



Federal Awards Reports in Accordance
with the Uniform Guidance
For the Fiscal Year Ending June 30, 2024
County of Solano, California

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..... 1

Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on
Internal Control over Compliance; Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance; and Supplemental Schedule of Office of California State
Department of Aging Grants..... 3

Schedule of Expenditures of Federal Awards 8

Notes to Schedule of Expenditures of Federal Awards 16

Schedule of Findings and Questioned Costs

 Section I – Summary of Auditor’s Results 18

 Section II – Financial Statement Findings 19

 Section III – Federal Award Findings and Questioned Costs..... 20

Summary Schedule of Prior Audit Findings..... 33

Supplemental Schedule of Office of California State Department of Aging Grants 34



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Board of Supervisors
County of Solano, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the County of Solano, California (the County), as of and for the year ended June 30, 2024, 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 13, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Finding

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

Purpose of this Report

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

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Sacramento, California
December 13, 2024



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

To the Board of Supervisors
County of Solano, California

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the County of Solano, California's (County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinions on Medicaid Cluster, Housing Voucher Cluster, and Special Supplemental Nutrition Program for Women, Infants, and Children Program

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Medicaid Cluster, Housing Voucher Cluster, and Special Supplemental Nutrition Program for Women, Infants, and Children Program for the year ended June 30, 2024.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2024.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on the Medicaid Cluster

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 93.778, Medicaid Cluster, as described in finding number 2024-005 for eligibility.

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

Matter Giving Rise to Qualified Opinion on the Housing Vouchers Cluster

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 14.871 and 14.879 Housing Vouchers Cluster as described in finding number 2024-003 for reporting.

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

Matter Giving Rise to Qualified Opinion on the Special Supplemental Nutrition Program for Women, Infants, and Children Program

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children as described in finding number 2024-006 for eligibility.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from

fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-002, 2024-004 and 2024-007 through 2024-009. Our opinions on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-002 through 2024-009 to be material weaknesses.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplemental Schedule of Office of California Department of Aging Grants

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the County as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 13, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of the Office of California State Department of Aging Grants are presented for purposes of additional analysis as required by the Uniform Guidance and the California Health and Human Services Agency, Department of Aging, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial

statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and supplemental schedule of the Office of California State Department of Aging Grants, are fairly stated in all material respects in relation to the basic financial statements as a whole.

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Sacramento, California

March 31, 2025

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Agriculture (USDA)				
Pass-Through Programs:				
California Department of Food and Agriculture (CDFA)				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPQFO000C246	\$ 15,899	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP22PPQFO000C502	99,414	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPQFO000C001	87,361	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP22PPQFO000C176	61,139	-
Subtotal Plant and Animal Disease, Pest Control, and Animal Care			263,813	-
California Department of Public Health (CDPH)				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10294	3,342,956	-
California Department of Public Health (CDPH)				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	19-10377	477,947	104,765
California Department of Social Services (CDSS)				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	1946001347 A7	12,815,442	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh/CalWIN	10.561	1946001347 A7	180,179	-
California Department of Aging (CDA)				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh/SNAP-Ed	10.561	CF-2223-28	424,659	378,152
Subtotal SNAP Cluster			13,898,227	482,917
US Department of Agriculture (USDA) Total			17,504,996	482,917
US Department of Housing and Urban Development (HUD)				
Direct Programs:				
Housing Voucher Cluster:				
Section 8 Housing Choice Vouchers	14.871	CA131	3,354,920	3,319,084
Mainstream Vouchers	14.879	CA131	187,605	187,605
Subtotal Housing Voucher Cluster			3,542,525	3,506,689
Family Self-Sufficiency Program	14.896	CA131	155,586	155,586
US Department of Housing and Urban Development (HUD) Total			3,698,111	3,662,275
US Department of Justice (DOJ)				
Direct Programs:				
Safe Streets Violent Crimes Initiative	16.U02	Not Applicable	10,544	-
Domestic Cannabis Eradication Suppression Program - 2023	16.U03	Not Applicable	3,184	-
Domestic Cannabis Eradication Suppression Program - 2024	16.U04	Not Applicable	5,477	-

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Justice (DOJ) (Continued)				
Direct Programs (Continued):				
State Criminal Alien Assistance Program (SCAAP) - 2022	16.606	Not Applicable	\$ 193,167	\$ -
State Criminal Alien Assistance Program (SCAAP) - 2023	16.606	Not Applicable	394,927	-
Subtotal State Criminal Alien Assistance Program (SCAAP)			588,094	-
Direct Programs Subtotal			607,299	-
Pass-Through Programs:				
California Board of State and Community Corrections Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 1219-23	21,673	-
California Office of Emergency Services (CalOES) Paul Coverdell Forensic Sciences Improvement Program	16.742	CQ221100480	50,750	-
Crime Victim Assistance	16.575	UV21040480	115,059	-
Crime Victim Assistance	16.575	UV23010480	77,896	-
Crime Victim Assistance	16.575	VW22410480	167,035	-
Crime Victim Assistance	16.575	VW23420480	635,975	-
Subtotal Crime Victim Assistance			995,965	-
Pass-Through Programs Subtotal			1,068,388	-
US Department of Justice (DOJ) Total			1,675,687	-
US Department of Labor (DOL)				
Pass-Through Programs:				
State of California Employment Development Department (EDD) WIA/WIOA Cluster:				
WIA/WIOA Adult Program: WIOA Regional Planning Grant 5.0	17.258	AA211039	87,651	-
WIA/WIOA Adult Program	17.258	AA311039	167,184	-
WIA/WIOA Adult Program	17.258	AA211039	932,272	-
WIA/WIOA Adult Program: Workforce Accelerator Fund 10.0	17.258	AA211039	62,160	12,899
Subtotal WIA/WIOA Adult Program			1,249,267	12,899
WIA/WIOA Youth Activities	17.259	AA311039	460,854	91,308
WIA/WIOA Youth Activities	17.259	AA411039	364,068	8,106
WIA/WIOA Youth Activities	17.259	AA511039	11,867	-
Subtotal WIA/WIOA Youth Activities			836,789	99,414
WIOA Dislocated Worker	17.278	AA311039	301,031	-
WIOA Dislocated Worker Rapid Response and Layoff Aversion	17.278	AA311039	33,170	-
WIOA Dislocated Worker	17.278	AA411039	651,975	-
WIOA Dislocated Worker Rapid Response and Layoff Aversion	17.278	AA411039	147,462	-
Subtotal WIA/WIOA Dislocated Worker Formula Grants			1,133,638	-
Subtotal WIA/WIOA Cluster			3,219,694	112,313
US Department of Labor (DOL) Total			3,219,694	112,313

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Transportation (DOT)				
Direct Programs:				
COVID-19 Airport Improvement Program: Airfield Electrical	20.106	Not Applicable	\$ 72,629	\$ -
COVID-19 Airport Improvement Program: Taxilane Design	20.106	Not Applicable	181,410	-
COVID-19 Airport Improvement Program: Airport Layout	20.106	Not Applicable	115,934	-
Subtotal Airport Improvement Program			369,973	-
Pass-Through Programs:				
California Department of Transportation (CalTrans) Highway Planning and Construction	20.205	5923	628,045	-
California Office of Traffic Safety (OTS) Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL24024	333,754	-
California Office of Traffic Safety (OTS) Highway Safety Cluster:				
National Priority Safety Programs	20.616	OP22008	109,483	-
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution	20.616	D123023	31,802	-
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution	20.616	D124023	294,731	-
Subtotal Highway Safety Cluster			436,016	-
Pass-Through Programs Subtotal			1,397,815	-
US Department of Transportation (DOT) Total			1,767,788	-
US Department of Health and Human Services (DHHS)				
Direct Programs:				
Health Center Program Cluster				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	Not Applicable	1,725,661	-
COVID-19 Grants for New and Expanded Services Under the Health Center Program - Expanding COVID-19 Vaccination (ECV Grant)	93.527	Not Applicable	219,963	-
COVID-19 Grants for New and Expanded Services Under the Health Center Program - ARPA Bridge Access Program	93.527	Not Applicable	11,337	-
Subtotal Grants for New and Expanded Services under the Health Center Program			231,300	-
Subtotal Health Center Program Cluster			1,956,961	-
Community Project Funding/Congressional Directed Spending of OCHIN EPIC EHR System	93.493	Not Applicable	959,528	-
Health Center Infrastructure Support	93.526	Not Applicable	255,823	-
COVID-19 Provider Relief Fund	93.498	Not Applicable	1,846,425	-

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Health and Human Services (DHHS) (Continued)				
Direct Programs (Continued):				
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - HIV Early Intervention Grant	93.918	Not Applicable	\$ 2,842	\$ -
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Ryan White Part C HIV Grant	93.918	Not Applicable	362,314	-
Subtotal Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease			365,156	-
Direct Programs Subtotal			5,383,893	-
Pass-Through Programs:				
California Department of Aging (CDA)				
Aging Cluster:				
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2223-28, 2201CAOAEA-01, AP-2324-28 2301CAOAEA-01	10,284	10,284
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2223-28 2201CAOAEA-01, AP-2324-28 2301CAOAEA-01	38,494	38,494
COVID-19 Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	CARES Act - Ombudsman Program 2101CAOMC3-00	6,145	6,145
Subtotal Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals			44,639	44,639
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2223-28 2201CAOASS-011, AP-2324-28 2301CAOASS-01	746,426	672,000
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	CARES Act - Supportive Services 2101CASSC6-00	289,012	261,013
Subtotal Special Programs for the Aging, Title III, Part B Grants for Supportive Services and Senior Centers			1,035,438	933,013
Nutrition Services Under Title III-C of the Older Americans Act	93.045	2201CAOACM-01 2201CAOAH-01 AP-2324-28, 2301CAOACM-01	1,610,095	1,445,557
Nutrition Services Under Title III-C of the Older Americans Act	93.045	AP-2223-28 Home Delivered Meals 2101CAHD6-00	765,610	695,326
Subtotal Nutrition Services Under Title III-C of the Older Americans Act			2,375,705	2,140,883

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Health and Human Services (DHHS) (Continued)				
Pass-Through Programs (Continued):				
California Department of Aging (CDA) (Continued)				
Aging Cluster(Continued):				
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2223-28, 2201CAOAPH-01, AP-2324-28 2301CAOAPH-01	\$ 53,578	\$ 53,578
COVID-19 Special Programs for the Aging, Title III, Part D, Disease, Prevention and Health Promotion Services	93.043	ARPA Preventative Health 2301CAPH6-00	36,060	36,060
Subtotal Special Programs for the Aging, Title III, Part D Grants for Disease and Health Promotion Services			89,638	89,638
National Family Caregiver Support, Title III, Part E	93.052	AP-2223-28, 2201CAOAF-01, AP-2324-28 2301CAOAF-01	294,264	260,364
COVID - 19 National Family Caregiver Support, Title III, Part E	93.052	ARPA - Family Caregivers 2101CAFCC6-00	104,751	94,102
Subtotal National Family Caregiver Support, Title III, Part E			399,015	354,466
Nutrition Services Incentive Program	93.053	AP-2223-28 2201CAOANS-01, AP-2324-28 2301CAOANS-01	266,373	266,373
Total Aging Cluster			4,221,092	3,839,296
California Department of Public Health (CDPH)				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				
Public Health Emergency Preparedness Program	93.069	17-10201	302,111	-
National Bioterrorism Hospital Preparedness Program	93.889	17-10201	196,468	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2048BASE00	92,833	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	20-10551	30,142	-
Epidemiology and Laboratory Capacity for Infectious Diseases - Diseases Enhancing Detection	93.323	4265	13,282	-
Epidemiology and Laboratory Capacity for Infectious Diseases - Diseases Enhancing Detection Expansion	93.323	4265	6,777,396	-
Subtotal Epidemiology and Laboratory Capacity for Infectious Diseases			6,790,678	-
Activities to Support State, Tribal, Local and Territorial (STLT)				
Health Department Response to Public Health or Healthcare Crises	93.391	CERI-212340	187,186	-
Maternal, Infant, and Early Childhood Home Visiting Program	93.870	CHVP 21-48	1,021,139	-
Maternal, Infant, and Early Childhood Home Visiting Program	93.870	21-10750	57,750	-
Subtotal Maternal, Infant, and Early Childhood Home Visiting Program			1,078,889	-

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Health and Human Services (DHHS) (Continued)				
Pass-Through Programs (Continued):				
California Department of Public Health (CDPH)(continued)				
HIV Care Formula Grants - Ryan White Part B HIV Care	93.917	18-10892	\$ 97,021	\$ -
HIV Care Formula Grants - Ryan White Part B Minority AIDS Initiative	93.917	18-10892	<u>25,166</u>	<u>-</u>
Subtotal HIV Care Formula Grants			<u>122,187</u>	<u>-</u>
HIV Prevention Activities Health Department Based COVID-19 Public Health Emergency Response:	93.940	18-10774	125,372	-
Cooperative Agreement COVID-19 for Emergency Response:				
Public Health Crisis Response	93.354	4265	708,692	-
Immunization Cooperative Agreements	93.268	17-10354	837,626	-
California Department of Social Services (CDSS)				
Guardianship Assistance	93.090	1946001347 A7	767,628	-
Promoting Safe and Stable Families	93.556	1946001347 A7	236,441	149,534
Community-Based Child Abuse Prevention Grants	93.590	1946001347 A7	38,567	38,567
Temporary Assistance for Needy Families	93.558	1946001347 A7	34,643,688	9,189,921
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	1946001347 A7	128,700	-
Adoption and Legal Guardianship Incentive Payments Program	93.603	1946001347 A7	4,191	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1946001347 A7	143,203	-
Foster Care-Title IV-E	93.658	1946001347 A7	8,039,862	1,471,167
Adoption Assistance-Title IV-E	93.659	1946001347 A7	6,417,270	-
Social Services Block Grant - Foster Care Assistance Title XX	93.667	1946001347 A7	329,728	-
Social Services Block Grant - Title XX	93.667	1946001347 A7	<u>356,384</u>	<u>-</u>
Subtotal Social Services Block Grant			<u>686,112</u>	<u>-</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	1946001347 A7	269,383	255,363
Elder Abuse Prevention Interventions Program	93.747	1946001347 A7	66,066	-
California Department of Child Support Services (DCSS)				
Child Support Services	93.563	1-946001347-P-9	8,206,184	-
California Department of Health Care Services (DHCS)				
Medicaid Cluster				
Medical Assistance Program	93.778	1946001347 A7	<u>25,485,253</u>	<u>-</u>
Subtotal Medicaid Cluster			<u>25,485,253</u>	<u>-</u>
Block Grants for Community Mental Health Services	93.958	14-90354	506,140	343,384
COVID-19 Block Grants for Community Mental Health Services - Supplemental ARPA	93.958	14-90354	<u>362,153</u>	<u>322,219</u>
Subtotal Block Grants for Community Mental Health Services			<u>868,293</u>	<u>665,603</u>

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Health and Human Services (DHHS) (Continued)				
Pass-Through Programs (Continued):				
California Department of Health Care Services (DHCS)				
Block Grants for Prevention & Treatment of Substance Abuse - Discretionary	93.959	14-90106	\$ 1,616,292	\$ 927,308
Block Grants for Prevention & Treatment of Substance Abuse - Prevention	93.959	14-90106	523,873	79,969
Block Grants for Prevention & Treatment of Substance Abuse - Perinatal	93.959	14-90106	3,425	2,285
Block Grants for Prevention & Treatment of Substance Abuse - Adolescent Treatment Program	93.959	14-90106	22,435	18,700
COVID-19 Block Grants for Prevention & Treatment of Substance Abuse - Discretionary	93.959	14-90106	174,842	139,199
COVID-19 Block Grants for Prevention & Treatment of Substance Abuse - Prevention	93.959	14-90106	140,298	-
COVID-19 Block Grants for Prevention & Treatment of Substance Abuse -Friday Night Live/Club Live	93.959	14-90106	23,521	20,189
Tulare County Office of Education				
Block Grants for Prevention & Treatment of Substance Abuse - Friday Night Live / Club Live	93.959	14-90106	55,000	55,000
Subtotal for Prevention & Treatment of Substance Abuse Block Grants			2,559,686	1,242,650
California Department of Health Care Services (DHCS)				
Maternal and Child Health Services Block Grant to the States - California Children Services	93.994	4265	709,721	-
Maternal and Child Health Services Block Grant to the States - Child Health & Disability Prevention	93.994	4265	448,093	-
California Department of Public Health (CDPH)				
Maternal and Child Health Services Block Grant to the States	93.994	202148	323,782	-
Subtotal Maternal and Child Health Services Block Grant to the States			1,481,596	-
Pass-Through Programs Subtotal			104,735,399	16,852,101
US Department of Health and Human Services (DHHS) Total			110,119,292	16,852,101
US Department of Homeland Security (DHS)				
Pass-Through Programs:				
California Office of Emergency Services (CalOES)				
Emergency Management Performance Grants	97.042	Cal OES ID: 095-0000 Subaward #2023-0006	55,413	-
Emergency Management Performance Grants	97.042	Cal OES ID: 095-0000 Subaward #2022-0005	158,071	-
Subtotal Emergency Management Performance Grants			213,484	-

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Homeland Security (DHS) (Continued)				
Pass-Through Programs (Continued):				
California Office of Emergency Services (CalOES) (Continued)				
		Cal OES ID: 095-0000		
		Cal OES ID: 095-00000		
Homeland Security Grant Program	97.067	2021-0081	\$ 243,698	\$ -
		Cal OES ID: 095-0000		
Homeland Security Grant Program	97.067	2023-0042	1,397	-
		Cal OES ID: 095-0000		
Homeland Security Grant Program	97.067	2022-0043	212,692	-
City & County of San Francisco				
Homeland Security Grant Program	97.067	Cal OES ID: 075-95017	247	-
Subtotal Homeland Security Grant Program			458,034	-
US Department of Homeland Security (DHS) Total			671,518	-
US Coast Guard				
Pass-Through Programs:				
California Department of Parks and Recreation				
Boating Safety and Enforcement Equipment Grant 2023	97.012	C22L01617	29,740	-
Boating Safety and Enforcement Equipment Grant 2024	97.012	C23L0618	85,878	-
Subtotal Boating Safety Enforcement Equipment Grant			115,618	-
US Coast Guard Total			115,618	-
US Department of the Treasury				
Direct Programs:				
COVID-19 - State and Local Fiscal Recovery Funds	21.027	Not Applicable	26,740,909	10,971,679
US Department of Treasury Total			26,740,909	10,971,679
US Small Business Administration (SBA)				
Pass-Through Programs:				
Humboldt State University				
Small Business Development Centers	59.037	SBAOEDSB230015	79,966	-
Small Business Development Centers	59.037	F3517	69,625	-
US Small Business Administration (SBA) Total			149,591	-
Total Federal Financial Assistance			\$ 165,663,204	\$ 32,081,285

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the County of Solano, California (County) under programs of the federal government for the year ended June 30, 2024. 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, fund balance, or cash flows of the County.

Note 2 - Summary of Significant Accounting Policies

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

Note 3 - Pass-Through Entities' Identifying Numbers

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

Note 4 - Medicaid Cluster

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

Note 5 - Indirect Cost Rate

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

Note 6 - Aging Cluster

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

Note 7 - Provider Relief Funds

The County received amounts from the U.S. Department of Health and Human Services (HHS) through the Provider Relief Fund (PRF) program (Federal Financial Assistance Listing/CFDA #93.498) during the year ended June 30, 2023, totaling \$1,846,425. In accordance with the 2024 compliance supplement, the PRF expenditures recognized on the schedule are based on the reporting to HHS for Period 6, defined as payments received during July 1, 2022 to December 31, 2022 of \$1,846,425, as required under the PRF program.

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

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

Type of auditor's report issued on compliance for major programs:	
	Unmodified for all major programs except for the Housing Voucher Cluster, the Special Supplemental Program for Women, Infants & Children program and the Medicaid Cluster, which were qualified.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
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Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing
Special Supplemental Program for Women, Infants, & Children	10.557
SNAP Cluster	10.561
Housing Voucher Cluster	14.871 / 14.879
WIOA Cluster	17.258 / 17.259 / 17.278
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323
Temporary Assistance for Needy Families	93.558
Child Support Services	93.563
Foster Care Title IV-E	93.658
Medicaid Cluster	93.778

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

2024-001

Financial Reporting

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Criteria:

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

Condition:

We identified adjustments to the deferred outflows of resources related to the pension plans for contributions subsequent to the measurement date.

Cause:

For the condition above the amounts recorded as contributions subsequent to the measurement date are not based on contributions recorded in the general ledger, but instead are based on required contribution rates applied against salaries. The County's process for determining the contributions is complex and resulted in an error.

Effect:

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

Recommendation:

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

Views of Responsible Officials and Planned Corrective Action:

Management agrees with the finding. However, the County's process in determining the contribution is detailed due to the calculation to extract the Courts' share of contributions from the County's contributions and to estimate the savings from both the UAL advance payment and the additional discretionary payment to CalPERS.

The County will revisit and refine our process in determining the contributions to properly reflect in the financial statements.

Section III – Federal Award Findings and Questioned Costs

2024-002 **Program:** Housing Voucher Cluster
Federal Financial Assistance Listing No.: 14.871, 14.879
Federal Agency: U.S. Department of Housing and Urban Development
Passed-through: n/a – direct award
Award Number and Year: CA131, 2023/2024

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

Criteria:

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

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

Condition:

We found that although the County performed a risk assessment and monitoring plan for its subrecipient, adherence to the plan was not documented.

Pursuant to the County's risk assessment of the subrecipient, a site visit was required, and quarterly reports were required to be obtained. The County did not formally document and communicate the results of the site visit performed during the year. The County also did not obtain the quarterly reports for the fiscal year until September 5th of the subsequent fiscal year. Further, there was no documented review of the quarterly reports by the County.

Cause:

Subrecipient monitoring policies and procedures do not require the department to document its review and results of monitoring procedures.

Effect:

The County did not document the results of the monitoring procedures performed over the subaward.

Questioned Costs:

None reported.

Context/Sampling:

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

Repeat Finding from Prior Year(s):

Yes, prior year finding 2023-002.

Recommendation:

We recommend that the County continue to strengthen its policies and procedures over subrecipient monitoring to ensure that the results of monitoring procedures are documented and reviewed.

Views of Responsible Officials:

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

2024-003

Program: Housing Voucher Cluster

Federal Financial Assistance Listing No.: 14.871, 14.879

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

Passed-through: n/a – direct award

Award Number and Year: CA131, 2023/2024

Compliance Requirement: Reporting

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

Criteria:

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

Condition:

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

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

Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
\$3,506,689	\$3,506,689	\$3,506,689	\$3,506,689	\$3,506,689

Cause:

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

Effect:

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

Questioned Costs:

None reported.

Context/Sampling:

We tested 100% of all subrecipients.

Repeat Finding from Prior Year(s):

Yes, prior year finding 2023-003.

Recommendation:

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

Views of Responsible Officials:

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

2024-004

Program: Temporary Assistance for Needy Families

Federal Financial Assistance Listing No.: 93.558

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

Passed-through: California Department of Social Services

Award Number and Year: 1946001347 A7, 2023/2024

Compliance Requirement: Eligibility and Special Tests and Provisions

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

Criteria:

Per the *2024 OMB Compliance Supplement*, agencies are required to maintain eligibility records including documents to support the agency's eligibility determination and information about each individual and benefits paid to or on behalf of the individual. In addition, it is required that eligibility determinations and redeterminations, including obtaining any required documentation and verifications, are performed to determine if individuals are eligible in accordance with the compliance requirements of the program.

Condition:

As a result of our special tests and provisions testing, we noted three (3) out of 60 cases were missing the notice and agreement for child, spousal and medical support (form CW2.1) for support the applicants child support cooperation.

As a result of our eligibility testing, we noted one (1) out of 60 cases were missing the Rights, Responsibilities, and Important Information (form SAWS 2A SAR) for support the applicants initial interview application.

Cause:

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

The County's policies and procedures did not ensure that all SAWS 2A SAR forms were retained with signatures in the applicants' file.

Effect:

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

Questioned Costs:

None reported.

Context/Sampling:

The condition noted above was found during our testing procedures over eligibility and special tests and provisions. A sample of 60 benefit payments out of a population 24,879 were selected for testing. This represented \$103,835 of benefit payments out of \$24,429,964. In three (3) out of 60 cases, we found that the County did not retain a copy of the CW2.1 to evidence the applications cooperation with the child, spousal and medical support conditions. However, we found that the related recipient/case was still eligible.

The condition noted above was found during our testing procedures over eligibility and special tests and provisions. A sample of 60 benefit payments out of a population 24,879 were selected for testing. This represented \$103,835 of benefit payments out of \$24,429,964. In one (1) out of 60 cases, we found that the County did not retain a copy of the SAWS 2A SAR to evidence the applicants' rights and responsibilities. However, we found that the related recipient/case was still eligible.

Repeat Finding from Prior Year(s):

Yes, prior year finding 2023-004.

Recommendation:

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

Views of Responsible Officials:

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

2024-005

Program: Medicaid Cluster

Federal Financial Assistance Listing No.: 93.778

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

Passed-through: California Department of Health Care Services

Award Number and Year: 1946001347 A7, 2023/2024

Compliance Requirement: Eligibility

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

Criteria:

Per the *2024 OMB Compliance Supplement*, agencies are required to maintain eligibility records including documents to support the agency's eligibility determination and information about each individual and benefits paid to or on behalf of the individual. In addition, it is required that eligibility determinations and redeterminations, including obtaining any required documentation and verifications, are performed to determine if individuals are eligible in accordance with the compliance requirements of the program.

Condition:

As a result of our eligibility testing, we identified 28 instances out of 60 sampled in which the annual redeterminations for in-home supportive services were not performed or not performed timely.

We also identified 3 instances out of 60 sampled in which the redetermination for participants was not completed, but they were still determined as eligible within the system and therefore continued to receive benefits.

Cause:

The County's policies and procedures did not ensure that timely redeterminations are performed for all program recipients. Additionally, the County had been in the process of migrating to CalSAW and there were system issues causing cases to not be discontinued after they should have been determined as ineligible.

Effect:

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

Questioned Costs:

None reported.

Context/Sampling:

A sample of 60 in-home supportive services recipients were selected out of 6,215.

A sample of 60 Medicaid recipients were selected out of 161,732.

Repeat Finding from Prior Year(s):

Yes. See prior year finding 2023-008.

Recommendation:

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

Views of Responsible Officials:

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

2024-006 **Program:** Special Supplemental Nutrition Program for Women, Infants, and Children
Federal Financial Assistance Listing No.: 10.557
Federal Agency: US Department of Agriculture
Passed-through: California Department of Public Health
Award Number and Year: 22-10294

Compliance Requirement: Eligibility

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

Criteria:

Per the 2024 OMB Compliance Supplement, agencies are required to maintain eligibility records including documents to support the agency's eligibility determination and information about each individual and benefits paid to or on behalf of the individual. In addition, it is required that eligibility determinations and redeterminations, including obtaining any required documentation and verifications, are performed to determine if individuals are eligible in accordance with the compliance requirements of the program.

Condition:

As a result of our eligibility testing, we identified the following:

1. Five (5) instances out of 60 cases were missing all eligibility documentation. This included the documentation of the determination of eligibility and redetermination in the period under audit. The missing documentation included the records to evidence compliance with the eligibility criteria.
2. Two (2) instances out of 60 cases were missing the Self Declaration Statement form when the applicant was unable to provide acceptable documentation for proof of income, proof of address, or proof of identification.

Cause:

The County relies on the State of California Department of Public Health eligibility and documentation system, Women, Infant, and Children Web Information System Exchange (WIC WISE) to retain the case records. Management stated that WIC WISE automatically deletes the documentation for children 6 months after the child reaches 5 years old, and therefore was not available for the selected cases.

The County's policies and procedures did not ensure that the Self Declaration Statements were retained in the applicants' file.

Effect:

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

Questioned Costs:

None reported.

Context/Sampling:

The condition noted above was found during our testing procedures over eligibility. A sample of 60 program participants out of a population of 9,060 were selected for testing. The five (5) and two (2) instances identified in the condition section above were part of the same population of 60 participants.

Repeat Finding from Prior Year(s):

No.

Recommendation:

We recommend that the County establish procedures to retain documentation to evidence its compliance with program eligibility requirements for those documents which will not be retained in WIC WISE. We also recommend that the county strengthen its current policies and procedures with regards to obtaining the required forms at the initial application and periodic redeterminations.

Views of Responsible Officials:

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

2024-007

Program: Special Supplemental Nutrition Program for Women, Infants, and Children
Federal Financial Assistance Listing No.: 10.557
Federal Agency: US Department of Agriculture
Passed-through: California Department of Public Health
Award Number and Year: 22-10294

Compliance Requirement: Procurement, Suspension and Debarment

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

Criteria:

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

2 CFR 200.318(i) Procurement records. The recipient or subrecipient must maintain records sufficient to detail the history of each procurement transaction. These records must include the rationale for the procurement method, contract type selection, contractor selection or rejection, and the basis for the contract price.

Condition:

As a result of our procurement testing, we identified one (1) instance out of a population of one (1) where the County did not document the history of the procurement, including the rationale for method of procurement, selection of contract type, basis for contractor selection, and basis for the contract price.

Cause:

The County's procurement policy and procedures do not comply with the uniform guidance requirements to obtain document the history of each procurement transaction.

Effect:

The County did not comply with the procurement, suspension and debarment requirements.

Questioned Costs:

None reported.

Context/Sampling:

The condition noted above was found during our testing procedures over procurement. We selected 100% of the procurements in the year under audit.

Repeat Finding from Prior Year(s):

No.

Recommendation:

We recommend that the County strengthen its policies and procedures to ensure that the history of each procurement transaction.

Views of Responsible Officials:

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

2024-008

Program: Foster Care

Federal Financial Assistance Listing No.: 93.658

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

Passed-through: California Department of Social Services

Award Number and Year: 1946001347 A7, 2023/2024

Compliance Requirement: Eligibility

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

Criteria:

Per the *2024 OMB Compliance Supplement*, agencies are required to maintain eligibility records including documents to support the agency's eligibility determination and information about each individual and benefits paid to or on behalf of the individual. In addition, it is required that eligibility determinations and redeterminations, including obtaining any required documentation and verifications, are performed to determine if individuals are eligible in accordance with the compliance requirements of the program.

Condition:

As a result of our eligibility testing, we noted two (2) out of 44 cases were incorrectly identified as federal eligible by the County.

Cause:

The County transitioned to the California Statewide Automated Welfare System (CalSAWS) in the fiscal year 2024. During this transition, the case was inadvertently converted to a federal case in error.

Effect:

The County did not comply with the eligibility requirements.

Questioned Costs:

Known questioned costs were \$15,517. Projected questioned costs were \$92,568.

Context/Sampling:

The condition noted above was found during our testing procedures over eligibility. A sample of 44 cases out of a population 221 were selected for testing. The sample represented \$579,924 in benefits out of \$2,036,487.

Repeat Finding from Prior Year(s):

No.

Recommendation:

We recommend that the County strengthen its current policies and procedures with regards reviewing cases for federal eligibility.

Views of Responsible Officials:

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

2024-009

Program: Foster Care

Federal Financial Assistance Listing No.: 93.658

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

Passed-through: California Department of Social Services

Award Number and Year: 1946001347 A7, 2023/2024

Compliance Requirement: Allowable Activities and Allowed Costs

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

Criteria:

Per 2 CFR part 200, subpart D, section 200.303, the nonfederal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. This includes internal controls to ensure that federal funds are used only for federally eligible cases.

Condition:

As a result of our allowable activities and allowed cost testing, we noted one (1) out of 60 benefit payments which was paid to an eligible participant for federal benefits.

Cause:

The County transitioned to the California Statewide Automated Welfare System (CalSAWS) in the fiscal year 2024. During this transition, the case was inadvertently converted to a federal case in error.

Effect:

The County did not comply with the allowed activities and allowable costs requirements.

Questioned Costs:

Known questioned costs were \$1,319. Projected questioned costs were \$25,151.

Context/Sampling:

The condition noted above was found during our testing procedures over allowable activities and allowed costs. A sample of 60 benefit payments out of a population 2,293 were selected for testing. Our sample represented benefit payments of \$53,252 out of \$2,036,487.

Repeat Finding from Prior Year(s):

No.

Recommendation:

We recommend that the County strengthen its current policies and procedures with regards reviewing cases for federal eligibility prior to authorizing payment of benefits.

Views of Responsible Officials:

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

County of Solano, California
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2024

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

Finding No.	Finding or Program/Cluster	Assistance Listing No.	Compliance Requirement	Status
2023-001	Financial Reporting	Not Applicable	Not Applicable	Partially implemented. See finding 2024-001.
2023-002	Housing Voucher Cluster	14.871, 14.879	Subrecipient Monitoring	Partially implemented. See finding 2024-002.
2023-003	Housing Voucher Cluster	14.871, 14.879	Reporting	Not implemented. See finding 2024-003.
2023-004	Temporary Assistance for Needy Families	93.558	Eligibility, Special Tests & Provisions	Not implemented. See finding 2024-004.
2023-005	Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	Reporting	Implemented.
2023-006	Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	Procurement, Suspension and Debarment	Implemented.
2023-007	Highway Planning and Construction	20.205	Subrecipient Monitoring	Implemented.
2023-008	Medicaid Cluster	93.778	Eligibility	Not Implemented. See finding 2024-005

County of Solano, California
Supplemental Schedule of the Office of California State Department of Aging Grants
For the Fiscal Year Ended June 30, 2024

I. AREA PLAN *

Federal Grantor/Program Title	Federal Assistance Listing No.	Contract Number	Federal Award Expenditures	State Expenditures	Total
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2324-28	\$ 10,284	\$ -	\$ 10,284
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2324-28	38,494	-	38,494
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2324-28	53,578	-	53,578
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2324-28	746,426	-	746,426
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2324-28	1,610,095	-	1,610,095
National Family Caregiver Support, Title III, Part E	93.052	AP-2324-28	294,264	-	294,264
Nutrition Services Incentive Program	93.053	AP-2324-28	266,373	-	266,373
General Fund Baseline Administration	N/A	AP-2324-28	-	100,000	100,000
General Fund IIIB (Ombudsman)	N/A	AP-2324-28	-	226,471	226,471
General Fund IIIC	N/A	AP-2324-28	-	943,594	943,594
Public Health L&C Program Fund (PHL&C Ombudsman)	N/A	AP-2324-28	-	3,075	3,075
State Health Facilities Citation Penalties Account (SHF Cit Pen Ombudsman)	N/A	AP-2324-28	-	18,579	18,579
General Fund	N/A	AP-2324-28	-	17,356	17,356
TOTAL - AREA PLAN			\$ 3,019,514	\$ 1,309,075	\$ 4,328,589

(Continued)

County of Solano, California

Supplemental Schedule of the Office of California State Department of Aging Grants (Continued)

For the Fiscal Year Ended June 30, 2024

II. OTHER FUNDING *

Federal Grantor/Program Title	Federal Assistance Listing No.	Contract Number	Federal Award Expenditures	State Expenditures	Total
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CF-2223-28	\$ 424,659	\$ -	\$ 424,659
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2122-28 A3	6,145	-	6,145
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2122-28 A3	36,060	-	36,060
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-28 A3	289,012	-	289,012
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-28 A3	765,610	-	765,610
National Family Caregiver Support, Title III, Part E	93.052	AP-2122-28 A3	104,751	-	104,751
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	N/A	CF-2223-28	-	29,649	29,649
Senior Legal Services	N/A	IF-2223-28	-	242,403	242,403
Dignity at Home Fall Prevention	N/A	IF-2223-28	-	91,292	91,292
Family Caregiving Support	N/A	IF-2223-28	-	20,867	20,867
Digital Connections	N/A	DC-2223-28	-	137,183	137,183
Modernizing Older Californians Act	N/A	OM-2223-28	-	464,508	464,508
Senior Nutrition Infrastructure	N/A	NI-2223-28	-	478,483	478,483
Aging and Disability Resource Connection	N/A	AD-2223-25	-	271,091	271,091
TOTAL - OTHERS			\$ 1,626,237	\$ 1,735,476	\$ 3,361,713
GRAND TOTAL			\$ 4,645,751	\$ 3,044,551	\$ 7,690,302

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