

COUNTY OF STANISLAUS
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2023



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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, 2023, 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 November 21, 2024. 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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002, that we consider to be material weaknesses.

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
November 21, 2024



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

The Honorable Board of Supervisors
County of Stanislaus
Modesto, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited County of Stanislaus' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of County of Stanislaus' major federal programs for the year ended June 30, 2023. 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

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' Responsibility 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

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

Our consideration of internal control over compliance was for the limited purpose described in the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated November 21, 2024, 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 schedules of the California Governor's Office of Emergency Services 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 form of assurance thereon.

The Honorable Board of Supervisors
County of Stanislaus

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

CliftonLarsonAllen LLP

Roseville, California
November 21, 2024

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

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		\$ -	\$ 385,563
Direct Federal Program:				
National School Lunch Program	10.555		-	146,006
Subtotal Child Nutrition Cluster			-	146,006
Passed through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10297	-	4,026,959
Supplemental Nutrition Assistance Program	10.561	19-10349 A01	333,043	868,973
Passed through California Department of Aging:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		174,873	215,125
Passed through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		-	17,117,983
Subtotal Assistance Listing Number 10.561			174,873	18,202,081
Subtotal Supplemental Nutrition Assistance Program Cluster			507,916	18,202,081
Passed through California Department of Public Health:				
WIC Farmers' Market Nutrition Program (FMNP)	10.572	22-10297	-	2,733
TOTAL U.S. DEPARTMENT OF AGRICULTURE			\$ 507,916	\$ 22,763,342
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (HUD)				
Direct Federal Program:				
Community Development Block Grants/Entitlement Grants	14.218		\$ 33,071	\$ 33,071
Community Development Block Grants/Entitlement Grants	14.218		141,330	141,330
Community Development Block Grants/Entitlement Grants	14.218		138,639	138,639
Community Development Block Grants/Entitlement Grants	14.218		246,476	246,476
Community Development Block Grants/Entitlement Grants	14.218		327,357	380,751
COVID-19 Community Development Block Grants/Entitlement Grants	14.218		63,736	63,736
Community Development Block Grants/Entitlement Grants	14.218		234,695	604,224
Community Development Block Grants/Entitlement Grants	14.218		-	28,390
Community Development Block Grants/Entitlement Grants	14.218		-	474,958
Subtotal CDBG -Entitlement Grants Cluster			1,185,304	2,111,575
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228		-	80,185
Subtotal Assistance Listing Number 14.228			-	80,185
Passed through California Department of Housing and Community Development:				
Emergency Solutions Grant Program	14.231	E-19-UC-06-0010	69,874	69,874
Emergency Solutions Grant Program	14.231	E-20-UC-06-0010	191,073	205,156
Emergency Solutions Grant Program	14.231	E-20-UW-06-0010	6,420,948	8,245,324
Direct Federal Program:				
Emergency Solutions Grant Program	14.231		58,126	58,126
Emergency Solutions Grant Program	14.231		263,018	478,258
Emergency Solutions Grant Program	14.231		57,506	57,506
Emergency Solutions Grant Program	14.231		79,364	100,914
Subtotal Assistance Listing Number 14.231			7,139,909	9,215,158
Home Investment Partnerships Program	14.239		-	637,931
Continuum of Care Program	14.267		-	361,033
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ 8,325,213	\$ 12,405,882

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

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		-	\$ 92,453
Passed through California Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	KC21050500/KC22050500	26,102	190,082
Crime Victim Assistance	16.575	99.00000.16	263,782	1,308,797
Subtotal Assistance Listing Number 16.575			289,884	1,498,879
Violence Against Women Formula Grants	16.588	LE21 05 0500	-	103,337
Violence Against Women Formula Grants	16.588	LE22 05 0500	-	115,767
Violence Against Women Formula Grants	16.588	99.00000.16	-	205,851
Subtotal Assistance Listing Number 16.588			-	424,955
Direct Federal Program:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		92,089	138,346
Direct Federal Program:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738		3,916	31,881
Edward Byrne Memorial Justice Assistance Grant Program	16.738		69,357	92,659
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	7,930
Subtotal Assistance Listing Number 16.738			73,273	132,470
Direct Federal Program:				
DNA Backlog Reduction Program	16.741		-	72,325
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		74,683	403,404
Equitable Sharing Program	16.922		-	68,275
TOTAL U.S. DEPARTMENT OF JUSTICE			\$ 529,929	\$ 2,738,654
U.S. DEPARTMENT OF LABOR				
Passed through California Employment Development Department:				
WIOA Adult Program	17.258	AA111041	\$ 84,306	\$ 254,972
WIOA Adult Program	17.258	AA211041	74,844	1,275,548
WIOA Adult Program	17.258	AA311041	-	2,464,025
Subtotal Assistance Listing Number 17.258			159,150	3,994,545
WIOA Youth Activities	17.259	AA211041	1,052,169	1,124,441
WIOA Youth Activities	17.259	AA311041	-	1,926,405
Subtotal Assistance Listing Number 17.259			1,052,169	3,050,846
WIOA Dislocated Worker Formula Grants	17.278	AA211041	-	602,545
WIOA Dislocated Worker Formula Grants	17.278	AA311041	144,417	1,025,668
Subtotal Assistance Listing Number 17.278			144,417	1,628,213
Subtotal WIOA Cluster			1,355,736	8,673,604
TOTAL U.S. DEPARTMENT OF LABOR			\$ 1,355,736	\$ 8,673,604

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

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	ATPL -5938(257)	\$ -	\$ 38,581
Highway Planning and Construction	20.205	BDGL-5938(265)	-	1,782,323
Highway Planning and Construction	20.205	BRLO-5938(189)	-	755,113
Highway Planning and Construction	20.205	BRLO-5938(190)	-	99,251
Highway Planning and Construction	20.205	BRLO-5938(191)	-	23,169
Highway Planning and Construction	20.205	BRLO-5938(193)	-	1,198,856
Highway Planning and Construction	20.205	BRLO-5938(194)	-	53,347
Highway Planning and Construction	20.205	BRLO-5938(203)	-	92,883
Highway Planning and Construction	20.205	BRLO-5938(226)	-	195,735
Highway Planning and Construction	20.205	BRLO-5938(227)	-	115,988
Highway Planning and Construction	20.205	BRLO-5938(259)	-	113,952
Highway Planning and Construction	20.205	BRLO-5938(260)	-	111,421
Highway Planning and Construction	20.205	BRLO-5938(261)	-	182,785
Highway Planning and Construction	20.205	BRLO-5938(262)	-	197,493
Highway Planning and Construction	20.205	BRLS-5938(167)	-	2,887,449
Highway Planning and Construction	20.205	BRLS-5938(188)	-	10,455
Highway Planning and Construction	20.205	BRLS-5938(199)	-	1,117,350
Highway Planning and Construction	20.205	BRLS-5938(200)	-	54,919
Highway Planning and Construction	20.205	BRLS-5938(201)	-	103,467
Highway Planning and Construction	20.205	BRLSZ-5938(176)	-	427,352
Highway Planning and Construction	20.205	CML-5938(250)	-	32,000
Highway Planning and Construction	20.205	CML-5938(254)	-	546,859
Highway Planning and Construction	20.205	HRRRL-5938(245)	-	209,865
Highway Planning and Construction	20.205	HRRRL-5938(246)	-	456,153
Highway Planning and Construction	20.205	STPL-5938(233)	-	4,948,295
Highway Planning and Construction	20.205	STPL-5938(266)	-	263,679
Highway Planning and Construction	20.205	STPLZ-5938(076)	-	5,861,379
Subtotal Assistance Listing Number 20.205			<u>-</u>	<u>21,880,119</u>
Passed through California Office of Traffic Safety:				
State and Community Highway Safety	20.600	PS23034	5,600	71,495
National Priority Safety Programs	20.616	OP23020	11,425	76,341
Subtotal Highway Safety Cluster			<u>17,025</u>	<u>147,836</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			\$ 17,025	\$ 22,027,955
U.S. DEPARTMENT OF THE TREASURY				
Direct Federal Program:				
Equitable Sharing	21.016		\$ -	\$ 71,293
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027		2,990,923	15,661,109
TOTAL U.S. DEPARTMENT OF THE TREASURY			\$ 2,990,923	\$ 15,732,402
THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
Passed through Southern California Library Cooperative:				
Grants to States	45.310		\$ -	\$ 93,047
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES			\$ -	\$ 93,047
U.S. DEPARTMENT OF EDUCATION				
Passed through California Department of Rehabilitation:				
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	28295	\$ -	\$ 78,378
TOTAL U.S. DEPARTMENT OF EDUCATION			-	\$ 78,378
CONSUMER PRODUCT SAFETY COMMISSION				
Direct Federal Program:				
Virginia Graeme Baker Pool and Spa Safety	87.002	VGBCP220021-01-00	-	40,722
TOTAL CONSUMER PRODUCT SAFETY COMMISSION			\$ -	40,722
EELECTION ASSISTANCE COMMISSION				
Passed through California Secretary of State:				
Help America Vote Act Requirements Payments	90.401		-	72,945
TOTAL ELECTION ASSISTANCE COMMISSION			\$ -	72,945

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

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 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	2201CAOAEA-01	\$ 6,851	\$ 6,851
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2201CAOAOA-01	41,262	41,262
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2201CAOAPH-01	36,137	36,137
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		9,151	9,151
Subtotal Assistance Listing 93.043			45,288	45,288
Aging Cluster:				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2001CASSC3-00	10,064	10,064
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2101CASSC6-00	198,961	231,110
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2101CAVAC5-00	21,060	21,060
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2201CAOASS-01	225,559	538,059
Subtotal Assistance Listing Number 93.044			455,644	800,293
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2201CAOACM-01	38,364	404,785
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2201CAOAH-01	30,360	358,988
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		-	84,930
Subtotal Assistance Listing Number 93.045			68,724	848,703
Nutrition Services Incentive Program	93.053	2101CAOANS-01	-	94,281
Subtotal Aging Cluster			524,368	1,743,277
National Family Caregiver Support, Title III, Part E	93.052	2001CAFCC3-00	75,342	75,342
National Family Caregiver Support, Title III, Part E	93.052	2101CAFCC6-00	-	11,518
National Family Caregiver Support, Title III, Part E	93.052	2101CAOAF-01	-	245,838
Subtotal Assistance Listing Number 93.052			75,342	332,698
Passed through California Department of Public Health:				
Public Health Emergency Preparedness	93.069	22-10692	-	276,121
Passed through California Department of Aging:				
Medicare Enrollment Assistance Program	93.071		-	59,046
Passed through California Department of Social Services:				
Guardianship Assistance	93.090		-	464,379
Passed through California Department of Public Health:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2250BASE00	-	44,204
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	50U4U22	-	1,151
Subtotal Assistance Listing 93.116			-	45,355
Passed through California Department of Health Care Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150		-	135,934
Passed through California Department of Public Health:				
Immunization Cooperative Agreements	93.268	22-11059	-	1,078,664
Passed through California Department of Public Health:				
COVID-19 Epidemiology and Laboratory Capacity for Infection Diseases (ELC)	93.323	COVID-19ELC50	-	546,375
COVID-19 Epidemiology and Laboratory Capacity for Infection Diseases (ELC)	93.323	COVID-19ELC108	-	3,106,660
Subtotal Assistance Listing Number 93.323			-	3,653,035
Passed through California Department of Aging:				
State Health Insurance Assistance Program	93.324		-	88,404
Passed through California Department of Public Health:				
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		-	102,002
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	WFD-050	-	593,724
Subtotal Assistance Listing 93.354			-	695,726
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	CERI-212342	-	323,337
Passed through California Department of Health Care Services				
Congressional Directives	93.493		9,456	41,269
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498		-	518,041

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

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 Housing and Community Development Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498		518,944	536,918
Subtotal Assistance Listing 93.498			<u>518,944</u>	<u>1,054,959</u>
Direct Federal Program:				
Grants for New and Expanded Services under the Health Center Program	93.527		-	1,866,580
Subtotal Health Center Cluster			<u>-</u>	<u>1,866,580</u>
Passed through California Department of Social Services:				
MaryLee Allen Promoting Safe and Stable Families Program	93.556		241,065	529,393
Temporary Assistance for Needy Families	93.558		755,269	39,587,700
Passed through California Department of Child Support Services:				
Child Support Enforcement	93.563	1804CACSES and 1901CASES	-	10,032,838
Passed through California Department of Public Health:				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	22-50-90899-00	-	151,665
Passed through California Department of Social Services:				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		-	1,107,776
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	ASA22-05	6,633	6,633
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	RSS21-08/RSS22-08	383,781	539,311
Subtotal Assistance Listing 93.566			<u>390,414</u>	<u>1,805,385</u>
Passed through California Department of Education:				
Child Care and Development Block Grant	93.575	C3AP-2058	-	1,388,360
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	C2AP-2060	-	487,130
Subtotal Child Care Development Cluster			<u>-</u>	<u>1,875,490</u>
Passed through California Department of Social Services:				
Community-Based Child Abuse Prevention Grants	93.590		-	27,740
Adoption and Legal Guardianship Incentive Payments	93.603		-	197,498
Stephanie Tubbs Jones Child Welfare Services Program	93.645		-	292,469
Foster Care Title IV-E	93.658		-	13,573,142
Adoption Assistance	93.659		-	11,773,860
Social Services Block Grant	93.667		-	1,050,204
Child Abuse and Neglect State Grants	93.669		-	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		147,030	147,030
Elder Abuse Prevention Interventions Program	93.747		-	70,522
Direct Federal Program:				
Elder Abuse Prevention Interventions Program	93.747		369,417	369,417
Subtotal Assistance Listing Number 93.747			<u>369,417</u>	<u>439,939</u>
Passed through California Department of Aging:				
Medical Assistance Program	93.778	MS-2223-14	-	472,846
Passed through California Department of Health Care Services:				
Medical Assistance Program	93.778		-	22,558,094
Subtotal Medicaid Cluster			<u>-</u>	<u>23,030,940</u>
Passed through California Department of Health Care Services:				
Opioid STR	93.788		43,481	45,044
Passed through California Department of Public Health:				
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	CHVP 22-50	-	626,774
Aligned Cooperative Agreements and National Bioterrorism Hospital Preparedness Program	93.889	22-10692	-	204,483
Aligned Cooperative Agreements and National Bioterrorism Hospital Preparedness Program	93.889	COVID-19-5002	-	4,770
Subtotal Assistance Listing 93.889			<u>-</u>	<u>209,253</u>
HIV Care Formula Grants	93.917	18-10893	-	164,060
HIV Prevention Activities Health Department Based	93.940	22-10802	-	113,923
Passed through California Department of Health Care Services:				
Block Grants for Community Mental Health Services	93.958		991,521	5,009,395
Block Grants for Prevention and Treatment of Substance Abuse	93.959		1,189,839	4,490,919

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Passed through California Department of Public Health:				
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	18-10702	-	66,661
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	21-10593	-	184,542
Subtotal Assistance Listing 93.997			-	251,203
Maternal and Child Health Services Block Grant to the States	93.994	202150	-	224,000
Maternal and Child Health Services Block Grant to the States	93.994	202150	-	190,170
Subtotal Assistance Listing 93.994			-	414,170
TOTAL U.S. DEPARTMENT OF HUMAN AND HEALTH SERVICES:			\$ 5,349,547	\$ 127,640,554
U.S. EXECUTIVE OFFICE OF THE PRESIDENT				
Direct Federal Program:				
High Intensity Drug Trafficking Areas Program	95.001		\$ -	\$ 30,638
High Intensity Drug Trafficking Areas Program	95.001		-	241,704
High Intensity Drug Trafficking Areas Program	95.001		-	2,659
Subtotal Assistance Listing Number 95.001			-	275,001
TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT			\$ -	\$ 275,001
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through California Governor's Office of Emergency Services:				
Disaster Grants - Public assistance (Presidentially Declared Disasters)	97.036		\$ 893,301	\$ 3,231,101
Emergency Management Performance Grants	97.042	2021-0015	-	268,166
Emergency Management Performance Grants	97.042	2021-0014	-	46,048
Subtotal Assistance Listing Number 97.042			-	314,214
Pre-Disaster Mitigation	97.047	2020-0006	-	40,842
Homeland Security Grant Program	97.067	2018-0054	-	385,689
Homeland Security Grant Program	97.067	2019-0035	-	60,166
Subtotal Assistance Listing Number 97.067			-	445,855
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ 893,301	\$ 4,032,012
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 19,969,590	\$ 216,666,951

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, 2023**

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, 2023. 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, 2023 as follows:

Assistance Listing Number	Federal Program	Outstanding Loans June 30, 2023	Loans with Continuing Compliance Requirements
14.218	Community Development Block Grant / Entitlement Grants	\$ 474,958	\$ 491,792
14.228	Community Development Block Grant/States Program	80,185	126,927
14.239	Home Investment Partnership Program	637,931	674,643

COUNTY OF STANISLAUS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023

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		Administration		Total	
		Federal Expenditures	State Expenditures	Federal Expenditures	State Expenditures	Federal Expenditures	State Expenditures
10.561	SP-2122-30(July 22 to Sept 22)	\$ 48,946	\$ -	\$ 5,481	\$ -	\$ 54,427	\$ -
10.561	SP-2223-30(Oct 22 to June 23)	145,970	-	14,728	-	160,698	-
92.324	HI-2122-30	77,247	164,674	11,157	26,487	88,404	191,161
93.041	AP-2122-30 OAA	6,851	-	-	-	6,851	-
93.042	AP-2122-30 OAA	41,262	-	-	-	41,262	-
93.043	AP-2122-30 ARPA	9,151	-	-	-	9,151	-
93.043	AP-2122-30 OAA	36,137	-	-	-	36,137	-
93.044	AP-2122-30 ARPA	213,039	-	18,071	-	231,110	-
93.044	AP-2122-30 OAA	476,992	117,177	61,067	100,000	538,059	-
93.044	H.R 748 CARES	10,064	-	-	-	10,064	-
93.044	Vaccine	21,060	-	-	-	21,060	-
93.045	AP-2122-30 ARPA	225	-	84,705	-	84,930	-
93.045	AP-2122-30 OAA	346,353	45,657	58,432	-	404,785	45,657
93.045	AP-2122-30 OAA	304,313	479,161	54,675	-	358,988	479,161
93.052	AP-2122-30 ARPA	11,518	-	-	-	11,518	-
93.052	AP-2122-30 OAA	220,000	-	25,838	-	245,838	-
93.052	H.R 748 CARES	75,342	-	-	-	75,342	-
93.053	AP-2122-30 OAA	94,281	-	-	-	94,281	-
93.071	MI -2122-30 and MI-2223-30	59,046	-	-	-	59,046	-
93.778	MS-2122-30	472,846	472,846	-	-	472,846	472,846
	AP-2122-30 OAA	-	66,337	-	-	-	66,337
	Nutritionan Infrastructure - NI	-	138,444	-	8,812	-	147,256
	OARR - IF (FC)	-	53,928	-	3,416	-	57,344
	OARR - IF (OCNP)	-	206,762	-	38,568	-	245,330
	OARR - IF (SL)	-	87,467	-	27,777	-	115,244
TOTAL		\$ 2,670,643	\$ 1,928,267	\$ 334,154	\$ 226,675	\$ 3,004,797	\$ 1,937,765

**COUNTY OF STANISLAUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

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

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.577	WIC - Special Supplemental Nutrition Program
14.231	Emergency Solutions Grant
20.205	Highway Planning & Construction
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund
93.498	Provider Relief Fund
93.558	Temporary Assistance for Needy Families
93.658	Foster Care
93.959	Substance Abuse Prevention & Treatment Block Grant (SAPT)
97.036	Disaster Grants

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, 2023**

Section II – Financial Statement Findings

2023-001

Material Weakness in Internal Control over Financial Reporting

Condition

The County did not include expenditures related to the Coronavirus State & Local Fiscal Recovery Funds (CSLRF) on the Schedule of Expenditures of Federal Awards (SEFA) for the year ended June 30, 2023.

Criteria

The auditee's responsibility per the Uniform Guidance, Section 200.508 Part B, is to "prepare appropriate financial statements, including the Schedule of Expenditures of Federal Awards."

The SEFA, while not part of the Basic Financial Statements, is audited in relation to the basic financial statements, in accordance with the requirements of the Uniform Guidance. The Uniform Guidance requires auditors to determine major programs and perform risk assessments based on information reported on the SEFA.

Cause

The County did not update its SEFA to include the expenditures related to the CSLRF revenue replacement provision.

Repeat Finding

This is not a repeat finding.

Effect

By not including these expenditures, the total SEFA amount was under reported by \$10 million.

Recommendation

We recommend that the County perform procedures to ensure that all relevant program expenditures are properly reported on the SEFA.

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, 2023**

2023-002

Material Weakness in Internal Control over Financial Reporting

Condition

The County did not properly record revenue accrual entries within the County's financial statements as of June 30, 2023.

Criteria

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

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 2022-001.

Effect

As a result of the condition noted above, the following misstatements were detected as a result of audit procedures and were corrected in the financial statements:

- Unavailable revenue was understated and revenue was overstated by \$9.02 million in the Behavioral Health and Recovery Fund for amounts not received within the availability period.
- Unavailable revenue was understated and revenue was overstated by \$9.35 million in the Community Services Agency Fund for amounts not received with the availability period.
- Unavailable revenue was understated and revenue was overstated by \$3.22 million in the nonmajor Governmental Funds for amounts not received within the availability period.

Recommendation

We recommend that the County reorganize the year-end accrual and closing process and provide additional training to departments to properly capture revenues and expenses/expenditures in the period in which they are required to be recognized.

Views of responsible officials and planned corrective actions

There is no disagreement with this finding.

Section III – Findings and Questioned Costs – Major Federal Programs

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

**COUNTY OF STANISLAUS
SUPPLEMENTARY SCHEDULES OF THE CALIFORNIA OFFICE OF
EMERGENCY SERVICES GRANTS
YEAR ENDED JUNE 30, 2023**

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2022	For the Year Ended June 30, 2023	Cumulative as of June 30, 2023	Federal Share	State Share	County Share
<u>Crime Victim Assistance</u>						
Personnel services	\$ 6,936,372	\$ 1,338,749	\$ 8,275,121	\$ 1,125,841	\$ 212,908	\$ -
Operating expenses	2,699,695	423,039	3,122,734	373,038	50,001	-
Equipment	75,672	-	75,672	-	-	-
Totals	<u>\$ 9,711,739</u>	<u>\$ 1,761,788</u>	<u>\$ 11,473,527</u>	<u>\$ 1,498,879</u>	<u>\$ 262,909</u>	<u>\$ -</u>
<u>Violence Against Women Formula Grants</u>						
Personnel services	\$ 1,929,702	\$ 452,105	\$ 2,381,807	\$ 365,763	\$ -	\$ 86,342
Operating expenses	422,511	59,192	481,703	59,192	-	-
Totals	<u>\$ 2,352,213</u>	<u>\$ 511,297</u>	<u>\$ 2,863,510</u>	<u>\$ 424,955</u>	<u>\$ -</u>	<u>\$ 86,342</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	\$ 649,946	\$ 1,059,389	\$ 1,709,335	\$ 1,059,389	\$ -	\$ -
Operating expenses	2,655,322	2,171,712	4,827,034	2,171,712	-	-
Totals	<u>\$ 3,305,268</u>	<u>\$ 3,231,101</u>	<u>\$ 6,536,369</u>	<u>\$ 3,231,101</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Pre-Disaster Mitigation</u>						
Personnel services	\$ 9,520	\$ 3,093	\$ 12,613	\$ 2,320	\$ -	\$ 773
Operating expenses	129,556	51,363	180,919	38,522	-	12,841
Equipment	-	-	-	-	-	-
Totals	<u>\$ 139,076</u>	<u>\$ 54,456</u>	<u>\$ 193,532</u>	<u>\$ 40,842</u>	<u>\$ -</u>	<u>\$ 13,614</u>
<u>Homeland Security Grant Program</u>						
Personnel services	\$ 179,050	\$ 31,906	\$ 210,956	\$ 31,906	\$ -	\$ -
Operating expenses	1,051,165	129,631	1,180,796	129,631	-	-
Equipment	1,360,760	284,318	1,645,078	284,318	-	-
Totals	<u>\$ 2,590,975</u>	<u>\$ 445,855</u>	<u>\$ 3,036,830</u>	<u>\$ 445,855</u>	<u>\$ -</u>	<u>\$ -</u>



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