



Federal Awards Reports in Accordance  
with the Uniform Guidance  
June 30, 2021

San Bernardino County, 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  
San Bernardino County, 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of San Bernardino County, California (County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 19, 2022. Our report includes an emphasis of matter related to the County's adoption of the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, which has resulted in a restatement of the net position and fund balance as of July 1, 2020. Our report also included a reference to other auditors who audited the financial statements of the San Bernardino County Fire Protection District, the San Bernardino County Redevelopment Successor Agency Private-Purpose Trust Fund and San Bernardino County Employees' Retirement Association (SBCERA) 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our 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 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 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  
January 19, 2022



**Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; Report on the 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  
San Bernardino County, California

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

We have audited San Bernardino County, 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, 2021. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

**Management’s Responsibility**

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

**Auditor’s Responsibility**

Our responsibility is to express an opinion on the 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 compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**Opinion on Each Major Federal Program**

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

## **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 2021-001 through 2021-006. Our opinion on each major federal program is not modified with respect to these matters.

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

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

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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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 and significant deficiencies may exist that have not been 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, described in the accompanying schedule of findings and questioned costs as items 2021-001 through 2021-006, that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs and the County's separate Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 19, 2022, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter related to the County's adoption of the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, which has resulted in a restatement of the net position and fund balance as of July 1, 2020. Our report also included a reference to other auditors who audited the financial statements of the San Bernardino County Fire Protection District, the San Bernardino County Redevelopment Successor Agency Private-Purpose Trust Fund, and San Bernardino County Employees' Retirement Association (SBCERA), 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  
April 29, 2022

San Bernardino County, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Grant Identification/Pass-Through Entity Identifying Number	Federal Award Expenditures	Pass-through Award to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<u>Pass-Through Programs:</u>				
Child Nutrition Cluster:				
<u>California Department of Education:</u>				
School Breakfast Program	10.553	36-10363-6037469-01	\$ 104,673	\$ -
COVID-19 School Breakfast Program	10.553	36-10363-6037469-01	10,329	-
National School Lunch Program	10.555	36-10363-6037469-01	127,454	-
Total Child Nutrition Cluster			<u>242,456</u>	<u>-</u>
Supplemental Nutrition Assistance Program (SNAP) Cluster:				
<u>California Department of Aging:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CF-1920-20	19,979	-
<u>California Department of Public Health:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Education	10.561	19-10364	2,451,545	878,340
<u>California Department of Social Services:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Food Stamps Administration	10.561	1946001347-A7	53,425,169	-
Total SNAP Cluster			<u>55,896,693</u>	<u>878,340</u>
<u>California Department of Education:</u>				
Child and Adult Care Food Program	10.558	223600	369,754	-
<u>California Department of Food and Agriculture:</u>				
Plant and Animal Disease, Pest Control, and Animal Care - Detector Dog Team Program	10.025	20-0474-006-SF	159,904	-
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth Detection Trapping	10.025	20-0270-018-SF	34,967	-
Plant and Animal Disease, Pest Control, and Animal Care - Pierce's Disease Control Program	10.025	19-0727-037-SF	28,041	-
Subtotal			<u>222,912</u>	<u>-</u>
<u>California Department of Public Health:</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	19-10180	11,020,198	-
COVID-19 - Special Supplemental Nutrition Program for Woman, Infants & Children (WIC)	10.557	19-10180	552,521	-
Subtotal			<u>11,572,719</u>	<u>-</u>
Forest Service Schools and Roads Cluster:				
<u>State Controller's Office:</u>				
Schools and Roads - Grants to States	10.665	99003012	304,693	-
<u>Direct Programs:</u>				
Emergency Watershed Protection Program	10.923		411,485	-
<b>TOTAL - U. S. DEPARTMENT OF AGRICULTURE</b>			<u>69,020,712</u>	<u>878,340</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<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	8,802	-
<u>Direct Programs:</u>				
Community Development Block Grants/Entitlement Grants	14.218		6,453,388	2,407,427
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program Grant #1	14.218		856,056	-
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program Grant #3	14.218		16,225	-
COVID-19 Community Development Block Grant/Entitlement Grants	14.218		789,377	599,933
Total CDBG Entitlement Grants Cluster			<u>8,123,848</u>	<u>3,007,360</u>
<u>Pass-Through Programs:</u>				
<u>California Department of Housing and Community Development:</u>				
Emergency Solutions Grant Program	14.231	19-ESG-13121	3,935	2,670
<u>Direct Programs:</u>				
Emergency Solutions Grant Program	14.231		216,059	174,990
COVID-19 - Emergency Solutions Grant Program	14.231		157,347	122,005
Subtotal			<u>373,341</u>	<u>299,665</u>
Home Investment Partnerships Program	14.239		227,292	-
Continuum of Care Program - Homeless Assistance Planning Project PLN19	14.267		372,687	-
Continuum of Care Program - Homeless Management Information System (HMIS) FY 19-20	14.267		250,158	-
Continuum of Care Program - Homeless Management Information System (HMIS) FY 20-21	14.267		250,158	-
Subtotal			<u>873,003</u>	<u>-</u>
<b>TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<u>9,601,484</u>	<u>3,307,025</u>



San Bernardino County, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Grant Identification/Pass-Through Entity Identifying Number	Federal Award Expenditures	Pass-through Award to Subrecipients
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<u>Pass-Through Programs:</u>				
<u>California Governor's Office of Emergency Services:</u>				
Crime Victim Assistance:				
Crime Victim Assistance - Unserved/Underserved Victim Advocacy and Outreach Program	16.575	071-00000	\$ 196,254	\$ -
Crime Victim Assistance - County Victim Services Program	16.575	071-00000	236,661	124,821
Crime Victim Assistance - Victim Witness Assistance Program	16.575	071-00000	2,721,509	-
Subtotal			3,154,424	124,821
Paul Coverdell Forensic Sciences Improvement Grant Program - FY 18-19	16.742	CQ19130360	69,050	-
Paul Coverdell Forensic Sciences Improvement Grant Program - FY 19-20	16.742	CQ20140360	4,758	-
Subtotal			73,808	-
<u>California Victim Compensation Board:</u>				
Antiterrorism Emergency Reserve	16.321	VC-G6042	62,579	-
<u>California Board of State and Community Corrections</u>				
Edward Byrne Memorial Justice Assistance Grant Program - Mental Health Training Grant	16.738	BSCC 0053-18-MH	147,998	-
<u>Direct Programs:</u>				
DNA Backlog Reduction Program - FY 18-19	16.741		196,398	-
DNA Backlog Reduction Program - FY 19-20	16.741		1,361	-
Subtotal			197,759	-
Law Enforcement Assistance Narcotics and Dangerous Drugs Training - Drug Enforcement Administration - FY 19-20	16.004		1,207	-
Law Enforcement Assistance Narcotics and Dangerous Drugs Training - Drug Enforcement Administration - FY 20-21	16.004		48,225	-
Subtotal			49,432	-
2020 Domestic Cannabis Eradication/Suppression Program	16.U01	16.2020-36	36,801	-
2021 Domestic Cannabis Eradication/Suppression Program	16.U01	16.2021-37	100,067	-
Subtotal			136,868	-
San Bernardino Inland Empire Hybrid Drug Task Force	16.U02	16.281C-LA-5714097	12,203	-
Internet Crime Against Children Taskforce	16.U03	16.31C-LA-C2137079	11,323	-
Equitable Sharing Program - NARCOTICS	16.922		1,613,609	-
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE</b>			<b>5,460,003</b>	<b>124,821</b>
<b>U.S. DEPARTMENT OF LABOR</b>				
<u>Pass-Through Programs:</u>				
<u>WIOA Cluster:</u>				
<u>California Employment Development Department:</u>				
WIOA Adult Program	17.258	07154900	6,626,315	-
WIOA Youth Activities	17.259	07154900	4,119,102	3,205,179
WIOA Dislocated Worker Formula Grants	17.278	07154900	6,410,756	-
Total WIOA Cluster			17,156,173	3,205,179
<u>California Department of Aging:</u>				
Senior Community Service Employment Program - Title V (SCSEP)	17.235	TV-2021-20	330,042	-
<b>TOTAL - U.S. DEPARTMENT OF LABOR</b>			<b>17,486,215</b>	<b>3,205,179</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<u>Pass-Through Programs:</u>				
<u>Highway Planning and Construction Cluster:</u>				
<u>California Department of Transportation:</u>				
Highway Planning and Construction	20.205	85954	1,472,567	-
Total Highway Planning and Construction Cluster			1,472,567	-
<u>Highway Safety Cluster:</u>				
<u>California Office of Traffic Safety:</u>				
State and Community Highway Safety - FY 19-20	20.600	PT20150	76,157	-
State and Community Highway Safety - FY 20-21	20.600	PT21048	96,606	-
Subtotal			172,763	-
National Priority Safety Programs	20.616	69A3752130000405DCAM	295,746	-
Total Highway Safety Cluster			468,509	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - Intensive Probation Supervision for High Risk Felony and Repeat DUI Offenders	20.608	20.309	314,839	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT20150	118,441	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT21048	181,378	-
Subtotal			614,658	-
<b>TOTAL - U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>2,555,734</b>	<b>-</b>

San Bernardino County, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Grant Identification/Pass-Through Entity Identifying Number	Federal Award Expenditures	Pass-through Award to Subrecipients
<b>U.S. DEPARTMENT OF TREASURY</b>				
<u>Pass-Through Programs:</u>				
<u>California Department of Finance:</u>				
COVID-19 - Coronavirus Relief Fund	21.019	243	\$ 50,179,490	\$ -
<u>Direct Programs:</u>				
COVID-19 - Coronavirus Relief Fund	21.019	SLT0117	323,331,815	55,556,012
Subtotal			<u>373,511,305</u>	<u>55,556,012</u>
COVID-19 - Emergency Rental Assistance Program	21.023	1505-0266	25,397,171	25,267,171
Equitable Sharing	21.016		20,394	-
<b>TOTAL - U.S. DEPARTMENT OF TREASURY</b>			<u>398,928,870</u>	<u>80,823,183</u>
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>				
<u>Pass-Through Programs:</u>				
<u>California Secretary of State:</u>				
COVID-19 - Help America Vote Act (HAVA) Election Security Grants	90.404	20G26136	3,215,263	-
<b>TOTAL - U.S. ELECTION ASSISTANCE COMMISSION</b>			<u>3,215,263</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<u>Pass-Through Programs:</u>				
<u>Medicaid Cluster:</u>				
<u>California Department of Health Care Services:</u>				
Medical Assistance Program - Caseload Relief	93.778	4260-111-0001	391,059	-
Medical Assistance Program - Early Periodic Screening and Training	93.778	4260-111-0001	417,915	-
Medical Assistance Program - Medi-Cal Assistance Program (Alcohol)	93.778	17-94066	17,754,474	15,018,571
Medical Assistance Program - Children's Medical Services Plan (CMS) - CM	93.778	4260-111-0001	80,166	-
Medical Assistance Program - Children's Health Insurance Program (Title XIX)	93.778	4260-111-0001	5,235,220	-
Medical Assistance Program - Medi-Cal Assistance Program - Children & Family Services Portion Only	93.778	MS01809-17	18,172,070	-
Medical Assistance Program - Mental Health Administrative Cost	93.778	N/A	10,925,662	-
Medical Assistance Program - Family Support Services - Health Care Program for Children in Foster Care (HCPCFC)	93.778	4260-111-0001	1,351,587	-
Medical Assistance Program - Family Support Services - Psychotropic Medication Monitoring & Oversight (PMM&O)	93.778	4260-111-0001	257,483	-
Medical Assistance Program - Transitional Assistance Department Portion Only	93.778	MS01809-17	45,742,338	-
<u>California Department of Aging:</u>				
Medical Assistance Program (Title XIX, MSSP)	93.778	MS-2021-17	682,401	-
<u>California Department of Social Services:</u>				
Medical Assistance Program (Title XIX, IHSS)	93.778	MS0809-17	18,131,080	-
Medical Assistance Program - In-Home Supportive Services - Public Authority-IHSS-PA	93.778	N/A	6,177,060	-
Total Medicaid Cluster			<u>125,318,515</u>	<u>15,018,571</u>
<u>Ageing Cluster:</u>				
<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-2021-20	15,898	-
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2021-20	44,848	-
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-2021-20	135,974	135,974
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-2021-20	1,540,202	839,052
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	N/A	153,000	-
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	AP-2021-20	3,241,830	3,241,830
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	N/A	2,160,718	2,160,718
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	N/A	609,695	609,695
National Family Caregiver Support, Title III, Part E	93.052	AP-2021-20	858,189	434,111
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	N/A	200,000	-
Nutrition Services Incentive Program	93.053	AP-2021-20	497,359	497,359
Total Aging Cluster			<u>9,457,713</u>	<u>7,918,739</u>
<u>TANF Cluster:</u>				
<u>California Department of Social Services:</u>				
Temporary Assistance for Needy Families	93.558	1946001347-A7	144,644,659	1,771,494
Total TANF Cluster			<u>144,644,659</u>	<u>1,771,494</u>

San Bernardino County, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Grant Identification/Pass-Through Entity Identifying Number	Federal Award Expenditures	Pass-through Award to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
<u>California Department of Health Care Services:</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	68-0317191	\$ 507,750	\$ -
Children's Health Insurance Program - XXI	93.767	4260-111-0001	1,022,919	-
Block Grants for Community Mental Health Services	93.958	N/A	5,200,774	1,430,793
Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94153	10,611,382	9,017,972
<u>California Department of Public Health:</u>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU52PS004656	206,976	-
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	20-10541	150,275	-
HIV Care Formula Grants	93.917	15-692 A-1	646,252	575,743
HIV Prevention Activities Health Department Based - Integrated HIV programs for Health Departments to Support Ending the HIV Epidemic in the United States	93.940	20-10751	21,313	-
HIV Prevention Activities Health Department Based	93.940	18-10767	504,266	-
Subtotal			<u>525,579</u>	<u>-</u>
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19-36	984,813	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Enhancing Detection	93.323	COVID-19-36	4,381,106	352,752
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Enhancing Detection Expansion	93.323	COVID-19ELC94	35,026,561	-
Subtotal			<u>40,392,480</u>	<u>352,752</u>
Maternal and Child Health Services Block Grant to the States - Black Infant Health (BIH)	93.994	202036	490,653	-
Maternal and Child Health Services Block Grant to the States - Maternal, Child, and Adolescent Health (MCAH)	93.994	202036	464,939	-
Subtotal			<u>955,592</u>	<u>-</u>
Public Health Emergency Preparedness	93.069	17-10186	1,353,460	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	17-10157	525,771	-
COVID-19 - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	17-10157	156,972	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Multiple Counties Local Emergency Medical Services Agency Coordinator (MCLEMSA)	93.074	17-10158	36,450	-
COVID-19 - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Multiple Counties Local Emergency Medical Services Agency Coordinator (MCLEMSA)	93.074	17-10158	8,973	-
Subtotal			<u>728,166</u>	<u>-</u>
Immunization Cooperative Agreements	93.268	17-10343 A02	499,923	-
COVID-19 - Immunization Cooperative Agreements	93.268	17-10343 A02	17,447	-
Subtotal			<u>517,370</u>	<u>-</u>
Viral Hepatitis Prevention and Control	93.270	19-10935	4,140	-
<u>California Department of Social Services:</u>				
Guardianship Assistance	93.090	1946001347-A7	10,423,018	-
MaryLee Allen Promoting Safe and Stable Families	93.556	1946001347-A7	2,078,171	1,905,518
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Administration	93.566	1946001347-A7	442	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	1946001347-A7	62,923	-
Subtotal			<u>63,365</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1946001347-A7	1,394,731	-
Foster Care Title IV-E - Probation	93.658	TAD 006852425, DCS 136498818	1,871,124	-
Foster Care Title IV-E - Children & Family Services	93.658	1946001347-A7	32,520,891	326,280
COVID-19 - Foster Care - Title IV-E - Transitional Assistance Department	93.658	1946001347-A7	7,831	-
Foster Care Title IV-E - Transitional Assistance Department	93.658	1946001347-A7	59,788,756	45,302,724
Subtotal			<u>94,188,602</u>	<u>45,629,004</u>
Adoption Assistance - Administration	93.659	1946001347-A7	2,061,720	-
Adoption Assistance	93.659	1946001347-A7	54,105,026	-
Subtotal			<u>56,166,746</u>	<u>-</u>
Social Services Block Grant - Title XX	93.667	1946001347-A7	3,765,514	-
Social Services Block Grant	93.667	1946001347-A7	3,686,481	-
Subtotal			<u>7,451,995</u>	<u>-</u>
Adoption and Legal Guardianship Incentive Payments	93.603	1946001347-A7	772,312	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	1946001347-A7	666,152	294,089

San Bernardino County, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Grant Identification/Pass-Through Entity Identifying Number	Federal Award Expenditures	Pass-through Award to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
<u>California Department of Child Support Services:</u>				
Child Support Enforcement	93.563	2001CACSES	\$ 28,749,734	\$ -
COVID-19 - Child Support Enforcement	93.563	2001CACSES	1,137,779	-
Subtotal			<u>29,887,513</u>	<u>-</u>
Child Support Enforcement Research	93.564	10-0685-21	336,919	-
<u>California Department of Aging:</u>				
Medicare Enrollment Assistance Program - Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI1819-20, MI-2021-20	58,406	54,807
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2021-20	163,992	144,735
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	FA1718-20, FA-2021-20	6,320	2,780
<u>National Environmental Health Association:</u>				
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	20-62	2,500	-
<u>Essential Access Health:</u>				
Family Planning Services	93.217	454-5320-71219-19-20	299,530	-
<u>Direct Programs:</u>				
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		720,976	-
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		542,876	-
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	93.527		1,879,596	-
Total Health Center Program Cluster			<u>3,143,448</u>	<u>-</u>
Head Start Cluster:				
Head Start - Early Head Start Program - Child Care Partnership	93.600	09HP000209-02	2,057,199	-
COVID-19 - Head Start - Head Start Coronavirus Response and Relief Supplemental Appropriations (CRRSA) and American Rescue Plan (ARP) Grant	93.600	09HE000668-01	44,352	-
Head Start - Early Head Start Program - Child Care Partnership	93.600	09HP000209-02	94,911	-
Head Start - Head Start and Early Head Start	93.600	09CH011719-01	47,025,428	4,660,725
Head Start and Early Head Start	93.600	09CH10016-05	3,571,121	-
COVID-19 - Head Start and Early Head Start	93.600	09CH10016-05	3,177,317	489,428
Total Head Start Program Cluster			<u>55,970,328</u>	<u>5,150,153</u>
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	93.686		527,908	461,177
HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)	93.914		6,707,580	5,853,943
COVID-19 - HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)	93.914		156,239	156,239
Subtotal			<u>6,863,819</u>	<u>6,010,182</u>
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C)	93.918		444,665	-
COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C EIS COVID-19 Response)	93.918		60,458	-
Subtotal			<u>505,123</u>	<u>-</u>
COVID-19 - Health Resources & Services Administration (HRSA) COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance	93.461		79,266	-
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		148,814	-
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498		7,317,082	-
<b>TOTAL - U.S. DEPARTMENT HEALTH AND HUMAN SERVICES</b>			<u>620,760,062</u>	<u>95,738,509</u>

San Bernardino County, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Grant Identification/Pass-Through Entity Identifying Number	Federal Award Expenditures	Pass-through Award to Subrecipients
<b>U.S. EXECUTIVE OFFICE OF THE PRESIDENT</b>				
<u>Direct Programs:</u>				
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))	95.001	G20LA0001A	\$ 479,605	\$ -
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))	95.001	G21LA0001A	465,607	-
High Intensity Drug Trafficking Areas Program - Southern California Drug Task Force (SCDTF) FY 19-20	95.001		3,240	-
High Intensity Drug Trafficking Areas Program - Southern California Drug Task Force (SCDTF) FY 20-21	95.001		42,653	-
Subtotal			<u>991,105</u>	<u>-</u>
<b>TOTAL - U.S. EXECUTIVE OFFICE OF THE PRESIDENT</b>			<u>991,105</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<u>Pass-Through Programs:</u>				
<u>California Governor's Office of Emergency Services:</u>				
Emergency Management Performance Grants (EMPG) FY 18-19	97.042	2019-0003	266,719	180,811
COVID-19 Emergency Management Performance Grants (EMPG) FY 18-19	97.042	2019-0003	1,917	1,917
Subtotal			<u>268,636</u>	<u>182,728</u>
Fire Management Assistance Grant - 2020 Apple Fire	97.046	071-00000	5,505	-
Fire Management Assistance Grant - 2019 Hillside Fire	97.046	071-00000	4,723	-
Subtotal			<u>10,228</u>	<u>-</u>
BRIC: Building Resilient Infrastructure and Communities	97.047	Grant #2017-0003, Project PJ0031, FIPS 071-91103	3,135,007	-
Hazard Mitigation Grant - West Fontana Channel	97.039	FEMA-4344-DR-CA, Project #PJ0053, FIPS #071-91103	354,538	-
Hazard Mitigation Grant - Carbon Canyon	97.039	FEMA-4353-DR-CA, Project #PJ0029, FIPS #071-91103	258,328	-
Subtotal			<u>612,866</u>	<u>-</u>
Homeland Security Grant Program - FY 16-17	97.067	071-00000	115,598	44,966
Homeland Security Grant Program - FY 17-18	97.067	071-00000	602,276	378,208
Homeland Security Grant Program - FY 18-19	97.067	071-00000	530,298	166,592
Homeland Security Grant Program - 2019 Urban Areas Security Initiative	97.067	065-6200	174,380	-
Subtotal			<u>1,422,552</u>	<u>589,766</u>
<u>California Department of Parks &amp; Recreation:</u>				
Boating Safety Financial Assistance	97.012	C1870613	128,800	-
Boating Safety Financial Assistance	97.012	C20L0620	60,000	-
Subtotal			<u>188,800</u>	<u>-</u>
<u>Direct Programs:</u>				
Preparing for Emerging Threats and Hazards - 2016 Program to Prepare Communities for Complex Coordinated Terrorist Attacks	97.133		12,886	12,886
COVID-19 Assistance to Firefighters Grant FY 19-20	97.044		217,175	-
<b>TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<u>5,868,150</u>	<u>785,380</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 1,133,887,598</u>	<u>\$ 184,862,437</u>

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of San Bernardino County, California (County) under programs of the federal government for the year ended June 30, 2021. 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.

**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 and 2 CFR Part 200.502, wherein certain types of expenditures are recognized on a basis which differs from generally accepted accounting principles, or 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/Assistance Listing 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 200.17.

**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.

**Note 8 - 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, 2020 totaling \$7,317,082. The County incurred eligible expenditures and, therefore, recognized revenues totaling \$7,317,082 for the year ended June 30, 2020 on the financial statements. In accordance with the 2021 compliance supplement, the PRF expenditures recognized on the schedule are based on the reporting to HHS for Period 1, defined as payments received during April 10, 2020 to June 30, 2020 of \$7,317,082, as required under the PRF program.

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

**FINANCIAL STATEMENTS**

Type of report the auditor issued	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 programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes

**Identification of major programs:**

Name of Federal Program	Federal Financial Assistance Listing/CFDA Number
Supplemental Nutrition Assistance Program Cluster	10.561
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557
Workforce Innovation and Opportunity Act Cluster	17.258, 17.259, 17.278
Coronavirus Relief Fund	21.019
Emergency Rental Assistance Program	21.023
Temporary Assistance for Needy Families	93.558
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323
Foster Care- Title IV-E	93.658
Head Start Cluster	93.600
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498

Dollar threshold used to distinguish between Type A and Type B programs:	\$3,401,663
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Auditee qualified as low-risk auditee?	No
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**Section II – Financial Statement Findings**

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None reported.

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**Section III – Federal Award Findings and Questioned Costs**

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**2021-001**      **Program:** COVID-19 Coronavirus Relief Fund  
**CFDA No.:** 21.019  
**Federal Grantor:** U.S. Department of Treasury  
**Award No. and Year:** SLT0117 (2020)

**Compliance Requirements:** Subrecipient Monitoring  
**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Criteria:**

In accordance with *Title 2 U.S. Code of Federal Regulations* (CFR) 200.332, pass-through entities must comply with the following:

- 2 CFR 200.332(a) - Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the information at 2 CFR 200.332(a)(1) through (6) at the time of the subaward and if any of those data elements change, include the changes in subsequent subaward modification.
- 2 CFR 200.332(d)- Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include the information at 2 CFR 200.332(d)(1) through (4).
- 2 CFR 200.332(f) – Verify that every subrecipient is audited as required by Subpart F of this part when it is expected that the subrecipient’s Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 200.501.

**Condition:**

For each subrecipient sample selected for testing, we noted the County (County Administrative Office) did not identify at the time of the subaward, the Contractor Data Universal Number System (DUNS) and the Federal Award Identification Number (FAIN). This is one of the required elements of the subaward in accordance with 2 CFR 200.332(a) of the Uniform Grant Guidance.

Additionally, for each subrecipient sample selected for testing, we noted the County did not maintain evidence of the verification of the subrecipients audit status during the period of performance.

**Cause:**

The County did not ensure that all of the required elements of the subaward were included in accordance with 2 CFR 200.332(a) of the Uniform Grant Guidance.

Additionally, the County did not maintain evidence of verification of each subrecipient's audit status.

**Effect:**

There is an increased risk of noncompliance with subrecipient monitoring requirements related to the program.

**Questioned Costs:**

None reported.

**Context/Sampling:**

A nonstatistical sample of 11 subrecipients out of 58 were selected for subrecipient monitoring testing.

**Repeat Finding from Prior Year(s):**

No

**Recommendation:**

We recommend that the County continue to update and implement current subrecipient policies and procedures to ensure that all required award information at 2 CFR Section 200.332(a) is communicated to subrecipients at the time of subaward in accordance with 2 CFR 200.331(a) of the Uniform Grant Guidance.

Additionally, we recommend the County strengthen policies and procedures over subrecipient monitoring to include the documented review of verification of each subrecipients audit status.

**Views of Responsible Officials:**

Management agrees. See separately issued Corrective Action Plan.

**2021-002**      **Program:** COVID-19 Emergency Rental Assistance Program  
**CFDA No.:** 21.023  
**Federal Grantor:** U.S. Department of Treasury  
**Award No. and Year:** 1505-0266 (2021)

**Compliance Requirements:** Other  
**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Criteria:**

*Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires non-federal entities receiving federal awards to prepare a Schedule of Expenditures of Federal Awards (SEFA) showing both total federal expenditures and amounts passed through to subrecipients for the year.*

Per Title 2 CFR 200.502, the determination of when a Federal award must be expended must be based on when the activity related to the Federal award occurs. Generally, the activity pertains to events that require the non-Federal entity to comply with Federal statutes, regulations, and the terms and conditions of Federal awards, such as: expenditure/expense transactions associated with awards including grants, cost-reimbursement contracts under the FAR, compacts with Indian Tribes, cooperative agreements, and direct appropriations; the disbursement of funds to subrecipients; the use of loan proceeds under loan and loan guarantee programs; the receipt of property; the receipt of surplus property; the receipt or use of program income; the distribution or use of food commodities; the disbursement of amounts entitling the non-Federal entity to an interest subsidy; and the period when insurance is in force.

**Condition:**

The County made an advance payment to a subrecipient which was not originally reported on the SEFA. In accordance with Title 2 CFR 200.502, the federal expenditure and related compliance obligation occurred at the time of disbursement to the subrecipient.

**Cause:**

The County (Community Development and Housing Department) did not have adequate internal controls in place to ensure total federal expenditures and amounts passed through to subrecipients were appropriately reported on the SEFA.

**Effect:**

Prior to correction, the total federal expenditures on the SEFA was understated by \$24,177,675 and amounts passed through to subrecipients was understated by \$24,177,325.

**Questioned Costs:**

None

**Context/Sampling:**

No sampling was used; program expenditures on the SEFA were reconciled to supporting records.

**Repeat Finding from Prior Year(s):**

No

**Recommendation:**

We recommend the County enhance controls to ensure federal expenditures and payments to subrecipients are reported as expenditures of federal awards at the time of disbursement.

**Views of Responsible Officials:**

Management agrees. See separately issued Corrective Action Plan.

**2021-003**

**Program:** Temporary Assistance for Needy Families  
**CFDA No.:** 93.558  
**Federal Grantor:** U.S. Department of Health and Human Services  
**Passed-through:** California Department of Social Services  
**Award No. and Year:** 1946001347-A7 (2021)

**Compliance Requirements:** Allowable Costs and Cost Principles; Eligibility  
**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Criteria:**

*Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires non-federal entities receiving federal awards to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.*

In accordance with *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) entities must comply with the following:

- In determining the allowability of costs, entities must ensure direct costs did not consist of improper payments, including payments that were made to an ineligible party for an ineligible service.
- In determining eligibility for individuals, entities must track the period of time during which an individual is eligible to receive benefits, i.e., from the beginning date of eligibility through the date when those benefits stop, generally at the end of a predetermined period, unless there is a redetermination of eligibility.

In accordance with the All County Letters (ALCs) No. 18-75 and No. 19-24, Emergency Caregivers (EC) payments are funded through the Emergency Assistance (EA)-TANF program. The EC under the EA program shall receive payments through the EA program up to a total of 180 days and may receive up to 365 total days of payment if all requirements are met, e.g., documenting good cause reason(s) for the delay in approving or denying Resource Family Approval (RFA) applicants. Counties are reminded that when an RFA application is approved, the county must shift payments to the appropriate Foster Care or Approved Relative Caregiver (ARC) aide code.

**Condition:**

In two (2) case files tested, the applicants were participants in the EA program, pending Foster Care program placement. Assistance payments were made to these program participants for a period beyond the not-to-exceed determination date (180 days) resulting in unallowable costs charged to the federal program. For the 2 EA cases tested, there was no documentation supporting a delay in approving or denying the RFA applicant. The applicant payments were not shifted to the Foster Care aid code at the time the participant was no longer eligible for TANF program funding.

**Cause:**

The County (Human Services Department) did not have controls in place to ensure assistance payments for emergency assistance cases were appropriately suspended in accordance with the allowable determination period.

**Effect:**

Assistance payments were made to program participants subsequent to the end of the period in which the participants were determined eligible to receive payments.

**Questioned Costs:**

Known questioned costs from the sample selected for testing were \$9,017. Known questioned costs for the audit period totaled \$32,294.

**Context/Sampling:**

A nonstatistical sample of 60 assistance payments totaling \$253,983 out of \$51,653,237 of federal program assistance payments were selected for allowable costs, cost principles, and eligibility testing.

**Repeat Finding from Prior Year(s):**

No

**Recommendation:**

We recommend the County improve current policies and procedures to ensure proper suspension of TANF assistance payments to claimants when period of eligibility expires.

**Views of Responsible Officials:**

Management agrees. See separately issued Corrective Action Plan.

**2021-004**

**Program:** COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)-Enhancing Detection Expansion

**CFDA No.:** 93.323

**Federal Grantor:** U.S. Department of Health and Human Services- Centers for Disease Control and Prevention

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

**Award No. and Year:** COVID-19ELC94 (2021)

**Compliance Requirements:** Allowable Costs and Cost Principles; Cash Management

**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Criteria:**

*Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires non-federal entities receiving federal awards to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.*

Entities must ensure direct costs do not consist of improper payments, including payments that should not have been made or that were made in incorrect amounts or duplicate payments.

Additionally, per the Uniform Guidance, non-federal entities funded under the reimbursement method, must pay for costs for which reimbursement is requested prior to the date of the reimbursement request.

**Condition:**

During our testing, we noted the following:

- One instance in which an expense was duplicated.
- Two instances in which the costs charged to the program exceeded the payments to the vendor.
- One instance in which the cost was allowable, however, the cost was charged to the program in the current fiscal year but pertained to fiscal year 2022.

**Cause:**

The County did not have adequate controls in place to ensure direct costs were accurately charged to the program.

**Effect:**

In three instances, the County received reimbursement for costs that were not incurred. In one instance, the County recorded federal expenditures in the incorrect period.

**Questioned Costs:**

Known questioned costs were \$104,582.

**Context/Sampling:**

A nonstatistical sample of 60 individual expenditures out of 4,261 were selected for allowable costs and cost principles testing, which accounted for \$11,937,748 of \$40,392,480 of federal program expenditures.

**Repeat Finding from Prior Year(s):**

No

**Recommendation:**

We recommend that the County enhance internal controls to ensure costs are accurately charged to the ELC program.

**Views of Responsible Officials:**

Management agrees. See separately issued Corrective Action Plan.



**2021-005**      **Program:** COVID-19 Foster Care Title IV-E  
**CFDA No.:** 93.658  
**Federal Grantor:** U.S. Department of Health and Human Services  
**Passed-through:** California Department of Social Services  
**Award No. and Year:** 1946001347-A7 (2021)

**Compliance Requirements:** Subrecipient Monitoring  
**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Criteria:**

In accordance with *Title 2 U.S. Code of Federal Regulations (CFR) 200.332*, pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and include the information at 2 CFR 200.332(a)(1) through (6) at the time of the subaward and if any of those data elements change, include the changes in subsequent subaward modification.

**Condition:**

For each subrecipient sample selected for testing, we noted the County (Human Services Department) did not identify at the time of subaward, the required elements of the subaward in accordance with 2 CFR 200.332(a) of the Uniform Guidance.

**Cause:**

During the last quarter of the fiscal year, the County was in the process of revising subrecipient policies and procedures over Group Homes, FFAs and STRTPs in order to comply with the requirements applicable to subrecipients in 2 CFR 200.332. The County communicated the assistance listing number, the Contractor Data Universal Numbering System (DUNS) and the Federal Award Identification Number (FAIN) during the period of performance and the remaining required award information per 2 CFR 200.332(a) was not communicated to individual subrecipients until subsequent to the period of performance.

**Effect:**

The County did not communicate all of the required elements of the subaward to the subrecipients at the time of subaward in accordance with 2 CFR 200.332(a).

**Questioned Costs:**

None reported.

**Context/Sampling:**

A nonstatistical sample of 33 subrecipients out of 162 were selected for subrecipient monitoring testing.

**Repeat Finding from Prior Year(s):**

Yes, see prior year finding 2020-001

**Recommendation:**

We recommend that the County continue to update and implement current subrecipient policies and procedures to ensure that all required award information at 2 CFR Section 200.332(a) is communicated to subrecipients at the time of subaward in accordance with 2 CFR 200.331(a) of the Uniform Grant Guidance.

**Views of Responsible Officials:**

Management agrees. See separately issued Corrective Action Plan.

**2021-006**

**Program:** COVID-19 Head Start Cluster

**CFDA No.:** 93.600

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

**Award No. and Year:** 09HP000209-02 (2020), 09HE000668-01 (2021), 09CH011719-01 (2020), 09CH10016-05 (2019)

**Compliance Requirements:** Reporting

**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Criteria:**

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA), which is codified in 2 CFR Part 170, direct recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Award information is required to be reported to the FSRS no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made.

**Condition:**

In two subaward agreements tested, the required reporting under FFATA was not submitted timely. The required reporting was submitted approximately 10 months after the due date. See details of FFATA reporting below:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
2	0	2	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$5,196,637	\$0	\$5,196,637	\$0	\$0

**Cause:**

The County (Preschool Services Department) did not have adequate internal controls in place to ensure the required reporting under FFATA was submitted timely.

**Effect:**

Subaward information required by the FFATA was not submitted timely to the FSRS.

**Questioned Costs:**

None

**Context/Sampling:**

A nonstatistical sample of two contracts representing the entire population, was selected for testing.

**Repeat Finding from Prior Year:**

No

**Recommendation:**

We recommend the County enhance controls to ensure required reporting under FFATA is submitted to the FSRS timely.

**Views of Responsible Officials:**

Management agrees. See separately issued 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 Statements Findings:**

None noted.

**Federal Award Findings:**

Finding No.	Program Name/Description	CFDA No.	Compliance Requirements	Status of Corrective Action
2020-001	Foster Care Title IV-E	93.658	Subrecipient Monitoring	Partially Implemented- See 2021-005

San Bernardino County, California  
 Supplemental Schedule of Office of California State Department of Aging Grants  
 Fiscal Year Ended June 30, 2021

Federal Grantor/Program Title	Federal CCFDA Number	Contract Number	Federal Award Expenditures	State Expenditures
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CF-1920-20	\$ 19,979	\$ 19,979
Senior Community Service Employment Program - Title V (SCSEP)	17.235	TV-2021-20	330,042	-
Special Programs for the Aging, Title VII, Chapter 3, Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2021-20	15,898	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2021-20	44,848	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2021-20	135,974	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2021-20	1,540,202	355,017
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	N/A	153,000	-
Special Programs for the Aging, Title III, Part C1, Nutrition Services	93.045	AP-2021-20	3,241,830	1,165,755
COVID-19 Special Programs for the Aging, Title III, Part C1, Nutrition Services (CARES)	93.045	N/A	2,160,718	-
COVID-19 Special Programs for the Aging, Title III, Part C1, Nutrition Services (FFCRA)	93.045	N/A	609,695	-
National Family Caregiver Support, Title III, Part E	93.052	AP-2021-20	858,189	-
COVID-19 National Family Caregiver Support, Title III, Part E (CARES)	93.052	N/A	200,000	-
Nutrition Services Incentive Program (NSIP)	93.053	AP-2021-20	497,359	-
Medicare Enrollment Assistance Program - Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-1819-20/ MI-2021-20	58,406	-
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2021-20	163,992	194,566
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	FA-1718-20/ FA-2021-20	6,320	-
Medi-Cal Assistance Program (Title XIX, MSSP)	93.778	MS-2021-17	682,401	682,401
Ombudsman SHF Citation Penalty Fund (SHFCitPen)	N/A	AP-2021-20	-	54,093
Ombudsman Skilled Nursing Facility Quality & Accountability Fund (SNFQAF)	N/A	AP-2021-20	-	46,341
Ombudsman Public Health L & C Program Fund	N/A	AP-2021-20	-	6,587
<b>Totals</b>			<u>\$ 10,718,853</u>	<u>\$ 2,524,739</u>