

**COUNTY OF STANISLAUS**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2024**



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**COUNTY OF STANISLAUS  
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**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 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 County of Stanislaus, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County of Stanislaus' basic financial statements, and have issued our report thereon dated May 29, 2025. Our audit 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 controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered County of Stanislaus'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 County of Stanislaus's internal control. Accordingly, we do not express an opinion on the effectiveness of County of Stanislaus'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 were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001, that we consider to be a material weakness.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether County of Stanislaus' 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 Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County of Stanislaus' response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. County of Stanislaus' 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 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 29, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,  
AND REPORT ON THE 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**

***Opinion on Each Major Federal Program***

We have audited County of Stanislaus' 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 County of Stanislaus' major federal programs for the year ended June 30, 2024. 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.

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 major federal programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

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; 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 Auditors' 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 opinion 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.

***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.

### ***Auditors' 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.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 a certain deficiency in internal control over compliance that we consider to be a material weakness.

*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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-002 to be a material weakness.

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 response to the internal control over compliance finding identified in our audit 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 compliance and, accordingly, we express no opinion on the response.

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

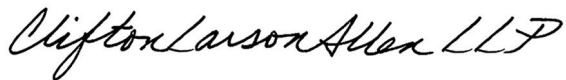
#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated May 29, 2025, which contained unmodified opinions on those financial statements. Our audit 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 opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. 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 is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the supplementary schedules of the California Office of Emergency Services Grants but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Roseville, California  
May 29, 2025



**COUNTY OF STANISLAUS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2024**

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		\$ -	\$ 395,508
Direct Federal Program:				
National School Lunch Program	10.555		-	151,048
Subtotal Child Nutrition Cluster			-	151,048
Passed through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10297	-	4,624,203
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	23-10353	255,465	956,213
Passed through California Department of Aging:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		163,350	243,276
Passed through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		-	17,358,150
Subtotal Supplemental Nutrition Assistance Program Cluster			418,815	18,557,639
Passed through California Department of Public Health:				
WIC Farmers' Market Nutrition Program (FMNP)	10.572	22-10297	-	199
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>\$ 418,815</b>	<b>\$ 23,728,597</b>
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT (HUD)</b>				
Direct Federal Program:				
Community Development Block Grants/Entitlement Grants	14.218		\$ 62,094	\$ 62,094
Community Development Block Grants/Entitlement Grants	14.218		462,246	462,246
Community Development Block Grants/Entitlement Grants	14.218		447,320	705,602
Community Development Block Grants/Entitlement Grants	14.218		655,103	729,866
Community Development Block Grants/Entitlement Grants	14.218		686,187	781,152
Community Development Block Grants/Entitlement Grants	14.218		802,131	1,231,309
Community Development Block Grants/Entitlement Grants	14.218		544,583	1,230,781
Community Development Block Grants/Entitlement Grants	14.218		303,802	870,980
Community Development Block Grants/Entitlement Grants	14.218		-	1,900
Community Development Block Grants/Entitlement Grants	14.218		-	456,936
Subtotal CDBG -Entitlement/Special Purpose Grants Cluster			3,963,466	6,532,866
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228		-	80,375
Subtotal Assistance Listing Number 14.228			-	80,375
Passed through California Department of Housing and Community Development:				
Emergency Solutions Grant Program	14.231	21-ESG-16012	49,428	49,428
Emergency Solutions Grant Program	14.231	22-ESG-17009	59,570	93,259
Emergency Solutions Grant Program	14.231	23-ESG-18010	14,137	14,137
Emergency Solutions Grant Program	14.231	20-ESGCV1-00034	1,353,330	2,922,908
Direct Federal Program:				
Emergency Solutions Grant Program	14.231	E-20-UW-06-0010	748,816	1,367,635
Emergency Solutions Grant Program	14.231	E-21-UC-06-0010	137,757	143,739
Emergency Solutions Grant Program	14.231	E-22-UC-06-0010	37,633	53,201
Emergency Solutions Grant Program	14.231	E-23-UC-06-0010	103,182	118,805
Subtotal Assistance Listing Number 14.231			2,503,853	4,763,112
Home Investment Partnerships Program	14.239		-	622,375
Continuum of Care Program	14.267		-	553,469
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>\$ 6,467,319</b>	<b>\$ 12,552,197</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, 2024**

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:				
Services for Trafficking Victims	16.320	15POVC-22-GK-03710-HT	\$ -	\$ 334,703
Passed through California Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	KC22010500/KC23020500	33,604	172,355
Crime Victim Assistance	16.575	99.00000.16	209,641	1,325,060
Subtotal Assistance Listing Number 16.575			243,245	1,497,415
Violence Against Women Formula Grants	16.588	LE22 05 0500	-	87,376
Violence Against Women Formula Grants	16.588	LE23 07 0500	-	119,765
Violence Against Women Formula Grants	16.588	99.00000.16	-	99,573
Subtotal Assistance Listing Number 16.588			-	306,714
Direct Federal Program:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		151,969	254,805
State Criminal Alien Assistance Program	16.606	15PBJA-22-RR-05269-SCAA	-	233,053
State Criminal Alien Assistance Program	16.606	15PBJA-23-RR-05538-SCAA	-	279,146
Subtotal Assistance Listing 16.606			-	512,199
Passed through California Board of State and Community Corrections				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 1221-23	-	190,892
Direct Federal Program:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0226	126,481	126,481
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01178-JAGX	73,821	80,652
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02160-JAGX	-	23,791
Subtotal Assistance Listing Number 16.738			200,302	421,816
Direct Federal Program:				
DNA Backlog Reduction Program	16.741		-	144,696
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		55,280	343,885
Equitable Sharing Program	16.922		-	95,294
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>\$ 650,796</b>	<b>\$ 3,911,527</b>
<b>U.S. DEPARTMENT OF LABOR</b>				
Passed through California Employment Development Department:				
WIOA Adult Program	17.258	AA311041	\$ 49,409	\$ 875,628
WIOA Adult Program	17.258	AA411041	-	2,915,544
Subtotal Assistance Listing Number 17.258			49,409	3,791,172
WIOA Youth Activities	17.259	AA311041	734,318	2,555,053
WIOA Dislocated Worker Formula Grants	17.278	AA311041	-	873,617
WIOA Dislocated Worker Formula Grants	17.278	AA411041	100,551	1,053,796
Subtotal Assistance Listing Number 17.278			100,551	1,927,413
Subtotal WIOA Cluster			884,278	8,273,638
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>\$ 884,278</b>	<b>\$ 8,273,638</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, 2024**

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	BRLSZ-5938(176)	\$ -	\$ 352,697
Highway Planning and Construction	20.205	BRLO-5938(157)	-	766,799
Highway Planning and Construction	20.205	BRLS-5938(200)	-	56,674
Highway Planning and Construction	20.205	BRLO-5938(203)	-	18,987
Highway Planning and Construction	20.205	BRLO-5938(227)	-	40,531
Highway Planning and Construction	20.205	BRLO-5938(189)	-	492,020
Highway Planning and Construction	20.205	STPLZ-5938(076)	-	4,997,139
Highway Planning and Construction	20.205	BRLO-5938(193)	-	581,038
Highway Planning and Construction	20.205	BRLS-5938(201)	-	83,734
Highway Planning and Construction	20.205	BRLS-5938(167)	-	3,946,751
Highway Planning and Construction	20.205	BRLO-5938(191)	-	45,761
Highway Planning and Construction	20.205	BRLO-5938(194)	-	26,507
Highway Planning and Construction	20.205	BRLS-5938(199)	-	318,921
Highway Planning and Construction	20.205	STPL-5938(233)	-	981,562
Highway Planning and Construction	20.205	CML-5938(254)	-	98,424
Highway Planning and Construction	20.205	ATPL-5938(257)	-	22,000
Highway Planning and Construction	20.205	BRLO-5938(260)	-	188,980
Highway Planning and Construction	20.205	BRLO-5938(259)	-	141,605
Highway Planning and Construction	20.205	BRLO-5938(262)	-	179,174
Highway Planning and Construction	20.205	BRLO-5938(261)	-	122,335
Highway Planning and Construction	20.205	BDGL-5938(265)	-	7,781,056
Subtotal Assistance Listing Number 20.205			-	21,242,695
Passed through California Office of Traffic Safety:				
State and Community Highway Safety	20.600	PS24045	4,900	112,839
National Priority Safety Programs	20.616	OP24019	15,615	114,018
Subtotal Highway Safety Cluster			20,515	226,857
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>\$ 20,515</b>	<b>\$ 21,469,552</b>
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
Direct Federal Program:				
Coronavirus State and Local Fiscal Recovery Funds	21.027		\$ -	\$ 10,118,070
Passed through California Volunteers Agency:				
Coronavirus State and Local Fiscal Recovery Funds	21.027		1,007,557	3,022,588
Subtotal Assistance Listing Number 21.027			1,007,557	13,140,658
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>			<b>\$ 1,007,557</b>	<b>\$ 13,140,658</b>
<b>THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>				
Passed through California State Library				
Grants to States	45.310		\$ -	\$ 150,652
<b>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>			<b>\$ -</b>	<b>\$ 150,652</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed through California Department of Rehabilitation:				
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	28295	\$ -	\$ 83,568
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b>\$ -</b>	<b>\$ 83,568</b>
<b>CONSUMER PRODUCT SAFETY COMMISSION</b>				
Direct Federal Program:				
Virginia Graeme Baker Pool and Spa Safety	87.002	VGBCP220021-01-00	-	19,203
<b>TOTAL CONSUMER PRODUCT SAFETY COMMISSION</b>			<b>\$ -</b>	<b>19,203</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, 2024**

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>ELECTION ASSISTANCE COMMISSION</b>				
Passed through California Secretary of State:				
Help America Vote Act Requirements Payments	90.401		\$ -	\$ 8,130
HAVA Election Security Grants	90.404		-	317
<b>TOTAL ELECTION ASSISTANCE COMMISSION</b>			<b>\$ -</b>	<b>8,447</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	2301CAOAEA-01	\$ 6,591	\$ 6,591
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2201CAOAOAOM-01	4,701	4,701
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2301CAOAOAOM-01	45,363	45,363
Subtotal Assistance Listing 93.042			50,064	50,064
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2101CAPHC6-00	35,690	35,690
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2301CAOAPH-01	40,772	40,772
Subtotal Assistance Listing 93.043			76,462	76,462
Aging Cluster:				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2101CASSC6-00	180,446	181,300
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2301CAOASS-01	214,493	520,598
Subtotal Assistance Listing Number 93.044			394,939	701,898
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2101CACMC6-00	-	10,694
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2101CAHDC6-00	130,232	169,196
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2301CAOACM-01	44,289	588,670
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2301CAOAH-01	50,393	653,410
Subtotal Assistance Listing Number 93.045			224,914	1,421,970
Nutrition Services Incentive Program	93.053	2301CAOANS-01	-	93,682
Subtotal Aging Cluster			619,853	2,217,550
National Family Caregiver Support, Title III, Part E	93.052	2101CAFCC6-00	-	41,708
National Family Caregiver Support, Title III, Part E	93.052	2301CAOAF-01	-	252,363
Subtotal Assistance Listing Number 93.052			-	294,071
Passed through California Department of Public Health:				
Public Health Emergency Preparedness	93.069	22-10692	-	455,838
Passed through California Department of Aging:				
Medicare Enrollment Assistance Program	93.071		-	31,304
Passed through California Department of Social Services:				
Guardianship Assistance	93.090		-	411,082
Passed through California Department of Public Health:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		-	49,302
Passed through California Department of Health Care Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150		-	103,581
Passed through California Department of Public Health:				
Immunization Cooperative Agreements	93.268		-	1,457,073
Passed through California Department of Public Health:				
Epidemiology and Laboratory Capacity for Infection Diseases (ELC)	93.323	COVID-19ELC108	-	2,636,198
Passed through California Department of Aging:				
State Health Insurance Assistance Program	93.324		-	105,485
Passed through California Department of Public Health:				
Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response	93.354	WFD-050	-	424,049
Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response	93.354		-	166,071
Subtotal Assistance Listing 93.354			-	590,120
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	CERI-212342	-	250,630

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

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 Health Care Services Congressional Directives	93.493		\$ 420,226	\$ 713,283
Passed through California Department of Housing and Community Development Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498		96,442	212,791
Direct Federal Program: Grants for New and Expanded Services under the Health Center Program	93.527		-	988,008
Subtotal Health Center Cluster			-	988,008
Passed through California Department of Social Services: MaryLee Allen Promoting Safe and Stable Families Program	93.556		250,932	576,519
Temporary Assistance for Needy Families	93.558		901,039	41,851,774
Passed through California Department of Child Support Services: Child Support Enforcement	93.563		-	10,451,322
Passed through California Department of Public Health: Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	23-50-90899-00	-	332,484
Passed through California Department of Social Services: Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		-	1,178,334
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	ASA22-05	218,886	218,886
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	RSS21-08/RSS22-08	262,227	514,323
Subtotal Assistance Listing 93.566			481,113	2,244,027
Passed through California Department of Social Services: Community-Based Child Abuse Prevention Grants	93.590		-	51,713
Stephanie Tubbs Jones Child Welfare Services Program	93.645		-	310,338
Foster Care Title IV-E	93.658		-	12,866,861
Adoption Assistance	93.659		-	11,456,578
Social Services Block Grant	93.667		-	1,050,204
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		248,661	253,269
Elder Abuse Prevention Interventions Program	93.747		-	105,735
Direct Federal Program: Elder Abuse Prevention Interventions Program	93.747		257,211	290,568
Subtotal Assistance Listing Number 93.747			257,211	396,303
Passed through California Department of Aging: Medical Assistance Program	93.778	MS-2324-14	-	503,079
Passed through California Department of Health Care Services: Medical Assistance Program	93.778		-	25,272,143
Medical Assistance Program	93.778		-	2,597,648
Passed through California Department of Public Health Medical Assistance Program	93.788	23-10288	-	186,624
Medical Assistance Program	93.788		-	200,767
Subtotal Medicaid Cluster			-	28,760,261
Passed through California Department of Public Health: Maternal, Infant and Early Childhood Home Visiting Grant	93.870		-	783,467
Aligned Cooperative Agreements and National Bioterrorism Hospital Preparedness Program	93.889	22-10692	-	223,104
HIV Care Formula Grants	93.917		-	188,798
HIV Prevention Activities Health Department Based	93.940		-	76,148
Passed through California Department of Health Care Services: Block Grants for Community Mental Health Services	93.958		788,733	5,451,415
Block Grants for Prevention and Treatment of Substance Abuse	93.959		659,794	3,445,405
Passed through California Department of Public Health: Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967		-	20,657
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		-	307,819
Maternal and Child Health Services Block Grant to the States	93.994		-	429,326
<b>TOTAL U.S. DEPARTMENT OF HUMAN AND HEALTH SERVICES:</b>			<b>\$ 4,857,121</b>	<b>\$ 131,844,741</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, 2024**

<b>Federal Grantor/Pass-through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Federal Expenditures</b>
<b>U.S. EXECUTIVE OFFICE OF THE PRESIDENT</b>				
Direct Federal Program:				
High Intensity Drug Trafficking Areas Program	95.001	G22CV002A	\$ -	\$ 17,948
High Intensity Drug Trafficking Areas Program	95.001	G23CV002A	-	186,409
Subtotal Assistance Listing Number 95.001			-	204,357
<b>TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT</b>			<b>\$ -</b>	<b>\$ 204,357</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed through California Department of Parks and Recreation				
Boating Safety Financial Assistance	97.012	C23L0620	\$ -	\$ 45,794
Passed through California Governor's Office of Emergency Services:				
Disaster Grants - Public assistance (Presidentially Declared Disasters)	97.036		-	1,916,634
Emergency Management Performance Grants	97.042		-	233,748
Homeland Security Grant Program	97.067	2020-0095	-	90,994
Homeland Security Grant Program	97.067	2021-0081	-	475,344
Homeland Security Grant Program	97.067		100,000	239,165
Subtotal Assistance Listing Number 97.067			100,000	805,503
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b>\$ 100,000</b>	<b>\$ 3,001,679</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 14,406,401</b>	<b>\$ 218,388,816</b>

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, 2024**

**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, 2024. 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. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. 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 10% de minimis indirect cost rate was used in the following federal program:

<u>Assistance Listing Number</u>	<u>Program Title</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

**NOTE 5 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2024 as follows:

<u>Assistance Listing Number</u>	<u>Federal Program</u>	<u>Outstanding Loans June 30, 2024</u>	<u>Loans with Continuing Compliance Requirements</u>
14.218	Community Development Block Grant / Entitlement Grants	\$ 456,936	\$ 456,936
14.228	Community Development Block Grant/States Program	80,375	80,375
14.239	Home Investment Partnership Program	622,375	622,375

**COUNTY OF STANISLAUS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

**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:

ALN	Contract No.	Programs Federal Expenditures	State Expenditures	Administration Federal Expenditures	State Expenditures	Total Federal Expenditures	State Expenditures
10.561	SP-2223-30(July 23 to Sept 23)	\$ 24,094	\$ -	\$ 3,294	\$ -	\$ 27,388	\$ -
10.561	SP-2324-30(Oct 23 to June 24)	192,557	-	23,331	-	215,888	-
93.041	AP-2324-30 OAA	6,591	-	-	-	6,591	-
93.042	AP-2122-30 ARPA	4,701	-	-	-	4,701	-
93.042	AP-2324-30 OAA	45,363	-	-	-	45,363	-
93.043	AP-2122-30 ARPA	35,690	-	-	-	35,690	-
93.043	AP-2324-30 OAA	40,772	-	-	-	40,772	-
93.044	AP-2122-30 ARPA	181,300	-	-	-	181,300	-
93.044	AP-2324-30 OAA	461,877	125,160	58,721	100,000	520,598	225,160
93.045	AP-2122-30 ARPA (Title III-C1)	10,694	-	-	-	10,694	-
93.045	AP-2122-30 ARPA (Title III-C2)	169,196	-	-	-	169,196	-
93.045	AP-2324-30 OAA	521,149	65,126	67,521	-	588,670	65,126
93.045	AP-2324-30 OAA	591,114	411,299	62,296	-	653,410	411,299
93.052	AP-2122-30 ARPA	41,708	-	-	-	41,708	-
93.052	AP-2324-30 OAA	225,616	-	26,747	-	252,363	-
93.053	AP-2324-30 OAA	93,682	-	-	-	93,682	-
93.071	MI -2223-30 and MI-2324-30 (Jul-	31,304	-	-	-	31,304	-
93.324	HI-2122-30 (Year 3)	97,496	160,972	7,989	22,806	105,485	183,778
93.778	MS-2324-30	503,079	503,079	-	-	503,079	503,079
	AP-2324-30 OAA	-	66,261	-	-	-	66,261
	AT-2223-50	-	344,927	-	-	-	344,927
	DC-2223-30	-	10,216	-	2,287	-	12,503
	GF - III B	-	14,849	-	-	-	14,849
	GF - III C2 (Home Delivered	-	203,166	-	-	-	203,166
	GF - III C1 (Congregate Meals)	-	100,085	-	-	-	100,085
	HI-2122-30 (Year 3)	-	53,308	-	-	-	53,308
	LA-2324-16	-	63,361	-	-	-	63,361
	NM-2324-30 (MOCA)	-	479	-	-	-	479
	Nutritionan Infrastructure - NI	-	296,123	-	67,188	-	363,311
	OARR - IF (FC)	-	-	-	3,028	-	3,028
	OARR - IF (FP)	-	94,972	-	-	-	94,972
	OARR - IF (OCNP)	-	201,068	-	6,889	-	207,957
	OARR - IF (SL)	-	186,663	-	4,013	-	190,676
	OM-2223-30 (MOCA)	-	136,112	-	19,761	-	155,873
TOTAL		\$ 3,277,983	\$ 3,037,226	\$ 249,899	\$ 225,972	\$ 3,527,882	\$ 3,263,198



**COUNTY OF STANISLAUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

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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?       x       yes                      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)?       x       yes                      no

***Identification of Major Federal Programs***

**Assistance Listing Number(s)**

10.561  
17.258/17.259/17.278  
21.027  
  
93.558  
93.659

**Name of Federal Program or Cluster**

SNAP Cluster  
WIOA Cluster  
COVID-19 Coronavirus State and Local Fiscal  
Recovery Fund  
Temporary Assistance for Needy Families  
Adoptions Assistance Program

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  
YEAR ENDED JUNE 30, 2024**

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

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**2024-001**

Material Weakness in Internal Control over Financial Reporting

**Condition**

The County overstated receivables and unavailable revenue in its behavioral health services fund by approximately \$8.2 million.

**Criteria or Specific Requirement**

In accordance with generally accepted accounting principles, revenues and expenditures should be recorded in the period earned and incurred, respectively.

**Effect**

The following misstatements were detected as a result of audit procedures and were corrected in the financial statements:

- Receivables and unavailable revenue accounts were overstated by \$8.2 million in the Behavioral Health and Recovery Fund requiring an audit adjustment.

**Cause**

Due to the implementation of the County's new ERP system and staffing turnover, there was a lower level of oversight and attention to detail over the year-end accrual and closing process.

**Repeat Finding**

This is a repeat finding, see prior year finding 2023-002.

**Recommendation**

We recommend that the County provide additional training to departments to review their year-end revenue accruals to properly record revenue in the proper period.

**Views of responsible officials and planned corrective actions**

There is no disagreement with this finding.

**COUNTY OF STANISLAUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

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

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**2024-002**

Federal Agency: U.S. Department of Food and Agriculture

Federal Program Title: Supplemental Nutrition Assistance Program (SNAP)

Assistance Listing Number: 10.561

Pass-Through Agency: State Department of Social Services

Identifying Contract or Grant Number: N/A

Award Period: July 1, 2023 – June 30, 2024

Type of Finding:

- Material Weakness in Internal Control over Compliance

**Criteria**

2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award requires compliance with the provisions of procurement, suspension, and debarment requirements. The County should have internal controls designed to ensure compliance with those provisions and ensure that documentation of this compliance is properly retained.

**Condition**

The County did not maintain proper documentation to show that suspension and debarment checks were performed.

**Questioned Costs**

None noted.

**Context**

During our testing, we noted that proof of suspension and debarment checks were not available for 4 of 8 selected vendors.

**Cause**

The County has policies that require departments to verify that vendors are not suspended or debarred through SAM.gov prior to entering into transactions with vendors and/or include a suspension and debarment clause in the agreement with the vendor. However, documentation of these checks were not maintained, and no clause was included in the agreements examined for the vendors noted above.

**Effect**

We noted no instances of noncompliance with the provisions of procurement, suspension and debarment; however, the lack of documentation over these compliance requirements mean that the County is unable to prove that the County is in compliance with the requirements of the Uniform Guidance.

**COUNTY OF STANISLAUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

**2024-002 (Continued)**

**Repeat Finding**

Not a repeat finding.

**Recommendation**

CLA recommends the County implement procedures to ensure that federal guidance is followed relating to suspension and debarment and provide training on these procedures, including maintaining documentation of the review performed by the County.

**Views of Responsible Officials**

There is no disagreement with the audit finding.

**COUNTY OF STANISLAUS  
SUPPLEMENTARY SCHEDULES OF THE CALIFORNIA OFFICE OF  
EMERGENCY SERVICES GRANTS  
YEAR ENDED JUNE 30, 2024**

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2024	For the Year Ended June 30, 2024	Cumulative as of June 30, 2024	Federal Share	State Share	County Share
<b><u>Crime Victim Assistance</u></b>						
Personnel services	\$8,275,121	\$1,244,267	\$9,519,388	\$1,165,151	\$79,116	\$ -
Operating expenses	3,122,734	367,089	3,489,823	332,264	34,825	-
Equipment	75,672	-	75,672	-	-	-
Totals	<u>\$11,473,527</u>	<u>\$1,611,356</u>	<u>\$13,084,883</u>	<u>\$1,497,415</u>	<u>\$113,941</u>	<u>\$ -</u>
<b><u>Violence Against Women Formula Grants</u></b>						
Personnel services	\$ 2,381,807	\$ 290,451	\$ 2,672,258	\$ 256,694	\$ -	\$ 33,757
Operating expenses	481,703	50,020	531,723	50,020	-	-
Totals	<u>\$ 2,863,510</u>	<u>\$ 340,471</u>	<u>\$ 3,203,981</u>	<u>\$ 306,714</u>	<u>\$ -</u>	<u>\$ 33,757</u>
<b><u>Interagency Hazardous Materials Public Sector Training and Planning Grants</u></b>						
Personnel services	\$ 49,916	\$ -	\$ 49,916	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 49,916</u>	<u>\$ -</u>	<u>\$ 49,916</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</u></b>						
Personnel services	\$ 1,709,335	\$ 211,163	\$ 1,920,498	\$ 211,163	\$ -	\$ -
Operating expenses	4,827,034	1,705,471	6,532,505	1,705,471	-	-
Totals	<u>\$ 6,536,369</u>	<u>\$ 1,916,634</u>	<u>\$ 8,453,003</u>	<u>\$ 1,916,634</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Emergency Management Performance Grants</u></b>						
Personnel services	\$ 2,216,739	\$ 297,376	\$ 2,541,115	\$ 148,688	\$ -	\$ 148,688
Operating expenses	2,701,065	170,120	2,871,185	85,060	-	85,060
Equipment	-	-	-	-	-	-
Totals	<u>\$ 4,917,804</u>	<u>\$ 467,496</u>	<u>\$ 5,412,300</u>	<u>\$ 233,748</u>	<u>\$ -</u>	<u>\$ 233,748</u>
<b><u>Pre-Disaster Mitigation</u></b>						
Personnel services	\$ 12,613	\$ -	\$ 12,613	\$ -	\$ -	\$ -
Operating expenses	180,919	-	180,919	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 193,532</u>	<u>\$ -</u>	<u>\$ 193,532</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Homeland Security Grant Program</u></b>						
Personnel services	\$ 210,956	\$ 29,851	\$ 240,807	\$ 29,851	\$ -	\$ -
Operating expenses	1,180,796	294,527	1,475,323	294,527	-	-
Equipment	1,645,078	481,125	2,126,203	481,125	-	-
Totals	<u>\$ 3,036,830</u>	<u>\$ 805,503</u>	<u>\$ 3,842,333</u>	<u>\$ 805,503</u>	<u>\$ -</u>	<u>\$ -</u>

