



County of San Bernardino

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COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

(Of departments relating to Single Audit findings)

Year ended June 30, 2020

Compiled by

Auditor-Controller/Treasurer/Tax Collector

Internal Audits Section

County of San Bernardino, California

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2020

2020-001

Program: 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 (2020)

Compliance Requirements: Subrecipient Monitoring

Type of Finding: Material Weakness in Internal Control and Instance of Non-Compliance

Departments Response: We concur.

Corrective Action Plan:

The County (Human Services Department) will categorize all Group Homes, Foster Family Agencies (FFAs), and Short Term Residential Therapeutic Programs (STRTPs) as subrecipients.

- The County will draft written policies and procedure for monitoring subrecipients receiving Foster Care Title IV-E funds.
- The County will provide notification to the subrecipients that funds received constitute a subaward. Notification will include all applicable data elements required per 2 CFR 200.331(a)(1) through (6). Existing contracts will be amended to include all required data elements.
- The County will perform subrecipient monitoring for agencies receiving Foster Care Title IV-E funds. Monitoring of the subrecipient monitoring will include performing a risk assessment of each agency receiving Foster Care Title IV-E funds to determine the agency's risk of non-compliance with Federal statutes, regulations, and the terms and conditions of the subaward. The risk level determined for each agency will determine the monitoring procedures to be performed.
- The County will determine if agencies are subject to Single Audit requirements, review the most recent Single Audit, and follow up on any findings identified. Results of the Single Audit will be included in the risk assessment.
- The County will include the amount paid to FFAs, GHs and STRTPs as amount passed through to subrecipients on the Schedule of Expenditures of Federal Awards.

Name of Responsible Person/Contact: Robin Stebbins, Internal Review Accountant IV

Projected Implementation Date:

- Written policies and procedures: April 30, 2021
- Notification of subaward: June 9, 2021
- Risk Assessment: April 30, 2021
- Single Audit Review: April 30, 2021