



Single Audit Report

For the Fiscal Year Ended June 30, 2019

County of San Bernardino, 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 Honorable Board of Supervisors
County of San Bernardino, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Bernardino, California (County), as of and for the year ended June 30, 2019, 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 20, 2019. Our report also included a reference to other auditors who audited the financial statements of the County of San Bernardino Consolidated Fire Districts, the County of San Bernardino Redevelopment Successor Agency Private-Purpose Trust Fund, and the Housing Authority of the County of San Bernardino as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Rancho Cucamonga, California
December 20, 2019



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 the Supplemental Schedule of Office of California State Department of Aging Grants

To the Honorable Board of Supervisors
County of San Bernardino, California

Report on Compliance for Each Major Federal Program

We have audited the County of San Bernardino, California’s (County) compliance with the types of compliance requirements described 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, 2019. 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.

The County’s basic financial statements include the operations of the Housing Authority of the County of San Bernardino (Housing Authority), which expended \$107,148,530 in federal awards which is not included in the schedule during the year ended June 30, 2019. Our audit, described below, did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with the Uniform Guidance.

Management’s Responsibility

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

Auditor’s Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

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 2019-001 through 2019-005. Our opinion on each major federal program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and the County's separate corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

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

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

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

schedule of findings and questioned costs as items 2019-001, 2019-002, 2019-004, and 2019-005, that we consider to be significant deficiencies.

The County's responses to the internal control over compliance findings identified in our audit are described in the County's separate corrective action plan. The County's responses were not subjected to the 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 State Department of Aging Grants

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 20, 2019, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors who audited the financial statements of the County of San Bernardino Consolidated Fire Districts, the County of San Bernardino Redevelopment Successor Agency Private-Purpose Trust Fund, and the Housing Authority of the County of San Bernardino, as described in our report on the County's 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. The Supplemental Schedule of Office of California State Department of Aging Grants is presented for purposes of additional analysis 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 and Supplemental Schedule of 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.



Rancho Cucamonga, California
March 31, 2020

County of San Bernardino, California
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Entity Identification Number	Pass-Through Expenditures	Federal Award Expenditures	Pass-Through Awards to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE					
<u>Pass-Through Programs:</u>					
Child Nutrition Cluster:					
<u>California Department of Education:</u>					
School Breakfast Program	10.553	36-10363-6037469-01		\$ 129,359	\$ -
National School Lunch Program	10.555	36-10363-6037469-01		246,553	-
Total Child Nutrition Cluster				<u>375,912</u>	<u>-</u>
Supplemental Nutrition Assistance Program (SNAP) Cluster:					
<u>California Department of Social Services:</u>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	1946001347-A7		47,624,891	-
<u>California Department of Public Health:</u>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Education	10.561	16-10145		2,910,047	1,319,468
Total SNAP Cluster				<u>50,534,938</u>	<u>1,319,468</u>
<u>California Department of Education:</u>					
Child and Adult Care Food Program	10.558	223600		1,944,615	-
<u>California Department of Food and Agriculture:</u>					
Plant and Animal Disease, Pest Control, and Animal Care - Pierce's Disease Control Program	10.025	17-0453-0053-SF		27,512	-
Plant and Animal Disease, Pest Control, and Animal Care - Pest Surveillance Canine Inspection Team	10.025	18-0294-006-SF		189,032	-
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth Detection Trapping	10.025	18-0299-017-SF		33,798	-
				<u>250,342</u>	<u>-</u>
<u>California Department of Public Health:</u>					
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	15-10109		11,444,368	-
Forest Service Schools and Roads Cluster:					
<u>State Controller's Office:</u>					
Schools and Roads - Grants to States	10.665	99003012		266,274	-
TOTAL - U. S. DEPARTMENT OF AGRICULTURE				<u>64,816,449</u>	<u>1,319,468</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
<u>Pass-Through Programs:</u>					
Community Development Block Grant (CDBG) - Entitlement Grants Cluster:					
<u>City of Chino Hills:</u>					
Community Development Block Grants/Entitlement Grants	14.218	0711008883190		10,000	-
<u>Direct Programs:</u>					
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization	14.218			4,860,652	2,672,374
Program Grant #1	14.218			168,040	-
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization					
Program Grant #3	14.218			330,182	-
Total CDBG Entitlement Grants Cluster				<u>5,368,874</u>	<u>2,672,374</u>
<u>Pass-Through Programs:</u>					
<u>California Department of Housing and Community Development:</u>					
Emergency Solutions Grant Program	14.231	E16UC060503		304,386	292,292
<u>Direct Programs:</u>					
Emergency Solutions Grant Program	14.231			168,281	149,318
Subtotal				<u>472,667</u>	<u>441,610</u>
Home Investment Partnerships Program	14.239			1,386,813	-
Continuum of Care Program - Homeless Management Information System (HMIS) FY 17-18	14.267			48,116	-
Continuum of Care Program	14.267			344,396	-
Continuum of Care Program - Homeless Management Information System (HMIS) FY 18-19	14.267			187,230	-
Subtotal				<u>579,742</u>	<u>-</u>
TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>7,808,096</u>	<u>3,113,984</u>
U.S. DEPARTMENT OF INTERIOR					
<u>Pass-Through Programs:</u>					
<u>California Department of Parks and Recreation:</u>					
Land and Water Conservation Fund	15.U01	15.C89960004		16,286	-
TOTAL - U.S. DEPARTMENT OF INTERIOR				<u>16,286</u>	<u>-</u>
U.S. DEPARTMENT OF JUSTICE					
<u>Pass-Through Programs:</u>					
<u>California Governor's Office of Emergency Services:</u>					
Crime Victim Assistance - Unserved/Underserved Victim Advocacy and Outreach Program	16.575	071-00000		144,412	-
Crime Victim Assistance - Victim Witness Assistance Program	16.575	071-00000		2,490,001	-
Subtotal				<u>2,634,413</u>	<u>-</u>
Paul Coverdell Forensic Sciences Improvement Grant Program - FY 17-18	16.742	CQ18120360		16,431	-
Paul Coverdell Forensic Sciences Improvement Grant Program - FY 16-17	16.742	CQ17110360		16,400	-
Subtotal				<u>32,831</u>	<u>-</u>
<u>California Victim Compensation Board:</u>					
Antiterrorism Emergency Reserve	16.321	VC-G6042		56,722	-
<u>Direct Programs:</u>					
Edward Byrne Memorial Justice Assistance Grant Program - FY 14-15	16.738			72,719	47,053
Edward Byrne Memorial Justice Assistance Grant Program - FY 15-16	16.738			164,963	146,335
Subtotal				<u>237,682</u>	<u>193,388</u>
DNA Backlog Reduction Program - FY 16-17	16.741			189,820	-
Law Enforcement Assistance Narcotics and Dangerous Drugs Training FY 18-19	16.004			44,713	-
2018 Domestic Cannabis Eradication/Suppression Program	16.U01	16.2018-38		4,868	-
2019 Domestic Cannabis Eradication/Suppression Program	16.U01	16.2019-39		120,092	-
Subtotal				<u>124,960</u>	<u>-</u>
San Bernardino Gang Impact Team (GIT) Safe Streets Task Force FY17-18	16.U02	16.281C-LA-C5638519		14,444	-
San Bernardino Gang Impact Team (GIT) Safe Streets Task Force FY18-19	16.U02	16.281C-LA-C5638519		19,593	-
Subtotal				<u>34,037</u>	<u>-</u>
Southwest Border Prosecution Initiative Program	16.755			376,684	-
Equitable Sharing Program - IRNET	16.922			392,012	-
Equitable Sharing Program - NARCOTICS	16.922			3,902,624	-
Subtotal				<u>4,294,636</u>	<u>-</u>
TOTAL - U.S. DEPARTMENT OF JUSTICE				<u>8,026,498</u>	<u>193,388</u>

See accompanying notes to schedule of expenditures of federal awards.

County of San Bernardino, California
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
U.S. DEPARTMENT OF LABOR				
<u>Pass-Through Programs:</u>				
WIOA Cluster:				
<u>California Employment Development Department:</u>				
WIOA Adult Program	17.258	07154900	\$ 7,117,098	\$ -
WIOA Youth Activities	17.259	07154900	7,534,108	4,583,069
WIOA Dislocated Worker Formula Grants	17.278	07154900	5,472,750	-
Total WIOA Cluster			20,123,956	4,583,069
<u>California Department of Aging:</u>				
Senior Community Service Employment Program - Title V (SCSEP)	17.235	TV-1819-20A1	323,177	-
TOTAL - U.S. DEPARTMENT OF LABOR			20,447,133	4,583,069
U.S. DEPARTMENT OF TRANSPORTATION				
<u>Pass-Through Programs:</u>				
Highway Planning and Construction Cluster:				
<u>California Department of Transportation:</u>				
Highway Planning and Construction	20.205	85954	729,888	-
Total Highway Planning and Construction Cluster			729,888	-
Highway Safety Cluster:				
<u>California Office of Traffic Safety:</u>				
State and Community Highway Safety - FY 17-18	20.600	PT18073	73,887	-
State and Community Highway Safety - FY 18-19	20.600	PT19105	115,488	-
Subtotal			189,375	-
National Priority Safety Programs	20.616	N/A	272,467	-
Total Highway Safety Cluster			461,842	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	20.309	347,693	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT19105	161,233	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT18073	111,655	-
Subtotal			620,581	-
<u>Direct Programs:</u>				
Airport Improvement Program - FY14-15	20.106		52,793	-
Airport Improvement Program - FY16-17	20.106		6,314	-
Subtotal			59,107	-
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION			1,871,418	-
U.S. DEPARTMENT OF TREASURY				
<u>Direct Programs:</u>				
Equitable Sharing	21.016		248,271	-
TOTAL - U.S. DEPARTMENT OF TREASURY			248,271	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<u>Pass-Through Programs:</u>				
Medicaid Cluster:				
<u>California Department of Health Care Services:</u>				
Medical Assistance Program - Caseload Relief	93.778	4260-111-0001	33,592	-
Medical Assistance Program - Child Health And Disability Prevention Case Management	93.778	4260-111-0001	464,135	-
Medical Assistance Program - Early Periodic Screening, Diagnosis and Treatment	93.778	4260-111-0001	556,439	-
Medical Assistance Program - Medi-Cal Assistance Program (Alcohol)	93.778	18-11-A-1	14,722,842	12,186,461
Medical Assistance Program - Children's Health Insurance Program (Title XIX)	93.778	4260-111-0001	4,731,239	-
Medical Assistance Program - Medi-Cal Assistance Program - Children & Family Services Portion	93.778	MSO1809-17	11,925,138	-
Medical Assistance Program - Mental Health Administrative Cost	93.778	DMH 11-01	11,591,047	-
Medical Assistance Program - Program 3201 Family Support Services - Health Care				
Program for Children in Foster Care (HCPFCF)	93.778	4260-111-0001	1,313,235	-
Medical Assistance Program - Early Periodic Screening & Treatment - Psychotropic				
Medication Monitoring & Oversight (PMM&O)	93.778	4260-111-0001	164,833	-
Medical Assistance Program - Transitional Assistance Department Portion Only	93.778	MSO1809-17	44,882,509	-
<u>California Department of Aging:</u>				
Medical Assistance Program (Title XIX, MSSP)	93.778	MS-1819-17	570,056	-
<u>California Department of Social Services:</u>				
Medical Assistance Program (Title XIX, IHSS)	93.778	MSO809-17	15,996,730	-
Medical Assistance Program - In-Home Supportive Services-Public Authority-IHSS-PA	93.778	MSO809-17	2,916,411	-
Total Medicaid Cluster			109,868,206	12,186,461
Aging Cluster:				
<u>California Department of Aging:</u>				
Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1819-20A1	6,864	-
Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1819-20A1	51,368	-
Special Programs for the Aging-Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1819-20A1	81,542	-
Special Programs for the Aging-Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-1819-20A1	1,880,880	732,638
Special Programs for the Aging-Title III, Part C Nutrition Services	93.045	AP-1819-20A1	3,385,365	3,385,365
National Family Caregiver Support, Title III, Part E	93.052	AP-1819-20A1	1,051,679	586,333
Nutrition Services Incentive Program	93.053	AP-1819-20A1	547,741	547,741
Total Aging Cluster			7,005,439	5,252,077
<u>California Department of Public Health:</u>				
Immunization Cooperative Agreements	93.268	63-017191	534,695	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Zika Response Resources	93.323	0187.1190	5,526	-
TANF Cluster:				
<u>California Department of Social Services:</u>				
Temporary Assistance for Needy Families	93.558	1946001347-A7	132,006,502	1,859,075
Total TANF Cluster			132,006,502	1,859,075

County of San Bernardino, California
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Pass-Through Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<u>California Department of Health Care Services:</u>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94153	\$ 12,027,635	\$ 8,537,485
<u>California Department of Public Health:</u>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU520S004656	235,847	-
Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	17-10249	70,447	-
HIV Care Formula Grants	93.917	15-692 A-1	953,786	695,714
HIV Prevention Activities-Health Department Based	93.940	15-10946 & 18-10767	547,036	-
HIV Prevention Activities-Health Department Based	93.940	18-10588	53,668	-
Subtotal			600,704	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	15-10263	14,280	-
Maternal and Child Health Services Block Grant to the States:				
Maternal and Child Health Services Block Grant to the States (BIH portion)	93.994	201836	386,408	-
Maternal and Child Health Services Block Grant to the States (MCAH)	93.994	201836	377,003	-
Subtotal			763,411	-
Public Health Emergency Preparedness	93.069	17-10186	2,034,521	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)				
Aligned Cooperative Agreements	93.074	17-10157	657,065	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	93.074	17-10158	78,476	-
Aligned Cooperative Agreements - LEMSAC				
Subtotal			735,541	-
<u>California Department of Health Care Services:</u>				
Children's Health Insurance Program	93.767	4260-111-0001	973,158	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	506,438	-
Block Grants for Community Mental Health Services	93.958	N/A	5,632,889	163,838
<u>California Department of Social Services:</u>				
Guardianship Assistance	93.090	1946001347-A7	7,582,837	-
Promoting Safe and Stable Families	93.556	1946001347-A7	2,296,112	1,718,204
Refugee and Entrant Assistance - State/Replacement Designee Administered Programs - Admin.	93.566	1946001347-A7	361	-
Refugee and Entrant Assistance - State/Replacement Designee Administered Programs	93.566	1946001347-A7	27,060	-
Subtotal			27,421	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1946001347-A7	1,544,524	-
Foster Care Title IV-E - Probation	93.658	1946001347-A7	1,885,565	-
Foster Care Title IV-E - Children & Family Services	93.658	1946001347-A7	36,940,399	-
Foster Care Title IV-E - Transitional Assistance Department	93.658	1946001347-A7	48,541,012	-
Subtotal			87,366,976	-
Adoption Assistance -Administration	93.659	1946001347-A7	2,371,673	-
Adoption Assistance	93.659	1946001347-A7	38,702,447	-
Subtotal			41,074,120	-
Social Services Block Grant - Title XX	93.667	1946001347-A7	3,765,514	-
Social Services Block Grant	93.667	1946001347-A7	13,325,808	-
Subtotal			17,091,322	-
Adoption and Legal Guardianship Incentive Payments	93.603	1946001347-A7	1,250,964	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	1946001347-A7	772,891	383,229
<u>California Department of Child Support Services:</u>				
Child Support Enforcement	93.563	1804CACSES	26,132,180	-
Child Support Enforcement Research FY 18-19	93.564	10-0685-21	216,930	-
Child Care Development Fund (CCDF) Cluster:				
<u>California Department of Education:</u>				
Child Care and Development Block Grant	93.575	CSPP7431	139,265	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CSPP-8432	303,216	-
Total CCDF Cluster			442,481	-
<u>California Department of Aging:</u>				
Medicare Enrollment Assistance Program -Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-1718-20, MI- 1819-20	67,606	59,497
State Health Insurance Assistance Program	93.324	HI-1718-20A2	154,342	149,655
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare-Medicaid Individuals in States with Approved Financial Alignment Models	93.626	FA-1718-20	50,120	45,895
<u>Essential Access Health:</u>				
Family Planning-Services	93.217	454-5320-71219-17-18	223,807	-
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		77,445	-
Grants for New and Expanded Services under the Health Center Program	93.527		1,891,811	-
Total Health Center Program Cluster			1,969,256	-
Head Start - Early Head Start Program - Child Care Partnership	93.600		2,012,226	-
Head Start	93.600		49,592,163	4,236,199
Subtotal			51,604,389	4,236,199
HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)	93.914		6,865,317	5,942,076
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C)	93.918		485,152	-
TOTAL - U.S. DEPARTMENT HEALTH AND HUMAN SERVICES			521,187,772	41,229,405

See accompanying notes to schedule of expenditures of federal awards.

County of San Bernardino, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Pass-Through Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
U.S. EXECUTIVE OFFICE OF THE PRESIDENT				
<u>Direct Programs:</u>				
High Intensity Drug Trafficking Areas Program - High Intensity Drug Trafficking Area (Inland Regional Narcotics Enforcement Team (IRNET) and Regional Methamphetamine (RMTF))	95.001		\$ 22,010	\$ -
High Intensity Drug Trafficking Areas Program - High Intensity Drug Trafficking Area (Inland Regional Narcotics Enforcement Team (IRNET), Regional Methamphetamine (RMTF) and Vehicle Interdiction Pipeline Enforcement Resource (VIPER) Program)	95.001		722,526	-
High Intensity Drug Trafficking Areas Program - Southern California Drug Task Force (SCDTF) FY 17-18	95.001		3,698	-
High Intensity Drug Trafficking Areas Program - Southern California Drug Task Force (SCDTF) FY 18-19	95.001		42,837	-
High Intensity Drug Trafficking Areas Program (IRNET, RMTF AND VIPER)	95.001		392,082	-
Subtotal			1,183,153	-
TOTAL - U.S. EXECUTIVE OFFICE OF THE PRESIDENT			1,183,153	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
<u>Pass-Through Programs:</u>				
<u>California Governor's Office of Emergency Services:</u>				
<u>Emergency Management Performance Grants:</u>				
Emergency Management Performance Grants (EMPG) FY 17-18	97.042	071-00000	544,509	218,530
Emergency Management Performance Grants (EMPG) FY 16-17	97.042	071-00000	142,115	-
Subtotal			686,624	218,530
Hazard Mitigation Grant	97.039	FEMA-4240-DR-CA; PJ0006; 071-91103	1,993,942	-
Homeland Security Grant Program - FY 14-15	97.067	071-00000	48,524	-
Homeland Security Grant Program - FY 15-16	97.067	071-00000	1,028,472	441,711
Homeland Security Grant Program - FY 16-17	97.067	071-00000	878,298	281,440
<u>City of Riverside Fire Department Office of Emergency Services:</u>				
Homeland Security Grant Program - Riverside Urban Areas Security Initiative (UASI) - FY 15-16	97.067	065-62000	84,964	-
Homeland Security Grant Program - Riverside Urban Areas Security Initiative (UASI) - FY 15-16	97.067	065-62000	23,490	-
Subtotal			2,063,748	723,151
<u>California Department of Parks & Recreation:</u>				
Boating Safety Financial Assistance	97.012	C1570602	19,927	-
Boating Safety Financial Assistance	97.012	C17L0612	166,897	-
Subtotal			186,824	-
<u>Direct Programs:</u>				
Preparing for Emerging Threats and Hazards	97.133		30,327	-
Assistance to Firefighters Grant FY 15-16	97.044		304,348	-
Assistance to Firefighters Grant FY 16-17	97.044		188,125	-
Subtotal			492,473	-
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY			5,453,938	941,681
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 631,059,014	\$ 51,380,995

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the County of San Bernardino, California (County) under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. The County's reporting entity is defined in Note 1 to the County's basic financial statements.

The County's basic financial statements include the operations of the Housing Authority of the County of San Bernardino (Housing Authority), which expended \$107,148,530 in federal awards, which is not included in the schedule during the year ended June 30, 2019. Our audit did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with the Uniform Guidance.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. 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.

Note 3 – Pass-Through Entities' Identifying Number

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County has determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

Note 4 – Catalog of Federal Domestic Assistance (CFDA) Numbers

The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

Note 5 – 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 6 – Medicaid Cluster

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

Note 7 – Indirect Cost Rate

The County, as a whole, has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. Individual departments, or programs, may have a negotiated rate or they may have elected to use the 10-percent de minimis indirect cost rate within their individual grants.

I. Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.218	CDBG-Entitlement Grants Cluster
93.778	Medicaid Cluster
93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053	Aging Cluster
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.667	Social Services Block Grant

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000
Auditee qualified as low-risk auditee?	Yes

II. Financial Statement Findings

None reported.

III. Federal Awards Findings and Questioned Costs

Finding 2019-001

Program: Medical Assistance Program (Medicaid Cluster)

CFDA No.: 93.778

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

Passed-through: California Department of Health Services

Award Year: FY 2018-19

Compliance Requirements: Eligibility

Criteria:

Redeterminations of Medicaid Eligibility, §435.916 Periodic renewal of Medicaid eligibility (42 CFR 435.916):

- (a) Renewal of individuals whose Medicaid eligibility is based on modified adjusted gross income methods (MAGI).
 - (1) Except as provided in paragraph (d) of this section, the eligibility of Medicaid beneficiaries whose financial eligibility is determined using MAGI-based income must be renewed once every 12 months, and no more frequently than once every 12 months.
 - (2) Renewal on basis of information available to agency. The agency must make a redetermination of eligibility without requiring information from the individual if able to do so based on reliable information contained in the individual's account or other more current information available to the agency, including but not limited to information accessed through any data bases accessed by the agency under §435.948, §435.949 and §435.956 of this part. If the agency is able to renew eligibility based on such information, the agency must, consistent with the requirements of this subpart and subpart E of part 431 of this chapter, notify the individual -
 - (i) Of the eligibility determination, and basis; and
 - (ii) That the individual must inform the agency, through any of the modes permitted for submission of applications under § 435.907(a) of this subpart, if any of the information contained in such notice is inaccurate, but that the individual is not required to sign and return such notice if all information provided on such notice is accurate.
 - (3) Use of a pre-populated renewal form. If the agency cannot renew eligibility in accordance with paragraph (a)(2) of this section, the agency must -
 - (i) Provide the individual with -
 - (A) A renewal form containing information, as specified by the Secretary, available to the agency that is needed to renew eligibility.
 - (B) At least 30 days from the date of the renewal form to respond and provide any necessary information through any of the modes of submission specified in § 435.907(a) of this part, and to sign the renewal form in a manner consistent with § 435.907(f) of the part;
 - (C) Notice of the agency's decision concerning the renewal of eligibility in accordance with this subpart and subpart E of part 431 of this chapter;

III. Federal Awards Findings and Questioned Costs

Requirements, Cost Principles, and Audit Requirements for Federal Awards - Subpart D - Post Federal Award Requirements §200.303 Internal controls (2 CFR 200.303):

The non-Federal entity must:

(a) 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. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The County’s (Human Services Department) procedures to comply with the Federal requirements are to document in the beneficiary’s case file any information accessed through any data bases if the electronic information is used as the basis for redetermination. If the electronic process does not provide the required information needed to re-establish eligibility for another 12-month period the Human Services Department’s procedures are to contact the beneficiary, and obtain necessary information, that is then retained in the applicant’s case file to support the continued eligibility for program benefits.

Condition:

Significant Deficiency, Instance of Non-Compliance – Out of 60 beneficiaries tested, there were 2 instances of individuals whose eligibility was based on the modified adjusted gross income method where the Income and Eligibility Verification Requirements were not documented in accordance with the Department’s procedures. The verifications were due August 31, 2018 and July 31, 2018, respectively, and documentation of the verification was not maintained in the case file at the time of our audit.

Cause:

The condition is primarily caused by the County (Human Services Department) not consistently adhering to its policies and procedures to ensure that documentation pursuant to redeterminations of program eligibility are securely retained in the case file.

Effect:

Lack of reviewable evidence to support the timely eligibility redeterminations could lead to ineligible individuals receiving benefits.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

III. Federal Awards Findings and Questioned Costs

Context:

A nonstatistical sample of 60 participant case files out of 460,953 participant case files were selected for eligibility testing. As a result of our testwork of specific requirements related to eligibility, the condition noted above was identified in 2 of the 60 participant case files that were selected for eligibility testing.

Recommendation:

We recommend the County (Human Services Department) update its current training and policies and procedures with regard to the safekeeping of documentation associated with the redeterminations of eligibility to ensure that all documentation supporting eligibility redetermination is available for retrieval.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

Finding 2019-002

Program: Medical Assistance Program (Medicaid Cluster)

CFDA No.: 93.778

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

Passed-through: California Department of Health Services

Award Year: FY 2018-19

Compliance Requirements: Eligibility

Criteria:

42 CFR section 435.916(d) states that the agency must redetermine eligibility between regular renewals whenever it receives information about a change in a beneficiary's circumstances that may affect eligibility.

Condition:

Significant Deficiency, Instance of Non-Compliance – As a result of our eligibility testing, we noted 1 case, of the 60 participant case files selected for testing, in which the benefit was not discontinued when the County (Human Services Department) received information about a change in the beneficiary's circumstances (death) and subsequently renewed this individual's benefit for an additional 12 months.

Cause:

The condition was caused by the County (Human Services Department) not adhering to its policies and procedures to ensure that the case was closed when circumstances required them to do so.

III. Federal Awards Findings and Questioned Costs

Effect:

An individual who was no longer eligible remained in eligible status after the period of eligibility for that individual had expired.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context:

A nonstatistical sample of 60 participant case files out of 460,953 participant case files were selected for eligibility testing. As a result of our testwork of specific requirements related to eligibility, the condition noted above was identified in 1 of the 60 participant case files that were selected for eligibility testing.

Recommendation:

We recommend the County (Human Services Department) update its current training and policies and procedures with regard to the handling of cases that require the discontinuance of benefits after circumstances indicate the period of eligibility has expired. Additionally, procedures should be performed to identify and discontinue benefits for any existing beneficiaries receiving benefits after the end of their eligibility period.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

Finding 2019-003

Program: Aging Cluster

CFDA No.: 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053

Federal Grantor: U.S. Department of Health and Human Services (HHS)

Passed-through: California Department of Aging

Award Year: FY 2018-19

Compliance Requirements: Subrecipient Monitoring

Criteria:

2 CFR section 200.331(d), requirements for pass through entities, states that all pass-through entities must monitor the activities of subrecipients as necessary to ensure that the subaward is used for authorized purposes. This monitoring includes 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.

III. Federal Awards Findings and Questioned Costs

Condition:

Instance of Non-Compliance – As a result of our subrecipient monitoring testing, we noted 4 of the 4 subrecipient monitoring activities selected for testing had evidence of onsite monitoring being conducted by the County (Department of Aging and Adult Services) prior to the fiscal year ended June 30, 2019 but the monitoring reports were not finalized as of March 2020. As a result, there was no evidence for 3 of the 4 monitoring activities selected for testing that the Department of Aging and Adult Services followed-up and ensured that subrecipients implemented corrective actions to address identified deficiencies within a reasonable amount of time from the date of the monitoring.

Cause:

The County (Department of Aging and Adult Services) did not have a process in place to ensure monitoring was finalized and communicated to subrecipients within the required timeframes, and that subrecipients took timely and appropriate action on all deficiencies pertaining to the Federal programs detected through monitoring and on-site review.

Effect:

There is increased risk of non-compliance by the subrecipient if monitoring is not finalized and steps are not taken to ensure that subrecipients take timely and appropriate action on all deficiencies.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context:

For the fiscal year ended June 30, 2019, disbursements to subrecipients of the Special Programs for the Aging totaled \$5,252,077, which represents 75% of the total federal expenditures for the fiscal year ended June 30, 2019. A nonstatistical sample of 4 subrecipients out of 22 total subrecipients were selected for testing.

Recommendation:

We recommend the County (Department of Aging and Adult Services) ensure monitoring is completed according to the requirements in the Federal award and the uniform guidance. Further, the Department of Aging and Adult Services should ensure subrecipient monitoring results are finalized and communicated to subrecipients timely, identified deficiencies are followed-up on, and that subrecipients implement corrective actions.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

III. Federal Awards Findings and Questioned Costs

Finding 2019-004

Program: Aging Cluster

CFDA No.: 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053

Federal Grantor: U.S. Department of Health and Human Services (HHS)

Passed-through: California Department of Aging

Award Year: FY 2018-19

Compliance Requirements: Subrecipient Monitoring

Criteria:

2 CFR section 200.331(a), requirements for pass through entities, states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information at the time of subaward.

Condition:

Significant Deficiency, Instance of Non-Compliance – of the 4 subawards selected for testing, certain required award information and applicable requirements were not provided at the time of the subaward.

The following information was not provided at the time of subaward for four subawards utilized for the aging cluster:

- Subrecipient unique entity identifier
- Federal award identification number (FAIN)
- Federal award date of award to the recipient by the federal agency
- Amount of federal funds obligated by the action by the pass-through entity to the subrecipient
- Total amount of federal funds obligated to the subrecipient by the pass-through entity including the current obligation
- Identification of whether the award is Research and Development

Cause

The County (Department of Aging and Adult Services) did not have a process in place to consistently ensure that the required award information and applicable requirements were communicated to subrecipients.

Effect

The County (Department of Aging and Adult Services) did not identify the required elements of the subaward to the subrecipients at the time of subaward, increasing the risk of noncompliance.

Questioned Costs

No questioned costs were identified as a result of our procedures.

III. Federal Awards Findings and Questioned Costs

Context:

For the fiscal year ended June 30, 2019, disbursements to subrecipients of the Special Programs for the Aging totaled \$5,252,077, which represents 75% of the total federal expenditures for the fiscal year ended June 30, 2019. A nonstatistical sample of 4 subrecipients out of 22 total subrecipients were selected for testing.

Recommendation

We recommend that the County (Department of Aging and Adult Services) modify and/or strengthen its current policies and procedures to ensure that all required award information and applicable requirements are communicated to subrecipients at the time of subaward. Additionally, the Department of Aging and Adult services should communicate the requirements of 2 CFR 200.331 for any existing subawards where these requirements have not been communicated. Records should be maintained demonstrating that such communications occurred.

Views of Responsible Officials and Corrective Action Plan

See separate corrective action plan.

Finding 2019-005

Program: Block Grants for Prevention and Treatment of Substance Abuse

CFDA No.: 93.959

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

Passed-through: California Department of Health Services

Award Year: FY 2018-19

Compliance Requirements: Subrecipient Monitoring

Criteria:

2 CFR section 200.331(a), requirements for pass through entities, states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information at the time of subaward.

Condition:

Significant Deficiency, Instance of Non-Compliance – of the 4 subawards selected for testing, certain required award information and applicable requirements were not provided at the time of the subaward.

The following information was not provided at the time of subaward for four subawards:

- Subrecipient's unique entity identifier
- Federal award identification number (FAIN)

III. Federal Awards Findings and Questioned Costs

- Federal award date of award to the recipient by the federal agency
- CFDA number and name
- Amount of federal funds obligated by this action by the pass-through entity to the subrecipient
- Total amount of federal funds obligated to the subrecipient by the pass-through entity including the current obligation
- Identification of whether the award is Research and Development

Cause

The County (Department of Behavioral Health) did not have a process in place to consistently ensure that the required award information and applicable requirements were communicated to subrecipients.

Effect

The County (Department of Behavioral Health) did not identify the required elements of the subaward to the subrecipients at the time of subaward, increasing the risk of noncompliance.

Questioned Costs

No questioned costs were identified as a result of our procedures.

Context:

For the fiscal year ended June 30, 2019, disbursements to subrecipients totaled \$8,537,485, which represents 71% of the total federal expenditures for the fiscal year ended June 30, 2019. A nonstatistical sample of 4 subrecipients out of 12 total subrecipients were selected for testing.

Recommendation

We recommend that the County (Department of Behavioral Health) modify and/or strengthen its current policies and procedures to ensure that all required award information and applicable requirements are communicated to subrecipients at the time of subaward. Additionally, the Department of Behavioral Health should communicate the requirements of 2 CFR 200.331 for any existing subawards where these requirements have not been communicated. Records should be maintained demonstrating that such communications occurred.

Views of Responsible Officials and Corrective Action Plan

See separate corrective action plan.

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

Financial Statement Findings:

Finding No.	Category	Status of Corrective Action
2018-001	Cash Reconciliations	Implemented

Federal Award Findings:

Finding No.	Program Name/Description	CFDA No.	Compliance Requirement	Status of Corrective Action
2018-002	Supplemental Nutrition Assistance Program (SNAP) Cluster	10.561	Special Tests and Provisions	Implemented
2018-003	Public Health Emergency Preparedness	93.069	Procurement, Suspension, and Debarment	Implemented

County of San Bernardino, California
 Supplemental Schedule of Office of California
 State Department of Aging Grants
 For the Fiscal Year Ended June 30, 2019

Federal Grantor/Program Title	Federal CFDA Number	Contract Number	Federal Award Expenditures	State Expenditures
Senior Community Service Employment Program - Title V (SCSEP)	17.235	TV-1819-20	\$ 323,177	\$ -
Special Programs for the Aging, Chapter 3, Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1819-20	6,864	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1819-20	51,368	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-1819-20	81,542	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-1819-20	1,880,880	106,819
Special Programs for the Aging, Title III, Part C1, Nutrition Services	93.045	AP-1819-20	3,385,365	174,125
National Family Caregiver Support, Title III, Part E	93.052	AP-1819-20	1,051,679	-
Nutrition Services Incentive Program (NSIP)	93.053	AP-1819-20	547,741	-
Medicare Enrollment Assistance Program - Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-1718-20, MI-1819-20	67,606	-
State Health Insurance Assistance Program (HICAP)	93.324	HI-1718-20	154,342	149,655
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling (FA)	93.626	FA-1718-20	50,120	-
Medi-Cal Assistance Program (Title XIX, MSSP)	93.778	MS-1819-17	570,056	460,386
Ombudsman SHF Citation Penalty Fund (SHFCitPen)	N/A	AP-1819-20	-	66,656
Ombudsman Skilled Nursing Facility Quality & Accountability Fund (SNFQAF)	N/A	AP-1819-20	-	78,551
Ombudsman Public Health L & C Program Fund	N/A	AP-1819-20	-	7,399
Totals			<u>\$ 8,170,740</u>	<u>\$ 1,043,591</u>