

COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED
JUNE 30, 2023

**COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2023**

TABLE OF CONTENTS

	<u>Page</u>
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 <i>Government Auditing Standards</i>	1
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	3
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	11
Schedule of Findings and Questioned Costs	17
Status of Prior Year Findings and Questioned Costs	18

**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, 2023, 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, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 or significant deficiencies may exist that were not identified.

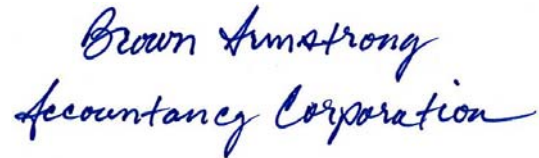
Report on Compliance and Other Matters

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*.

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 28, 2023

**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, 2023. 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, 2023.

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.

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, 2023, 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, 2023, 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
March 26, 2024

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

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	20-0202-2	\$ -	\$ 81,098
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0516-028-SF	-	118,739
Plant and Animal Disease, Pest Control, and Animal Care	10.025	22-0294-033-SF	-	242,290
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0595-030-SF	-	14,013
Plant and Animal Disease, Pest Control, and Animal Care	10.025	22-1695-031-SF	-	25,672
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0709-041-SF	-	115,499
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0277-016-SF	-	363
Plant and Animal Disease, Pest Control, and Animal Care	10.025	22-0998-018-SF	-	2,179
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0727-010-SF	-	161,017
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0517-046-SF	-	484,002
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0727-011-SF	-	81,550
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0517-045-SF	515,140	535,509
Subtotal			515,140	1,861,931
Passed through California Department of Education				
Child Nutrition Cluster				
National School Lunch Program	10.555	5410546 6054795 01	-	373,860
Total Child Nutrition Cluster			-	373,860
Passed through California Department of Health Care Services				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10303	-	4,875,080
Passed through California Department of Public Health				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	19-10335	607,358	1,238,014
Passed through California Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Not Available	-	246,127
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Not Available	-	15,506,431
Total State Administrative Matching Grants for Supplement Nutrition Program			607,358	16,990,572
TOTAL U.S. DEPARTMENT OF AGRICULTURE			1,122,498	24,101,443
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	-	6,033
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV1-00040	278,170	278,170
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV1-00040	449,878	466,411
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV 2-3-00159	-	100,000
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV 2-3-00159	-	1,285,441
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV 2-3-00160	89,221	99,202
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV 2-3-00161	73,738	75,782
Subtotal			891,007	2,311,039
COVID-19 Emergency Solutions Grant Program	14.231	BOS Agreement No. 30858	217,752	217,877
HOME Investment Partnership Program	14.239	Funded by Program Income	-	300,746
HOME Investment Partnership Program	14.239	19-HOME-14984- First Time Homebuyer	-	79
Subtotal			-	300,825
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			1,108,759	2,829,741
U.S. DEPARTMENT OF JUSTICE				
Direct Programs				
Services for Trafficking Victims	16.320	15POVC-22-GK-04825-HT	-	184,102
Services for Trafficking Victims	16.320	2019-VT-BX-K020	-	80,275
Subtotal			-	264,377
Passed through California Governor's Office of Emergency Services				
Crime Victim Assistance	16.575	HA22 05 0540	-	63,598
Crime Victim Assistance	16.575	HA21 04 0540	-	41,260
Crime Victim Assistance	16.575	XE22 05 0540	-	77,120
Crime Victim Assistance	16.575	XE21 04 0540	-	104,161
Crime Victim Assistance	16.575	KC22 01 0540	-	27,153
Crime Victim Assistance	16.575	KC21 05 0540	-	88,961
Crime Victim Assistance	16.575	UV21 06 0540	-	98,091
Crime Victim Assistance	16.575	VW22 41 0540	-	474,605
Crime Victim Assistance	16.575	VW21 40 0540	-	253,860
Subtotal			-	1,228,809
Violence Against Women Formula Grants	16.588	VW22 05 0540	-	86,946
Violence Against Women Formula Grants	16.588	VW21 04 0540	-	132,016
Subtotal			-	218,962

(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, 2023

Federal Grantor/Program Title	Assistance Listing No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF JUSTICE (Continued)</u>				
Direct Program				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2017-WE-AX-0005	27,749	208,003
Passed through Board of State and Community Corrections Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 994-22	247,633	395,584
Direct Program				
Equitable Sharing Program	16.922	1123-0011	-	6,271
TOTAL U.S. DEPARTMENT OF JUSTICE			275,382	2,322,006
<u>U.S. DEPARTMENT OF LABOR</u>				
Passed through California Employment Development Department				
Workforce Innovation and Opportunity Act (WIOA) Cluster				
WIOA Adult Program	17.258	AA111042	75,957	114,240
WIOA Adult Program	17.258	AA211042	82,265	105,347
WIOA Adult Program	17.258	AA211042	63,786	83,823
WIOA Adult Program	17.258	AA211042	45,628	45,628
WIOA Adult Program	17.258	AA311042	410,279	705,586
WIOA Adult Program	17.258	AA311042	-	902
WIOA Adult Program	17.258	AA311042	1,119,577	3,084,800
Subtotal			1,797,492	4,140,326
WIOA Youth Activities	17.259	AA211042	1,981,416	2,567,456
WIOA Youth Activities	17.259	AA311042	1,731,347	2,063,419
Subtotal			3,712,763	4,630,875
WIOA Dislocated Worker Formula Grants	17.278	AA111042	296	296
WIOA Dislocated Worker Formula Grants	17.278	AA211042	172,787	464,340
WIOA Dislocated Worker Formula Grants	17.278	AA211042	-	156,734
WIOA Dislocated Worker Formula Grants	17.278	AA311042	-	11,606
WIOA Dislocated Worker Formula Grants	17.278	AA311042	-	46,110
WIOA Dislocated Worker Formula Grants	17.278	AA311042	335,224	585,227
WIOA Dislocated Worker Formula Grants	17.278	AA311042	927,251	1,882,306
WIOA Dislocated Worker Formula Grants	17.278	AA311042	-	39,452
WIOA Dislocated Worker Formula Grants	17.278	AA311042	-	156,734
Subtotal			1,435,558	3,342,805
Total WIOA Cluster			6,945,813	12,114,006
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	AA111042	63,039	101,438
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	AA111042	67,121	81,361
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	AA311042	16,117	28,172
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	AA311042	62,770	128,864
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	AA311042	-	151
Subtotal			209,047	339,986
TOTAL U.S. DEPARTMENT OF LABOR			7,154,860	12,453,992
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Passed through California Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	BRLO-5946(106)	-	49,096
Highway Planning and Construction	20.205	BRLO-5946(108)	-	20,083
Highway Planning and Construction	20.205	BRLO-5946(112)	-	2,278,446
Highway Planning and Construction	20.205	BRLO-5946(115)	-	8,165
Highway Planning and Construction	20.205	BRLO-5946(181)	-	7,639
Highway Planning and Construction	20.205	BRLO-5946(138)	-	203,564
Highway Planning and Construction	20.205	BRLS-5946(139)	-	74,746
Highway Planning and Construction	20.205	BRLO-5946(140)	-	290,708
Highway Planning and Construction	20.205	BRLO-5946(141)	-	235,369
Highway Planning and Construction	20.205	BRLO-5946(142)	-	143,447
Highway Planning and Construction	20.205	BRLO-5946(143)	-	83,458
Highway Planning and Construction	20.205	BRLS-5946(170)	-	243,416
Highway Planning and Construction	20.205	BRLO-5946(178)	-	5,573
Highway Planning and Construction	20.205	BPMPL-5946(168)	-	414,474
Highway Planning and Construction	20.205	BPMPL-5946(169)	-	257,646
Highway Planning and Construction	20.205	BRLO-5946(189)	-	5,276
Highway Planning and Construction	20.205	HSIPL-5946(162)	-	905,032

(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, 2023

Federal Grantor/Program Title	Assistance Listing No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION (Continued)				
Passed through California Department of Transportation (Continued)				
Highway Planning and Construction Cluster (Continued)				
Highway Planning and Construction	20.205	HSIPL-5946(163)	-	201
Highway Planning and Construction	20.205	HSIPL-5946(185)	-	158,601
Highway Planning and Construction	20.205	HSIPL-5946(186)	-	223,576
Highway Planning and Construction	20.205	STPLR-7500(268)	-	42,615
Subtotal			-	5,651,131
Total Highway Planning and Construction Cluster				
			-	5,651,131
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	20.509	64R021-01630	-	1,409,991
Passed through California Office of Traffic Safety				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL21019	-	28,199
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL23025	-	78,838
Subtotal			-	107,037
National Priority Safety Programs	20.616	DI23025	-	148,287
National Priority Safety Programs	20.616	DI22017	-	43,004
Subtotal			-	191,291
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				
			-	7,359,450
U.S. DEPARTMENT OF TREASURY				
Direct Program				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	3,802,199	25,678,934
TOTAL U.S. DEPARTMENT OF TREASURY				
			3,802,199	25,678,934
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through California Department of Public Health				
Public Health Emergency Preparedness	93.069/93.074	22-10696	-	370,137
Public Health Emergency Preparedness	93.069/93.074	22-10696	-	365,235
Subtotal			-	735,372
Passed through California Department of Social Services				
Guardianship Assistance	93.090	Not Available	-	1,931,353
Passed through California Department of Public Health				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU52PS910219	-	55,968
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU52PS910219	-	6,956
			-	62,924
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	-	230,231
Childhood Lead Poisoning Prevention Program	93.197	20-10556	-	97,943
Direct Program				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM080662-01	-	621,632
Passed through California Department of Public Health				
Immunization Cooperative Agreements	93.268	22-11060	-	144,567
COVID-19 Immunization Cooperative Agreements	93.268	22-11060	-	1,364,000
Subtotal			-	1,508,567
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	0187.1970	-	62,404
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	ELCPHLSHARP-12	-	35,088
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC54	-	1,544,649
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19ELC 112	-	4,542,477
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	187.5880	-	10,501
Subtotal			-	6,195,119
Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response	93.354	WFD-054	-	644,342
Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response	93.354	P.L. 117-2	-	112,759
Subtotal			-	757,101

(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, 2023

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 National Association of County and City Health Officials (NACCHO)				
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	2022-102505	-	42,000
Direct Program				
Community Health Workers for Public Health Response and Resilient	93.495	Not Available	381,253	587,563
Passed through California Department of Public Health				
Health Center Program Cluster				
Grants for New and Expanded Services under the Health Center Program	93.527	21-398A174	-	603,954
Total Health Center Program Cluster			-	603,954
Passed through California Department of Social Services				
MaryLee Allen Promoting Safe and Stable Families	93.556	Not Available	-	54,305
MaryLee Allen Promoting Safe and Stable Families	93.556	Not Available	-	584,025
Subtotal			-	638,330
Temporary Assistance to Needy Families	93.558	Not Available	-	604,597
Temporary Assistance to Needy Families	93.558	Not Available	-	29,356,549
Temporary Assistance to Needy Families	93.558	Not Available	-	976,625
Temporary Assistance to Needy Families	93.558	Not Available	-	20,409,746
Temporary Assistance to Needy Families	93.558	Not Available	-	5,180,569
Subtotal			-	56,528,086
Child Support Enforcement	93.563	Not Available	-	8,963,115
Community-Based Child Abuse Prevention Grants	93.590	Not Available	-	47,021
Adoption and Legal Guardianship Incentive Payments	93.603	Not Available	-	126,871
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Not Available	-	299,950
Foster Care Title IV-E	93.658	Not Available	-	12,944
Foster Care Title IV-E	93.658	Not Available	-	7,759,539
Foster Care Title IV-E	93.658	Not Available	-	1,031,081
Foster Care Title IV-E	93.658	Not Available	-	6,505,753
Foster Care Title IV-E	93.658	Not Available	-	6,712
Foster Care Title IV-E	93.658	Not Available	-	69,125
Foster Care Title IV-E	93.658	Not Available	-	339,921
Foster Care Title IV-E	93.658	Not Available	-	614,237
Foster Care Title IV-E	93.658	Not Available	-	135,101
Foster Care Title IV-E	93.658	Not Available	-	288,353
Foster Care Title IV-E	93.658	Not Available	-	245,696
Subtotal			-	17,008,462
Adoption Assistance	93.659	Not Available	-	12,735,074
Adoption Assistance	93.659	Not Available	-	617,428
Adoption Assistance	93.659	Not Available	-	111,020
Subtotal			-	13,463,522
Social Services Block Grant	93.667	Not Available	-	263,878
Social Services Block Grant	93.667	Not Available	-	932,084
Subtotal			-	1,195,962
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Not Available	-	298,978
Elder Abuse Prevention Interventions Program	93.747	N/A	-	70,999
Passed through California Department of Health Care Services				
Medicaid Cluster				
Medical Assistance Program	93.778	Not Available	-	149,011
Medical Assistance Program	93.778	Not Available	-	1,960,215
Medical Assistance Program	93.778	Not Available	-	468,206
Medical Assistance Program	93.778	20-10022 A02	2,325,729	2,387,203
Subtotal			2,325,729	4,964,635
Total Medicaid Cluster			2,325,729	4,964,635
Passed through California Department of Public Health				
COVID-19 National Bioterrorism Hospital Preparedness Program				
National Bioterrorism Hospital Preparedness Program	93.889	22-10696	-	29,298
National Bioterrorism Hospital Preparedness Program	93.889	22-10696	-	185,685
Subtotal			-	214,983
HIV Care Formula Grants	93.917	18-10894	34,961	189,797

(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, 2023

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 California Department of Health Care Services				
Block Grants for Community Mental Health Services	93.958	Not Available	-	1,591,677
COVID-19 Block Grants for Community Mental Health Services	93.958	Not Available	-	60,258
Subtotal			-	1,651,935
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	Not Available	410,690	429,641
Block Grants for Prevention and Treatment of Substance Abuse	93.959	BHI Notice No. 22-057	1,137,093	1,797,860
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Not Available	291,900	291,900
Subtotal			1,839,683	2,519,401
Passed through California Department of Public Health				
Maternal and Child Health Services Block Grant to the States	93.994	Not Available	-	808,551
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			4,581,626	122,537,415
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Passed through California Governor's Office of Emergency Services				
Emergency Management Performance Grants	97.042	2021-0014	-	59,654
Emergency Management Performance Grants	97.042	2021-0015	-	64,118
Emergency Management Performance Grants	97.042	2022-0005	-	215,207
Subtotal			-	338,979
Homeland Security Grant Program	97.067	2020-0095	-	163,511
Homeland Security Grant Program	97.067	2021-0081	56,000	199,731
Subtotal			56,000	363,242
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			56,000	702,221
TOTAL EXPENDITURES OF FEDERAL AWARDS, EXCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			\$ 18,101,324	\$ 197,985,202
FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR				
<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	\$ -	\$ 2,718,133
Direct Program				
HOME Investment Partnership Program	14.239	N/A	-	6,792,156
TOTAL FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			-	9,510,289
TOTAL EXPENDITURES OF FEDERAL AWARDS, INCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			\$ 18,101,324	\$ 207,495,491

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, 2023**

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, 2023. 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, 2023 AND 2022

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, 2023</u>	<u>Outstanding Balance at June 30, 2022</u>
14.228	CDBG	Resource Management Agency	\$ 2,718,133	\$ 2,851,966
14.239	HOME	Resource Management Agency	6,792,156	6,703,549
			<u>\$ 9,510,289</u>	<u>\$ 9,555,515</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, 2023

NOTE 6 – AMOUNTS PROVIDED TO SUBRECIPIENTS

The County has provided federal awards to various subrecipients. For the year ended June 30, 2023, 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	C DFA Grower Liaison	\$ 515,140
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Foodlink	16,880
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Family Healthcare Network	54,174
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Kaweah Delta	60,782
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Tulare County Superintendent of Schools	356,308
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Cal Farmworkers Foundation	60,562
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Compromiso	58,652
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Self Help Enterprises	278,170
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Self Help Enterprises	449,878
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Self Help Enterprises	89,221
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Self Help Enterprises	73,738
Emergency Solutions Grant Program	14.231	Majestic Inn	160,735
Emergency Solutions Grant Program	14.231	R.H. Community Builders - Ops & CM	57,017
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Family Services of Tulare County	27,749
Residential Substance Abuse Treatment for State Prisoners	16.593	Champions Recovery Alternative Programs	247,633
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	75,957
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus, Inc.	82,265
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	63,786
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus, Inc.	4,563
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	41,065
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus, Inc.	45,024
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	365,255
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus, Inc.	103,112
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	1,016,465
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	1,178,375
Workforce Innovation and Opportunity Act Youth Activities	17.259	Proteus, Inc.	319,089
Workforce Innovation and Opportunity Act Youth Activities	17.259	Tulare Co. Office of Education	483,952
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	1,063,902
Workforce Innovation and Opportunity Act Youth Activities	17.259	Proteus, Inc.	238,176
Workforce Innovation and Opportunity Act Youth Activities	17.259	Tulare Co. Office of Education	429,269
Workforce Innovation and Opportunity Act National Dislocated Worker Grants/National Emergency Grants	17.277	CSET	63,039
Workforce Innovation and Opportunity Act National Dislocated Worker Grants/National Emergency Grants	17.277	CSET	67,121
Workforce Innovation and Opportunity Act National Dislocated Worker Grants/National Emergency Grants	17.277	CSET	16,117
Workforce Innovation and Opportunity Act National Dislocated Worker Grants/National Emergency Grants	17.277	CSET	62,770
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus, Inc.	148
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	148
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus Inc	15,693
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	157,094
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus Inc	21,652
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	313,572
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus, Inc.	143,415
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	783,836
Coronavirus State and Local Recovery Funds	21.027	Lighthouse Rescue Mission	180,060
Coronavirus State and Local Recovery Funds	21.027	Tipton Community Services District	27,035
Coronavirus State and Local Recovery Funds	21.027	Pixley Public Utilities District	1,498,085
Coronavirus State and Local Recovery Funds	21.027	Madson Gardens Homekey LP	2,000,000
Coronavirus State and Local Recovery Funds	21.027	RH Community Builders, LP	94,566
Coronavirus State and Local Recovery Funds	21.027	California Water Service Company	2,453
Community Health Workers for Public Health Response and Resilient	93.495	Altura Centers for Health	82,610
Community Health Workers for Public Health Response and Resilient	93.495	Family Healthcare Network	76,600
Community Health Workers for Public Health Response and Resilient	93.495	Vision y Compromiso	86,043
Community Health Workers for Public Health Response and Resilient	93.495	Garrow Consulting	60,000
Community Health Workers for Public Health Response and Resilient	93.495	Education and Leadership Foundation	76,000
Medical Assistance Program	93.778	Burton Elementary School District	116,356
Medical Assistance Program	93.778	Earlimart School District	59,831
Medical Assistance Program	93.778	Exeter Unified School District	91,923
Medical Assistance Program	93.778	Monson-Sultana Elementary School District	41,900
Medical Assistance Program	93.778	Pixley Union School District	27,555
Medical Assistance Program	93.778	Porterville Unified School District	212,505
Medical Assistance Program	93.778	Strathmore Union Elementary School District	15,339
Medical Assistance Program	93.778	Sundale Union Elementary School District	12,644
Medical Assistance Program	93.778	Sunnyside Union Elementary School District	12,508
Medical Assistance Program	93.778	Tulare City School District	228,379
Medical Assistance Program	93.778	Tulare Joint Union High School District	136,031
Medical Assistance Program	93.778	Visalia Unified School District	663,352
Medical Assistance Program	93.778	Woodlake Family Resource Center	7,543
Medical Assistance Program	93.778	Woodlake Unified School District	72,816
Medical Assistance Program	93.778	Family Services of Tulare County	290,358
Medical Assistance Program	93.778	Parenting Network	336,689
HIV Care Formula Grants	93.917	The Source	34,961
Block Grants for Prevention and Treatment of Substance Abuse	93.959	CSET Community Services	119,421
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	212,091
Block Grants for Prevention and Treatment of Substance Abuse	93.959	TCOE	47,950
Block Grants for Prevention and Treatment of Substance Abuse	93.959	TPOC	83,498
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	525,453
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Central Valley Recovery Services	59,472

(Continued)

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 6 – AMOUNTS PROVIDED TO SUBRECIPIENTS (Continued)

Name of Program	AL No.	Subrecipient	Amount
Block Grants for Prevention and Treatment of Substance Abuse	93.959	TPOC	13,415
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Mending Fences	42,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	TCOE	115,019
Block Grants for Prevention and Treatment of Substance Abuse	93.959	CSET Community Services	45,715
Block Grants for Prevention and Treatment of Substance Abuse	93.959	NCADD	16,279
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Central Valley Recovery Services	86,514
Block Grants for Prevention and Treatment of Substance Abuse	93.959	TPOC	8,953
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Mending Fences	128,567
Block Grants for Prevention and Treatment of Substance Abuse	93.959	TCOE	163,115
Block Grants for Prevention and Treatment of Substance Abuse	93.959	CSET Community Services	18,537
Block Grants for Prevention and Treatment of Substance Abuse	93.959	NCADD	5,004
Homeland Security Grant Program	97.067	Woodlake Fire District	13,420
Homeland Security Grant Program	97.067	Visalia Police Department	42,580
			<u>\$ 18,101,324</u>

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, 2023. 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
SERVICES FOR TRAFFICKING VICTIMS (Assistance Listing # 16.320) Grant Period October 1, 2022 through September 30, 2025		CalOES 15POVC-22-GK-04825-HT				
Revenues		\$ 749,167	\$ 246,025	\$ 184,102	\$ 61,923	\$ -
Expenditures						
Personnel Services		\$ 247,672	\$ 160,881	\$ 120,245	\$ 40,636	\$ -
Operating Expenses		498,345	85,144	63,857	21,287	-
Equipment		3,150	-	-	-	-
Expenditures		<u>\$ 749,167</u>	<u>\$ 246,025</u>	<u>\$ 184,102</u>	<u>\$ 61,923</u>	<u>\$ -</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	\$ 88,590	\$ 80,275	\$ 8,315	\$ -
Expenditures						
Personnel Services		\$ 636,277	\$ 52,045	\$ 48,939	\$ 3,106	\$ -
Operating Expenses		263,460	36,545	31,336	5,209	-
Equipment		-	-	-	-	-
Expenditures		<u>\$ 899,737</u>	<u>\$ 88,590</u>	<u>\$ 80,275</u>	<u>\$ 8,315</u>	<u>\$ -</u>
HUMAN TRAFFICKING ADVOCACY PROGRAM (Assistance Listing # 16.575) Grant Period January 01, 2023 through December 31, 2023		CalOES HA22 05 0540				
Revenues		\$ 118,830	\$ 79,498	\$ 63,598	\$ 15,900	\$ -
Expenditures						
Personnel Services		\$ 78,191	\$ 39,829	\$ 31,863	\$ 7,966	\$ -
Operating Expenses		40,639	39,669	31,735	7,934	-
Expenditures		<u>\$ 118,830</u>	<u>\$ 79,498</u>	<u>\$ 63,598</u>	<u>\$ 15,900</u>	<u>\$ -</u>
HUMAN TRAFFICKING ADVOCACY PROGRAM (Assistance Listing # 16.575) Grant Period January 1, 2022 - December 31, 2022		CalOES HA21 04 0540				
Revenues		\$ 95,064	\$ 46,756	\$ 41,260	\$ -	\$ 5,496
Expenditures						
Personnel Services		\$ 65,704	\$ 40,135	\$ 39,519	\$ -	\$ 616
Operating Expenses		29,360	6,621	1,741	-	4,880
Expenditures		<u>\$ 95,064</u>	<u>\$ 46,756</u>	<u>\$ 41,260</u>	<u>\$ -</u>	<u>\$ 5,496</u>

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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
ELDER ABUSE PROGRAM (Assistance Listing # 16.575) Grant Period January 1, 2023 through December 31, 2023	CalOES XE22 05 0540					
Revenues		\$ 271,806	\$ 96,401	\$ 77,120	\$ 19,281	\$ -
Expenditures						
Personnel Services		\$ 142,788	\$ 45,346	\$ 36,277	\$ 9,069	\$ -
Operating Expenses		129,018	51,055	40,843	10,212	-
		<u>\$ 271,806</u>	<u>\$ 96,401</u>	<u>\$ 77,120</u>	<u>\$ 19,281</u>	<u>\$ -</u>
ELDER ABUSE PROGRAM (Assistance Listing # 16.575) Grant Period January 01, 2022 through December 31, 2022	CalOES XE21 04 0540					
Revenues		\$ 252,531	\$ 191,743	\$ 104,161	\$ 20,291	\$ 67,291
Expenditures						
Personnel Services		\$ 134,254	\$ 71,649	\$ 51,945	\$ 17,536	\$ 2,168
Operating Expenses		118,277	120,094	52,216	2,755	65,123
		<u>\$ 252,531</u>	<u>\$ 191,743</u>	<u>\$ 104,161</u>	<u>\$ 20,291</u>	<u>\$ 67,291</u>
CHILD ADVOCACY CENTER PROGRAM (Assistance Listing # 16.575) Grant Period April 1, 2023 - March 31, 2024	CalOES KC22 01 0540					
Revenues		\$ 250,000	\$ 33,941	\$ 27,153	\$ 6,788	\$ -
Expenditures						
Personnel Services		\$ 201,289	\$ 24,076	\$ 19,261	\$ 4,815	\$ -
Operating Expenses		48,711	9,865	7,892	1,973	-
		<u>\$ 250,000</u>	<u>\$ 33,941</u>	<u>\$ 27,153</u>	<u>\$ 6,788</u>	<u>\$ -</u>
CHILD ADVOCACY CENTER PROGRAM (Assistance Listing # 16.575) Grant Period April 1, 2022 - March 31, 2023	CalOES KC21 05 0540					
Revenues		\$ 171,013	\$ 124,935	\$ 88,961	\$ 23,760	\$ 12,214
Expenditures						
Personnel Services		\$ 143,742	\$ 112,205	\$ 81,780	\$ 23,760	\$ 6,665
Operating Expenses		27,271	12,730	7,181	-	5,549
		<u>\$ 171,013</u>	<u>\$ 124,935</u>	<u>\$ 88,961</u>	<u>\$ 23,760</u>	<u>\$ 12,214</u>
UNSERVED/UNDERSERVED VICTIM ADVOCACY AND OUTREACH PROGRAM (Assistance Listing # 16.575) Grant Period January 1, 2022 through December 31, 2022	CalOES UV21 06 0540					
Revenues		\$ 193,988	\$ 114,941	\$ 98,091	\$ -	\$ 16,850
Expenditures						
Personnel Services		\$ 168,390	\$ 93,327	\$ 76,477	\$ -	\$ 16,850
Operating Expenses		25,598	21,614	21,614	-	-
		<u>\$ 193,988</u>	<u>\$ 114,941</u>	<u>\$ 98,091</u>	<u>\$ -</u>	<u>\$ 16,850</u>
VICTIM/WITNESS ASSISTANCE PROGRAM (Assistance Listing # 16.575) Grant Period October 1, 2022 - September 30, 2023	CalOES VW22 41 0540					
Revenues		\$ 748,238	\$ 538,579	\$ 474,605	\$ -	\$ 63,974
Expenditures						
Personnel Services		\$ 701,440	\$ 506,686	\$ 445,754	\$ -	\$ 60,932
Operating Expenses		46,798	31,893	28,851	-	3,042
		<u>\$ 748,238</u>	<u>\$ 538,579</u>	<u>\$ 474,605</u>	<u>\$ -</u>	<u>\$ 63,974</u>
VICTIM/WITNESS ASSISTANCE PROGRAM (Assistance Listing # 16.575) Grant Period October 1, 2021 - September 30, 2022	CalOES VW21 40 0540					
Revenues		\$ 748,811	\$ 331,878	\$ 253,860	\$ -	\$ 78,018
Expenditures						
Personnel Services		\$ 689,745	\$ 163,788	\$ 95,797	\$ -	\$ 67,991
Operating Expenses		59,066	168,090	158,063	-	10,027
		<u>\$ 748,811</u>	<u>\$ 331,878</u>	<u>\$ 253,860</u>	<u>\$ -</u>	<u>\$ 78,018</u>

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 7 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CaIOES), BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC), CALIFORNIA VICTIM COMPENSATION BOARD (CaIVCB), 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, 2023 through December 31, 2023	CaIOES VV22 05 0540					
Revenues		\$ 270,060	\$ 115,927	\$ 86,946	\$ 28,981	\$ -
Expenditures						
Personnel Services		\$ 248,065	\$ 115,927	\$ 86,946	\$ 28,981	\$ -
Operating Expenses		21,995	-	-	-	-
		<u>\$ 270,060</u>	<u>\$ 115,927</u>	<u>\$ 86,946</u>	<u>\$ 28,981</u>	<u>\$ -</u>
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION PROGRAM (Assistance Listing # 16.588) Grant Period January 1, 2022 - December 31, 2022	CaIOES VV21 04 0540					
Revenues		\$ 270,060	\$ 176,023	\$ 132,016	\$ 44,007	\$ -
Expenditures						
Personnel Services		\$ 270,060	\$ 176,023	\$ 132,016	\$ 44,007	\$ -
		<u>\$ 270,060</u>	<u>\$ 176,023</u>	<u>\$ 132,016</u>	<u>\$ 44,007</u>	<u>\$ -</u>
IMPROVING CRIMINAL JUSTICE RESPONSES GRANT PROGRAM (Assistance Listing # 16.590) Grant Period October 1, 2017 to September 30, 2024	DOJ 2017-WE-AX-0005					
Revenues		\$ 999,999	\$ 208,003	\$ 208,003	\$ -	\$ -
Expenditures						
Personnel Services		\$ 402,289	\$ 97,962	\$ 97,962	\$ -	\$ -
Operating Expenses		597,710	110,041	110,041	-	-
		<u>\$ 999,999</u>	<u>\$ 208,003</u>	<u>\$ 208,003</u>	<u>\$ -</u>	<u>\$ -</u>
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS (Assistance Listing # 16.593) Grant Period July 01, 2022 - June 30, 2024	BSCC BSCC 994-22					
Revenues		\$ 1,327,957	\$ 527,446	\$ 395,584	\$ 131,862	\$ -
Expenditures						
Personnel Services		\$ 317,910	\$ 143,760	\$ 107,820	\$ 35,940	\$ -
Operating Expenses		1,010,047	383,686	287,764	95,922	-
		<u>\$ 1,327,957</u>	<u>\$ 527,446</u>	<u>\$ 395,584</u>	<u>\$ 131,862</u>	<u>\$ -</u>
EQUITABLE SHARING PROGRAM (Assistance Listing # 16.922) Grant Period July 1, 2022 through June 30, 2023	DOJ 1123-0011					
Revenues		\$ 6,314	\$ 6,271	\$ 6,271	\$ -	\$ -
Expenditures						
Equipment		\$ 6,314	\$ 6,271	\$ 6,271	\$ -	\$ -
		<u>\$ 6,314</u>	<u>\$ 6,271</u>	<u>\$ 6,271</u>	<u>\$ -</u>	<u>\$ -</u>
EMERGENCY MANAGEMENT PERFORMANCE GRANT PROGRAM (Assistance Listing # 97.042) Grant Period July 1, 2021 - June 30, 2023	CaIOES 2021-0014					
Revenues		\$ 127,230	\$ 119,308	\$ 59,654	\$ 59,654	\$ -
Expenditures						
Operating Expenses		\$ 104,318	\$ 96,396	\$ 48,198	\$ 48,198	\$ -
Equipment		22,912	22,912	11,456	11,456	-
Expenditures		<u>\$ 127,230</u>	<u>\$ 119,308</u>	<u>\$ 59,654</u>	<u>\$ 59,654</u>	<u>\$ -</u>

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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
EMERGENCY MANAGEMENT PERFORMANCE GRANT (Assistance Listing # 97.042) Grant Period July 1, 2021 through June 30, 2023	CalOES 2021-0015					
Revenues		\$ 443,842	\$ 128,236	\$ 64,118	\$ 64,118	\$ -
Expenditures						
Personnel Services		\$ 381,366	\$ 125,032	\$ 62,516	\$ 62,516	\$ -
Operating Expenses		62,476	3,204	1,602	1,602	-
Expenditures		\$ 443,842	\$ 128,236	\$ 64,118	\$ 64,118	\$ -
EMERGENCY MANAGEMENT PERFORMANCE GRANT (Assistance Listing # 97.042) Grant Period July 1, 2021 through June 30, 2024	CalOES 2022-0005					
Revenues		\$ 488,100	\$ 430,414	\$ 215,207	\$ 215,207	\$ -
Expenditures						
Personnel Services		\$ 416,400	\$ 380,014	\$ 190,007	\$ 190,007	\$ -
Operating Expenses		71,700	50,400	25,200	25,200	-
Expenditures		\$ 488,100	\$ 430,414	\$ 215,207	\$ 215,207	\$ -
HOMELAND SECURITY GRANT PROGRAM (Assistance Listing # 97.067) Grant Period October 1, 2020 through May 31, 2023	CalOES 2020-0095					
Revenues		\$ 566,489	\$ 163,511	\$ 163,511	\$ -	\$ -
Expenditures						
Personnel Services		\$ 28,324	\$ 7,786	\$ 7,786	\$ -	\$ -
Operating Expenses		87,860	-	-	-	-
Equipment		450,305	155,725	155,725	-	-
Expenditures		\$ 566,489	\$ 163,511	\$ 163,511	\$ -	\$ -

**COUNTY OF TULARE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

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
93.558	Temporary Assistance to Needy Families
93.778	Medical Assistance Program

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

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

**COUNTY OF TULARE
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

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 ACCTC 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.

Current Year Status

Implemented.