



Federal Awards Reports in Accordance  
with the Uniform Guidance  
For the Fiscal Year Ending June 30, 2023  
**County of Solano, California**

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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 Board of Supervisors  
County of Solano, California

We have audited, in accordance with 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 discretely presented component units and remaining fund information of the County of Solano, California (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 January 31, 2024. Our report included an emphasis of matter paragraph regarding the County’s adoption of Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective July 1, 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 have not been identified. We identified a deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 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 tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **County's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Sacramento, California  
January 31, 2024



**Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance; and Supplemental Schedule of Office of California State Department of Aging Grants**

To the Board of Supervisors  
County of Solano, California

**Report on Compliance for Each Major Federal Program**

***Qualified and Unmodified Opinions***

We have audited the County of Solano, California’s (County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 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.

*Qualified Opinions on Medicaid Cluster, Highway Planning and Construction Program, and Housing Voucher Cluster.*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Medicaid Cluster, Highway Planning and Construction Program, and Housing Voucher Cluster, for the year ended June 30, 2023.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2023.

***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 qualified and unmodified opinions 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.

*Matter Giving Rise to Qualified Opinion on the Medicaid Cluster*

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 93.778, Medicaid Cluster, as described in finding number 2023-008 for eligibility.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

*Matter Giving Rise to Qualified Opinion on the Highway Planning and Construction Program*

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 20.205, Highway Planning and Construction Program, as described in finding number 2023-007 for subrecipient monitoring.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

*Matters Giving Rise to Qualified Opinion on the Housing Vouchers Cluster*

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 14.871 and 14.879 Housing Vouchers Cluster as described in finding numbers 2023-002 for subrecipient monitoring and 2023-003 for reporting.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

***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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-004 and 2023-006. Our opinions on each major federal program is not modified with respect to these matters.

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

## **Report on Internal Control over Compliance**

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-002 through 2023-005 and items 2023-007 and 2023-008 to be material weaknesses.

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

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

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 and Supplemental Schedule of Office of California Department of Aging Grants**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and 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 January 31, 2024, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter paragraph stating that the County adopted Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective July 1, 2022. 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 and schedule of the Office of California State Department of Aging Grants are presented for purposes of additional analysis as required by the Uniform Guidance and the California Health and Human Services Agency, Department of Aging, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic 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 and supplemental schedule of the Office of California State Department of Aging Grants, are fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Sacramento, California  
March 26, 2024

County of Solano, California  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
<b>US Department of Agriculture (USDA)</b>				
Pass-Through Programs:				
California Department of Food and Agriculture (CDFA)				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPQFO000C246	\$ 9,597	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP22PPQFO000C502	47,172	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPQFO000C001	59,284	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP22PPQFO000C176	15,079	-
Subtotal Plant and Animal Disease, Pest Control, and Animal Care			<u>131,132</u>	<u>-</u>
California Department of Public Health (CDPH)				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10192	2,712,776	-
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	19-10377	459,949	216,616
California Department of Social Services (CDSS)				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	1946001347 A7	11,966,110	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (CalFresh/CalWIN)	10.561	1946001347 A7	330,913	-
California Department of Aging				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (CalFresh/SNAP-Ed)	10.561	SP-2122-28, CF-2223-28	505,023	463,797
Subtotal SNAP Cluster			<u>13,261,995</u>	<u>680,413</u>
<b>US Department of Agriculture (USDA) Total</b>			<u>16,105,903</u>	<u>680,413</u>
<b>US Department of Housing and Urban Development (HUD)</b>				
Direct Programs:				
Housing Voucher Cluster:				
Section 8 Housing Choice Vouchers	14.871	CA131	3,125,897	3,125,897
Mainstream Vouchers	14.879	CA131	66,358	66,358
Subtotal Housing Voucher Cluster			<u>3,192,255</u>	<u>3,192,255</u>
Family Self-Sufficiency Program	14.896	CA131	60,668	60,668
<b>US Department of Housing and Urban Development (HUD) Total</b>			<u>3,252,923</u>	<u>3,252,923</u>
<b>US Department of Justice (DOJ)</b>				
Direct Programs:				
Safe Streets Violent Crimes Initiative	16.U02	Not Applicable	17,387	-
2022 Domestic Cannabis Eradication Suppression Program	16.U03	Not Applicable	15,381	-
2023 Domestic Cannabis Eradication Suppression Program	16.U04	Not Applicable	1,435	-
2020 State Criminal Alien Assistance Program (SCAAP)	16.606	Not Applicable	248,892	-
2021 State Criminal Alien Assistance Program (SCAAP)	16.606	Not Applicable	298,259	-
Subtotal State Criminal Alien Assistance Program (SCAAP)			<u>547,151</u>	<u>-</u>
Direct Programs Subtotal			<u>581,354</u>	<u>-</u>

County of Solano, California  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
<b>US Department of Justice (DOJ) (Cont'd)</b>				
Pass-Through Programs:				
California Board of State and Community Corrections				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	5227-BSCC12920	\$ 97,487	\$ -
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 629-19	349,914	320,214
California Office of Emergency Services (CalOES)				
Paul Coverdell Forensic Sciences Improvement Program	16.742	CQ21100480	49,554	-
Crime Victim Assistance	16.575	UV21040480	56,460	-
Crime Victim Assistance	16.575	UV22010480	81,847	-
Crime Victim Assistance	16.575	XC22050480	203,286	-
Crime Victim Assistance	16.575	VW21400480	172,975	-
Crime Victim Assistance	16.575	VW22400480	593,209	-
Subtotal Crime Victim Assistance			<u>1,107,777</u>	<u>-</u>
Pass-Through Programs Subtotal			<u>1,604,732</u>	<u>320,214</u>
<b>US Department of Justice (DOJ) Total</b>			<u>2,186,086</u>	<u>320,214</u>
<b>US Department of Labor (DOL)</b>				
Pass-Through Programs:				
State of California Employment Development Department (EDD)				
WIA/WIOA Cluster:				
WIA/WIOA Adult Program	17.258	AA211039	30,498	-
WIA/WIOA Adult Program	17.258	AA311039	874,345	-
WIA/WIOA Adult Program	17.258	AA211039	139,508	-
Subtotal WIA/WIOA Adult Program			<u>1,044,351</u>	<u>-</u>
WIA/WIOA Youth Activities	17.259	AA211039	301,584	88,919
WIA/WIOA Youth Activities	17.259	AA311039	474,773	-
WIA/WIOA Youth Activities	17.259	AA411039	25,003	-
Subtotal WIA/WIOA Youth Activities			<u>801,360</u>	<u>88,919</u>
WIOA Dislocated Worker Formula Grants	17.278	AA211039	88,423	-
WIOA Dislocated Worker Formula Grants	17.278	AA311039	773,814	-
WIOA Dislocated Worker Formula Grants	17.278	AA211039	34,170	-
WIOA Dislocated Worker Formula Grants	17.278	AA311039	113,074	-
Subtotal WIA/WIOA Dislocated Worker Formula Grants			<u>1,009,481</u>	<u>-</u>
Subtotal WIA/WIOA Cluster			<u>2,855,192</u>	<u>88,919</u>
WIOA National Dislocated Worker Grants/WIA National Emergency Grants				
WIA National Emergency Grants	17.277	AA111039	42,869	-
<b>US Department of Labor (DOL) Total</b>			<u>2,898,061</u>	<u>88,919</u>

County of Solano, California  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
<b>US Department of Transportation (DOT)</b>				
Direct Programs:				
COVID-19 Airport Improvement Program	20.106	Not Applicable	\$ 27,679	\$ -
COVID-19 Airport Improvement Program	20.106	Not Applicable	527	-
Subtotal Airport Improvement Program			<u>28,206</u>	<u>-</u>
Pass-Through Programs:				
California Department of Transportation (CalTrans)				
Highway Planning and Construction:				
Highway Planning and Construction	20.205	5923	3,384,053	208,557
California Office of Traffic Safety (OTS)				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated				
	20.608	AL22016	334,090	-
Highway Safety Cluster:				
National Priority Safety Programs	20.616	OP22008	135,218	-
National Priority Safety Programs	20.616	D123023	259,687	-
National Priority Safety Programs	20.616	D121010	127,440	-
Subtotal Highway Safety Cluster			<u>522,345</u>	<u>-</u>
Pass-Through Programs Subtotal			<u>4,240,488</u>	<u>208,557</u>
<b>US Department of Transportation (DOT) Total</b>			<u>4,268,694</u>	<u>208,557</u>
<b>US Department of Health and Human Services (DHHS)</b>				
Direct Programs:				
Health Center Program Cluster:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)				
	93.224	Not Applicable	1,725,661	-
COVID-19 ARPA Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)				
	93.224	Not Applicable	1,308,480	-
Total Health Center Program Cluster			<u>3,034,141</u>	<u>-</u>
COVID-19 ARPA Grants for Capital Development in Health Centers	93.526	Not Applicable	211,510	-
COVID-19 Provider Relief Fund	93.498	Not Applicable	463,799	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease				
	93.918	Not Applicable	341,429	-
Direct Programs Subtotal			<u>4,050,879</u>	<u>-</u>
Pass-Through Programs:				
California Department of Aging (CDA)				
Aging Cluster:				
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation				
	93.041	AP-2122-28, 2101CAOAEA-01, AP-2223-28 2201CAOAEA-01	3,144	3,144
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals				
	93.042	AP-2122-28 2101CAOAEA-01, AP-2223-28 2201CAOAEA-01	72,071	72,071
COVID - 19 Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals				
	93.042	CARES Act - Ombudsman Program 2001CAOMC3-00 CARES Act -	17,428	17,428

County of Solano, California  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
<b>US Department of Health and Human Services (DHHS) (Cont'd)</b>				
Pass-Through Programs (Cont'd):				
California Department of Aging (CDA) (Cont'd)				
COVID - 19 Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	Ombudsman Program 2001CAOMC3-01	\$ 1,562	\$ 1,562
Subtotal Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals			<u>91,061</u>	<u>91,061</u>
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2122-28, 2101CAOAPH-01, AP-2223-28 2201CAOAPH-01	47,877	47,877
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-28 2101CAOASS-01, AP-2223-28 2201CAOASS-01	826,610	751,863
COVID - 19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	CARES Act - Supportive Services 2001CASSC3-00	20,119	20,119
COVID - 19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	ARPA Support Services - 2101CASSC6-00	19,273	16,797
COVID - 19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	ADRC COVID Vaccine Access Program 2101CAVAC5-00	25,037	25,037
Subtotal Special Programs for the Aging, Title III, Part B Grants for Supportive Services and Senior Centers			<u>891,039</u>	<u>813,816</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-28 2101CAOACM-01 2101CAOAHD-01 AP-22233.28, 2201CAOACM-01 2201CAOAHD-01	863,369	724,925
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	Consolidated Appropriations Act 2101-CAHDC5-00	46,040	46,040
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	ARPA - Home Delivered Meals 2101CAHD6-00	217,908	193,693
COVID - 19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	CARES Act - Nutrition Services 2001CAHDC3-00	105	105
Subtotal Special Programs for the Aging, Title III, Part C, Nutrition Services			<u>1,127,422</u>	<u>964,763</u>
National Family Caregiver Support, Title III, Part E	93.052	AP-2122-28, 2101CAO AFC-01, AP-2223-28 2201CAO AFC-01	291,617	259,991
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	ARPA - Family Caregivers 2101CAFCC6-00	42,390	38,536
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	CARES ACT - FCSP 2001CAFCC3-00	4,169	4,169
Subtotal National Family Caregiver Support, Title III, Part E			<u>338,176</u>	<u>302,696</u>
Nutrition Services Incentive Program	93.053	AP-2122-28 2101CAOANS-01, AP-2223-28 2201CAOANS-01	207,308	207,308
Total Aging Cluster			<u>2,706,027</u>	<u>2,430,665</u>

County of Solano, California  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
<b>US Department of Health and Human Services (DHHS) (Cont'd)</b>				
Pass-Through Programs (Cont'd):				
California Department of Aging (CDA) (Cont'd)				
COVID-19 Elder Abuse Prevention Interventions Program	93.747	2101CALOC5-00	\$ 2,171	\$ 2,171
California Department of Public Health (CDPH)				
Elder Abuse Prevention Interventions Program	93.747	1946001347 A7	<u>72,639</u>	<u>-</u>
Subtotal Elder Abuse Prevention Interventions Program			<u>74,810</u>	<u>2,171</u>
Pass-Through Programs:				
California Department of Public Health (CDPH)				
Public Health Emergency Preparedness Program	93.069	17-10201	208,837	-
National Bioterrorism Hospital Preparedness Program	93.889	17-10201	240,451	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2048BASE00	85,050	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	20-10551	19,857	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases - Enhance Detection Phase 2	93.323	4265	607,765	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases - Enhance Detection Phase 3	93.323	4265	5,663,961	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	187.341	<u>6,795</u>	<u>-</u>
Subtotal Epidemiology and Laboratory Capacity for Infectious Diseases			<u>6,278,521</u>	<u>-</u>
Activities to Support State, Tribal, Local and Territorial (STLT)				
Health Department Response to Public Health or Healthcare Crises	93.391	CERI-212340	226,463	-
Maternal, Infant, and Early Childhood Home Visiting	93.870	CHVP 21-48	815,702	-
Maternal, Infant, and Early Childhood Home Visiting	93.870	21-10750	<u>43,042</u>	<u>-</u>
Subtotal Maternal, Infant, and Early Childhood Home Visiting			858,744	-
HIV Care Formula Grants	93.917	18-10892	68,570	-
HIV Care Formula Grants	93.917	18-10892	<u>22,479</u>	<u>-</u>
Subtotal HIV Care Formula Grants			91,049	-
HIV Prevention Activities_Health Department Based	93.940	18-10774	82,288	4,285
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response Public Health Crisis Response	93.354	4265	161,633	-
Immunization Cooperative Agreements	93.268	17-10354	182,180	-
California Department of Social Services (CDSS)				
Guardianship Assistance	93.090	1946001347 A7	645,891	-
Guardianship Assistance	93.090	1946001347 A7	<u>85,194</u>	<u>-</u>
Subtotal Guardianship Assistance			<u>731,085</u>	<u>-</u>
Promoting Safe and Stable Families	93.556	1946001347 A7	301,061	270,620
Community-Based Child Abuse Prevention Grants	93.590	1946001347 A7	35,923	35,923

County of Solano, California  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
<b>US Department of Health and Human Services (DHHS) (Cont'd)</b>				
Pass-Through Programs:				
California Department of Public Health (CDPH) (Cont'd)				
Temporary Assistance for Needy Families	93.558	1946001347 A7	\$ 29,664,683	\$ 10,741,110
Temporary Assistance for Needy Families	93.558	1946001347 A7	9,661,186	-
Temporary Assistance for Needy Families	93.558	1946001347 A7	71,379	-
Subtotal Temporary Assistance for Needy Families			39,397,248	10,741,110
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	1946001347 A7	42,119	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	1946001347 A7	195	-
Subtotal Refugee and Entrant Assistance State/Replacement Designee Administered Programs			42,314	-
Adoption and Legal Guardianship Incentive Payments Program	93.603	1946001347 A7	6,196	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1946001347 A7	134,957	-
Foster Care_Title IV-E - (Recovery)	93.658	1946001347 A7	2,386,020	1,709,642
Foster Care_Title IV-E - (Recovery)	93.658	1946001347 A7	5,372,354	132,826
Foster Care_Title IV-E - (Recovery)	93.658	1946001347 A7	312,354	-
Subtotal Foster Care_Title IV-E - (Recovery)			8,070,728	1,842,468
Adoption Assistance_Title IV-E	93.659	1946001347 A7	5,455,161	-
Adoption Assistance_Title IV-E	93.659	1946001347 A7	553,181	-
Subtotal Adoption Assistance_Title IV-E			6,008,342	-
Social Services Block Grant	93.667	1946001347 A7	356,384	-
Social Services Block Grant	93.667	1946001347 A7	329,728	-
Subtotal Social Services Block Grant			686,112	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	1946001347 A7	148,008	148,008
California Department of Child Support Services (DCSS)				
Child Support Enforcement	93.563	1-946001347-P-9	7,682,948	-
California Department of Health Care Services (DHCS)				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	14-90354	35,911	-
Block Grants for Community Mental Health Services	93.958	14-90354	354,343	344,087
CRRSAA Block Grants for Community Mental Health Services	93.958	14-90354	106,592	106,592
COVID-19 ARPA - Block Grants for Community Mental Health Services	93.958	14-90354	120,486	98,587
Subtotal Block Grants for Community Mental Health Services			581,421	549,266
Block Grants for Prevention & Treatment of Substance Abuse	93.959	14-90106	1,683,813	828,986
Block Grants for Prevention & Treatment of Substance Abuse	93.959	14-90106	599,135	61,449
Block Grants for Prevention & Treatment of Substance Abuse	93.959	14-90106	14,615	11,825
Block Grants for Prevention & Treatment of Substance Abuse	93.959	14-90106	55,000	55,000
Block Grants for Prevention & Treatment of Substance Abuse	93.959	14-90106	42,101	35,504
Block Grants for Prevention & Treatment of Substance Abuse	93.959	14-90106	153,580	116,140
Block Grants for Prevention & Treatment of Substance Abuse	93.959	14-90106	6,263	6,073
Block Grants for Prevention & Treatment of Substance Abuse	93.959	14-90106	188,320	188,320

County of Solano, California  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
<b>US Department of Health and Human Services (DHHS) (Cont'd)</b>				
Pass-Through Programs (Cont'd):				
California Department of Health Care Services (DHCS) (Cont'd)				
Block Grants for Prevention & Treatment of Substance Abuse	93.959	14-90106	\$ 247,248	\$ 220,737
Block Grants for Prevention & Treatment of Substance Abuse	93.959	14-90106	170,105	114,900
Block Grants for Prevention & Treatment of Substance Abuse	93.959	14-90106	<u>19,601</u>	<u>19,331</u>
Subtotal Block Grants for Prevention & Treatment of Substance Abuse			<u>3,179,781</u>	<u>1,658,265</u>
Maternal and Child Health Services Block Grant to the States	93.994	4265	609,420	-
Maternal and Child Health Services Block Grant to the States	93.994	4265	495,028	-
Maternal and Child Health Services Block Grant to the States	93.994	4265	37,137	-
California Department of Public Health (CDPH)				
Maternal and Child Health Services Block Grant to the States	93.994	202148	<u>388,673</u>	<u>-</u>
Subtotal Maternal and Child Health Services Block Grant to the States			<u>1,530,258</u>	<u>-</u>
Medicaid Cluster:				
Medical Assistance Program	93.778	1946001347 A7	938,522	-
Medical Assistance Program	93.778	1946001347 A7	20,233,149	-
Medical Assistance Program	93.778	1946001347 A7	<u>2,360,174</u>	<u>-</u>
Total Medicaid Cluster			<u>23,531,845</u>	<u>-</u>
Pass-Through Programs Subtotal			<u>103,320,048</u>	<u>17,682,781</u>
<b>US Department of Health and Human Services (DHHS) Total</b>			<u>107,370,927</u>	<u>17,682,781</u>
<b>US Department of Homeland Security (DHS)</b>				
Pass-Through Programs:				
California Office of Emergency Services (CalOES)				
Emergency Management Performance Grants	97.042	Cal OES ID: 095-0000 Subaward #2021-0014	63,315	-
Emergency Management Performance Grants	97.042	Cal OES ID: 095-0000 Subaward #2021-0015	115,530	-
Emergency Management Performance Grants	97.042	Cal OES ID: 095-0000 Subaward #2022-0005	<u>46,060</u>	<u>-</u>
Subtotal Emergency Management Performance Grants			<u>224,905</u>	<u>-</u>
Homeland Security Grant Program	97.067	Cal OES ID: 095-0000 2021-0081	978	-
Homeland Security Grant Program	97.067	Cal OES ID: 095-0000 2021-0081	78,070	-
Homeland Security Grant Program	97.067	Cal OES ID: 095-0000 2020-0095	283,229	-
City & County of San Francisco				
Homeland Security Grant Program	97.067	075-95017	<u>251,279</u>	<u>-</u>
Subtotal Homeland Security Grant Program			<u>613,556</u>	<u>-</u>
<b>US Department of Homeland Security (DHS) Total</b>			<u>838,461</u>	<u>-</u>



County of Solano, California  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
<b>US Department of the Interior</b>				
Pass Through:				
Department of Parks & Recreation Division of Boating and Waterways Sport Fish Restoration	15.605	C22L01625	\$ 45,942	\$ -
<b>US Department of the Interior Total</b>			<u>45,942</u>	<u>-</u>
<b>US Department of the Treasury</b>				
Direct Programs:				
COVID-19 Coronavirus State Local Fiduciary Recovery Funds - ARPA	21.027	Not Applicable	16,698,200	2,075,252
Pass-Through Programs:				
City of Vallejo COVID-19 Coronavirus State Local Fiduciary Recovery Funds - ARPA Sma	21.027	Not Applicable	<u>596,260</u>	<u>-</u>
<b>US Department of Treasury Total</b>			<u>17,294,460</u>	<u>2,075,252</u>
<b>US Small Business Administration (SBA)</b>				
Pass-Through Programs:				
Humboldt State University Small Business Development Centers	59.037	SBAOEDSB230015	106,540	-
Small Business Development Centers	59.037	SBAHQ-20-B-0066	<u>104,192</u>	<u>-</u>
<b>US Small Business Administration (SBA) Total</b>			<u>210,732</u>	<u>-</u>
<b>Total Federal Financial Assistance</b>			<u>\$ 154,472,189</u>	<u>\$ 24,309,059</u>

**Note 1 - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Solano, California (County) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the schedule are reported on the modified accrual basis of accounting for the governmental funds and the accrual basis of accounting for the proprietary funds, except for subrecipient expenditures which are recorded on the cash basis and certain U.S. Department of Health and Human Resources programs that are reported on a cash basis in accordance with guidance provided by the California Health and Human Services Agency. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in the prior years.

**Note 3 - Pass-Through Entities’ Identifying Numbers**

When federal awards are received from a pass-through entity, the Schedule indicates if assigned, the identifying grant or contract number that has been assigned by the pass-through entity.

**Note 4 - Medicaid Cluster**

Except for Medicaid (Medi-Cal) administrative expenditures, Medi-Cal and Medicare program expenditures are excluded from the schedule of expenditures of federal awards. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the schedule of expenditures of federal awards or in determining major programs. The County assists the State of California (State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities. Medi-Cal administrative expenditures are included in the schedule of expenditures of federal awards as they do not represent fees for services.

**Note 5 - Indirect Cost Rate**

The County has not elected to use the 10-percent de minimis indirect cost rate.

**Note 6 - Aging Cluster**

The California Department of Aging considers other closely related pass-through programs by the State to be included with the Aging Cluster, in accordance with 2 CFR 200.12.

**Note 7 - Provider Relief Funds**

The County received amounts from the U.S. Department of Health and Human Services (HHS) through the Provider Relief Fund (PRF) program (Federal Financial Assistance Listing/CFDA #93.498) during the year ended June 30, 2022, totaling \$463,799. In accordance with the 2023 compliance supplement, the PRF expenditures recognized on the schedule are based on the reporting to HHS for Period 4, defined as payments received during July 1, 2021 to December 31, 2021 of \$463,799, as required under the PRF program.

**Section I – Summary of Auditor’s Results**

**FINANCIAL STATEMENTS**

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None reported
Noncompliance material to financial statements noted?	No

**FEDERAL AWARDS**

Internal control over major federal programs:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None reported

Type of auditor's report issued on compliance for major programs:	Unmodified for all major programs except for the Housing Voucher Cluster, Highway Planning and Construction, and the Medicaid Cluster, which were qualified.
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Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
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**Identification of major programs:**

Name of Federal Program	Federal Financial Assistance Listing
Housing Voucher Cluster	14.871 / 14.879
Highway Planning and Construction	20.205
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323
Temporary Assistance for Needy Families	93.558
Adoption Assistance Program	93.659
Medicaid Cluster	93.778
Block Grants for Prevention and Treatment of Substance Abuse	93.959

Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
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Auditee qualified as low-risk auditee?	No
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**Section II – Financial Statement Findings**

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**2023-001 Financial Reporting**

**Type of Finding:** Material Weakness in Internal Control over Financial Reporting

*Criteria:*

Management is responsible for the preparation and fair presentation of the financial statements. Management is responsible for ensuring that all financial records and related information is reliable and properly recorded in accordance with the Generally Accepted Accounting Principles (GAAP).

*Condition:*

During our audit, we identified the following audit adjustments:

1. Correction of revenues for revenues improperly recognized as unearned revenues, and
2. Correction of expenditures related to funds advanced to others.

*Cause:*

For condition 1 above, the revenues were improperly recorded as unearned revenues during the period in which the revenues were received and met the criteria for revenue recognition.

For condition 2 above, the County did not obtain timely information from the recipient of the advance of expenditures incurred through the fiscal year end.

*Effect:*

Adjustments were necessary to the present financial statements in accordance with GAAP.

*Recommendation:*

We recommend that management strengthen its review of transactions and year-end closing procedures to ensure that all transactions are properly reflected in the financial statements.

*Views of Responsible Officials and Planned Corrective Action:*

Management agrees with the finding. See separate corrective action plan.

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Section III – Federal Award Findings and Questioned Costs

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**2023-002**

**Program:** Housing Voucher Cluster

**Federal Financial Assistance Listing No.:** 14.871, 14.879

**Federal Agency:** U.S. Department of Housing and Urban Development

**Passed-through:** n/a – direct award

**Award Number and Year:** CA131, 2022/2023

**Compliance Requirement:** Subrecipient Monitoring

**Type of Finding:** *Material Weakness in Internal Control over Compliance, Material Noncompliance*

*Criteria:*

2 CFR 200.331(a) establishes the required elements that the pass-through entity (County) must include in their subrecipient agreements.

2 CFR 200.331(b) establishes the requirement that the pass-through entity must evaluate the risk of noncompliance with Federal statutes, regulations, and terms and conditions of the program for each subaward for the purpose of determining the appropriate subrecipient monitoring activities.

2 CFR 200.331(d) and 2 CFR 200.331(e) establishes the requirement that the pass-through entity must monitor the activities of each subrecipient of program funds to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward and achieves performance goals. 2 CFR 200.331(d) requires that the monitoring activities must include:

- 1) Reviewing of financial and performance reports as required by the pass-through entity.
- 2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
- 3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management decision.

*Condition:*

In 1 out of 1 instance selected, we found that the subrecipient agreement did not contain the federal award identification elements required to be communicated by the County.

We found that the County does have documented policies and procedures for the evaluation of the subrecipient's risk of noncompliance and subrecipient monitoring procedures; however, the risk assessment was performed in November 2022, which was after the agreement was in effect for the fiscal year 2023, and the review of the risk assessment was not documented until March 2023. Based on the County's policy for monitoring of the subrecipient based on the assessed level of risk, the County was required to obtain and review quarterly reports and perform a site visit. There was no documentation supporting the receipt, review, and results of the review of the quarterly reports. There was also no evidence of the review and communication of the results of the site visit to the subrecipient.

*Cause:*

The County was unable to finalize the revised subrecipient agreement prior to fiscal year 2023, the County department adopted the policies and procedures to perform the risk assessment after the beginning of fiscal year 2023, and the subrecipient monitoring policies and procedures do not require the department to document its review and results of monitoring procedures.

*Effect:*

The County did not include all the required elements in their subaward, did not perform a risk assessment prior to the fiscal year 2023 subaward, and did not document the results of the monitoring procedures performed over the subaward.

*Questioned Costs:*

None reported.

*Context/Sampling:*

We selected 100% of the County's subrecipients of the program.

*Repeat Finding from Prior Year(s):*

Yes, prior year finding 2022-003.

*Recommendation:*

We recommend that the County continue to strengthen its policies and procedures over subrecipient monitoring to ensure that a risk assessment is completed prior to the start of the annual award and reviewed timely, and strengthen its policies and procedures to ensure that the results of monitoring procedures are documented and review.

*Views of Responsible Officials:*

Management agrees with the finding. See separate corrective action plan.

**2023-003**

**Program:** Housing Voucher Cluster  
**Federal Financial Assistance Listing No.:** 14.871, 14.879  
**Federal Agency:** U.S. Department of Housing and Urban Development  
**Passed-through:** n/a – direct award  
**Award Number and Year:** CA131, 2022/2023

**Compliance Requirement:** Reporting  
**Type of Finding:** *Material Weakness in Internal Control over Compliance, Material Noncompliance*

*Criteria:*

2 CFR 200.303(a) establishes that the auditee must establish and maintain effective internal control over the federal award that provides assurance that the entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. 2 CFR Part 170 establishes requirements for recipients’ reporting of information on subawards as required by the Federal Funding Accountability and Transparency Act of 2006 (FFATA).

*Condition:*

We identified that the FFATA reporting was not completed as required by 2 CFR Part 170 for the following instances:

Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
1	1	1	1	1

Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
\$3,125,897	\$3,125,897	\$3,125,897	\$3,125,897	\$3,125,897

*Cause:*

Management asserted that the County’s award is not available in the FFATA portal; therefore, they are unable to submit the FFATA reports for the subrecipient of this grant.



*Effect:*

Ineffective controls over this area of compliance could result in reports that are inaccurate, or incomplete being submitted to the federal agency.

*Questioned Costs:*

None reported.

*Context/Sampling:*

We tested 100% of all subrecipients.

*Repeat Finding from Prior Year(s):*

Yes, prior year finding 2022-004.

*Recommendation:*

We recommend that management strengthen their processes and procedures related to the submission of the required FFATA reports to ensure compliance with the program requirements. We also recommend that management establish documented review of the required FFATA reports by an individual other than the preparer prior to submission and retain record of the review and submission.

*Views of Responsible Officials:*

Management agrees with the finding. See separate corrective action plan.

**2023-004**

**Program:** Temporary Assistance for Needy Families  
**Federal Financial Assistance Listing No.:** 93.558  
**Federal Agency:** U.S. Department of Health and Human Services  
**Passed-through:** California Department of Social Services  
**Award Number and Year:** 1946001347 A7, 2022/2023

**Compliance Requirement:** Eligibility, and Special Tests and Provisions

**Type of Finding:** *Material Weakness in Internal Control over Compliance, Instance of Noncompliance*

*Criteria:*

Per the *2023 OMB Compliance Supplement*, agencies are required to maintain eligibility records including documents to support the agency's eligibility determination and information about each individual and benefits paid to or on behalf of the individual. In addition, it is required that eligibility determinations and redeterminations, including obtaining any required documentation and verifications, are performed to determine if individuals are eligible in accordance with the compliance requirements of the program.

*Condition:*

As a result of our eligibility testing, we noted one (1) out of 60 cases were missing the notice and agreement for child, spousal and medical support (form CW2.1) for support the applicants child support cooperation.

*Cause:*

The County's policies and procedures did not ensure that all CW2.1 forms were retained in the applicants' file.

*Effect:*

By not obtaining and retaining the required forms and applicant files, the County increases its risk of ineligible individuals receiving benefits or incorrect benefit amounts and increases the risk of noncompliance with the program.

*Questioned Costs:*

None reported.

*Context/Sampling:*

The condition noted above was found during our testing procedures over eligibility and special tests and provisions. A sample of 60 benefit payments out of a population 47,275 were selected for testing. This represented \$78,812.43 of benefit payments out of \$9,661,186.

In one (1) out of 60 cases, we found that the County did not retain a copy of the CW2.1 to evidence the applications cooperation with the child, spousal and medical support conditions. However, we found that the related recipient/case was still eligible.

*Repeat Finding from Prior Year(s):*

Yes, prior year finding 2022-005.

*Recommendation:*

We recommend that the County strengthen its current policies and procedures with regards to obtaining the required forms.

*Views of Responsible Officials:*

Management agrees with the finding. See separate corrective action plan.

**2023-005**

**Program:** Epidemiology and Laboratory Capacity for Infectious Diseases  
**Federal Financial Assistance Listing No.:** 93.323  
**Federal Agency:** U.S. Department of Health and Human Services  
**Passed-through:** California Department of Public Health  
**Award Number and Year:** COVID-19ELC48, COVID-19ELC106, 2021/2022

**Compliance Requirement:** Reporting

**Type of Finding:** *Material Weakness in Internal Control over Compliance*

*Criteria:*

2 CFR 200.303(a) requires that the non-federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

*Condition:*

Out of four quarterly (4) reports sampled, we noted three (3) instances where the review and approval of the submitted reports was not documented. The County implemented a documented review of the reports prior to submission beginning with the April 2023 quarterly report.

*Cause:*

The County's internal control environment was impacted by a shortage of staff necessary to fully conduct the program.

*Effect:*

The County's reports on the awards were not reviewed for accuracy.

*Questioned Costs:*

None reported.

*Context/Sampling:*

We selected four (4) reports out of eight (8) required quarterly reports. We noted that all of the selected reports were accurate and submitted timely.

*Repeat Finding from Prior Year:*

Yes. See prior year finding 2022-009.

*Recommendation:*

We recommend that the County continue to strengthen its policies and procedures to ensure that the review report of all reports is performed prior to submission.

*Views of Responsible Officials:*

Management agrees with the finding. See separate corrective action plan.

**2023-006**

**Program:** Epidemiology and Laboratory Capacity for Infectious Diseases  
**Federal Financial Assistance Listing No.:** 93.323  
**Federal Agency:** U.S. Department of Health and Human Services  
**Passed-through:** California Department of Public Health  
**Award Number and Year:** COVID-19ELC48, COVID-19ELC106, 2021/2022

**Compliance Requirement:** Procurement, Suspension and Debarment  
**Type of Finding:** *Instances of Noncompliance*

*Criteria:*

Per 2 CFR part 200, subpart D, section 200.303, the nonfederal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Prior to entering into subawards and contracts with award funds, recipients must verify that such contractors and subrecipients are not suspended, debarred, or otherwise excluded pursuant to 31 CFR section 19.300.

*Condition:*

We identified that the County's purchasing and contracting policy does not require the verification of the debarment and suspension status of vendors prior to entering into agreements.

*Cause:*

The County is in process of updating its purchasing and contracting policy to include verifying the debarment and suspension status of vendors prior to entering into agreements through one of the permitted methods: verify SAM registration status of potential vendors, collect certification from potential vendors, or include a clause or condition to the contract. The County's current purchasing and contracting policy does not require verification of the vendors debarment and suspension status.

*Effect:*

Noncompliance with these requirements could result in disbursement of Federal funds to suspended or debarred parties.

*Questioned Costs:*

None reported.

*Context/Sampling:*

The County's purchasing and contracting policy utilized by the department does not include verification of vendor debarment and suspension status prior to entering in the agreement.

*Repeat Finding from Prior Year:*

Yes. See prior year finding 2022-010.

*Recommendation:*

We recommend that the County implement in its policies procedures to verify SAM registration status of potential vendors, collect certification from potential vendors, or include a clause or condition to the contract to verify that entities to which the County is awarding Federal funds is not suspended or debarred.

*Views of Responsible Officials:*

Management agrees with the finding. See separate corrective action plan.

**2023-007**      **Program:** Highway Planning and Construction  
**Federal Financial Assistance Listing No.:** 20.205  
**Federal Agency:** U.S. Department of Transportation  
**Passed-through:** California Department of Transportation  
**Award Number and Year:** 5923, 2022/2023

**Compliance Requirement:** Subrecipient Monitoring  
**Type of Finding:** *Material Weakness in Internal Control over Compliance, Material Noncompliance*

*Criteria:*

2 CFR 200.331(a) establishes the required elements that the pass-through entity (County) must include in their subrecipient agreements.

2 CFR 200.331(b) establishes the requirement that the pass-through entity must evaluate the risk of noncompliance with Federal statutes, regulations, and terms and conditions of the program for each subaward for the purpose of determining the appropriate subrecipient monitoring activities.

2 CFR 200.331(d) and 2 CFR 200.331(e) establishes the requirement that the pass-through entity must monitor the activities of each subrecipient of program funds to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward and achieves performance goals. 2 CFR 200.331(d) requires that the monitoring activities must include:

- 1) Reviewing of financial and performance reports as required by the pass-through entity.
- 2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
- 3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management decision.

2 CFR 200.331(f) establishes the requirement for the pass-through entity to verify whether the subrecipient is subject to a single audit when the subrecipient's expenditures are expected to exceed the threshold set forth in 2 CFR 200.501.

*Condition:*

In 1 out of 1 instance selected, we found that the subrecipient agreement did not contain the federal award identification elements required to be communicated by the County, no risk assessment was performed, and no subrecipient monitoring was performed. In this same instance, a documented review of whether the subrecipient was subject to a single audit was also not performed.

We also found that the subrecipient did not reflect the expenditures of the subaward in its single audit in the period the expenditures were incurred.

*Cause:*

The County improperly identified the subrecipient as a contractor. The County did not perform an evaluation of the agreement to determine whether the vendor was a contractor or a subrecipient.

*Effect:*

The County did not comply with the subrecipient monitoring compliance requirements.

*Questioned Costs:*

None reported.

*Context/Sampling:*

We selected 100% of the County's subrecipients of the program.

*Repeat Finding from Prior Year(s):*

No.

*Recommendation:*

We recommend that the County establish procedures to determine whether agreements represent a contractor or a subrecipient arrangement.

*Views of Responsible Officials:*

Management agrees with the finding. See separate corrective action plan.

**2023-008**

**Program:** Medicaid Cluster

**Federal Financial Assistance Listing No.:** 93.778

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

**Passed-through:** California Department of Public Health

**Award Number and Year:** 1946001347 A7, 2022/2023

**Compliance Requirement:** Eligibility

**Type of Finding:** *Material Weakness in Internal Control over Compliance, Material Noncompliance*

*Criteria:*

Per the *2023 OMB Compliance Supplement*, agencies are required to maintain eligibility records including documents to support the agency's eligibility determination and information about each individual and benefits paid to or on behalf of the individual. In addition, it is required that eligibility determinations and redeterminations, including obtaining any required documentation and verifications, are performed to determine if individuals are eligible in accordance with the compliance requirements of the program.

*Condition:*

As a result of our eligibility testing, we identified 36 instances out of 60 sampled in which the annual redeterminations for in-home supportive services were not performed or not performed timely. In the same sample, we identified 2 instances in which the in-home supportive services benefit application (SOC295) was not retained by the County.

*Cause:*

The County's policies and procedures did not ensure that 1) timely redeterminations are performed for all program recipients, and 2) program recipient applications were retained.

*Effect:*

The lack of performance of timely eligibility redetermination and by not retaining supporting documentation for applications could result in ineligible individuals receiving benefits and increase the risk of noncompliance with the program.

*Questioned Costs:*

None reported.

*Context/Sampling:*

A sample of 60 in-home supportive services recipients were selected out of 5,722.



*Repeat Finding from Prior Year(s):*

No.

*Recommendation:*

We recommend that the County strengthen its current policies and procedures with regards to eligibility redeterminations, required documentation, and maintenance of participant file and ensure that such policies and procedures are formally documented.

*Views of Responsible Officials:*

Management agrees with the finding. See separate corrective action plan.

County of Solano, California  
 Summary Schedule of Prior Audit Findings  
 For the Fiscal Year Ended June 30, 2023

Summarized below is the current status of findings reported in the prior year’s schedule of audit findings and questioned costs.

<b>Finding No.</b>	<b>Finding or Program/Cluster</b>	<b>Assistance Listing No.</b>	<b>Compliance Requirement</b>	<b>Status</b>
2022-001	Financial Reporting	Not Applicable	Not Applicable	Implemented.
2022-002	Property Assessment Valuation Changes	Not Applicable	Not Applicable	Implemented.
2022-003	Housing Voucher Cluster	14.871, 14.879	Subrecipient Monitoring	Partially implemented. See finding 2023-002.
2022-004	Housing Voucher Cluster	14.871, 14.879	Reporting	Not implemented. See finding 2023-003.
2022-005	Temporary Assistance for Needy Families	93.558	Allowable Costs, Eligibility and Special Tests and Provisions	Partially implemented. See finding 2023-004.
2022-006	Emergency Rental Assistance Program	21.023	Eligibility	Implemented.
2022-007	Emergency Rental Assistance Program	21.023	Reporting	Implemented.
2022-008	Emergency Rental Assistance Program	21.023	Subrecipient Monitoring	Implemented.
2022-009	Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	Reporting	Partially implemented. See finding 2023-005.
2022-010	Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	Procurement, Suspension and Debarment	Partially implemented. See finding 2023-006.
2022-011	WIA/WIOA Cluster	17.258, 17.259, 17.278	Reporting	Implemented.

County of Solano, California  
 Supplemental Schedule of the Office of California State Department of Aging Grants  
 For the Fiscal Year Ended June 30, 2023

**I. AREA PLAN \***

Federal Grantor/Program Title	CFDA Number	Contract Number	Federal Expenditures	State Expenditures	Total Expenditures
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2223-28	\$ 3,144	\$ -	\$ 3,144
Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	AP-2223-28	72,071	-	72,071
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2223-28	47,877	-	47,877
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2223-28	826,610	-	826,610
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2223-28	863,369	-	863,369
National Family Caregiver Support, Title III, Part E	93.052	AP-2223-28	291,617	-	291,617
Nutrition Services Incentive Program	93.053	AP-2223-28	207,308	-	207,308
General Fund Baseline Administration	N/A	AP-2223-28	-	100,000	100,000
General Fund IIIB (Ombudsman)	N/A	AP-2223-28	-	259,850	259,850
Public Health L&C Program Fund (PHL&C Ombudsman)	N/A	AP-2223-28	-	740,714	740,714
State Health Facilities Citation Penalties Account (SHF Cit Pen Ombudsman)	N/A	AP-2223-28	-	7,387	7,387
State Nursing Facilities Penalties Account (SHF Cit Pen Ombudsman)	N/A	AP-2223-28	-	22,322	22,322
State Nursing Facilities Quality and Accountability (SNFQAF Ombudsman)	N/A	AP-2223-28	-	42,759	42,759
			<u>\$ 2,311,996</u>	<u>\$ 1,173,032</u>	<u>\$ 3,485,028</u>

**II. OTHER FUNDING \***

Federal Grantor/Program Title	CFDA Number	Contract Number	Federal Expenditures	State Expenditures	Total Expenditures
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (CalFresh/SNAP-ED)	10.561	SP-2122-28	\$ 207,914	\$ -	\$ 207,914
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (CalFresh/SNAP-ED)	10.561	CF-2223-28	297,109	-	297,109
Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	CARES	17,428	-	17,428
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	CARES	20,119	-	20,119
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	CARES	105	-	105
National Family Caregiver Support, Title III, Part E	93.052	CARES	4,169	-	4,169
Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	AP-2122-28 A2	1,562	-	1,562
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	Vaccine	25,037	-	25,037
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-28 A2	46,040	-	46,040
Elder Abuse Prevention Interventions Program	93.747	AP-2122-28 A2	2,171	-	2,171
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-28 A3	19,237	-	19,237

County of Solano, California

Supplemental Schedule of the Office of California State Department of Aging Grants (Continued)  
For the Fiscal Year Ended June 30, 2023

**II. OTHER FUNDING (Continued) \***

Federal Grantor/Program Title	CFDA Number	Contract Number	Federal Expenditures	State Expenditures	Total Expenditures
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-28 A3	\$ 217,908	\$ -	\$ 217,908
National Family Caregiver Support, Title III, Part E	93.052	AP-2122-28 A3	42,390	-	42,390
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (CalFresh/SNAP-ED)		CF-222-28	-	29,649	29,649
Senior Legal Services		IF-2223-28	-	17,928	17,928
Dignity at Home Fall Prevention		IF-2223-28	-	105,012	105,012
Family Caregiving Support		IF-2223-28	-	36,537	36,537
Senior Nutrition Infrastructure		NI-2223-28	-	168,315	168,315
Aging and Disability Resource Connection	N/A	AD-2223-25	-	22,277	22,277
			<u>\$ 901,189</u>	<u>\$ 379,718</u>	<u>\$ 1,280,907</u>

Note:

\* Payments to subrecipients are reported when disbursed (cash basis of accounting), in accordance with the requirements of the Uniform Guidance.