

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



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**COUNTY OF STANISLAUS
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YEAR ENDED JUNE 30, 2024**

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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.



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 |
|--|-----------------------------------|--|---------------------------------|----------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| 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 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | \$ 418,815 | \$ 23,728,597 |
| U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (HUD) | | | | |
| 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 |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | \$ 6,467,319 | \$ 12,552,197 |

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 |
|--|-----------------------------------|--|---------------------------------|----------------------|
| U.S. DEPARTMENT OF JUSTICE | | | | |
| 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 | | | <u>243,245</u> | <u>1,497,415</u> |
| 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 | | | <u>-</u> | <u>306,714</u> |
| 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 | | | <u>-</u> | <u>512,199</u> |
| 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 | | | <u>200,302</u> | <u>421,816</u> |
| 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 |
| | | | <u>-</u> | <u>95,294</u> |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | \$ 650,796 | \$ 3,911,527 |
| U.S. DEPARTMENT OF LABOR | | | | |
| 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 | | | <u>49,409</u> | <u>3,791,172</u> |
| 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 | | | <u>100,551</u> | <u>1,927,413</u> |
| Subtotal WIOA Cluster | | | <u>884,278</u> | <u>8,273,638</u> |
| TOTAL U.S. DEPARTMENT OF LABOR | | | \$ 884,278 | \$ 8,273,638 |

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 |
|--|-----------------------------------|--|---------------------------------|----------------------|
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| 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 |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | \$ 20,515 | \$ 21,469,552 |
| U.S. DEPARTMENT OF THE TREASURY | | | | |
| 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 |
| TOTAL U.S. DEPARTMENT OF THE TREASURY | | | \$ 1,007,557 | \$ 13,140,658 |
| THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES | | | | |
| Passed through California State Library | | | | |
| Grants to States | 45.310 | | \$ - | \$ 150,652 |
| TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES | | | \$ - | \$ 150,652 |
| U.S. DEPARTMENT OF EDUCATION | | | | |
| Passed through California Department of Rehabilitation: | | | | |
| Rehabilitation Services Vocational Rehabilitation Grants to States | 84.126 | 28295 | \$ - | \$ 83,568 |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | \$ - | \$ 83,568 |
| CONSUMER PRODUCT SAFETY COMMISSION | | | | |
| Direct Federal Program: | | | | |
| Virginia Graeme Baker Pool and Spa Safety | 87.002 | VGBCP220021-01-00 | - | 19,203 |
| TOTAL CONSUMER PRODUCT SAFETY COMMISSION | | | \$ - | \$ 19,203 |

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 |
|--|-----------------------------------|--|---------------------------------|----------------------|
| ELECTION ASSISTANCE COMMISSION | | | | |
| Passed through California Secretary of State: | | | | |
| Help America Vote Act Requirements Payments | 90.401 | | \$ - | \$ 8,130 |
| HAVA Election Security Grants | 90.404 | | - | 317 |
| | | | <u> -</u> | <u> 317</u> |
| TOTAL ELECTION ASSISTANCE COMMISSION | | | \$ - | \$ 8,447 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| 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 | 2201CAOAOA-01 | 4,701 | 4,701 |
| Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals | 93.042 | 2301CAOAOA-01 | 45,363 | 45,363 |
| Subtotal Assistance Listing 93.042 | | | <u>50,064</u> | <u>50,064</u> |
| Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services | 93.043 | 2101CAPH06-00 | 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 | | | <u>76,462</u> | <u>76,462</u> |
| Aging Cluster: | | | | |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | 2101CASS06-00 | 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 | | | <u>394,939</u> | <u>701,898</u> |
| Special Programs for the Aging, Title III, Part C, Nutrition Services | 93.045 | 2101CACM06-00 | - | 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 | 2301CAOAH0-01 | 50,393 | 653,410 |
| Subtotal Assistance Listing Number 93.045 | | | <u>224,914</u> | <u>1,421,970</u> |
| Nutrition Services Incentive Program | 93.053 | 2301CAOANS-01 | - | 93,682 |
| Subtotal Aging Cluster | | | <u>619,853</u> | <u>2,217,550</u> |
| National Family Caregiver Support, Title III, Part E | 93.052 | 2101CAFCC6-00 | - | 41,708 |
| National Family Caregiver Support, Title III, Part E | 93.052 | 2301CAOAF0-01 | - | 252,363 |
| Subtotal Assistance Listing Number 93.052 | | | <u> -</u> | <u>294,071</u> |
| 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 | | | <u> -</u> | <u>590,120</u> |
| 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 Subtotal Health Center Cluster | 93.527 | | - | <u>988,008</u> 988,008 |
| Passed through California Department of Social Services: MaryLee Allen Promoting Safe and Stable Families Program Temporary Assistance for Needy Families | 93.556 93.558 | | 250,932 901,039 | 576,519 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 Refugee and Entrant Assistance State/Replacement Designee Administered Programs Refugee and Entrant Assistance State/Replacement Designee Administered Programs Subtotal Assistance Listing 93.566 | 93.566 93.566 93.566 | ASA22-05 RSS21-08/RSS22-08 | - 218,886 262,227 | 1,178,334 218,886 514,323 <u>2,244,027</u> |
| Passed through California Department of Social Services: Community-Based Child Abuse Prevention Grants Stephanie Tubbs Jones Child Welfare Services Program | 93.590 93.645 | | - - | 51,713 310,338 |
| 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 Subtotal Assistance Listing Number 93.747 | 93.747 | | 257,211 | <u>290,568</u> 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 Medical Assistance Program | 93.778 93.778 | | - - | 25,272,143 2,597,648 |
| Passed through California Department of Public Health Medical Assistance Program Medical Assistance Program Subtotal Medicaid Cluster | 93.788 93.788 | 23-10288 | - - | 186,624 200,767 <u>28,760,261</u> |
| Passed through California Department of Public Health: Maternal, Infant and Early Childhood Home Visiting Grant Aligned Cooperative Agreements and National Bioterrorism Hospital Preparedness Program HIV Care Formula Grants HIV Prevention Activities Health Department Based | 93.870 93.889 93.917 93.940 | 22-10692 | - - - - | 783,467 223,104 188,798 76,148 |
| Passed through California Department of Health Care Services: Block Grants for Community Mental Health Services Block Grants for Prevention and Treatment of Substance Abuse | 93.958 93.959 | | 788,733 659,794 | 5,451,415 3,445,405 |
| Passed through California Department of Public Health: Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health Sexually Transmitted Diseases (STD) Prevention and Control Grants Maternal and Child Health Services Block Grant to the States | 93.967 93.977 93.994 | | - - - | 20,657 307,819 <u>429,326</u> |
| TOTAL U.S. DEPARTMENT OF HUMAN AND HEALTH SERVICES: | | | \$ 4,857,121 | \$ 131,844,741 |

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 |
|---|-----------------------------------|--|---------------------------------|-----------------------|
| U.S. EXECUTIVE OFFICE OF THE PRESIDENT | | | | |
| 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 |
| TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT | | | \$ - | \$ 204,357 |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| 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 |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | \$ 100,000 | \$ 3,001,679 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | \$ 14,406,401 | \$ 218,388,816 |

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:

| Assistance Listing Number | Program Title |
|---------------------------|---|
| 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:

| Assistance Listing Number | Federal Program | Outstanding Loans June 30, 2024 | Loans with Continuing Compliance Requirements |
|---------------------------|--|------------------------------------|---|
| 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**

Section I – Summary of Auditors’ Results

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)

Name of Federal Program or Cluster

10.561
17.258/17.259/17.278
21.027

93.558
93.659

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**

Section II – Financial Statement Findings

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**

Section III – Findings and Questioned Costs – Major Federal Programs

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 |
| <u>Crime Victim Assistance</u> | | | | | | |
| 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> |
| <u>Violence Against Women Formula Grants</u> | | | | | | |
| 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> |
| <u>Interagency Hazardous Materials Public Sector Training and Planning Grants</u> | | | | | | |
| 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> |
| <u>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</u> | | | | | | |
| 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> |
| <u>Emergency Management Performance Grants</u> | | | | | | |
| Personnel services | \$ 2,216,739 | \$ 297,376 | \$ 2,514,115 | \$ 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> |
| <u>Pre-Disaster Mitigation</u> | | | | | | |
| 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> |
| <u>Homeland Security Grant Program</u> | | | | | | |
| 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> |



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