Total State Administrative Matching Grants for Supplement Nutrition Program			679,789	16,011,910
<u>TOTAL U.S. DEPARTMENT OF AGRICULTURE</u>			1,554,122	22,651,633
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
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	-	13,300
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV1-00040	213,481	213,481
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV1-00040	-	19,314
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV 2-3-00159	-	11,759
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV 2-3-00160	172,324	179,306
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV 2-3-00161	6,891	11,039
Subtotal			392,696	448,199
COVID-19 Emergency Solutions Grant Program	14.231	BOS Agreement No. 30302	122,630	480,544
HOME Investment Partnership Program	14.239	Funded by Program Income	-	12,691
HOME Investment Partnership Program	14.239	First Time Homebuyer	-	12,839
Subtotal			-	25,530
<u>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			515,326	954,273
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Direct Programs				
Services for Trafficking Victims	16.320	2019-VT-BX-K020	112,502	322,865
Passed through California Governor's Office of Emergency Services				
Crime Victim Assistance	16.575	HA21 04 0540	-	20,100
Crime Victim Assistance	16.575	HA20 03 0540	-	60,961
Crime Victim Assistance	16.575	XE21 04 0540	-	36,185
Crime Victim Assistance	16.575	XE20 03 0540	-	136,223
Crime Victim Assistance	16.575	KC21 05 0540	-	6,078
Crime Victim Assistance	16.575	KC20 04 0540	-	119,045
Crime Victim Assistance	16.575	UV21 06 0540	-	49,412
Crime Victim Assistance	16.575	UV20 05 0540	-	164,813
Crime Victim Assistance	16.575	VW21 40 0540	-	177,072
Crime Victim Assistance	16.575	VW20 39 0540	-	267,977
Subtotal			-	1,037,866
Violence Against Women Formula Grants	16.588	VV21 04 0540	-	70,529
Violence Against Women Formula Grants	16.588	VV20 03 0540	-	103,716
Subtotal			-	174,245

(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, 2022

Federal Grantor/Program Title	Assistance Listing No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE (Continued)				
Direct Program				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2017-WE-AX-0005	111,715	216,909
Passed through Board of State and Community Corrections Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 994-21	-	309,981
TOTAL U.S. DEPARTMENT OF JUSTICE			224,217	2,061,866
U.S. DEPARTMENT OF LABOR				
Workforce Innovation and Opportunity Act (WIOA) Cluster				
Passed through California Employment Development Department				
WIOA Adult Program	17.258	AA111042	-	3,846
WIOA Adult Program	17.258	AA111042	96,959	142,214
WIOA Adult Program	17.258	AA111042	350,974	438,365
WIOA Adult Program	17.258	AA211042	555,681	617,423
WIOA Adult Program	17.258	AA211042	1,052,674	1,864,356
WIOA Adult Program	17.258	AA211042	24,818	30,917
Subtotal			2,081,106	3,097,121
WIOA Youth Activities	17.259	AA011042	-	-
WIOA Youth Activities	17.259	AA011042	2,869,576	3,349,684
WIOA Youth Activities	17.259	AA211042	808,464	1,099,112
Subtotal			3,678,040	4,448,796
COVID-19 WIOA Dislocated Worker Formula Grants	17.278	AA011042	238,192	287,521
WIOA Dislocated Worker Formula Grants	17.278	AA011042	70,395	70,395
WIOA Dislocated Worker Formula Grants	17.278	AA011042	2,834	39,397
WIOA Dislocated Worker Formula Grants	17.278	AA211042	-	14,881
WIOA Dislocated Worker Formula Grants	17.278	AA211042	-	63,320
WIOA Dislocated Worker Formula Grants	17.278	AA211042	472,464	524,960
WIOA Dislocated Worker Formula Grants	17.278	AA211042	855,736	1,265,908
WIOA Dislocated Worker Formula Grants	17.278	AA211042	-	49,777
WIOA Dislocated Worker Formula Grants	17.278	AA211042	-	211,804
WIOA Dislocated Worker Formula Grants	17.278	AA211042	225,684	255,398
Subtotal			1,865,305	2,783,361
Total WIOA Cluster			7,624,451	10,329,278
TOTAL U.S. DEPARTMENT OF LABOR			7,624,451	10,329,278
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through California Department of Transportation				
Highway Planning and Construction	20.205	BRLO-5946(106)	-	196,634
Highway Planning and Construction	20.205	BRLO-5946(108)	-	1,796,517
Highway Planning and Construction	20.205	BRLO-5946(109)	-	30,066
Highway Planning and Construction	20.205	BRLO-5946(112)	-	150,665
Highway Planning and Construction	20.205	BRLO-5946(114)	-	257,659
Highway Planning and Construction	20.205	BRLO-5946(115)	-	998,797
Highway Planning and Construction	20.205	BRLO-5946(181)	-	6,968
Highway Planning and Construction	20.205	BRLS-5946(130)	-	3,350
Highway Planning and Construction	20.205	BRLO-5946(138)	-	64,861
Highway Planning and Construction	20.205	BRLS-5946(139)	-	46,888
Highway Planning and Construction	20.205	BRLO-5946(140)	-	36,004
Highway Planning and Construction	20.205	BRLO-5946(141)	-	104,063
Highway Planning and Construction	20.205	BRLO-5946(142)	-	40,884
Highway Planning and Construction	20.205	BRLO-5946(143)	-	29,289
Highway Planning and Construction	20.205	BRLO-5946(144)	-	1,283
Highway Planning and Construction	20.205	BRLS-5946(170)	-	144,581
Highway Planning and Construction	20.205	BRLO-5946(178)	-	1,772

(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, 2022

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 California Department of Transportation				
Highway Planning and Construction	20.205	BP MPL-5946(168)	-	86,578
Highway Planning and Construction	20.205	BP MPL-5946(169)	-	93,244
Highway Planning and Construction	20.205	BR LO-5946(189)	-	28,707
Highway Planning and Construction	20.205	HS IPL-5946(162)	-	204,220
Highway Planning and Construction	20.205	HS IPL-5946(163)	-	751,563
Highway Planning and Construction	20.205	HS IP-5946(185)	-	75,947
Highway Planning and Construction	20.205	HS IP-5946(186)	-	32,706
Highway Planning and Construction	20.205	ST PL-5946(193)	-	1,749,228
Highway Planning and Construction	20.205	ST PLR-7500(268)	-	22,280
Highway Planning and Construction	20.205	HSR 13-14	-	4,367
Highway Planning and Construction	20.205	HSR 13-57 Sub Utility 1.01-1.0€	-	3,620
Highway Planning and Construction	20.205	HSR 13-57 Sub Utility 1.10	-	861
Highway Planning and Construction	20.205	HSR 13-57 Sub Utility 2.01-2.0€	-	946
Subtotal			-	6,964,548
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	20.509	64V020-01078	-	282,177
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Program	20.526	64GC17-00486	-	856,488
Passed through California Office of Traffic Safety				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL20019	-	79,301
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL21018	-	26,538
Subtotal			-	105,839
National Priority Safety Programs	20.616	DI21021	-	131,041
National Priority Safety Programs	20.616	DI20026	-	40,407
Subtotal			-	171,448
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	8,380,500
<u>U.S. DEPARTMENT OF TREASURY</u>				
Direct Program				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	399,201	26,468,059
TOTAL U.S. DEPARTMENT OF TREASURY			399,201	26,468,059
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed through California Department of Public Health				
Public Health Emergency Preparedness	93.069/93.074	17-10207	-	354,493
Public Health Emergency Preparedness	93.069/93.074	17-10207	-	345,668
Public Health Emergency Preparedness	93.069/93.074	17-10207	-	170,909
Subtotal			-	871,070
Passed through California Department of Social Services				
Guardian Assistance	93.090	Not Available	-	1,723,555
Passed through California Department of Public Health				
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	15-10306	-	68,585
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU52PS004656	-	59,001
Passed through California Department of Health Care Services				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Not Available	-	173,058
Disabilities Prevention	93.184	Not Available	-	176,895

(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, 2022

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 Health Care Services (Continued)				
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	20-10556	-	99,670
Passed through California Essential Access Health Family Planning Services	93.217	29218-A	-	87,550
Direct Program				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM080662-01	-	417,544
Passed through California Department of Public Health				
COVID-19 Immunization Cooperative Agreements	93.268	17-10360 A03	-	2,497,555
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	30459	-	247,700
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC54	-	294,689
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC54	-	969,746
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC54	-	523,565
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC54	-	201,419
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC54	-	905,363
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC54	-	171,254
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC 112	-	9,234,715
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	187.5880	-	155,256
Subtotal			-	12,703,707
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19-5411	-	169,184
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	Not Available	-	315,036
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19-5401	-	2,081
Subtotal			-	486,301
Activities to Support State, Tribal, Local and Territorial Health Department Reponse: To Public Health or Healthcare Crises	93.391	CERI-21-23-46	-	85,482
Grants for New and Expanded Services under the Health Center Program	93.527	Not Available	-	272,666
Grants for New and Expanded Services under the Health Center Program	93.527	L1CCS39394	-	167,148
Subtotal			-	439,814
Passed through California Department of Social Services				
MaryLee Allen Promoting Safe and Stable Families	93.556	Not Available	-	128,190
MaryLee Allen Promoting Safe and Stable Families	93.556	Not Available	-	593,576
MaryLee Allen Promoting Safe and Stable Families	93.556	Not Available	-	619,463
Subtotal			-	1,341,229
Temporary Assistance to Needy Families	93.558	Not Available	-	980,565
Temporary Assistance to Needy Families	93.558	Not Available	-	13,361,705
Temporary Assistance to Needy Families	93.558	Not Available	-	1,662,189
Temporary Assistance to Needy Families	93.558	Not Available	-	706,310
Temporary Assistance to Needy Families	93.558	Not Available	-	22,580,852
Subtotal			-	39,291,621
Child Support Enforcement	93.563	Not Available	-	7,840,491
Child Support Enforcement	93.563	Not Available	-	378,273
Subtotal			-	8,218,764
Community-Based Child Abuse Prevention Grants	93.590	Not Available	-	43,587
Adoption and Legal Guardianship Incentive Payments	93.603	Not Available	-	27,389
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Not Available	-	331,820
Foster Care Title IV-E	93.658	Not Available	-	5,679,577
Foster Care Title IV-E	93.658	Not Available	-	6,132,055
Foster Care Title IV-E	93.658	Not Available	-	468,581
Foster Care Title IV-E	93.658	Not Available	-	110,378
Foster Care Title IV-E	93.658	Not Available	-	1,092,376
Foster Care Title IV-E	93.658	Not Available	-	14,060
Foster Care Title IV-E	93.658	Not Available	-	74,063
Foster Care Title IV-E	93.658	Not Available	-	11
Foster Care Title IV-E	93.658	Not Available	-	221,905
Foster Care Title IV-E	93.658	Not Available	-	221,458

(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, 2022

Federal Grantor/Program Title	Assistance Listing No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>				
Passed through Department of Health and Human Services Foster Care Title IV-E	93.658	Not Available	-	35,608
Subtotal			-	14,050,072
Adoption Assistance	93.659	Not Available	-	522,525
Adoption Assistance	93.659	Not Available	-	78,570
Adoption Assistance	93.659	Not Available	-	12,728,036
Subtotal			-	13,329,131
Social Services Block Grant	93.667	Not Available	-	395,817
Social Services Block Grant	93.667	Not Available	-	932,084
Subtotal			-	1,327,901
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Not Available	-	266,191
Passed through California Department of Social Services Elder Abuse Prevention Interventions Program	93.747	N/A	-	11,022
Passed through California Department of Health Care Services Medical Assistance Program	93.778	N/A	-	229,096
Medical Assistance Program	93.778	01-15397	1,949,049	2,143,182
Medical Assistance Program	93.778	N/A	-	350,251
Medical Assistance Program	93.778	N/A	-	2,060,418
Subtotal			1,949,049	4,782,947
Passed through California Department of Public Health HIV Care Formula Grants	93.917	15-11080	53,465	139,491
Passed through California Department of Health Care Services Block Grants for Community Mental Health Services	93.958	Not Available	-	1,345,527
Block Grants for Community Mental Health Services	93.958	Not Available	-	19,750
Subtotal			-	1,365,277
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	Not Available	114,911	158,052
Block Grants for Prevention and Treatment of Substance Abuse	93.959	21-059	1,156,839	2,859,170
Subtotal			1,271,750	3,017,222
Passed through California Department of Public Health Maternal and Child Health Services Block Grant to the States	93.994	Not Available	-	552,751
<i>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</i>			3,274,264	107,986,202
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Emergency Management Performance Grants	97.042	2020-0006	-	86,590
Emergency Management Performance Grants	97.042	2021-0014	-	3,961
Emergency Management Performance Grants	97.042	2021-0015	-	161,638
Subtotal			-	252,189
Passed through California Governor's Office of Emergency Services Homeland Security Grant Program	97.067	2018-0054	-	64,282
Homeland Security Grant Program	97.067	2019-0035	50,537	64,684
Homeland Security Grant Program	97.067	2020-0095	-	108,459
Subtotal			50,537	237,425
<i>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</i>			50,537	489,614
<i>TOTAL EXPENDITURES OF FEDERAL AWARDS, EXCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</i>			\$ 13,642,118	\$ 179,321,425

(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, 2022

Federal Grantor/Program Title	Assistance Listing No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</i>				
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Passed through California Department of Community Planning and Development Community Development Block Grants/State's Program	14.228	N/A	\$ -	\$ 2,851,966
Direct Program HOME Investment Partnership Program	14.239	N/A	-	6,703,549
TOTAL FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			-	9,555,515
TOTAL EXPENDITURES OF FEDERAL AWARDS, INCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			\$ 13,642,118	\$ 188,876,940

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, 2022**

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, 2022. 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, 2022 AND 2021

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, 2022</u>	<u>Outstanding Balance at June 30, 2021</u>
14.228	CDBG	Resource Management Agency	\$ 2,851,966	\$ 3,148,371
14.239	HOME	Resource Management Agency	6,703,549	6,793,205
			<u>\$ 9,555,515</u>	<u>\$ 9,941,576</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, 2022

NOTE 6 – AMOUNTS PROVIDED TO SUBRECIPIENTS

The County has provided federal awards to various subrecipients. For the year ended June 30, 2022, 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	\$ 412,737
Plant and Animal Disease, Pest Control, and Animal Care	10.025	CDFA Grower Liaison	461,596
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Foodlink	40,672
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Family Healthcare Network	125,373
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Tulare County Superintendent of Schools	390,038
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Kaweah Delta Hospital Foundation	82,512
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Compromiso	41,194
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Self Help Enterprises	213,481
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Self Help Enterprises	172,324
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Self Help Enterprises	6,891
Emergency Solutions Grant Program	14.231	Turning Point, Ops & CM	40,356
Emergency Solutions Grant Program	14.231	R.H. Community Builders - Ops & CM	82,274
Services for Trafficking Victims	16.320	Tulare County Sheriff's Department	112,502
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Family Services of Tulare County	32,507
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Probation Department of Tulare County	13,318
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	District Attorney Services of Tulare County	65,890
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	96,959
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	312,367
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus, Inc.	38,607
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	505,670
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus, Inc.	50,011
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	961,345
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus, Inc.	91,329
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus, Inc.	24,818
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	1,721,745
Workforce Innovation and Opportunity Act Youth Activities	17.259	Proteus, Inc.	401,741
Workforce Innovation and Opportunity Act Youth Activities	17.259	Tulare Co. Office of Education	746,090
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	457,186
Workforce Innovation and Opportunity Act Youth Activities	17.259	Proteus, Inc.	126,092
Workforce Innovation and Opportunity Act Youth Activities	17.259	Tulare Co. Office of Education	225,186
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	238,192
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	70,395
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	2,516
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus Inc	318
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	420,493
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus Inc	51,971
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	661,413
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus Inc	194,323
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	201,165
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus Inc	24,519
Coronavirus State and Local Recovery Funds	21.027	RH Community Builders, LP	180,750
Coronavirus State and Local Recovery Funds	21.027	Turning Point of Central California, Inc.	24,664
Coronavirus State and Local Recovery Funds	21.027	Lighthouse Rescue Mission	69,940
Coronavirus State and Local Recovery Funds	21.027	Turning Point of Central California, Inc.	88,780
Coronavirus State and Local Recovery Funds	21.027	TCAG	18,341
Coronavirus State and Local Recovery Funds	21.027	TCERA	16,726
Medical Assistance Program	93.778	Burton Elementary School District	91,302
Medical Assistance Program	93.778	Earlmar School District	70,236
Medical Assistance Program	93.778	Exeter Unified School District	77,989
Medical Assistance Program	93.778	Pixley Union School District	37,686
Medical Assistance Program	93.778	Porterville Unified School District	175,986
Medical Assistance Program	93.778	Strathmore Union Elementary School District	14,690
Medical Assistance Program	93.778	Sundale Union Elementary School District	13,648
Medical Assistance Program	93.778	Sunnyside Union Elementary School District	11,346
Medical Assistance Program	93.778	Tulare City School District	221,999
Medical Assistance Program	93.778	Tulare Joint Union High School District	118,056
Medical Assistance Program	93.778	Visalia Unified School District	610,356
Medical Assistance Program	93.778	Woodlake Family Resource Center	7,890
Medical Assistance Program	93.778	Woodlake Unified School District	62,853
Medical Assistance Program	93.778	Family Services of Tulare County	182,971
Medical Assistance Program	93.778	Parenting Network	252,041
HIV Care Formula Grants	93.917	The Source	53,465
Block Grants for Prevention and Treatment of Substance Abuse	93.959	CSET	115,217
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Family Services of Tulare County	78,680
Block Grants for Prevention and Treatment of Substance Abuse	93.959	NCADD	183,909
Block Grants for Prevention and Treatment of Substance Abuse	93.959	TPOC	116,579
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Mending Fences	70,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Central Valley Recovery Services	592,454
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Central Valley Recovery Services	71,460
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Turning Point of California	2,005
Block Grants for Prevention and Treatment of Substance Abuse	93.959	NCADD	9,446
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Mending Fences	32,000
Homeland Security Grant Program	97.067	City of Lindsay	9,928
Homeland Security Grant Program	97.067	City of Porterville	40,609
			\$ 13,642,118

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022. 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		\$ 60,961	\$ -	\$ -
Expenditures						
Personal Services		\$ 66,121	\$ 32,432	\$ 32,432	\$ -	\$ -
Operating Expenses		28,943	28,529	28,529	-	-
		<u>\$ 95,064</u>	<u>\$ 60,961</u>	<u>\$ 60,961</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		\$ 136,223	\$ -	\$ -
Expenditures						
Personal Services		\$ 143,989	\$ 53,178	\$ 53,178	\$ -	\$ -
Operating Expenses		62,011	83,045	83,045	-	-
		<u>\$ 206,000</u>	<u>\$ 136,223</u>	<u>\$ 136,223</u>	<u>\$ -</u>	<u>\$ -</u>
ELDER ABUSE PROGRAM						
(Assistance Listing # 16.575)	CalOES XE21 04 0540					
Grant Period January 01, 2022 through December 31, 2022						
Revenues		\$ 252,531		\$ 36,185	\$ 14,796	\$ 9,807
Expenditures						
Personal Services		\$ 134,254	\$ 49,319	\$ 34,523	\$ 14,796	\$ -
Operating Expenses		118,277	11,469	1,662	-	9,807
		<u>\$ 252,531</u>	<u>\$ 60,788</u>	<u>\$ 36,185</u>	<u>\$ 14,796</u>	<u>\$ 9,807</u>
UNSERVED/UNDERSERVED VICTIM ADVOCACY AND OUTREACH PROGRAM						
(Assistance Listing # 16.575)	CalOES UV20 05 0540					
Grant Period January 1, 2021 through December 31, 2021						
Revenues		\$ 228,052		\$ 164,813	\$ -	\$ -
Expenditures						
Personal Services		\$ 202,454	\$ 110,611	\$ 110,611	\$ -	\$ -
Operating Expenses		25,598	54,202	54,202	-	-
		<u>\$ 228,052</u>	<u>\$ 164,813</u>	<u>\$ 164,813</u>	<u>\$ -</u>	<u>\$ -</u>
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS						
(Assistance Listing # 16.593)	BSCC BSCC 994-21					
Grant Period July 01, 2021 - June 30, 2022						
Revenues		\$ 651,420		\$ 309,981	\$ 103,329	\$ -
Expenditures						
Personal Services		\$ 126,340	\$ 121,907	\$ 91,428	\$ 30,479	\$ -
Operating Expenses		525,080	291,403	218,553	72,850	-
		<u>\$ 651,420</u>	<u>\$ 413,310</u>	<u>\$ 309,981</u>	<u>\$ 103,329</u>	<u>\$ -</u>

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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
IMPROVING CRIMINAL JUSTICE RESPONSES GRANT PROGRAM						
(Assistance Listing # 16.590)	DOJ					
Grant Period October 1, 2017 to September 30, 2024	2017-WE-AX-0005					
Revenues		\$ 999,999		\$ 216,909	\$ -	\$ -
Expenditures						
Personal Services		\$ 402,289	\$ 105,194	\$ 105,194	\$ -	\$ -
Operating Expenses		597,710	111,715	111,715	-	-
		<u>\$ 999,999</u>	<u>\$ 216,909</u>	<u>\$ 216,909</u>	<u>\$ -</u>	<u>\$ -</u>
HOMELAND SECURITY GRANT PROGRAM						
(Assistance Listing # 97.067)	CalOES					
Grant Period September 1, 2018 through November 30, 2021	2018-0054					
Revenues		\$ 547,046		\$ 64,282	\$ -	\$ -
Expenditures		\$ 547,046	\$ 64,282	\$ 64,282	\$ -	\$ -
CHILD ADVOCACY CENTER PROGRAM						
(Assistance Listing # 16.575)	CalOES					
Grant Period April 1, 2021 - March 31, 2022	KC20 04 0540					
Revenues		\$ 184,066		\$ 119,045	\$ -	\$ -
Expenditures						
Personal Services		\$ 108,054	\$ 50,885	\$ 50,885	\$ -	\$ -
Operating Expenses		76,012	68,160	68,160	-	-
		<u>\$ 184,066</u>	<u>\$ 119,045</u>	<u>\$ 119,045</u>	<u>\$ -</u>	<u>\$ -</u>
CHILD ADVOCACY CENTER PROGRAM						
(Assistance Listing # 16.575)	CalOES					
Grant Period April 1, 2022 - March 31, 2023	KC21 05 0540					
Revenues		\$ 178,705		\$ 6,078	\$ -	\$ 40,000
Expenditures						
Personal Services		\$ 103,948	\$ 36,690	\$ -	\$ -	\$ 36,690
Operating Expenses		34,757	9,388	6,078	-	3,310
		<u>\$ 178,705</u>	<u>\$ 46,078</u>	<u>\$ 6,078</u>	<u>\$ -</u>	<u>\$ 40,000</u>
UNSERVED/UNDERSERVED VICTIM ADVOCY AND OUTREACH PROGRAM						
(Assistance Listing # 16.575)	CalOES					
Grant Period January 1, 2022 - December 31, 2022	UV21 06 0540					
Revenues		\$ 228,332		\$ 49,412	\$ -	\$ 63,979
Expenditures						
Personal Services		\$ 168,390	\$ 91,913	\$ 32,303	\$ -	\$ 59,610
Operating Expenses		59,942	21,478	17,109	-	4,369
		<u>\$ 228,332</u>	<u>\$ 113,391</u>	<u>\$ 49,412</u>	<u>\$ -</u>	<u>\$ 63,979</u>
VICTIM/WITNESS ASSISTANCE PROGRAM						
(Assistance Listing # 16.575)	CalOES					
Grant Period October 1, 2019 - September 30, 2020	VW21 40 0540					
Revenues		\$ 748,811		\$ 177,072	\$ -	\$ 239,861
Expenditures						
Personal Services		\$ 689,745	\$ 377,645	\$ 152,831	\$ -	\$ 224,814
Operating Expenses		59,066	39,288	24,241	-	15,047
		<u>\$ 748,811</u>	<u>\$ 416,933</u>	<u>\$ 177,072</u>	<u>\$ -</u>	<u>\$ 239,861</u>

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022 - December 31, 2022	CalOES VV21 04 0540					
Revenues		\$ 270,060		\$ 70,529	\$ 23,508	\$ -
Expenditures						
Personal Services		\$ 270,060	\$ 94,037	\$ 70,529	\$ 23,508	\$ -
		<u>\$ 270,060</u>	<u>\$ 94,037</u>	<u>\$ 70,529</u>	<u>\$ 23,508</u>	<u>\$ -</u>
EMERGENCY MANAGEMENT PERFORMANCE GRANT PROGRAM (Assistance Listing # 97.042) Grant Period July 1, 2021 - June 30, 2023	CalOES 2021-0014					
Revenues		\$ 63,615	\$ -	\$ 3,962	\$ 3,961	\$ -
Expenditures		\$ 63,615	\$ 7,923	\$ 3,962	\$ 3,961	\$ -
HOMELAND SECURITY GRANT PROGRAM (Assistance Listing # 97.067) Grant Period October 1, 2019 to May 31, 2022	CalOES 2019-0035					
Revenues		\$ 564,569	\$ -	\$ 64,684	\$ -	\$ -
Expenditures		\$ 564,569	\$ 64,684	\$ 64,684	\$ -	\$ -
HUMAN TRAFFICKING ADVOCACY PROGRAM (Assistance Listing # 16.575) Grant Period January 1, 2022 - December 31, 2022	CalOES HA21 04 0540					
Revenues		\$ 95,064	\$ 48,308	\$ 20,100	\$ -	\$ 28,208
Expenditures						
Personal Services		\$ 65,704	\$ 35,333	\$ 12,296	\$ -	\$ 23,037
Operating Expenses		29,360	12,975	7,804	-	5,171
		<u>\$ 95,064</u>	<u>\$ 48,308</u>	<u>\$ 20,100</u>	<u>\$ -</u>	<u>\$ 28,208</u>
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	\$ 322,865	\$ 322,865	\$ -	\$ -
Expenditures		\$ 899,737	\$ 322,865	\$ 322,865	\$ -	\$ -
EMERGENCY MANAGEMENT PERFORMANCE GRANT (Assistance Listing # 97.042) Grant Period July 1, 2020 through June 30, 2022	CalOES 2020-0006					
Revenues		\$ 221,021	\$ -	\$ 86,590	\$ 86,590	\$ -
Expenditures		\$ 221,021	\$ 173,180	\$ 86,590	\$ 86,590	\$ -
EMERGENCY MANAGEMENT PERFORMANCE GRANT (Assistance Listing # 97.042) Grant Period July 1, 2021 through June 30, 2023	CalOES 2021-0015					
Revenues		\$ 443,842	\$ -	\$ 161,638	\$ 204,960	\$ -
Expenditures		\$ 443,842	\$ 366,598	\$ 161,638	\$ 204,960	\$ -

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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, 2020 through May 31, 2023						
Revenues						
	CalOES 2020-0095	\$ 566,489	\$ -	\$ 108,459	\$ -	\$ -
Expenditures						
		\$ 566,489	\$ 108,459	\$ 108,459	\$ -	\$ -
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION PROGRAM						
(Assistance Listing # 16.588)						
Grant Period January 1, 2021 through December 31, 2021						
Revenues						
	CalOES VV20 03 0540	\$ 270,060		\$ 103,716	\$ 34,572	\$ -
Expenditures						
Personal Services		\$ 270,060	\$ 138,288	\$ 103,716	\$ 34,572	\$ -
		\$ 270,060	\$ 138,288	\$ 103,716	\$ 34,572	\$ -
VICTIM/WITNESS ASSISTANCE PROGRAM						
(Assistance Listing # 16.575)						
Grant Period October 1, 2020 - September 30, 2021						
Revenues						
	CalOES VW20 39 0540	\$ 735,898		\$ 267,977	\$ -	\$ 44,674
Expenditures						
Personal Services		\$ 665,920	\$ 101,730	\$ 78,732	\$ -	\$ 22,998
Operating Expenses		69,978	210,921	189,245	-	21,676
		\$ 735,898	\$ 312,651	\$ 267,977	\$ -	\$ 44,674

**COUNTY OF TULARE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

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?	<u> x </u> yes	<u> </u> no
• Significant deficiencies identified not considered to be material weaknesses?	<u> </u> yes	<u> x </u> no
Noncompliance material to financial statements noted?	<u> </u> yes	<u> x </u> no

Federal Awards:

Internal control over major programs:		
• Material weakness(es) identified?	<u> </u> yes	<u> x </u> no
• Significant deficiencies identified not considered to be material weaknesses?	<u> </u> yes	<u> x </u> 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?	<u> x </u> yes	<u> </u> no

Identification of major programs:

<u>Assistance Listing #</u>	<u>Name of Federal Program or Cluster</u>
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
14.239	HOME Investment Partnership Program
20.205	Highway Planning and Construction
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.959	Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000
Auditee qualified as low-risk auditee?	<u> x </u> yes <u> </u> no

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2022-001 – Incorrect Expenditures Reported on the Schedule of Expenditures of Federal Awards (SEFA) (Material Weakness)

Affected Programs: Health and Human Services Department Programs (see table below)

Award Year: Fiscal Year 2021-2022

Compliance Requirement: Reporting

Questioned Costs: None

Criteria

Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) states that the auditee (the County) must prepare a SEFA for the period covered by the auditee's financial statements, which must include the total federal awards expended as determined in accordance with §200.502. In addition, §200.303 of the Uniform Guidance states that the County must establish and maintain effective internal control over the federal awards, including controls over the accuracy of program information and expenditure amounts.

Condition

During our audit procedures performed over the SEFA and CFR expenditures, it was noted that the County did not properly identify the amount expended for various CFR programs on the first draft of the final SEFA. The following expenditures from the Health and Human Services Agency (HHSA) Department reported by the County were over or (under) stated with a total overstatement of \$201,458,101.

Department	AL No.	Federal Grantor/Program Title	Total Federal Expenditures
HHSA	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	\$ 22,942,163
	93.556	MaryLee Allen Promoting Safe and Stable Families	(695,077)
	93.558	Temporary Assistance for Needy Families	165,078,614
	93.603	Adoption and Legal Guardianship Incentive Payments	(27,389)
	93.645	Stephanie Tubbs Jones Child Welfare Services Program	3,239,547
	93.658	Foster Care Title IV-E	14,141,365
	93.659	Adoption Assistance	(1,291,199)
	93.667	Social Services Block Grant	(252,979)
	93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	57,633
	93.747	Elder Abuse Prevention Interventions Program	(11,022)
	93.090	Guardianship Assistance	(1,723,555)
HHSA Total			\$ 201,458,101

Cause of Condition

A clerical error was made in the HHSA Department of the County when submitting Federal expenditures to the Auditor-Controller/Treasurer Tax Collector's (ACTTC) Office for reporting. The County's internal control system within the HHSA Department did not have adequate procedures in place to verify the clerical accuracy of the CFR expenditures prior to submittal to the ACTTC Office for compilation of the SEFA. Further, the procedures currently in place at the ACTTC Office did not include sufficient review of the information and supporting documentation relating to federal awards before the first draft of the final SEFA was provided to the external auditors. The SEFA provided by the County reported CFR expenditures of \$390.4 million; after material audit adjustments, CFR expenditures totaled \$188.9 million.

Repeat Finding

No.

Effect of Condition

The inability to properly identify and track federal expenditures or to detect material misstatements in the first draft of the final SEFA increases the likelihood that federal expenditures would not be fairly reported. There is increased risk of noncompliance with the requirements set forth in the U.S. Office of Management and Budget (OMB) *Compliance Supplement*, which can jeopardize future federal funding as well as result in the payback of federal awards.

Recommendation

We recommend that the HHS Department strengthen their processes to verify the clerical accuracy of CFR expenditures prior to submittal to the ACCTC's Office. We also recommend that the County provide sufficient resources and adequate oversight within the ACTTC's Office to oversee the year-end closing procedures and preparation of the SEFA. Lastly, we recommend the ACTTC's Office provide training on an as needed basis for employees with financial reporting responsibilities.

Management Response and Corrective Action Plan

The County HHS Department will ensure multiple levels of review before submitting Federal expenditures to the ACTTC Office for reporting purposes. This will include detailed reviews of the expenditures to ensure they are categorized appropriately and reported accurately. The HHS Department will coordinate with the ACTTC Office to provide additional training regarding reporting requirements, and the ACTTC will implement additional review procedures when compiling the SEFA.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.



**TULARE COUNTY
HEALTH & HUMAN SERVICES AGENCY**

**Donna Ortiz
Agency Director**

Robert C. Stewart, MPH, CPH • Director • Fiscal Operations Branch

**COUNTY OF TULARE
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2022**

I. FINANCIAL STATEMENT FINDINGS

Incorrect Expenditures Reported on the Schedule of Expenditures of Federal Awards (SEFA)
(Material Weakness)

II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

<u>AL No.:</u>	<u>Program(s):</u>
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
93.556	MaryLee Allen Promoting Safe and Stable Families
93.558	Temporary Assistance for Needy Families
93.603	Adoption and Legal Guardianship Incentive Payments
93.645	Stephanie Tubbs Jones Child Welfare Services Program
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood
93.747	Elder Abuse Prevention Interventions Program
93.090	Guardianship Assistance

2022-001

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

Passed Through: California Department of Social Services

Award Year: Fiscal Year 2021-2022

Compliance Requirement: Reporting

Questioned Costs: None

Management Response:

The Tulare County Health & Human Services Agency will ensure multiple levels of review before submitting Federal expenditures to the Auditor-Controller/Treasurer-Tax Collector's (ACTTC) Office for reporting purposes. This will include detailed reviews of the expenditures to ensure they are categorized appropriately and recorded accurately. The Health & Human Services Agency will coordinate with the ACTTC Office to provide additional training regarding reporting requirements, and the ACTTC will implement additional review procedures when compiling the Schedule of Expenditures of Federal Awards (SEFA).

Views of Responsible Officials and Corrective Action:

The Tulare County Health & Human Services Agency will ensure multiple levels of review before submitting Federal expenditures to the Auditor-Controller/Treasurer-Tax Collector's (ACTTC) Office for reporting purposes. This will include detailed reviews of the expenditures to ensure they are categorized appropriately and recorded accurately. The Health & Human Services Agency will coordinate with the ACTTC Office to provide additional training regarding reporting requirements, and the ACTTC will implement additional review procedures when compiling the Schedule of Expenditures of Federal Awards (SEFA).



**TULARE COUNTY
HEALTH & HUMAN SERVICES AGENCY**

**Donna Ortiz
Agency Director**

Robert C. Stewart, MPH, CPH • Director • Fiscal Operations Branch

Contact Information of Responsible Official:

Name: Robert Stewart

Title: Director of Fiscal Operations, Health & Human Services Agency

Email: rstewart@tularecounty.ca.gov

Phone: (559) 624-8010

**COUNTY OF TULARE
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

None.