

**COUNTY OF CONTRA COSTA**

Single Audit Reports

For the Year Ended June 30, 2018



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Accountants

**COUNTY OF CONTRA COSTA  
Single Audit Reports  
For the Year Ended June 30, 2018**

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

To the Board of Supervisors  
of the County of Contra Costa  
Martinez, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Contra Costa, California (County), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 14, 2018. Our report includes a reference to other auditors who audited the financial statements of the First 5 Contra Costa Children and Families Commission and the Housing Authority of the County of Contra Costa, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the 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.

Macias Gini & O'Connell LLP

Walnut Creek, California  
December 14, 2018



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**Independent Auditor's Report on Compliance For Each Major Federal Program;  
Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal  
Awards Required by the Uniform Guidance; and Report on the Supplemental Schedule of  
Expenditures of Federal and State Awards Provided by the California Department of Aging,  
Schedule of Child Nutritional Program Revenues, and Supplemental State of California  
Department of Community Services and Development Schedules of Revenue and Expenditures**

To the Board of Supervisors  
of the County of Contra Costa  
Martinez, California

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

We have audited the County of Contra Costa's, California (County), compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Housing Authority of the County of Contra Costa (Housing Authority), which expended \$122,487,946 in federal awards which is not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2018. Our audit, described below, did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the Uniform Guidance. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2018-001, that we considered to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the 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 the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Report on the Supplemental Schedule of Expenditures of Federal and State Awards Provided by the California Department of Aging, Schedule of Child Nutritional Program Revenues, and Supplemental State of California Department of Community Services and Development Schedules of Revenue and Expenditures**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 14, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and supplemental schedule of expenditures of federal and state awards provided by the California Department of Aging, schedule of child nutritional program revenues, and supplemental State of California Department of Community Services and Development schedules of revenue and expenditures (collectively, Supplemental Schedules), as listed in the table of contents, are presented for the purposes of additional analysis as required by the Uniform Guidance and the State of California, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and Supplemental Schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

*Macias Gini & O'Connell LLP*

Walnut Creek, California  
March 28, 2019



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**COUNTY OF CONTRA COSTA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2018**

Federal Grantor/ Pass-Through Entity/ Federal Title	Federal CFDA No.	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Agriculture</b>				
Supplemental Nutrition Assistance Program Cluster:				
<u>Passed through State of California Department of Public Health</u> Supplemental Nutrition Assistance Program (SNAP)	10.551	16-10165	\$ 1,108,266	\$ 288,365
<u>Passed through State of California Department of Social Services</u> State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CFLS 17/18-12, 51, 60	21,596,431	-
<u>Passed through State of California Department of Aging</u> State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SP-1718-07	32,708	52,015
		Subtotal	<u>21,629,139</u>	<u>52,015</u>
		Cluster Subtotal	<u>22,737,405</u>	<u>340,380</u>
<u>Passed through State of California Department of Education</u>				
National School Lunch Program	10.555	01107-SN-07-R	315,052	-
Child and Adult Care Food Program	10.558	07-1195-1J	904,776	-
<u>Passed through State of California Department of Public Health</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15-10068 A03	4,458,184	-
<u>Passed through State of California Department of Food and Agriculture</u>				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-1211-CA	38,304	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-1317-CA	26,626	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0934-GR	237,919	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0484-CA 17-8506-0484-CA	199,130	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-8506-1165-CA 16-8506-1165-CA	259,079	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-8506-1164-CA 15-8506-1164-CA	20,827	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-8506-0572-CA 16-8506-0572-CA	68,850	-
		Subtotal	<u>850,735</u>	<u>-</u>
<u>Passed through California Department of Food and Agriculture</u> Senior Farmers Market Nutrition Program	10.576	AP-1718-07	25,000	-
Total U.S. Department of Agriculture			<u>29,291,152</u>	<u>340,380</u>
<b>U.S. Department of Housing and Urban Development</b>				
<u>Direct Programs:</u>				
Community Development Block Grants / Entitlement Grants	14.218	N/A	7,124,120	1,527,366
Emergency Solutions Grant Program	14.231	N/A	342,015	201,155
Supportive Housing Program	14.235	N/A	251,686	251,686
Shelter Plus Care	14.238	N/A	209,793	209,793
Home Investment Partnerships Program	14.239	N/A	365,286	-
Homeless Management Information Systems Technical Assistance	14.261	N/A	175,596	175,596
Continuum of Care Program	14.267	N/A	321,267	321,267
Fair Housing Assistance Program, State and Local	14.401	N/A	1,000,596	1,000,596
<u>Passed through State of California</u> Emergency Solutions Grant Program	14.231	16-ESG-11116	446,178	261,624
<u>Passed through City of Oakland</u> Housing Opportunities for Persons with AIDS	14.241	G462120	236,875	88,722
Total U.S. Department of Housing and Urban Development			<u>10,473,412</u>	<u>4,037,805</u>
<b>U.S. Department of Veterans</b>				
<u>Direct Program:</u>				
Emergency Solutions Grant Program	14.231	N/A	286,715	286,715
Total U.S. Department of Veterans			<u>286,715</u>	<u>286,715</u>
<b>U.S. Department of Justice</b>				
<u>Direct Programs:</u>				
Services for Trafficking Victims	16.320	N/A	340,297	169,505
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	630,929	393,604
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2015-WE-AX-0014	37,743	-
		Subtotal	<u>668,672</u>	<u>393,604</u>
DNA Backlog Reduction Program	16.741	N/A	189,183	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	71,610	71,610
Byrne Criminal Justice Innovation Program	16.817	N/A	165,188	-
Equitable Sharing Program	16.922	N/A	170,125	-
<u>Passed through State of California Department of Corrections and Rehabilitation</u> Juvenile Accountability Block Grants	16.523	BSCC 215-16	225	-
<u>Passed through Board of State &amp; Community Corrections</u> Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-16	5,121	-
<u>Passed through State of California Office of Emergency Services</u> Crime Victim Assistance	16.575	VW16350070	246,705	-
Crime Victim Assistance	16.575	2015-VA-GX-0058	636,421	172,700
Crime Victim Assistance	16.575	VW17360070	583,904	-
Crime Victim Assistance	16.575	HA17040070	34,159	-
Crime Victim Assistance	16.575	UV16020070	176,641	-
Crime Victim Assistance	16.575	HA16030070	15,900	-
		Subtotal	<u>1,693,730</u>	<u>172,700</u>
<u>Passed through State of California Office of Emergency Services</u> Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-16	124,100	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-17	323,720	323,720
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-15	5,678	-
		Subtotal	<u>453,498</u>	<u>323,720</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ16120070	9,866	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ17130070	13,428	-
		Subtotal	<u>23,294</u>	<u>-</u>
<u>Passed through Bureau of Juvenile Justice</u> Second Chance Act Reentry Initiative	16.812	MOU-BALA	61,131	-
Second Chance Act Reentry Initiative	16.812	2016-CZ-BX-0012	40,000	-
Second Chance Act Reentry Initiative	16.812	N/A	15,532	-
		Subtotal	<u>116,663</u>	<u>-</u>
Total U.S. Department of Justice			<u>3,897,606</u>	<u>1,131,139</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF CONTRA COSTA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2018**

Federal Grantor/ Pass-Through Entity/ Federal Title	Federal CFDA No.	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Labor</b>				
<u>Passed through National Asian Pacific Center</u>				
Senior Community Service Employment Program	17.235	PY2017 NAPCA SCSEP	\$ 532,429	\$ -
		Subtotal	<u>532,429</u>	<u>-</u>
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
<u>Passed through State of California Employment Development Department</u>				
WIOA Adult Program	17.258	K8106027	1,818,451	67,288
WIOA Adult Program	17.258	K7102026	863,388	91,539
		Subtotal	<u>2,681,839</u>	<u>158,827</u>
WIOA Youth Activities	17.259	K8106027	911,962	480,955
WIOA Youth Activities	17.259	K7102026	576,712	461,498
		Subtotal	<u>1,488,674</u>	<u>942,453</u>
WIOA Dislocated Worker Formula Grants	17.278	K8106027	1,057,078	-
WIOA Dislocated Worker Formula Grants	17.278	K7102026	252,191	-
WIOA Dislocated Worker Formula Grants	17.278	K8106027	242,425	-
WIOA Dislocated Worker Formula Grants	17.278	K698357	148,206	-
		Subtotal	<u>1,699,900</u>	<u>-</u>
		Cluster Subtotal	<u>5,870,413</u>	<u>1,101,280</u>
			<u>6,402,842</u>	<u>1,101,280</u>
<b>Total U.S. Department of Labor</b>				
<b>U.S. Department of Transportation</b>				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106	N/A	373,136	-
<u>Passed through State of California Department of Transportation</u>				
Highway Planning and Construction	20.205	HSIPL-5928 (131)	17,068	-
Highway Planning and Construction	20.205	HSIP 5928 (130)	101,040	-
Highway Planning and Construction	20.205	HSIPL-5928 (133)	111,880	-
Highway Planning and Construction	20.205	HSIPL-5928 (132)	38,267	-
Highway Planning and Construction	20.205	HSIPL-5928 (145)	72,186	-
Highway Planning and Construction	20.205	HSIPL 5928 (143)	41,026	-
Highway Planning and Construction	20.205	HSIPL-5928 (142)	47,175	-
Highway Planning and Construction	20.205	HSIPL 5928 (144)	40,000	-
Highway Planning and Construction	20.205	BRLS 5928 (107)	2,093,672	-
Highway Planning and Construction	20.205	BRL0 5928 (108)	1,661,381	-
Highway Planning and Construction	20.205	BRLS 5928 (125)	375,311	-
Highway Planning and Construction	20.205	HSIPL-5928 (117)	1,790,503	-
Highway Planning and Construction	20.205	HSIPL-5928 (118)	365,391	-
Highway Planning and Construction	20.205	BRLS 5928 (128)	234,152	-
Highway Planning and Construction	20.205	ATPL 5928 (136)	187,998	-
Highway Planning and Construction	20.205	HSIPL 5928 (140)	110,627	-
Highway Planning and Construction	20.205	BRLS-5928(104)	30,424	-
Highway Planning and Construction	20.205	CML-5928(121)	56,676	-
		Subtotal	<u>7,374,777</u>	<u>-</u>
<u>Passed through State of California Office of Traffic Safety</u>				
National Priority Safety Programs	20.616	DI18004	207,085	-
National Priority Safety Programs	20.616	OP18006	34,917	-
		Subtotal	<u>242,002</u>	<u>-</u>
<u>Passed through Job Access and Reverse Commute-Keys Auto Loan Program</u>				
Job Access and Reverse Commute Program	20.516	CA-37-X177	75,788	-
<u>Passed through State of California Office of Traffic Safety</u>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL1702	80,172	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL18010	230,851	-
		Subtotal	<u>311,023</u>	<u>-</u>
			<u>8,376,726</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>				
<b>Institute of Museum and Library Services</b>				
<u>Passed through State Office of the State Librarian</u>				
Promotion of the Humanities_Federal/State Partnership	45.129	N/A	5,000	-
<u>Passed through California State Library</u>				
Grants to States	45.310	40-8771	4,164	-
			<u>9,164</u>	<u>-</u>
<b>Total Institute of Museum and Library Services</b>				
<b>Small Business Administration</b>				
<u>Passed through Humboldt State University</u>				
Small Business Development Centers	59.037	SBAHQ-15-B-0068	204,754	-
			<u>204,754</u>	<u>-</u>
<b>Total Small Business Administration</b>				
<b>Environmental Protection Agency</b>				
<u>Direct Program</u>				
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	53,054	-
			<u>53,054</u>	<u>-</u>
<b>Total Environmental Protection Agency</b>				
<b>U.S. Department of Education</b>				
<u>Passed through State of California Department of Rehabilitation</u>				
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	29555	983,429	-
			<u>983,429</u>	<u>-</u>
<b>Total Department of Education</b>				
<b>U.S. Department of Health and Human Services</b>				
<u>Direct Programs:</u>				
Head Start	93.600	N/A	24,076,585	3,945,486
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	N/A	320,195	55,378
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	3,246,347	-
Teenage Pregnancy Prevention Program	93.297	N/A	994,002	70,718

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF CONTRA COSTA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2018**

Federal Grantor/ Pass-Through Entity/ Federal Title	Federal CFDA No.	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Health and Human Services (Continued)</b>				
<u>Passed through State of California Department of Aging</u>				
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects Aging Cluster:	93.048	90MP0203-01-04	\$ 3,000	\$ -
Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1718-07	14,334	14,334
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1718-07	55,036	52,148
Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	93.043	AP-1718-07	58,382	44,556
National Family Caregiver Support, Title III, Part E	93.052	AP-1718-07	428,596	256,182
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	AP-1718-07	957,783	359,533
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	AP-1718-07	1,585,772	312,494
Nutrition Services Incentive Program	93.053	AP-1718-07	386,544	-
		Cluster Subtotal	<u>3,486,447</u>	<u>1,039,247</u>
Medicare Enrollment Assistance Program	93.071	MI-1718-07	54,208	-
State Health Insurance Assistance Program	93.324	HI-1718-07	116,413	4,838
<u>Passed through State of California Department of Social Services</u>				
Guardianship Assistance	93.090	N/A	1,189,919	-
Guardianship Assistance	93.090	CFL 11/12-18; CFL 17/18-10	93,143	-
		Subtotal	<u>1,283,062</u>	<u>-</u>
Adoption Incentive Payments	93.603	CFL 17/18-48	66,178	-
Stephanic Tubbs Jones Child Welfare Services Program	93.645	CFL 17/18-11	623,383	-
Foster Care - Title IV-E	93.658	N/A	14,449,501	67,591
Foster Care - Title IV-E	93.658	CFL 11/12-18; CFL 16/17-77	90,146	-
Foster Care - Title IV-E	93.658	CFL 17/18-43	79,460	-
Foster Care - Title IV-E	93.658	CFL 11/12-18; CFL 17/18-10	583,985	59,330
Foster Care - Title IV-E	93.658	CFL 17/18-50	13,150	-
Foster Care - Title IV-E	93.658	CFL 11/12-18, CFL 17/18-11	1,717,655	-
Foster Care - Title IV-E	93.658	CFL 17/18-47, CFL 17/18-76, CFL 17/18-	735,344	215
		Subtotal	<u>17,669,239</u>	<u>127,136</u>
Adoption Assistance	93.659	CFL 11/12-18	1,118,529	-
Adoption Assistance	93.659	N/A	7,357,737	-
		Subtotal	<u>8,476,266</u>	<u>-</u>
Social Services Block Grant	93.667	CFL 17/18-11	923,565	-
Social Services Block Grant	93.667	N/A	864,953	-
		Subtotal	<u>1,788,518</u>	<u>-</u>
Community-Based Child Abuse Prevention Grants	93.590	ACIN J-80-17	39,829	-
Chafee Foster Care Independence Program	93.674	CFL 11/12-18, CFL 17/18-20	349,438	-
Promoting Safe and Stable Families	93.556	CFL 17/18-07 & 22	696,806	546,944
Temporary Assistance for Needy Families	93.558	CFL 17/18-16 & 62	35,939,567	2,051,796
Temporary Assistance for Needy Families	93.558	ACL 17-115	32,500	-
Temporary Assistance for Needy Families	93.558	CFL 17/18-15	2,250,958	-
Temporary Assistance for Needy Families	93.558	CFL 17/18-11	4,701,601	-
Temporary Assistance for Needy Families	93.558	CF 17/18-02	1,215,772	-
Temporary Assistance for Needy Families	93.558	CF 17/18-06	552,179	-
Temporary Assistance for Needy Families	93.558	N/A	12,536,551	-
		Subtotal	<u>57,209,128</u>	<u>2,031,796</u>
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	3,294	-
<u>Passed through California Department of Health &amp; Human Services</u>				
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	95,123	-
HIV Care Formula Grants	93.917	15-11053 & 16-10846	559,747	5,352
HIV Prevention Activities_Health Department Based	93.940	15-10939	361,061	19,448
National Bioterrorism Hospital Preparedness Program	93.889	Agreement 14-10498 Reg #EP 1395123 - Contract #28-700-21	352,077	-
<u>Passed through State of California Department of Child Support Services</u>				
Child Support Enforcement	93.563	N/A	12,202,777	-
<u>Passed through the State of California Department of Community Services and Development</u>				
Low-Income Home Energy Assistance	93.568	17B-3005	1,274,821	-
Low-Income Home Energy Assistance	93.568	18B-4005	748,461	-
		Subtotal	<u>2,023,282</u>	<u>-</u>
Community Services Block Grant	93.569	17F-2007	508,260	274,887
Community Services Block Grant	93.569	18F-5007	377,744	100,766
		Subtotal	<u>886,004</u>	<u>375,653</u>
<u>Passed through State of California Department of Education - Child Development Program</u>				
CCDF Program Cluster:				
Child Care and Development Block Grant	93.575	C2AP7009	1,671,027	-
Child Care and Development Block Grant	93.575	CCTR7025	416,842	-
Child Care and Development Block Grant	93.575	CSPP7050	390,130	-
		Subtotal	<u>2,477,999</u>	<u>-</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP7010	991,657	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR7025	906,849	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CSPP7050	849,415	-
		Subtotal	<u>2,747,921</u>	<u>-</u>
		Cluster Subtotal	<u>5,225,920</u>	<u>-</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF CONTRA COSTA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2018**

Federal Grantor/ Pass-Through Entity/ Federal Title	Federal CFDA No.	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Health and Human Services (Continued)</b>				
<u>Passed through State of California Department of Support Services</u>				
Medical Assistance Program	93.778	CFL 17/18-44	\$ 1,007,646	\$ -
Medical Assistance Program	93.778	CFL 17/18-40	6,333,917	-
<u>Passed through State of California Department of Public Health</u>				
Medical Assistance Program	93.778	29-338-23	86,364	-
Medical Assistance Program	93.778	CFL 11/12-18	1,797,836	-
Medical Assistance Program	93.778	MCAC 2017-18-01-03-05-07	29,021,681	-
Medical Assistance Program	93.778	Alloc 201707	904,295	-
<u>Passed through State of California Department of Veterans Affairs</u>				
Medical Assistance Program	93.778	CFL 11/12-18, 12/13-16	1,572,089	-
<u>Passed through State of California Department of Aging</u>				
Medical Assistance Program	93.778	CFL 17/18-13, 13E, 21, 40, 44	4,599,730	-
Medical Assistance Program	93.778	CFL 11/12-18 PIN 168 Only	70	-
		Subtotal	<u>45,323,628</u>	<u>-</u>
<u>Passed through the County of Alameda</u>				
HIV Emergency Relief Project Grants	93.914	14797	1,619,016	199,179
<u>Passed through Public Health Foundation Enterprise Inc.</u>				
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876	5U01FD005796-02	59,258	-
<u>Passed through State of California Department of Health Care Services</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2X06SM016005-17	143,607	-
Block Grants for Community Mental Health Services	93.958	3B09SM010005-17	2,162,609	654,694
<u>Passed through State of California Department of Alcohol and Drug Programs</u>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	5,996,844	3,573,457
<u>Passed through State of California Department of Public Health</u>				
Public Health Emergency Preparedness	93.069	14-10498 A04	990,990	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5NUS2PS004656	134,601	-
Disabilities Prevention	93.184	29-338-23	792,338	-
Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	14-40064	47,639	-
Immunization Cooperative Agreements	93.268	10-95366	265,434	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	0187.0290	20,651	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	15-10155	936,607	-
Refugee and Entrant Assistance_State / Replacement Designee Administered Programs	93.566	16-07-90899-00	331,600	-
		Subtotal	<u>331,600</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States Total U.S. Department of Health and Human Services	93.994	ALLOC 201707	<u>637,362</u>	<u>-</u>
			<u>201,670,513</u>	<u>12,649,326</u>
<b>U.S. Department of Homeland Security</b>				
<u>Passed through State of California Natural Resources</u>				
Boating Safety Financial Assistance	97.012	C17L0604	31,047	-
Boating Safety Financial Assistance	97.012	C1470032	2,424	-
Boating Safety Financial Assistance	97.012	C1570605	16,586	-
Boating Safety Financial Assistance	97.012	C1770601	6,168	-
Boating Safety Financial Assistance	97.012	N/A	11,939	-
		Subtotal	<u>68,164</u>	<u>-</u>
<u>Passed through State of California Office of Emergency Services</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA, Cal OES ID: 0130000	674,430	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4305-DR-CA, Cal OES ID: 0130000	61,300	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA, Cal OES ID: 0130000	2,956,120	-
		Subtotal	<u>3,691,850</u>	<u>-</u>
Emergency Management Performance Grants	97.042	2017-0007	343,410	36,600
Pre-Disaster Mitigation	97.047	2016-0001	94,393	-
<u>Passed through Sonoma County Fire &amp; Emergency Services</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4344-CA	15,986	-
<u>Homeland Security Grant Program:</u>				
<u>Passed through State of California Emergency Management Agency</u>				
Homeland Security Grant Program	97.067	2015-0078	258,082	54,775
Homeland Security Grant Program	97.067	2016-0102	107,939	-
Homeland Security Grant Program	97.067	2017-0083	160,273	-
		Subtotal	<u>526,294</u>	<u>54,775</u>
<u>Passed through the City and County of San Francisco</u>				
Homeland Security Grant Program	97.067	2016-0102	375,508	-
Homeland Security Grant Program	97.067	2017-0083	76,206	-
		Subtotal	<u>451,714</u>	<u>-</u>
		97.067 Subtotal	<u>978,008</u>	<u>54,775</u>
<b>Total U.S. Department of Homeland Security</b>			<u>5,191,811</u>	<u>91,375</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 266,841,178</u>	<u>19,638,020</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF CONTRA COSTA**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2018**

**1. REPORTING ENTITY**

The financial reporting entity, as defined by the Governmental Accounting Standards Board (GASB), consists of the primary government, which is the County of Contra Costa, California (County), organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*A. Basis of Accounting*

Funds received under the various grant programs have been recorded within the general fund, special revenue funds, capital projects fund, and enterprise funds of the County. The County utilizes the modified accrual method of accounting for the general fund, special revenue funds, and capital projects fund and full accrual basis of accounting for the enterprise funds.

The accompanying schedule of expenditures of federal awards (SEFA) is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the SEFA may differ from amounts presented in, or used in, the preparation of the County's basic financial statements.

*B. Schedule of Expenditures of Federal Awards*

The accompanying SEFA presents the activity of all federal financial assistance programs of the County except for the awards related to the County of Contra Costa Housing Authority (Housing Authority) that conducted a separate single audit in accordance with the Uniform Guidance. Federal financial assistance received directly from federal agencies, as well as any federal financial assistance passed through the State of California and other agencies, is included in the SEFA. The SEFA was prepared from only the accounts of various grant programs and therefore does not present the financial position, change in fund balance/net position, or results of operations of the County. The SEFA includes the State defined Aging Cluster, which is different than Part 5 of the OMB Compliance Supplement, as permitted by the Uniform Guidance in 2 CFR 200.217.

The SEFA also includes the grant identifying number as provided by the federal or pass-through grantors. If no such number was provided, the County will denote "N/A" on the SEFA.

*C. Loan Programs*

The County has provided loans under several U.S. Department of Housing and Urban Development programs. These loans are made to carry out activities for affordable housing and economic development. The programs are administered both internally and by servicing and trust arrangements with financial institutions to collect loan repayments. The funds will be returned to the County programs upon repayment of the principal and interest and will be recorded as program income at that time. Loans extended under the Community Development Block Grants/Entitlement Grants (CDBG) and the Home Investment Partnerships Program (HOME) by the County are not considered loans as described in 2 CFR section 200.502, Basis for determining Federal awards expended, (b) Loans and Loan Guarantees (Loans).

**COUNTY OF CONTRA COSTA**  
**Notes to the Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2018**

**3. SUMMARY OF FEDERAL EXPENDITURES OF THE HOUSING AUTHORITY**

The Housing Authority's expenditures are excluded from the accompanying SEFA because they are separately audited by other auditors. The programs of the Housing Authority for the fiscal year ended March 31, 2018, were as follows:

Program Title	Federal CFDA Number	Amount
<b>U.S. Department of Housing and Urban Development</b>		
Continuum of Care Program	14.267	\$ 5,585,045
Public and Indian Housing	14.850	5,388,086
Lower Income Housing Assistance Program		
Section 8 Moderate Rehabilitation	14.856	95,027
Housing Choice Voucher Program	14.871	108,878,351
Public Housing - Capital Fund Program	14.872	2,406,233
Family Self Sufficiency Program Coordinators	14.896	135,204
<b>Total U.S. Department of Housing and Urban Development</b>		<u>122,487,946</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 122,487,946</u>

**4. PROGRAMS FUNDED THROUGH THE STATE OF CALIFORNIA OFFICE OF EMERGENCY SERVICES:**

The County had program specific audits performed by an independent auditor on the following programs passed through the State of California Office of Emergency Services:

State Grant Title	Federal CFDA Number	Grant Number
Human Trafficking Advocacy Program	16.575	HA17040070
Victim Witness Assistance Program	16.575	VW17360070
Underserved Victim Advocacy and Outreach	16.575	UV16020070

A copy of the audit report for the above programs can be obtained from the Office of the Auditor-Controller at 625 Court Street, Room 103, Martinez, California, 94553-1282.

**5. INDIRECT COSTS**

The County did not elect to use the 10% de minimis cost rate as covered in 2 CFR section 200.414 Indirect (F&A) costs.

**COUNTY OF CONTRA COSTA**  
**Notes to the Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2018**

**6. PROGRAM TOTALS**

The following table summarizes programs funded by various sources or grants whose totals are not shown on the SEFA.

<u>Program Title/Federal Grantor or Pass through Grantor</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<i><b>Emergency Solutions Grant Program</b></i>		
Direct from U.S. Department of Housing and Urban Development	14.231	\$ 342,015
Direct from U.S. Department of Veterans	14.231	286,715
Passed through State of California	14.231	446,178
Total Emergency Solutions Grant Program		<u>\$ 1,074,908</u>
<i><b>Edward Byrne Memorial Justice Assistance Grant Program</b></i>		
Direct	16.738	\$ 71,610
Passed through State of California Office of Emergency Services	16.738	453,498
Passed through Board of State & Community Corrections	16.738	5,121
Total Edward Byrne Memorial Justice Assistance Grant Program		<u>\$ 530,229</u>
<i><b>Refugee and Entrant Assistance_State Administered Programs</b></i>		
Passed through State of California Department of Social Services	93.566	\$ 3,294
Passed through State of California Department of Public Health	93.566	331,600
Passed through State of California Department of Health and Human Services	93.566	95,123
Total Refugee and Entrant Assistance_State Administered Programs		<u>\$ 430,017</u>
<i><b>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</b></i>		
Passed through State of California Office of Emergency Services	97.036	\$ 3,691,850
Passed through Sonoma County Fire & Emergency Services	97.036	15,986
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)		<u>\$ 3,707,836</u>



**COUNTY OF CONTRA COSTA**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2018**

**Section I**      **Summary of Auditor's Results**

***Financial Statements:***

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:      Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?      No
- Significant deficiency(ies) identified?      None reported

Noncompliance material to financial statements noted?      No

***Federal Awards:***

Internal control over major programs:

- Material weakness(es) identified?      No
- Significant deficiency(ies) identified?      Yes

Type of auditor's report issued on compliance for major programs:      Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?      Yes

**COUNTY OF CONTRA COSTA**  
**Schedule of Findings and Questioned Costs (Continued)**  
**For the Year Ended June 30, 2018**

**Section I Summary of Auditor's Results (Continued)**

Identification of major programs:

- |                     |   |
|---------------------|---|
| (1) CFDA No. 10.557 | Special Supplement Nutrition Program for Women, Infants and Children  |
| (2) CFDA No. 14.218 | Community Development Block Grants/Entitlement Grants   |
| (3) CFDA No. 20.205 | Highway Planning and Construction (Federal-Aid Highway Program)   |
| (4) CFDA No. 93.224 | Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) |
| (5) CFDA No. 93.558 | Temporary Assistance for Needy Families (TANF)  |
| (6) CFDA No. 93.563 | Child Support Enforcement   |
| (7) CFDA No. 97.036 | Disaster Grants – Public Assistance (Presidentially Declared Disasters)   |

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

Auditee qualified as low-risk auditee? Yes

**Section II Financial Statement Findings**

None reported in the current year.

**COUNTY OF CONTRA COSTA**  
**Schedule of Findings and Questioned Costs (Continued)**  
**For the Year Ended June 30, 2018**

**Section III Federal Award Findings and Questioned Costs**

**Finding 2018-001 Wage Rate Requirements**  
**(Significant Deficiency in Internal Control Over Compliance)**

***Program Identification:***

Awarding Agency: U.S. Department of Transportation  
Passed Through: State of California Department of Transportation  
Program Name: Highway Planning and Construction (HPC) Program  
CFDA No.: 20.205  
Award Number: All Awards  
Award Year: Fiscal Year Ending June 30, 2018

***Criteria:***

Title 29 - Labor Part 5 – Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction (Also Labor Standards Provisions Applicable to Nonconstruction Contracts Subject to the Contract Work Hours and Safety Standards Act), Subpart A – Davis-Bacon and Related Acts Provisions and Procedures §5.5 Contract provisions and related matters.

(a) The agency head shall cause or require the contracting officer to insert in full in any contract in excess of \$2,000 which is entered into for the actual construction, alteration and/or repair, including painting and decorating, of a public building or public work, or building or work financed in whole or in part from federal funds or in accordance with guarantees of a Federal agency or financed from funds obtained by pledge of any contract of a Federal agency to make a loan, grant or annual contribution (except where a different meaning is expressly indicated), and which is subject to the labor standards provisions of any of the acts listed in §5.1, the following clauses (or any modifications thereof to meet the particular needs of the agency, provided, that such modifications are first approved by the Department of Labor):

(1) Minimum wages. (i) All laborers and mechanics employed or working upon the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), will be paid unconditionally and not less often than once a week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the Secretary of Labor under the Copeland Act (29 CFR part 3)), the full amount of wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor and such laborers and mechanics.

(ii) (A) The contractor shall submit weekly for each week in which any contract work is performed a copy of all payrolls to the agency that is a party to the contract, but if the agency is not such a party, the contractor will submit the payrolls to the applicant, sponsor, or owner, as the case may be, for transmission to the agency. The payrolls submitted shall set out accurately and completely all of the information required to be maintained under 29 CFR 5.5(a)(3)(i), except that full social security numbers and home addresses shall not be included on weekly transmittals. Instead the payrolls shall only need to include an individually identifying number for each employee (e.g., the last four digits of the employee's social security number).

**COUNTY OF CONTRA COSTA**  
**Schedule of Findings and Questioned Costs (Continued)**  
**For the Year Ended June 30, 2018**

**Finding 2018-001      Wage Rate Requirement (Continued)**

***Condition:***

During our audit of the County's compliance with the Wage Rate Requirement for the HPC Program, we selected a statistically valid sample of forty certified payroll reports from a population of approximately 533 certified payrolls for the construction period July 1, 2017 through June 30, 2018. We noted that the County did not receive the required certified payroll prior to the County's project managers' instruction to disburse funds to the prime contractors for 14 of the items selected. The 14 items were a combination of payments to both prime contractors and subcontractors.

***Cause of Condition:***

The County makes monthly payments to contractors. Although contractors are required to submit certified payrolls by the 15<sup>th</sup> of the next month, the County did not carefully review and verify required documents were received before approval for payment.

***Effect:***

The County's Public Works Department, who is responsible for overseeing compliance with the Wage Rate Requirement, did not consistently verify the laborers and mechanics employed by the contractors were paid prevailing wage rates before payment was released to the contractors. There is a risk that federal funds may be paid to contractors who do not comply with the Wage Rate Requirements, resulting in unallowable costs.

***Questioned Costs:***

None.

***Recommendation:***

We recommend that the County evaluate the effectiveness of its current internal control policies and procedures. In addition, we recommend, that the County establish internal control policies and procedures over withholding payment until the certified payrolls are received.

***Views of Responsible Officials:***

Public Works has identified procedure and documentation improvements to ensure compliance with the Wage Rate Requirement and that all certified payroll is received prior to the issuance of payment to the contractor. The "checklist" utilized in the review and approval process of invoices, will be revised to include certified payroll for both the primary contractor and all subcontractors. Invoices are not approved for payment until the checklist is completed. We have identified two opportunities to include additional notation to the contractor regarding the requirement for certified payroll. A specific notice will be made to the front of the Special Provisions to point out Section 7-1.03K(3) Certified Payroll Records of the Caltrans Standard Specifications to the contractor's attention, specifying the requirement for weekly certified payroll, including all subcontractors, as part of the invoicing process and prior to any approval for payments. An additional item will be added on the Preconstruction Checklist to the contractor regarding the requirement of certified payroll.

**COUNTY OF CONTRA COSTA**  
**Supplemental Schedule of Expenditures of Federal and State Awards Provided by the California Department of Aging**  
**For the Year Ended June 30, 2018**

Federal/State Grantor Pass-through Grantor Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Grant/ Contract Number	State Expenditures	Federal Expenditures
<b>Federal and State Awards</b>				
<b>U.S. Department of Health &amp; Human Services</b>				
<b>Aging Cluster</b>				
Special Programs for the Aging Title VII, Part A Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1718-07	\$ -	\$ 55,036
Special Programs for the Aging Title VII, Part B Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1718-07	-	14,334
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1718-07	-	58,382
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-1718-07	38,449	957,783
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-1718-07	183,482	1,585,772
National Family Caregiver Support, Title III, Part E	93.052	AP-1718-07	-	428,596
Nutrition Services Incentive Program	93.053	AP-1718-07	-	386,544
		<b>Subtotal Aging Cluster</b>	<u>221,931</u>	<u>3,486,447</u>
<b>Other Aging Programs</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SP-1718-07	-	32,708
Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	90MP0203-01-04	-	3,000
State Health Insurance Assistance Program	93.324	HI-1718-07	211,213	116,413
Medicare Improvements for Patients and Providers Act	93.071	MI-1718-07	-	54,208
<b>U.S. Department of Agriculture</b>				
Pass through California Department of Food and Agriculture Senior Farmers Market Nutrition Program	10.576	AP-1718-07	-	25,000
<b>Total Expenditures of Federal and State Awards</b>			<u>\$ 433,144</u>	<u>\$ 3,717,776</u>
<b>STATE AWARDS</b>				
<b>California Department of Aging</b>				
Special Deposit Fund (SDF)-State Facilities Citation Penalties	NA	AP-1718-07	\$ 49,083	
Skilled Nursing Facility Quality and Accountability (SNFQAF)	NA	AP-1718-07	73,054	
Public Health L & C Program Fund (PH L&C)	NA	AP-1718-07	15,380	
HICAP State Reimbursement Admin	NA	HI-1718-07	140,817	
HICAP FUND	NA	HI-1718-07	70,396	
<b>Total Expenditures State Awards</b>			<u>\$ 348,730</u>	

**COUNTY OF CONTRA COSTA  
 EHSD-Community Services Bureau  
 Schedule of Child Nutritional Program Revenues  
 For the Year Ended June 30, 2018**

**Child and Adult Care Food Program (CACFP)**  
 CFDA 10.558

The Child Care food program income represents the assistance received from the Federal government in relation to the maintenance of a subsidized food program. The following is a summary of the total assistance received by the County and the various child development programs to which the funds were allocated for the fiscal year ended June 30, 2018.

	<b>Total Federal Assistance</b>
<b>State Funded Programs:</b>	
General Child Care Program	\$ 170,859
CA State Preschool Program	561,181
<b>Other Programs:</b>	
Head Start and Early Head Start	172,736
<b>Total Federal Assistance</b>	<b>\$ 904,776</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 17F-2007 (CFDA # 93.569)**  
**For the Period Jan. 1, 2017 through February 28, 2018**

<b>REVENUE</b>	July 1, 2016 through June 30, 2017	July 1, 2017 through June 30, 2018	Total Amount	Total Reported Expenses	Total Budget
Grant Revenue	\$ 265,949	\$ 580,530	\$ 846,479	\$ 846,479	\$ 846,479
Interest Income	-	-	-	-	-
<b>Total Revenue</b>	<b>265,949</b>	<b>580,530</b>	<b>846,479</b>	<b>846,479</b>	<b>846,479</b>
 <b>EXPENDITURES</b>					
<b>Administrative Costs</b>					
Salaries & Wages	9,851	7,753	17,604	17,604	17,446
Fringe Benefits	5,746	4,255	10,001	10,001	12,212
Other Costs	53,660	20,311	73,971	73,971	71,918
<b>Total Administrative Costs</b>	<b>69,257</b>	<b>32,319</b>	<b>101,576</b>	<b>101,576</b>	<b>101,576</b>
<b>Program Costs</b>					
Salaries & Wages	92,629	126,910	219,539	219,539	213,687
Fringe Benefits	43,078	54,190	97,268	97,268	98,842
Operating Expenses	7,167	7,644	14,811	14,811	14,768
Out-of-State Travel	-	4,449	4,449	4,449	4,500
Subcontractor Services	126,088	282,748	408,836	408,836	413,106
<b>Total Program Costs</b>	<b>268,962</b>	<b>475,941</b>	<b>744,903</b>	<b>744,903</b>	<b>744,903</b>
<b>Total Costs</b>	<b>\$ 338,219</b>	<b>\$ 508,260</b>	<b>\$ 846,479</b>	<b>\$ 846,479</b>	<b>\$ 846,479</b>
<b>Revenue over (under) costs</b>	<b>\$ (72,270)</b>	<b>\$ 72,270</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 18F-5007 (CFDA # 93.569)**  
**For the Period Jan. 1, 2018 through Dec. 31, 2018**

<b>REVENUE</b>	July 1, 2017 through June 30, 2018	Total Amount	Total Reported Expenses	Total Budget
Grant Revenue	\$ 254,815	\$ 254,815	\$ 254,815	\$ 838,958
Interest Income	-	-	-	-
<b>Total Revenue</b>	<b>254,815</b>	<b>254,815</b>	<b>254,815</b>	<b>838,958</b>
 <b>EXPENDITURES</b>				
<b>Administrative Costs</b>				
Salaries & Wages	10,058	10,058	10,058	17,703
Fringe Benefits	5,899	5,899	5,899	12,924
Operating Expenses	-	-	-	-
Other Costs	46,712	46,712	46,712	69,933
<b>Total Administrative Costs</b>	<b>62,669</b>	<b>62,669</b>	<b>62,669</b>	<b>100,560</b>
<b>Program Costs</b>				
Salaries & Wages	99,489	99,489	99,489	223,840
Fringe Benefits	56,904	56,904	56,904	104,270
Operating Expenses	4,069	4,069	4,069	15,306
Out-of-State Travel	-	-	-	3,960
Subcontractor Services	154,613	154,613	154,613	391,022
<b>Total Program Costs</b>	<b>315,075</b>	<b>315,075</b>	<b>315,075</b>	<b>738,398</b>
<b>Total Costs</b>	<b>\$ 377,744</b>	<b>\$ 377,744</b>	<b>\$ 377,744</b>	<b>\$ 838,958</b>
<b>Revenue over (under) costs</b>	<b>\$ (122,929)</b>	<b>\$ (122,929)</b>	<b>\$ (122,929)</b>	<b>\$ -</b>



**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 17B-3005 LIHEAP-Weatherization (CFDA # 93.568)**  
**For the Period Oct. 1, 2016 through December 31, 2018**

<b>REVENUE</b>	July 1, 2016 through June 30, 2017	July 1, 2017 through June 30, 2018	Total Amount	Total Reported Expenses	Total Budget
Grant Revenue	\$ 91,536	\$ 872,401	\$ 963,937	\$ 963,937	\$ 963,937
Interest Income	-	-	-	-	-
<b>Total Revenue</b>	<b>91,536</b>	<b>872,401</b>	<b>963,937</b>	<b>963,937</b>	<b>963,937</b>
<b>EXPENDITURES</b>					
<b>Program Costs</b>					
Intake	17,248	29,302	46,550	46,550	46,550
Outreach	2,165	15,835	18,000	18,000	18,000
Training and Technical Assistance	11,807	32,849	44,656	44,656	48,000
General Operating Costs	48,197	71,803	120,000	120,000	120,000
<b>Subtotal</b>	<b>79,417</b>	<b>149,789</b>	<b>229,206</b>	<b>229,206</b>	<b>232,550</b>
<b>Direct Program Costs</b>					
Direct Program Activities	74,519	360,166	434,685	434,685	731,387
Other Program Costs	37,439	262,607	300,046	300,046	-
<b>Subtotal</b>	<b>111,958</b>	<b>622,773</b>	<b>734,731</b>	<b>734,731</b>	<b>731,387</b>
<b>Total Costs</b>	<b>\$ 191,375</b>	<b>\$ 772,562</b>	<b>\$ 963,937</b>	<b>\$ 963,937</b>	<b>\$ 963,937</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 17B-3005 ECIP (CFDA # 93.568)**  
**For the Period Oct. 1, 2016 through December 31, 2018**

<b>REVENUE</b>	July 1, 2016 through June 30, 2017	July 1, 2017 through June 30, 2018	Total Amount	Total Reported Expenses	Total Budget
Grant Revenue	\$ 358,825	\$ 625,711	\$ 984,536	\$ 984,536	\$ 984,576
Interest Income	-	-	-	-	-
<b>Total Revenue</b>	<b>358,825</b>	<b>625,711</b>	<b>984,536</b>	<b>984,536</b>	<b>984,576</b>
 <b>EXPENDITURES</b>					
<b>Administrative Costs</b>					
Salaries & Wages	27,200	36,563	63,763	63,763	40,948
Fringe Benefits	14,395	8,877	23,272	23,272	29,574
Facilities	5,942	7,303	13,245	13,245	6,825
Telephone-Communications	14,149	11,829	25,978	25,978	13,649
Travel	-	-	-	-	2,275
Accounting	4,204	5,109	9,313	9,313	18,199
Office Supplies	-	-	-	-	2,275
Indirect Costs	62,353	29,566	91,919	91,919	113,745
Subtotal	128,243	99,247	227,490	227,490	227,490
<b>Total A-16/ECIP/HEAP Administrative Costs</b>	<b>128,243</b>	<b>99,247</b>	<b>227,490</b>	<b>227,490</b>	<b>227,490</b>
<b>Program Costs</b>					
Assurance 16 Costs	90,250	137,240	227,490	227,490	227,490
ECIP/HEAP Intake	69,393	124,905	194,298	194,298	194,298
ECIP/HEAP Outreach	54,275	66,834	121,109	121,109	121,109
Training & Technical Assistance	15,034	21,350	36,384	36,384	36,384
Out-of-State Travel	197	5,913	6,110	6,110	6,150
ECIP Emergency Heating & Cooling Services	124,885	46,770	171,655	171,655	171,655
Total Program Costs	354,034	403,012	757,046	757,046	757,086
<b>Total Costs</b>	<b>\$ 482,277</b>	<b>\$ 502,259</b>	<b>\$ 984,536</b>	<b>\$ 984,536</b>	<b>\$ 984,576</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 18B-4005 LIHEAP-Weatherization (CFDA # 93.568)**  
**For the Period Oct. 1, 2017 through July 31, 2019**

<b>REVENUE</b>	July 1, 2017 through June 30, 2018	Total Amount	Total Reported Expenses	Total Budget
Grant Revenue	\$ 176,456	\$ 176,456	\$ 176,456	\$ 908,636
Interest Income	-	-	-	-
<b>Total Revenue</b>	<b>176,456</b>	<b>176,456</b>	<b>176,456</b>	<b>908,636</b>
 <b>EXPENDITURES</b>				
<b>Program Costs</b>				
Intake	10,082	10,082	10,082	72,691
Outreach	6,157	6,157	6,157	45,432
Training and Technical Assistance	15,800	15,800	15,800	45,432
Out of State Travel	-	-	-	-
General Overhead Costs	-	-	-	-
<b>Subtotal</b>	<b>32,039</b>	<b>32,039</b>	<b>32,039</b>	<b>163,555</b>
<b>Direct Program Costs</b>				
WX Prog Activities & Prog Costs	309,665	309,665	309,665	745,081
<b>Subtotal</b>	<b>309,665</b>	<b>309,665</b>	<b>309,665</b>	<b>745,081</b>
<b>Total Costs</b>	<b>\$ 341,704</b>	<b>\$ 341,704</b>	<b>\$ 341,704</b>	<b>\$ 908,636</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 18B-4005 ECIP (CFDA # 93.568)**  
**For the Period Oct. 1, 2017 through July 31, 2019**

<b>REVENUE</b>	July 1, 2017 through June 30, 2018	Total Amount	Total Reported Expenses	Total Budget
Grant Revenue	\$ 386,283	\$ 386,283	\$ 386,283	\$ 907,105
Interest Income	-	-	-	-
<b>Total Revenue</b>	<b>386,283</b>	<b>386,283</b>	<b>386,283</b>	<b>907,105</b>
<b>EXPENDITURES</b>				
<b>Administrative Costs</b>				
Salaries & Wages	21,869	21,869	21,869	45,186
Fringe Benefits	12,551	12,551	12,551	11,946
Facilities	5,629	5,629	5,629	13,140
Telephone-Communications	19,712	19,712	19,712	23,855
Travel	-	-	-	-
Accounting	5,136	5,136	5,136	18,832
Office Supplies	-	-	-	-
Indirect Costs	69,485	69,485	69,485	116,711
Subtotal	134,382	134,382	134,382	229,670
Total A-16/ECIP/HEAP Administrative Costs	134,382	134,382	134,382	229,670
<b>Program Costs</b>				
Assurance 16 Costs	103,557	103,557	103,557	229,670
ECIP/HEAP Intake	81,530	81,530	81,530	238,808
ECIP/HEAP Outreach	37,579	37,579	37,579	149,255
Training & Technical Assistance	14,248	14,248	14,248	59,702
ECIP Emergency Heating & Cooling Services	35,461	35,461	35,461	-
Total Program Costs	272,375	272,375	272,375	677,435
<b>Total Costs</b>	<b>\$ 406,757</b>	<b>\$ 406,757</b>	<b>\$ 406,757</b>	<b>\$ 907,105</b>

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Office of the Auditor-Controller  
Contra Costa County

Robert R. Campbell  
Auditor-Controller



Harjit S. Nahal  
Assistant Auditor-Controller

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**CORRECTIVE ACTION PLAN**  
**Fiscal Year End June 30, 2018**

**Finding 2018-001**      **Wage Rate Requirements**  
**(Significant Deficiency in Internal Control Over Compliance)**

***Program Identification:***

Awarding Agency:      U.S. Department of Transportation  
Passed Through:      State of California Department of Transportation  
Program Name:      Highway Planning and Construction (HPC) Program  
CFDA No.:      20.205  
Award Number:      All Awards  
Award Year:      Fiscal Year Ending June 30, 2018

**Management Response and Corrective Action**

Public Works has identified procedure and documentation improvements to ensure compliance with the Wage Rate Requirement and that all certified payroll is received prior to the issuance of payment to the contractor. The "checklist" utilized in the review and approval process of invoices, will be revised to include certified payroll for both the primary contractor and all subcontractors. Invoices are not approved for payment until the checklist is completed. We have identified two opportunities to include additional notation to the contractor regarding the requirement for certified payroll. A specific notice will be made to the front of the Special Provisions to point out Section 7-1.03K(3) Certified Payroll Records of the Caltrans Standard Specifications to the contractor's attention, specifying the requirement for weekly certified payroll, including all subcontractors, as part of the invoicing process and prior to any approval for payments. An additional item will be added on the Preconstruction Checklist to the contractor regarding the requirement of certified payroll.

**Contract person responsible for corrective action plan:**

Diana Oyler, Chief of Fiscal Services  
Contra Costa County Public Works Department

Joanne Bohren, Auditor-Controller Division Manager  
Contra Costa County Office of the Auditor-Controller

**COUNTY OF CONTRA COSTA  
Schedule of Prior Year Findings  
For the Year Ended June 30, 2018**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**

Federal Award Findings:

There were no audit findings nor questioned costs reported for the year ended June 30, 2017.