

**COUNTY OF STANISLAUS**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2021**



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX, AND CONSULTING

**COUNTY OF STANISLAUS  
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The Honorable Grand Jury and Board of Supervisors  
County of Stanislaus

**INDEPENDENT AUDITORS' 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**

The Honorable Grand Jury and Board of Supervisors  
County of Stanislaus  
Modesto, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Stanislaus (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, and have issued our report thereon dated May 2, 2022. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit and the Stanislaus County Employees' Retirement Association, as described in our report on the County of Stanislaus' 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001 that we consider to be a material weakness.

### **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 of Stanislaus' Response to Finding**

County of Stanislaus' response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. County of Stanislaus' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Roseville, California  
May 2, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Board of Supervisors  
County of Stanislaus  
Modesto, California

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

We have audited County of Stanislaus' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of County of Stanislaus' major federal programs for the year ended June 30, 2021. County of Stanislaus' (the County) major federal programs are identified in the summary of auditors' 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.

***Auditors' Responsibility***

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

**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 in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that were not identified.

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.

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**

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 have issued our report thereon dated May 2, 2022. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit and the Stanislaus County Employees' Retirement Association, as described in our report on the County of Stanislaus' financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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. 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, based on our audit and the reports of other auditors, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Supplementary Schedules**

The supplementary schedules of the California Governor's Office of Emergency Services have not been subjected to auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**CliftonLarsonAllen LLP**

Roseville, California  
June 15, 2022

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP20PPQFO000C010	\$ -	\$ 32,259
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP21PPQFO000C176	-	103,743
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP20PPQFO000C368	-	7,376
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	15,441
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP20PPQFO000C001	-	77,822
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP21PPQFO000C001	-	138,510
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP20PPQFO000C540	-	15,204
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP20PPQFO000C550	-	2,078
Subtotal Assistance Listing Number 10.025			-	392,433
Direct Federal Program:				
National School Lunch Program	10.555		-	147,006
Subtotal Child Nutrition Cluster			-	147,006
Passed through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		-	3,499,299
Supplemental Nutrition Assistance Program	10.561		176,024	366,028
Passed through California Department of Aging:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	217CACA4S2514	68,906	94,872
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	207CACA5Q3903	-	4,254
Passed through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		-	13,706,920
Subtotal Assistance Listing Number 10.561			68,906	13,806,046
Subtotal Supplemental Nutrition Assistance Program Cluster			244,930	14,172,074
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>244,930</b>	<b>18,210,812</b>
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT (HUD)</b>				
Direct Federal Program:				
Community Development Block Grants/Entitlement Grants	14.218	B-16-UC-06-0010	-	64,090
Community Development Block Grants/Entitlement Grants	14.218	B-17-UC-06-0010	-	156,367
Community Development Block Grants/Entitlement Grants	14.218	B-18-UC-06-0010	13,723	319,272
Community Development Block Grants/Entitlement Grants	14.218	B-19-UC-06-0010	95,499	288,726
Community Development Block Grants/Entitlement Grants	14.218	B-20-UC-06-0010	132,380	132,380
COVID-19 Community Development Block Grants/Entitlement Grants	14.218	B-20-UW-06-0010	14,070	14,070
Community Development Block Grants/Entitlement Grants	14.218		100	9,020
Community Development Block Grants/Entitlement Grants	14.218	Outstanding Loans	-	491,168
Subtotal CDBG - Entitlement Grant Cluster Assistance Listing Number 14.218			255,772	1,475,093
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-08-UN-06-0006	-	3,458
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-11-UN-06-0006	-	52,235
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Outstanding Loans	-	167,073
Subtotal Assistance Listing Number 14.228			-	222,766
Emergency Solutions Grant Program	14.231	E-18-UC-06-0010	61,694	61,694
Emergency Solutions Grant Program	14.231	E-19-UC-06-0010	39,852	39,852
Emergency Solutions Grant Program	14.231	E-20-UC-06-0010	43,037	43,037
Subtotal Assistance Listing Number 14.231			144,583	144,583
Home Investment Partnerships Program	14.239	Outstanding Loans	-	808,715
Continuum of Care Program	14.267		-	247,381
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>400,355</b>	<b>2,898,538</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Direct Federal Program:				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0415	\$ -	\$ 95,241
Passed through California Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	KC19030500/KC20040500	-	141,252
Crime Victim Assistance	16.575	99.00000.16	200,370	1,363,236
Subtotal Assistance Listing Number 16.575			<u>200,370</u>	<u>1,504,488</u>
Violence Against Women Formula Grants	16.588	LE19 03 0500	-	103,150
Violence Against Women Formula Grants	16.588	LE20 04 0500	-	93,548
Violence Against Women Formula Grants	16.588	99.00000.16	-	201,074
Subtotal Assistance Listing Number 16.588			<u>-</u>	<u>397,772</u>
Direct Federal Program:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-WE-AX-0045	204,133	255,556
Passed through California Board of State and Community Corrections :				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC-0072-18-MH	-	10,175
Direct Federal Program:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0939	134,043	145,448
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0826	102,712	137,756
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0693	11,024	40,584
Subtotal Assistance Listing Number 16.738			<u>247,779</u>	<u>333,963</u>
Direct Federal Program:				
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		65,072	182,791
Equitable Sharing Program	16.922		-	45,977
			<u>65,072</u>	<u>182,791</u>
			<u>-</u>	<u>45,977</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b><u>717,354</u></b>	<b><u>2,815,788</u></b>
<b>U.S. DEPARTMENT OF LABOR</b>				
Passed through California Employment Development Department:				
WIOA Adult Program	17.258	AA011041	28,842	1,388,856
WIOA Adult Program	17.258	AA111041	115,282	1,700,158
Subtotal Assistance Listing Number 17.258			<u>144,124</u>	<u>3,089,014</u>
WIOA Youth Activities	17.259	AA011041	14,272	305,418
WIOA Youth Activities	17.259	AA111041	1,226,088	1,945,045
Subtotal Assistance Listing Number 17.259			<u>1,240,360</u>	<u>2,250,463</u>
WIOA Dislocated Worker Formula Grants	17.278	K9110074	18,986	1,369,658
WIOA Dislocated Worker Formula Grants	17.278	AA011041	239,080	1,468,604
Subtotal Assistance Listing Number 17.278			<u>258,066</u>	<u>2,838,262</u>
Subtotal WIOA Cluster			<u>1,642,550</u>	<u>8,177,739</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b><u>1,642,550</u></b>	<b><u>8,177,739</u></b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Passed through California Department of Transportation:				
Highway Planning and Construction	20.205	BRLO-5938(157)	\$ -	\$ 27,007
Highway Planning and Construction	20.205	BRLS-5938(188)	-	1,731,520
Highway Planning and Construction	20.205	BRLS-5938(200)	-	65,945
Highway Planning and Construction	20.205	BRLO-5938(190)	-	1,427,829
Highway Planning and Construction	20.205	HRRRL-5938(213)	-	39,420
Highway Planning and Construction	20.205	HRRRL-5938(211)	-	20,936
Highway Planning and Construction	20.205	BRLO-5938(226)	-	94,117
Highway Planning and Construction	20.205	BRLO-5938(227)	-	272,865
Highway Planning and Construction	20.205	BRLO-5938(189)	-	229,293
Highway Planning and Construction	20.205	STPLZ-5938(076)	-	1,387,061
Highway Planning and Construction	20.205	BRLS-5938(167)	-	1,291,222
Highway Planning and Construction	20.205	CML-5938(183)	-	113,804
Highway Planning and Construction	20.205	BRLO-5938(191)	-	106,441
Highway Planning and Construction	20.205	BRLO-5938(194)	-	103,430
Highway Planning and Construction	20.205	BRLO-5938(192)	-	1,733
Highway Planning and Construction	20.205	BRLS-5938(199)	-	12,843,096
Highway Planning and Construction	20.205	STPL-5938(233)	-	57,253
Highway Planning and Construction	20.205	HSIPL-5938(238)	-	2,075,300
Highway Planning and Construction	20.205	SSARPL-5938(242)	-	72,308
Highway Planning and Construction	20.205	HRRRL-5938(246)	-	114,800
Highway Planning and Construction	20.205	HRRRL-5938(245)	-	103,489
Highway Planning and Construction	20.205	CML-5938(250)	-	4,067
Highway Planning and Construction	20.205	CML-5938(253)	-	128,975
Highway Planning and Construction	20.205	CML-5938(254)	-	310,148
Highway Planning and Construction	20.205	CML-5938(225)	-	40,000
Highway Planning and Construction	20.205	BRLO-5938(260)	-	110,187
Highway Planning and Construction	20.205	BRLO-5938(259)	-	90,985
Highway Planning and Construction	20.205	BRLO-5938(262)	-	117,942
Highway Planning and Construction	20.205	BRLO-5938(261)	-	115,809
Highway Planning and Construction	20.205	BDGL-5938(265)	-	126,533
Highway Planning and Construction	20.205	STPL-5938(266)	-	56,910
Highway Planning and Construction	20.205		-	182,842
Subtotal Highway Planning & Construction Cluster Assistance Listing Number 20.205			-	23,463,267
Passed through City of Modesto:				
COVID-19 Federal Transit Formula Grants	20.507		-	2,898,110
Passed through California Department of Transportation:				
COVID-19 Formula Grants for Rural Areas	20.509	CA-2020-054	-	446,677
Passed through California Office of Traffic Safety				
State and Community Highway Safety	20.600		-	4,194
National Priority Safety Programs	20.616		1,674	22,460
Subtotal Highway Safety Cluster			1,674	26,654
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>1,674</b>	<b>26,834,708</b>
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
Direct Federal Program:				
Equitable Sharing	21.016		-	69,381
COVID-19 Coronavirus Relief Fund	21.019		16,168,559	58,723,638
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>			<b>16,168,559</b>	<b>58,793,019</b>
<b>THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>				
Passed through California State Library				
Grants to States	45.310		-	30,866
Passed through Southern California Library Cooperative				
Grants to States	45.310		-	1,500
Subtotal Grants to States 45.310			-	32,366
<b>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>			<b>-</b>	<b>32,366</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
Passed through California Department of Public Health				
Capitalization Grants for Drinking Water State Revolving Funds	66.468		\$ -	\$ 72,558
Subtotal Drinking Water State Revolving Fund Cluster			-	72,558
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			-	<b>72,558</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed through California Department of Rehabilitation				
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	28295	-	73,758
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			-	<b>73,758</b>
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>				
Passed through California Secretary of State				
Help America Vote Act Requirements Payments	90.401	16G30126	-	150,504
2018 HAVA Election Security Grants	90.404	20G26150	-	907,027
<b>TOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>			-	<b>1,057,531</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through California Department of Aging:				
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	1901CAOAEA-01 and 2001CAOAEA-00	5,267	5,267
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	1901CAOAOA-01	39,470	39,470
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman COVID-19 Services for Older Individuals	93.042	2001CAOMC3-00	19,174	19,174
Subtotal Assistance Listing Number 93.042			58,644	58,644
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	1901CAOAPH-01	34,949	34,949
Aging Cluster				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	1901CAOASS-01	210,122	612,972
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2001CASSC3-00	29,240	84,521
Subtotal Assistance Listing Number 93.044			239,362	697,493
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	1901CAOACM-01	79,231	232,327
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	1901CAOAH-01		329,039
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2001CACMC2-00 and 2001CAHDC2-00		44,030
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2001CAHDC3-00		557,271
Subtotal Assistance Listing Number 93.045			79,231	1,162,667
Nutrition Services Incentive Program	93.053	1901CAOANS-00	6,982	94,300
Subtotal Aging Cluster			325,575	1,954,460
National Family Caregiver Support, Title III, Part E	93.052	1901CAOAF-01	-	220,048
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	2001CAFCC3-00		11,474
Subtotal Assistance Listing Number 93.052			-	231,522
Passed through California Department of Public Health				
Public Health Emergency Preparedness	93.069		-	162,697
Passed through California Department of Aging:				
Medicare Enrollment Assistance Program	93.071	2001CAMISH-00, 2001CAMIAA-00 & 2001CAMIDR-00	-	25,589
Passed through California Department of Social Services:				
Guardianship Assistance	93.090		\$ -	\$ 419,125

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Passed through California Department of Public Health: Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		-	35,785
Passed through California Department of Health Care Services: Projects for Assistance in Transition from Homelessness (PATH)	93.150		-	121,394
Passed through California Department of Public Health: Immunization Cooperative Agreements	93.268		-	177,077
Passed through California Department of Public Health: COVID-19 Epidemiology and Laboratory Capacity for Infection Diseases (ELC)	93.323		-	7,550,251
Passed through Public Health Foundation Enterprises, Inc.: COVID-19 Epidemiology and Laboratory Capacity for Infection Diseases (ELC) Subtotal Assistance Listing Number 93.323	93.323		-	82,996
			-	7,633,247
Passed through California Department of Public Health: Public Health Emergency Response: Cooperative Agreement for Emergency Response: COVID-19 Public Health Crisis response	93.354		-	3,000
Direct Federal Program: Provider Relief Fund	93.498		-	437,191
COVID-19 Grants for New and Expanded Services under the Health Center Program	93.527		-	849,010
Passed through California Department of Social Services: MaryLee Allen Promoting Safe and Stable Families Program Temporary Assistance for Needy Families	93.556 93.558		390,253 819,057	548,106 36,489,484
Passed through California Department of Child Support Services: Child Support Enforcement	93.563	1804CACES and 1901CASES	-	9,484,918
Passed through California Department of Social Services: Refugee and Entrant Assistance State/Replacement Designee Administered Programs Refugee and Entrant Assistance State/Replacement Designee Administered Programs Subtotal Assistance Listing Number 93.566	93.566 93.566	RESS1908/ORSA1908/RSS20-09	- 272,775	266,605 285,478
			272,775	552,083
Passed through California Department of Education: Child Care and Development Block Grant Child Care Mandatory and Matching Funds of the Child Care and Development Fund Subtotal Child Care Development Cluster	93.575 93.596	C3AP-0059 C2AP-0061	- -	1,447,257 486,940
			-	1,934,197
Passed through California Department of Child Support Services: Community-Based Child Abuse Prevention Grants	93.590		-	27,741
Passed through California Department of Social Services: Adoption and Legal Guardianship Incentive Payments Stephanie Tubbs Jones Child Welfare Services Program Foster Care Title IV-E Adoption Assistance Social Services Block Grant Child Abuse and Neglect State Grants John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.603 93.645 93.658 93.659 93.667 93.669 93.674		- - - - - - 116,986	298,255 320,427 15,250,077 10,355,532 1,050,239 1,527 116,986
Passed through California Department of Health Care Services: Medical Assistance Program	93.778		-	25,836,111
Passed through California Department of Aging: Medical Assistance Program	93.778	MS-1920-14	-	414,458
Passed through California Department of Public Health Medical Assistance Program Subtotal Assistance Listing Number 93.778	93.778		-	88,641
			-	26,339,210
Passed through California Department of Aging: Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations	93.779	90SAPG0052-03-00 & 90SAPG0094-01-00	\$ -	\$ 86,119

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Passed through California Department of Public Health				
Maternal, Infant and Early Childhood Home Visiting Grant	93.870			415,454
HIV Care Formula Grants	93.917		-	213,320
HIV Prevention Activities Health Department Based	93.940		-	110,887
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness Cooperative Agreements and National Bioterrorism Hospital Preparedness Program	93.889		-	142,051
Passed through California Department of Health Care Services:				
Block Grants for Community Mental Health Services	93.958		345,905	3,551,668
Passed through Sierra Health Foundation:				
Block Grants for Community Mental Health Services	93.958	126103741	-	387,171
Subtotal Assistance Listing Number 93.958			<u>345,905</u>	<u>3,938,839</u>
Passed through California Department of Health Care Services:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959		915,764	2,663,512
Passed through Sierra Health Foundation:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	12610374	-	96,793
Subtotal Assistance Listing Number 93.958			<u>915,764</u>	<u>2,760,305</u>
Passed through California Department of Public Health				
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		-	105,860
Maternal and Child Health Services Block Grant to the States	93.994		-	347,847
<b>TOTAL U.S. DEPARTMENT OF HUMAN AND HEALTH SERVICES:</b>			<u><b>3,285,175</b></u>	<u><b>123,038,421</b></u>
<b>U.S. EXECUTIVE OFFICE OF THE PRESIDENT</b>				
Direct Federal Program:				
High Intensity Drug Trafficking Areas Program	95.001	G19CV002A	-	141,389
High Intensity Drug Trafficking Areas Program	95.001	G20CV002A	-	98,553
Subtotal Assistance Listing Number 95.001			<u>-</u>	<u>239,942</u>
<b>TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT</b>			<u><b>-</b></u>	<u><b>239,942</b></u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed through California Governor's Office of Emergency Services:				
Emergency Management Performance Grants	97.042	2020-0006	-	237,468
Emergency Management Performance Grants	97.042	2020-0019	-	100,909
Subtotal Assistance Listing Number 97.042			<u>-</u>	<u>338,377</u>
Pre-Disaster Mitigation	97.047	2020-0006	-	2,879
Homeland Security Grant Program	97.067	2018-0054	-	434,248
Homeland Security Grant Program	97.067	2019-0035	-	323,951
Subtotal Assistance Listing Number 97.067			<u>-</u>	<u>758,199</u>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<u><b>-</b></u>	<u><b>1,099,455</b></u>
<b>GRAND TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><b>\$ 22,460,597</b></u>	<u><b>\$ 243,344,635</b></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the County of Stanislaus 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, for all awards with the exception of Assistance Listing Number 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE 3 ASSISTANCE LISTING NUMBERS**

The program titles and Assistance Listing Numbers were obtained from the federal or pass-through grantor.

**NOTE 4 INDIRECT COST RATE**

The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

**NOTE 5 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2021 as follows:

Assistance Listing Number	Federal Program	Outstanding Loans June 30, 2021	Loans with Continuing Compliance Requirements
14.218	Community Development Block Grant / Entitlement Grants	\$ 491,168	\$ 491,168
14.228	Community Development Block Grant/States Program	126,927	167,073
14.239	Home Investment Partnership Program	674,643	808,715

**COUNTY OF STANISLAUS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

**NOTE 6 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the schedule of expenditures of federal awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County 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 7 DEPARTMENT OF AGING FEDERAL/STATE SHARE**

The California Department of Aging (CDA) requires agencies that receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

Assistance Listing Number	Contract No.	Programs		Administration		Total	
		Federal Expenditures	State Expenditures	Federal Expenditures	State Expenditures	Federal Expenditures	State Expenditures
10.561	SP-1920-30(July 20 to Sept 20)	\$ 17,494	\$ -	\$ 11,327	\$ -	\$ 28,821	\$ -
10.561	SP-2021-30(Oct 20 to June 21)	51,412	-	14,639	-	66,051	-
10.561	CF-1920-30	4,254	-	-	-	4,254	-
93.041	AP-2021-30	5,267	-	-	-	5,267	-
93.042	AP-2021-30	39,470	-	-	-	39,470	-
93.042	H.R 748	19,174	-	-	-	19,174	-
93.043	AP-2021-30	34,949	-	-	-	34,949	-
93.044	AP-2021-30	428,966	131,522	184,006	-	612,972	131,522
93.044	H.R 748	61,300	-	23,221	-	84,521	-
93.045	AP-2021-30	232,327	51,435	-	-	232,327	-
93.045	AP-2021-30	329,039	106,902	-	-	329,039	106,902
93.045	H.R 6201	20,367	-	23,663	-	44,030	-
93.045	H.R 748	501,544	-	55,727	-	557,271	-
93.052	AP-2021-30	220,048	-	-	-	220,048	-
93.052	H.R 748	-	-	11,474	-	11,474	-
93.053	AP-2021-30	94,300	-	-	-	94,300	-
93.071	MI -1920-30 and MI-2021-30	25,589	6,453	-	-	25,589	6,453
93.778	MS-2021-30	414,458	414,457	-	-	414,458	414,457
93.779	HI-2021-30	77,507	172,252	8,612	19,139	86,119	191,391
	AP-2021-30 Ombudsman Initiative	84,909	62,967	-	-	-	62,967
	FP-1920-30	-	61,608	-	35,094	-	96,702
	<b>TOTAL</b>	<b>\$ 2,662,374</b>	<b>\$ 1,007,596</b>	<b>\$ 332,669</b>	<b>\$ 54,233</b>	<b>\$ 2,910,134</b>	<b>\$ 1,010,394</b>

**COUNTY OF STANISLAUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified?     x     yes            no
  - Significant deficiency(ies) identified?            yes     x     none reported
3. Noncompliance material to financial statements noted?            yes     x     no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified?            yes     x     no
  - Significant deficiency(ies) identified?            yes     x     none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?            yes     x     no

**Identification of Major Federal Programs**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
10.561	Supplemental Nutrition Assistance Program
17.WIOA	Workforce Innovation and Opportunity Act
20.507	Federal Transit Formula Grants
21.019	COVID-19 Coronavirus Relief Fund
93.323	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases
93.659	Adoption Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$     3,000,000    

Auditee qualified as low-risk auditee?            yes     x     no

**COUNTY OF STANISLAUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

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***Section II – Financial Statement Findings***

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**2021 – 001**

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

**Condition:** The County included deficit cash and activity in Custodial Funds related to the Teeter Plan that should have been moved to the General Fund in the prior year.

**Criteria or specific requirement:** All activities should be recorded within the appropriate opinion unit for financial reporting.

**Effect:** As a result fund balance in the General Fund was overstated and net position in Custodial Funds was understated by \$6,893,143.

**Cause:** The County early adopted GASB 84 in the prior year and it was not identified in the Tax Resources Fund that deficit cash activity was related to Teeter payments made to external entities by the General Fund.

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** The County should include in their checklist at year-end to review the Tax Resources Fund for deficit cash resulting from Teeter payments made to other entities from the County and move the associated activity to the General Fund for yearend financial reporting.

**Views of responsible officials:** The Auditor-Controller's Office began evaluating the County's fiduciary funds in 2018/2019 prior to the required implementation of Government Accounting Standards Board (GASB) Statement 84. There were 1,195 fiduciary funds that have not ever been reconciled. The beginning balances flowed from the County's legacy system in 1998/1999 when Oracle financial management system (FMS) was implemented. The bulk of the fiduciary funds are comprised of property tax transactions which record the distribution to taxing agencies including the Teeter partners. The reconciliation of all funds has remained incomplete and continues to be reviewed as the AC office balances its priorities. Of the reconciliations completed, the AC identified a net positive of unexplained variance. Due to the complexity of the transactions, age, and the heavy volume of the activity which flows the fiduciary funds, the AC, in discussion with the Chief Executive Officer (CEO), recommended that the variance be reserved until full comprehension of the flow of transactions was obtained and to allow future repeat cycles to validate the irreconcilable variance.

The COVID-19 pandemic prevented the AC team to complete reconciling the fiduciary funds and delayed the required implementation by GASB for Statement 84 from fiscal year 2021 to fiscal year 2022.

In fiscal year 2020-2021, a deeper dive of AC Apportioned Tax Resource Fund, fiduciary fund, revealed a cash deficit. The adjusted balance should be zero. This fund records the upfront payments to the Teeter taxing agencies based on the roll and the funding from General Fund to cover the cash advances. The General Fund, in turn, recognizes receivable for the outstanding delinquent taxes which were advanced to the Teeter taxing agencies. The General Fund benefits from recovery of prior year tax payments, through the collection of penalties and related interest. An one-time adjustment from General Fund to the AC Apportioned Tax Resource Fund brings the cash deficit into balance.

AC staff has been designated to conduct regular review of this fund to ensure future discrepancies are minimized. AC is committed to completing the thorough review and reconciliations of all the fiduciary funds.

**COUNTY OF STANISLAUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

**COUNTY OF STANISLAUS  
SUPPLEMENTARY SCHEDULES OF THE CALIFORNIA OFFICE OF  
EMERGENCY SERVICES (CaIOES) GRANTS  
YEAR ENDED JUNE 30, 2021**

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2020	For the Year Ended June 30, 2021	Cumulative as of June 30, 2021	Federal Share	State Share	County Share
<b>Crime Victim Assistance</b>						
Personnel services	\$ 4,357,185	\$ 1,242,143	\$ 5,599,328	\$ 1,185,079	\$ 57,064	\$ -
Operating expenses	1,989,737	341,246	2,330,983	319,409	21,837	-
Equipment	75,672	-	75,672	-	-	-
Totals	<u>\$ 6,422,594</u>	<u>\$ 1,583,389</u>	<u>\$ 8,005,983</u>	<u>\$ 1,504,488</u>	<u>\$ 78,901</u>	<u>\$ -</u>
<b>Violence Against Women Formula Grants</b>						
Personnel services	\$ 1,108,771	\$ 404,383	\$ 1,513,154	\$ 339,125	\$ -	\$ 65,258
Operating expenses	300,945	58,647	359,592	58,647	-	-
Totals	<u>\$ 1,409,716</u>	<u>\$ 463,030</u>	<u>\$ 1,872,746</u>	<u>\$ 397,772</u>	<u>\$ -</u>	<u>\$ 65,258</u>
<b>Interagency Hazardous Materials Public Sector Training and Planning Grants</b>						
Personnel services	\$ 49,916	\$ -	\$ 49,916	\$ -	\$ -	\$ -
Totals	<u>\$ 49,916</u>	<u>\$ -</u>	<u>\$ 49,916</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</b>						
Personnel services	\$ 147,528	\$ -	\$ 147,528	\$ -	\$ -	\$ -
Operating expenses	243,578	-	243,578	-	-	-
Totals	<u>\$ 391,106</u>	<u>\$ -</u>	<u>\$ 391,106</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Emergency Management Performance Grants</b>						
Personnel services	\$ 295,704	\$ 247,718	\$ 543,422	\$ 247,718	\$ -	\$ -
Operating expenses	178,540	90,659	269,199	90,659	-	-
Totals	<u>\$ 474,244</u>	<u>\$ 338,377</u>	<u>\$ 812,621</u>	<u>\$ 338,377</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Pre-Disaster Mitigation</b>						
Personnel services	\$ -	\$ 2,879	\$ 2,879	\$ 2,879	\$ -	\$ -
Totals	<u>\$ -</u>	<u>\$ 2,879</u>	<u>\$ 2,879</u>	<u>\$ 2,879</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Homeland Security Grant Program</b>						
Personnel services	\$ 119,998	\$ 35,205	\$ 155,203	\$ 35,205	\$ -	\$ -
Operating expenses	423,003	355,075	778,078	355,075	-	-
Equipment	795,334	367,919	1,163,253	367,919	-	-
Totals	<u>\$ 1,338,335</u>	<u>\$ 758,199</u>	<u>\$ 2,096,534</u>	<u>\$ 758,199</u>	<u>\$ -</u>	<u>\$ -</u>

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