



Agenda

FINANCE COMMITTEE
November 7, 2022
9:00 A.M.

Join from PC, Mac, Linux, iOS or Android:

<https://cccouny-us.zoom.us/j/6161369562?pwd=Zit5Tm15WU1EN1phOVICSm0yeUx5Zz09>

Or Telephone:

USA (214) 765-0478

USA Toll Free (888) 278-0254

Conference code: 894519

To slow the spread of COVID-19, in lieu of a public gathering, the meeting will be accessible via Zoom to all members of the public as permitted by Government Code section 54953(e).

Supervisor John Gioia, Chair
Supervisor Karen Mitchoff, Vice Chair

Agenda Items:	Items may be taken out of order based on the business of the day and preference of the Committee
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1. Introductions
2. Public comment on any item under the jurisdiction of the Committee and not on this agenda (speakers may be limited to three minutes).
3. RECEIVE and APPROVE the Record of Action for the October 3, 2022 Finance Committee meeting.
4. RECEIVE report on Countywide Single Audit for the Fiscal Year ending June 30, 2021.
5. The next meeting is currently scheduled for December 5th, 2022.
6. Adjourn

The Finance Committee will provide reasonable accommodations for persons with disabilities planning to attend Finance Committee meetings. Contact the staff person listed below at least 72 hours before the meeting.

Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the County to a majority of members of the Finance Committee less than 96 hours prior to that meeting are available for public inspection at 1025 Escobar St., 4th Floor, Martinez, during normal business hours.

Public comment may be submitted via electronic mail on agenda items at least one full work day prior to the published meeting time.

For Additional Information Contact:

Adam Nguyen, Committee Staff
Phone (925) 655-2048, Fax (925) 655-2066
adam.nguyen@cao.cccounty.us



Contra Costa County Board of Supervisors

Subcommittee Report

FINANCE COMMITTEE

3.

Meeting Date: 11/07/2022
Subject: Receive the Record of Action for the October 3, 2022 Finance Committee Meeting
Submitted For: Monica Nino, County Administrator
Department: County Administrator
Referral No.: N/A
Referral Name: Record of Action
Presenter: Adam Nguyen, County Finance Director **Contact:** Adam Nguyen (925) 655-2048

Referral History:

County Ordinance requires that each County body keep a record of its meetings. Though the record need not be verbatim, it must accurately reflect the agenda and the decisions made in the meeting.

Referral Update:

Attached is the Record of Action for the October 3, 2022 Finance Committee meeting.

Recommendation(s)/Next Step(s):

RECEIVE and APPROVE the Record of Action for the October 3, 2022 Finance Committee meeting.

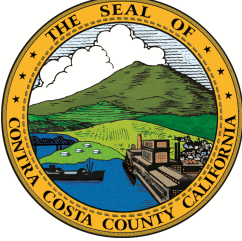
Fiscal Impact (if any):

None

Attachments

Draft Record of Action - 10/3/22

DRAFT



FINANCE COMMITTEE

RECORD OF ACTION FOR
October 3, 2022

Supervisor John Gioia, Chair
Supervisor Karen Mitchoff, Vice Chair

Present: John Gioia, Chair
Karen Mitchoff, Vice Chair

Staff Present: Adam Nguyen, Committee Staff; Monica Nino, County Administrator; Anna Roth, Health Services Director; Pat Godley, HSD - Chief Operating Officer and Chief Financial Officer; Lavonna Martin, HSD - Deputy Director of Health Services; Suzanne Tavano, HSD - Director of Behavioral Health Services; Julie Enea, CAO - Senior Deputy County Administrator

1. Introductions

The meeting was called to order at 9:00 AM.

2. Public comment on any item under the jurisdiction of the Committee and not on this agenda (speakers may be limited to three minutes).

No one requested to speak during the public comment period.

3. RECEIVE and APPROVE the Record of Action for the July 13, 2022 Finance Committee meeting.

The Committee approved the Record of Action from the July 13, 2022 meeting as presented.

4. CONSIDER proposal for policies, guidelines, and procedures to implement the one-time Measure X-funded Innovation Fund and AUTHORIZE the County Administrator to proceed with a Request for Proposals for innovation projects, consistent with the approach outlined in the presentation and reflecting any further direction provided by the Finance Committee.

Senior Deputy County Administrator, Julie Enea, provided a presentation on proposed policies, guidelines, and procedures for the Innovation Fund, a new \$2M grant program funded through Measure X. The Committee received the presentation, suggested edits, and referred the item to the October 18, 2022 meeting of the Board of Supervisors as a discussion item.

5. CONSIDER receiving reports from the Health Services Department providing updates on contracts for Shelter, Inc., and an overview of the department's overall contracting processes and contract monitoring for professional services. (Anna Roth, Health Services Director)

The Health Services Department Director, Anna Roth, and staff provided a report and presented on updates for contracts related to Shelter, Inc. and an overview of the department's overall contracting processes and contracting for professional services. The Committee received the report and presentation and directed staff to work with Health Services to update language in purchasing related administrative bulletins.

6. The next meeting is currently scheduled for November 7, 2022.

The next meeting is scheduled for November 7, 2022.

7. Adjourn

The meeting was adjourned at 11:24 AM.

For Additional Information Contact:

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adam.nguyen@cao.cccounty.us



Contra Costa County Board of Supervisors

Subcommittee Report

FINANCE COMMITTEE

4.

Meeting Date: 11/07/2022

Subject: COUNTYWIDE SINGLE AUDIT FOR THE FISCAL YEAR ENDING JUNE 30, 2021

Submitted For: Monica Nino, County Administrator

Department: County Administrator

Referral No.: N/A

Referral Name: Single Audit Review

Presenter: Timothy Ewell, Chief Assistant County Administrator

Contact: Timothy M. Ewell, (925) 655-2043

Referral History:

On November 8, 1999, the Board established a policy and procedure for addressing the annual findings and recommendations of the County's external auditors. The procedure directs that the Board refer the annual Single Audit findings to the Finance Committee, and that the County Administrator make a report to the Finance Committee on the current- and prior-year audit findings and recommendations that identifies what corrective action has been taken or is planned to be taken on each recommendation. Inasmuch as the current year Single Audit report encompasses all unresolved or pending audit issues from prior-year audits, this report responds directly to the current-year Single Audit report (FY ending June 30, 2021).

Internal Control Over Financial Reporting. Government Auditing standards require the external auditor to obtain reasonable assurance that the general-purpose financial statements are free of material misstatement. The external auditor found no instances of material misstatement but did identify a significant deficiency in internal control (Finding 2021-001).

Internal Control Over Compliance. Government Auditing Standards and OMB Circular A-133 (which is applicable to federal programs) require the external auditor to report on both compliance with and internal controls over the major federal programs carried out by the County. The external auditor found no instances of noncompliance.

Referral Update:

FY 2020/21 Single Audit Findings

- **Finding 2021-001: Accuracy of the Schedule of Expenditures of Federal Award (SEFA)**

Recommendation: The County should reevaluate its process and controls for the preparation of the SEFA to ensure completeness and accuracy. Consideration should be given to: providing training and/or reference materials to better educate the personnel responsible for submission of the information to the County Auditor-Controller's Office; enhancing reviews by departments prior to the submission of expenditures and related information to the County Auditor-Controller; and strengthening the review and monitoring of the reporting documents by Departments and the County Auditor-Controller's Office.

Background: During the audit of the County's SEFA, various misstatements were identified as summarized below. All amounts were corrected prior to the issuance of the 2021 SEFA.

- Health Services misclassified 100% of its expenditures for the WIC (Women, Infants, and Children) Special Supplemental Nutrition Program as COVID-19 funded.
- Expenditures for the Health Services-Provider Relief Fund and American Rescue Plan Rural Distribution Program were overstated by a net of approximately \$800k (3% of the corrected amount).
- The Public Health Emergency Preparedness Program was overstated by \$4.3 million (436% of the corrected amount) due to miscoding of the Assistance Listing number (AL#).
- Expenditures were duplicated on the Countywide SEFA during compilation of the report causing an overstatement of \$10,732,881 (20% of the corrected amount) for the Employment and Human Services Medical Assistance Program.
- Conservation and Development-Community Development Block Grants/Entitlement Grants (CDBG) misreported expenditures of approximately \$3 million under an incorrect grant award.

Corrective Action: Various corrected measures have been identified as follows:

- Health Services finance managers will conduct a final review of the completed SEFA both prior to submission to the County Auditor-Controller's Office and prior to the submission to the external auditors. As part of this review, Health Services will compare grants reported on the SEFA to the prior year submission to ensure accuracy of program identification.
- Health Services finance managers will be required to ensure compliance with Federal guidelines on SEFA reporting for COVID-19 grants.
- Health Services will require staff to confirm the correct AL# with each grantor prior to SEFA reporting and will be verified during management review.
- The County Auditor-Controller will ensure a second review is performed on the Countywide SEFA to prevent any overstatements.
- Conservation and Development will provide all the grant agreement award numbers that are associated to a program year that a project appears in the County's CDBG Action Plan.

Prior Year Findings

- Finding 2018-001: Wage Rate Requirements

Recommendation: The County should evaluate the effectiveness of its current internal control policies and procedures and establish new policies and procedures over withholding payment to construction contractors until certified payrolls are received (in accordance with the Title 29-Labor Part 5-Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction).

Background: During the audit of the County's compliance with the Wage Rate Requirement for the Highway Planning and Construction Program, the Auditors noted that the Public Works Department did not receive the required certified payroll for 14 of a sample of 40 reports prior to disbursing funds to the contractors. Contractors are required to submit monthly certified payrolls and the Department did not review and verify required documents were received before approval for payment.

Corrective Action: Corrected. The Department had ensured compliance with the Wage Rate Requirement by revising a checklist to include certified payroll for both the primary contractor as well as all subcontractors and no longer approves invoices for payment unless the checklist is completed. As of November, 2021, staff procedures and contract language have been updated and training has been provided to project managers and resident engineers. Additional documentation is required for subcontractors and a 10% deduction has been instituted for omission of a certified payroll report to ensure compliance.

Recommendation(s)/Next Step(s):

Attachments

Fiscal Year 2020/21 Single Audit.

COUNTY OF CONTRA COSTA, CALIFORNIA

Single Audit Reports

For the Year Ended June 30, 2021



Certified
Public
Accountants

COUNTY OF CONTRA COSTA, CALIFORNIA

Single Audit Reports

For the Year Ended June 30, 2021

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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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 15, 2022. 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2021-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Findings

The County's response to the findings identified in our audit is described in the in the accompanying corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.

A handwritten signature in black ink that reads "Macias Gini E O'Connell LEP". The signature is written in a cursive, flowing style.

Walnut Creek, California
February 15, 2022



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

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, California's (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, 2021. 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 \$184,825,418 in federal awards which is not included in the County's schedule of expenditures of federal awards during the year ended June 30, 2021. 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 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 its 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, 2021.

Report on Internal Control Over Compliance

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

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

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

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; Schedule of Expenditures of Federal and State Awards Provided by the California Department of Aging; Schedule of Child Nutritional Program Revenues; and Schedules of Revenue and Expenditures Provided by the California Department of Community Services and Development

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 15, 2022, 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,

schedule of expenditures of federal and state awards provided by the California Department of Aging, schedule of child nutritional program revenues, and schedules of revenue and expenditures provided by the California Department of Community Services and Development (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 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

September 19, 2022

COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Agriculture				
Supplemental Nutrition Assistance Program Cluster:				
<u>Passed through State of California Department of Public Health</u>				
Supplemental Nutrition Assistance Program	10.551	16-10165	\$ 1,004,746	\$ 290,635
Supplemental Nutrition Assistance Program	10.551	18-10551	38,066	-
		Subtotal	1,042,812	290,635
<u>Passed through State of California Department of Aging</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SP-2021-07	59,339	57,224
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CF-1920-07	1,641	-
		Subtotal	60,980	57,224
<u>Passed through State of California Department of Social Services</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CFL 20/21-12, CFET CFL 20/21-40	21,242,234	-
		Cluster Subtotal	22,346,026	347,859
<u>Passed through State of California Department of Education</u>				
Child Nutrition Cluster:				
National School Lunch Program	10.555	N/A	150,127	-
Child and Adult Care Food Program	10.558	07-1195-1J	262,261	-
<u>Passed through State of California Department of Public Health</u>				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10143 A01,A02	4,649,635	-
<u>Passed through State of California Department of Food and Agriculture</u>				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP20PPQFO000C010	68,861	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C546	16,666	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C448	44,421	-
		AP19PPQFO000C447,		
COVID-19 Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C390	505,653	-
		AP19PPQFO000C390,		
COVID-19 Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP20PPQFO000C460	292,347	-
COVID-19 Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP21PPQFO000C001	268,338	-
		AP20PPQFO000C368,		
COVID-19 Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP20PPQFO000C001	11,606	-
		Subtotal	1,207,892	-
Total U.S. Department of Agriculture			28,615,941	347,859
U.S. Department of Housing and Urban Development				
<u>Direct Program(s)</u>				
CDBG - Entitlement Grants Cluster:				
		B-17-UC-06002, B-18-UC-06002, B-19-UC-06002, B-20-UC-060002, B-21-UC-060002		
Community Development Block Grants / Entitlement Grants	14.218		3,030,178	1,804,816
COVID-19 Community Development Block Grants / Entitlement Grants	14.218	B-20-UW-060002	4,379,730	4,210,144
		Cluster Subtotal	7,409,908	6,014,960
Emergency Solutions Grant Program	14.231	E-20-UC-060002	333,242	255,472
COVID-19 Emergency Solutions Grant Program	14.231	E-20-UW-060002	99,729	-
		Subtotal	432,971	255,472
Home Investment Partnerships Program	14.239	M-20-DC-060231	2,741,582	-
<u>Passed through State of California</u>				
Emergency Solutions Grant Program	14.231	19-ESG-13114	158,888	158,888
<u>Passed through City of Oakland</u>				
Housing Opportunities for Persons with AIDS	14.241	CA-H2-0F001	155,087	30,000
Total U.S. Department of Housing and Urban Development			10,898,436	6,459,320
U.S. Department of Justice				
<u>Direct Program(s)</u>				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1048	16,579	-
Services for Trafficking Victims	16.320	2018-VT-BX-K038	176,903	127,360
Services for Trafficking Victims	16.320	2018-VT-BX-K090	162,836	-
		Subtotal	339,739	127,360
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	N/A	7,022	3,991
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2015-WE-AX-0014	345,898	253,636
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-HI-AX-K003	465,560	340,870
		Subtotal	811,458	594,506
DNA Backlog Reduction Program	16.741	2018-DN-BX-0091	41,293	-
DNA Backlog Reduction Program	16.741	2019-DN-BX-0084	108,559	-
		Subtotal	149,852	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0936	45,920	7,111
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0119	34,311	31,345
		Subtotal	80,231	38,456
Equitable Sharing Program	16.922	N/A	51,605	-

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

COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Justice (Continued)				
<u>Passed through State of California Office of Emergency Services</u>				
Crime Victim Assistance	16.575	VW19380070	\$ 371,222	\$ -
Crime Victim Assistance	16.575	XE19 02 0070 18VOCA	140,004	-
Crime Victim Assistance	16.575	XE20 03 0070 18VOCA	35,900	-
COVID-19 Crime Victim Assistance	16.575	XC19 02 0070 18VOCA	210,565	15,575
Crime Victim Assistance	16.575	XC 20 03 0070 18VOCA	76,163	76,163
Crime Victim Assistance	16.575	VW20390070	966,484	-
Crime Victim Assistance	16.575	HA19020070	77,579	-
Crime Victim Assistance	16.575	UV19040070	79,857	-
Crime Victim Assistance	16.575	UV20050070	104,112	-
Crime Victim Assistance	16.575	HA20030070	76,101	-
		Subtotal	2,137,987	91,738
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-19	790,554	205,206
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	27,828	26,503
		Subtotal	818,382	231,709
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ19150070	72,335	-
Total U.S. Department of Justice			4,485,190	1,087,760
U.S. Department of Labor				
<u>Passed through State of California Employment Development Department</u>				
COVID-19 WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	AA011003	252,823	-
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program	17.258	AA111003	1,380,078	377,166
WIOA Adult Program	17.258	AA011003	553,831	411,324
WIOA Adult Program	17.258	K9110004	92,639	-
		Subtotal	2,026,548	788,490
WIOA Youth Activities	17.259	AA111003	922,147	397,491
WIOA Youth Activities	17.259	AA011003	578,543	274,210
		Subtotal	1,500,690	671,701
WIOA Dislocated Worker Formula Grants	17.278	AA111003	1,033,284	107,771
WIOA Dislocated Worker Formula Grants	17.278	AA011003	1,118,431	385,334
COVID-19 WIOA Dislocated Worker Formula Grants	17.278	AA011003	845,364	575,217
		Subtotal	2,997,079	1,068,322
		Cluster Subtotal	6,524,317	2,528,513
Total U.S. Department of Labor			6,777,140	2,528,513
U.S. Department of Transportation				
<u>Direct Program(s)</u>				
COVID-19 Airport Improvement Program	20.106	AIP-06-0050-24	178,432	-
Airport Improvement Program	20.106	AIP 3-06-0050-030-2021	145,359	-
Airport Improvement Program	20.106	AIP 3-06-0050-025-2019	4,419,783	-
COVID-19 Airport Improvement Program	20.106	AIP 3-06-0050-029-2021	57,000	-
COVID-19 Airport Improvement Program	20.106	AIP 3-06-0008-017-2021	13,000	-
COVID-19 Airport Improvement Program	20.106	AIP-06-0050-26	105,587	-
		Subtotal	4,919,161	-
<u>Passed through State of California Department of Transportation</u>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	HSIPL-5928 (130)	1,469	-
Highway Planning and Construction	20.205	HSIP-5928 (145)	1,054,762	-
Highway Planning and Construction	20.205	BRLS-5928 (125)	211,242	-
Highway Planning and Construction	20.205	HSIP-5928 (155)	114,938	-
Highway Planning and Construction	20.205	BPMP-5928 (155)	145,198	-
Highway Planning and Construction	20.205	BRLS-5928 (128)	652,100	-
Highway Planning and Construction	20.205	ATPL-5928 (136)	1,523,834	-
Highway Planning and Construction	20.205	ATPL-5928 (147)	5,849	-
Highway Planning and Construction	20.205	HSIPL-5928 (140)	110,241	-
Highway Planning and Construction	20.205	STPL-5928 (148)	36,236	-
Highway Planning and Construction	20.205	HSIPL-5928 (143)	29,640	-
Highway Planning and Construction	20.205	HSIPL-5928 (142)	26,007	-
Highway Planning and Construction	20.205	ATPL-5928 (151)	132,514	-
Highway Planning and Construction	20.205	HSIPL-5928 (144)	187,301	-
Highway Planning and Construction	20.205	BRLS-5928 (104)	320,767	-
Highway Planning and Construction	20.205	CMLNI-5928 (153)	4,858	-
Highway Planning and Construction	20.205	ER-32LO (517)	43,954	-
		Cluster Subtotal	4,600,910	-
<u>Passed through State of California Office of Traffic Safety</u>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL20011	79,469	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL21001	283,966	-
		Subtotal	363,435	-
Highway Safety Cluster:				
National Priority Safety Programs	20.616	N/A	387,311	-
National Priority Safety Programs	20.616	OP20008, OP21003	39,570	-
		Cluster Subtotal	426,881	-
Total U.S. Department of Transportation			10,310,387	-

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

COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Treasury				
<u>Direct Program(s)</u>				
Equitable Sharing	21.016	N/A	\$ 5	\$ -
COVID-19 Coronavirus Relief Fund	21.019	N/A	113,711,426	-
<u>Passed through State of California Department of Finance</u>				
COVID-19 Coronavirus Relief Fund	21.019	N/A	26,546,260	-
<u>Passed through State of California Department of Housing and Community Development</u>				
COVID-19 Emergency Rental Assistance Program	21.023	20-ERAP-004	45,000	-
Total U.S. Department of Treasury			140,302,691	-
Environmental Protection Agency				
<u>Direct Program(s)</u>				
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	357,551	-
Total Environmental Protection Agency			357,551	-
U.S. Department of Energy				
<u>Passed through State of California Department of Community Services and Development</u>				
Weatherization Assistance for Low-Income Persons	81.042	20C-6004	104,788	-
Total U.S. Department of Energy			104,788	-
U.S. Department of Education				
<u>Passed through State of California Department of Rehabilitation</u>				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	31446	912,139	-
Total Department of Education			912,139	-
U.S. Department of Health and Human Services				
<u>Direct Program(s)</u>				
Health Center Program Cluster:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H80CS0050-19-04	2,555,816	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H80CS0050-20-02	1,832,537	-
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	1H8FCS41183-01-00	41,824	-
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H8DCS35572-01-01	561,450	-
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H8CCS34226	69,035	-
		Subtotal	5,060,662	-
COVID-19 Grants for New and Expanded Services Under the Health Center Program	93.527	H8ECS38713-01-01	411,499	-
		Cluster Subtotal	5,472,161	-
COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	N/A	25,120,009	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	N/A	353,935	63,917
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	20H7CHA37327C3	86,102	5,690
		Subtotal	440,037	69,607
Head Start Cluster:				
Head Start	93.600	N/A	24,314,732	6,394,839
<u>Passed through California Health Advocates</u>				
Special Programs for the Aging - Title IV - and Title II - Discretionary Projects	93.048	90MPPG0019-03-00	5,000	-
<u>Passed through State of California Department of Aging</u>				
Aging Cluster:				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2021-07	14,257	14,140
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2021-07	57,635	56,395
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-2021-07	78,327	25,450
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-2021-07	1,248,806	523,744
COVID-19 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CARES-07	269,065	212,894
		Subtotal	1,517,871	736,638
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	FFCRA-07	677,138	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	AP-2021-07	1,931,597	510,772
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CARES-07	773,012	-
		Subtotal	3,381,747	510,772
National Family Caregiver Support, Title III, Part E	93.052	AP-2021-07	522,696	522,696
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	CARES-07	139,992	135,871
		Subtotal	662,688	658,567
Nutrition Services Incentive Program	93.053	AP-2021-07	437,122	-
		Cluster Subtotal	6,149,647	2,001,962
COVID-19 Medicare Enrollment Assistance Program	93.071	MI-2021-07	60,694	-
State Health Insurance Assistance Program	93.324	HI-2021-07	108,748	-

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

COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Health and Human Services (Continued)				
<u>Passed through California Health and Human Services</u>				
COVID-19 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	28-932	\$ 100,000	\$ -
<u>Passed through State of California Department of Social Services</u>				
Guardianship Assistance	93.090	N/A	1,589,381	-
Adoption and Legal Guardianship Incentive Payments	93.603	CFL 20/21-93	218,960	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CFL 20/21-32	549,288	-
Foster Care - Title IV-E	93.658	CFL 20/21-50	120,610	-
Foster Care - Title IV-E	93.658	CFL 11/12-18	7,606,244	50,499
Foster Care - Title IV-E	93.658	CFL 11/12-18, CFL 20/21-32	539,658	76,350
Foster Care - Title IV-E	93.658	N/A	7,467,649	-
Foster Care - Title IV-E	93.658	CFL 20/21-14	401,245	-
Foster Care - Title IV-E	93.658	CFL 20/21-59	82,388	-
		Subtotal	16,217,794	126,849
Adoption Assistance	93.659	N/A	11,358,855	-
Social Services Block Grant	93.667	N/A	3,110,621	-
Social Services Block Grant	93.667	CFL 20/21-32	1,466,868	-
		Subtotal	4,577,489	-
Community-Based Child Abuse Prevention Grants	93.590	N/A	61,685	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	CFL 11/12-18; CFL 20/21-108	299,914	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	CFL 20/21-19, CFL 20/21-39	598,502	459,171
Temporary Assistance for Needy Families	93.558	N/A	36,467,768	1,110,336
Temporary Assistance for Needy Families	93.558	19-890-06	78,044	-
Temporary Assistance for Needy Families	93.558	CFL 20/21-32	4,697,688	-
		Subtotal	41,243,500	1,110,336
Refugee and Entrant Assistance - State Administered Programs	93.566	N/A	96,168	-
Refugee and Entrant Assistance - State Administered Programs	93.566	20-07-90899-00	43,300	-
		Subtotal	139,468	-
Medicaid Cluster:				
COVID-19 Medical Assistance Program	93.778	CFL 20/21-24	1,115	-
Medical Assistance Program	93.778	CFL 20/21-24	1,111,744	-
Medical Assistance Program	93.778	CFL 20/21-25,-82	9,620,022	-
		Subtotal	10,732,881	-
<u>Passed through California Department of Health Care Services</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	1X06SM083731-01 15-10053 A02 (Core)	143,792	143,792
HIV Care Formula Grants	93.917	18-10866 A01 (Supplemental)	658,546	1,884
HIV Prevention Activities - Health Department Based	93.940	15-10939	435,164	901
National Bioterrorism Hospital Preparedness Program	93.889	14-10498	316,842	-
National Bioterrorism Hospital Preparedness Program	93.889	U3REP200652	8,217	-
COVID-19 National Bioterrorism Hospital Preparedness Program	93.889	U3REP200652	8,217	-
		Subtotal	333,276	-
<u>Passed through State of California Department of Child Support Services</u>				
Child Support Enforcement	93.563	2001CACSES	12,106,972	-
<u>Passed through State of California Department of Community Services and Development</u>				
Low-Income Home Energy Assistance	93.568	20B-2005 (WX)	506,329	-
Low-Income Home Energy Assistance	93.568	20B-2005 (EHA 16)	363,420	-
COVID-19 Low-Income Home Energy Assistance	93.568	20U-2554 CARES (EHA16)	201,360	-
Low-Income Home Energy Assistance	93.568	21B-5005 (WX)	529,846	-
Low-Income Home Energy Assistance	93.568	21B-5005 (EHA16)	245,110	-
		Subtotal	1,846,065	-
Community Services Block Grant	93.569	20F-3007	524,815	294,375
COVID-19 Community Services Block Grant	93.569	20F-3646	212,621	142,820
Community Services Block Grant	93.569	20F-3007 Discretionary	32,000	32,000
Community Services Block Grant	93.569	21F-4007	168,612	23,480
		Subtotal	938,048	492,675
<u>Passed through State of California Department of Education - Child Development Program</u>				
CCDF Program Cluster:				
Child Care and Development Block Grant	93.575	CAPP0010	2,278,268	-
Child Care and Development Block Grant	93.575	CAPP9010	2,586,047	-
Child Care and Development Block Grant	93.575	CCTR0025	380,145	-
		Subtotal	5,244,460	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP0010	664,758	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP9010	511,842	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR0025	831,287	-
		Subtotal	2,007,887	-
		Cluster Subtotal	7,252,347	-
<u>Passed through State of California Department of Public Health</u>				
Public Health Emergency Preparedness	93.069	14-10498 A04	984,977	-
COVID-19 Public Health Emergency Responses: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19-08	1,248,625	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1907BASE00	163,836	441
Disabilities Prevention	93.184	29-338-26	368,731	3,997

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

COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Health and Human Services (Continued)				
<u>Passed through State of California Department of Public Health (Continued)</u>				
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	17-10220	\$ 75,179	\$ -
COVID-19 Immunization Cooperative Agreements	93.268	17-10316-A01	66,968	-
Immunization Cooperative Agreements	93.268	17-10316-A02	174,919	-
COVID-19 Immunization Cooperative Agreements	93.268	17-10316-A02	113,551	-
		Subtotal	355,438	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 ELC66	5,615,933	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 ELC08	3,049,579	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19-0811	123,736	-
		Subtotal	8,789,248	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	15-10155	905,652	3,000
Medicaid Cluster:				
Medical Assistance Program	93.778	29-338-26	41,284	-
Medical Assistance Program	93.778	CFL 11/12-18	4,356,748	-
Medical Assistance Program	93.778	N/A	30,762,860	-
Medical Assistance Program	93.778	CFL 19/20-91	6,069,034	-
Medical Assistance Program	93.778	AGMT 202007	895,610	9,734
		Subtotal	42,125,536	9,734
COVID-19 Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817	COVID 19-0802	165,079	-
<u>Passed through Heluna Health</u>				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6NU50CK000539-01-10	145,833	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6NU50CK000539-01-08	50,456	-
		Subtotal	196,289	-
<u>Passed through County of Alameda</u>				
HIV Emergency Relief Project Grants	93.914	Master 8697	1,926,024	199,805
COVID-19 HIV Emergency Relief Project Grants	93.914	15-10939	59,178	13,811
		Subtotal	1,985,202	213,616
<u>Passed through Public Health Foundation Enterprise Inc.</u>				
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876	5U01FD005796-04	9,950	9,950
<u>Passed through State of California Department of Health Care Services</u>				
Block Grants for Community Mental Health Services	93.958	1B09SM082588-01	2,746,966	913,603
<u>Passed through State of California Department of Alcohol and Drug Programs</u>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	6,033,426	4,702,713
<u>Passed through State of California Department of Public Health</u>				
Maternal and Child Health Services Block Grant to the States	93.994	AGMT 202007	360,536	-
Total U.S. Department of Health and Human Services			239,587,625	16,659,070
U.S. Department of Homeland Security				
<u>Direct Program(s)</u>				
Assistance to Firefighters Grant	97.044	AFG EMW 2020-FG-02290	83,138	-
Port Security Grant Program	97.056	N/A	13,937	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	SAFER EMW 2017-FH-00353	979,379	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	SAFER EMW 2018-FH-00299	540,741	-
		Subtotal	1,520,120	-
<u>Passed through State of California Natural Resources</u>				
Boating Safety Financial Assistance	97.012	N/A	3,192	-
<u>Passed through State of California Office of Emergency Services</u>				
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-00591	144,795	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-00602	276,467	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-00609	384,174	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-00607	417,331	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-00791	2,006,732	-
		Subtotal	3,229,499	-
Emergency Management Performance Grants	97.042	2019-0003	124,425	18,000
Emergency Management Performance Grants	97.042	2020-0006	101,555	-
		Subtotal	225,980	18,000
Homeland Security Grant Program	97.067	2017-0083	261,801	-
Homeland Security Grant Program	97.067	2018-0054	155,892	-
Homeland Security Grant Program	97.067	2019-0035	707,044	79,600
<u>Passed through City and County of San Francisco</u>				
Homeland Security Grant Program	97.067	2019-0035	33,714	-
		Subtotal	1,158,451	79,600
Total U.S. Department of Homeland Security			6,234,317	97,600
Total Expenditures of Federal Awards			\$ 448,586,205	\$ 27,180,122

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

COUNTY OF CONTRA COSTA, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

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 also includes the grant identifying number as provided by the federal or pass-through grantors. If no such number was provided, the County denotes "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(b) *Loans and Loan Guarantees (Loans)*.

COUNTY OF CONTRA COSTA, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Other Cluster Designated by the State of California

The SEFA includes the State-designated Aging Cluster, which is different than Part 5 of the 2020 OMB Compliance Supplement, as permitted by the Uniform Guidance in 2 CFR 200.1. The State-designated Aging Cluster includes Assistance Listing numbers 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053.

3. SUMMARY OF FEDERAL EXPENDITURES OF THE HOUSING AUTHORITY

The Housing Authority's federal expenditures are excluded from the accompanying SEFA because they are separately audited by other auditors. Expenditures of federal awards of the Housing Authority for the fiscal year ended March 31, 2021, were as follows:

Federal Grantor	Assistance Listing Number	Passed Through to Subrecipients	Federal Expenditures
Department of Housing and Urban Development (HUD):			
Housing Choice Voucher Program	14.871	\$ -	\$ 159,811,157
COVID-19 - CARES Act			
Administrative Fee Allocation	14.871	-	4,026,124
Supplemental HCV HAP	14.871	-	3,664,138
Mainstream Voucher Program	14.879	-	1,184,646
COVID-19 - CARES Act			
Administrative Fee Allocation	14.879	-	16,729
Subtotal Housing Voucher Cluster			<u>168,702,794</u>
Continuum of Care Program	14.267	194,911	6,708,386
Public and Indian Housing	14.850	-	5,261,864
COVID-19 - CARES Act			
Supplemental Operating Funds	14.850	-	808,551
Subtotal Public Housing			<u>6,070,415</u>
Public Housing - Capital Fund Program	14.872	-	3,219,311
Family Self Sufficiency Program	14.896	-	124,512
Total expenditures of federal awards		<u>\$ 194,911</u>	<u>\$ 184,825,418</u>

4. 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, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

5. PROGRAM TOTALS

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

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing Number	Federal Expenditures
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)		
Passed through State of California Department of Aging	10.561	\$ 60,980
Passed through State of California Department of Social Services	10.561	21,242,234
Total State Administrative Matching Grants for the SNAP		<u>\$ 21,303,214</u>
Emergency Solutions Grant Program		
Direct from U.S. Department of Housing and Urban Development	14.231	\$ 333,242
Direct from U.S. Department of Housing and Urban Development (COVID-19)	14.231	99,729
Passed through State of California	14.231	158,888
Total Emergency Solutions Grant Program		<u>\$ 591,859</u>
Edward Byrne Memorial Justice Assistance Grant Program		
Direct from U.S. Department of Justice	16.738	\$ 80,231
Passed through State of California Office of Emergency Services	16.738	818,382
Total Edward Byrne Memorial Justice Assistance Grant Program		<u>\$ 898,613</u>
COVID-19 Coronavirus Relief Fund		
Direct from U.S. Department of Treasury	21.019	\$ 113,711,426
Passed through State of California Department of Finance	21.019	26,546,260
Total COVID-19 Coronavirus Relief Fund		<u>\$ 140,257,686</u>
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		
Passed through State of California Department Public Health	93.323	\$ 8,789,248
Passed through Heluna Health	93.323	196,289
Total COVID-19 ELC		<u>\$ 8,985,537</u>
Medicaid Cluster		
Medical Assistance Program:		
Passed through State of California Department of Social Services	93.778	\$ 10,731,766
Passed through State of California Department of Social Services (COVID-19)	93.778	1,115
Passed through State of California Department of Public Health	93.778	42,125,536
Total Medical Assistance Program		<u>\$ 52,858,417</u>

COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section I Summary of Audit 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 that are not considered to be material weaknesses? Yes

Noncompliance material to financial statements noted? No

Federal Awards:

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? None reported

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number(s)</u>
(1) WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557
(2) Community Development Block Grants/Entitlement Grants	14.218
(3) Highway Planning and Construction	20.205
(4) Coronavirus Relief Fund	21.019
(5) Health Center Program Cluster:	
Health Center program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224
Grants for New and Expanded Services Under the Health Center Program	93.527
(6) Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution.....	93.498
(7) Temporary Assistance for Needy Families	93.558
(8) Child Support Enforcement.....	93.563
(9) Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).....	93.323
(10) Disaster Grants – Public Assistance (Presidentially Declared Disasters).....	97.036

COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section I Summary of Audit Results (Continued)

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

Finding 2021-001 – Accuracy of the Schedule of Expenditures of Federal Award
Significant Deficiency

Criteria:

U.S. Code of Federal Regulations, Title 2, Part 200, section 510(b) Schedule of Expenditures of Federal Awards requires recipients of federal awards to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the entity's financial statements to accurately reflect federal awards expended and amounts provided to subrecipients for individual federal programs by assistance listing (AL) numbers.

Condition and Context:

During our audit, we identified various misstatements in the County's SEFA for the year ended June 30, 2021. The following lists the significant adjustments:

- The WIC Special Supplemental Nutrition Program for Women, Infants, and Children program (AL no. 10.557) misclassified 100% of its \$4,649,635 expenditures as COVID-19 funded.
- The Medical Assistance Program (AL no. 93.778) overstated expenditures by \$10,732,881, or 20% of the corrected amount.
- The Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution program (AL no. 93.498) overstated expenditures by a net amount of \$828,348, or 3% of the corrected amount. This represents an overstatement of \$1,399,465 for funding received outside of the current reporting period and an understatement of \$571,117 for the County Fire's portion of the program.
- Public Health Emergency Preparedness program (AL no. 93.069) was overstated by \$4,298,204, or 436% of the corrected amount. Of the overstated amount, \$3,049,579 should have been reported as Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program (AL no. 93.323) and \$1,248,625 should have been reported as Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response program (AL no. 93.354).
- Community Development Block Grants/Entitlement Grants (AL no. 14.218) originally reported \$3,030,178 of its non-COVID-19 funded expenditures under grant identifying number B-20-UC-060002. However, \$3,030,178 of the expenditures should have been reported under five other grant awards.

The County subsequently corrected the expenditure amounts reported in its fiscal year 2021 SEFA prior to its issuance.

COUNTY OF CONTRA COSTA, CALIFORNIA

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2021

Cause:

Due to the coronavirus pandemic and other priorities, the County was challenged with staffing resources. In addition to turnover of staff, there was a need to allocate substantial County resources to address public health and safety needs while managing the significant inflow of new federal funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Effect:

The County's SEFA serves as the basis in determining the audit scope, including the identification of major programs required to be audited in a given fiscal year.

Recommendation:

The County should reevaluate its process and controls for the preparation of the SEFA to ensure the completeness and accuracy of the SEFA. Considerations may include:

- Providing training or reference materials to personnel responsible for communicating federal expenditures and related information to the Office of the Auditor-Controller, to enhance understanding of SEFA reporting requirements;
- Enhancing reviews by the grant-administering departments prior to submission of program expenditures and related information to the Office of the Auditor-Controller; and
- Strengthening the review and monitoring functions, such as more detailed analytical reviews and/or reconciliations to supporting documents on a sampled basis.

Views of Responsible Officials:

Refer to the Corrective Action Plan section of this report for County management's response.

Section III Federal Award Findings and Questioned Costs

None reported.

COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Expenditures of Federal and State Awards Provided by the California Department of Aging
For the Year Ended June 30, 2021

Program Title	Assistance Listing (AL) Number	Grant/ Contract Number	State Expenditures	Federal Expenditures
FEDERAL AND STATE AWARDS				
Aging Cluster				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2021-07	\$ -	\$ 14,257
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2021-07	-	57,635
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-2021-07	-	78,327
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-2021-07	296,479	1,248,806
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CARES-07	-	269,065
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	AP-2021-07	649,268	1,931,597
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CARES-07	-	773,012
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	FFCRA-07	-	677,138
National Family Caregiver Support, Title III, Part E	93.052	AP-2021-07	-	522,696
National Family Caregiver Support, Title III, Part E	93.052	CARES-07	-	139,992
Nutrition Services Incentive Program	93.053	AP-2021-07	-	437,122
Subtotal Aging Cluster			<u>945,747</u>	<u>6,149,647</u>
Other Aging Programs				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SP-2021-07	-	59,339
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CF-1920-07	-	1,641
State Health Insurance Assistance Program	93.324	HI-2021-07	211,441	108,748
Medicare Enrollment Assistance Program	93.071	MI-2021-07	-	60,694
Total Expenditures of Federal and State Awards			<u>\$ 1,157,188</u>	<u>\$ 6,380,069</u>
STATE AWARDS				
Special Deposit Fund (SDF) - State Facilities Citation Penalties	N/A	AP-2021-07	\$ 48,555	
Skilled Nursing Facility Quality and Accountability (SNFQAF)	N/A	AP-2021-07	71,089	
Public Health L&C Program Fund (PH L&C)	N/A	AP-2021-07	14,966	
Total Expenditures State Awards			<u>\$ 134,610</u>	

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Schedule of Child Nutritional Program Revenues
For the Year Ended June 30, 2021

Child and Adult Care Food Program (CACFP)

CFDA 10.558

The Child and Adult 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, 2021.

	<u>Total Federal Assistance</u>
State Funded Programs:	
General Child Care Program	\$ 47,024
CA State Preschool Program	159,601
Other Programs:	
Head Start and Early Head Start	55,636
Total Federal Assistance	<u><u>\$ 262,261</u></u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 20F-3007 (Assistance Listing No. 93.569)
For the Period January 1, 2020 through May 31, 2021

	1-Jan-20 through 30-Jun-20	1-Jul-20 through 31-May-21	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 212,645	\$ 664,207	\$ 876,852		\$ 876,852
Total Revenue:	<u>212,645</u>	<u>664,207</u>	<u>876,852</u>		<u>876,852</u>
EXPENDITURES					
Administrative Costs					
Salaries & Wages	10,158	10,703	20,861	20,861	18,964
Fringe Benefits	5,748	6,999	12,747	12,747	13,844
Other Costs	66,446	2,815	69,261	69,261	69,261
Total Administrative Costs	<u>82,352</u>	<u>20,517</u>	<u>102,869</u>	<u>102,869</u>	<u>102,069</u>
Program Costs					
Salaries & Wages	102,449	132,895	235,344	235,344	235,346
Fringe Benefits	58,880	50,981	109,861	109,861	111,574
Operating Expenses	6,004	19,597	25,601	25,601	26,913
Out-of-State Travel	-	950	950	950	950
Subcontractor/Consultant Services	102,352	299,875	402,227	402,227	400,000
Total Program Costs	<u>269,685</u>	<u>504,298</u>	<u>773,983</u>	<u>773,983</u>	<u>774,783</u>
Total Expenses:	<u><u>\$ 352,037</u></u>	<u><u>\$ 524,815</u></u>	<u><u>\$ 876,852</u></u>	<u><u>\$ 876,852</u></u>	<u><u>\$ 876,852</u></u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 20F-3007 Discretionary (Assistance Listing No. 93.569)
For the Period January 1, 2020 through May 31, 2021

	1-Jan-21 through 31-May-21	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 32,000	\$ 32,000		\$ 32,000
Total Revenue:	32,000	32,000		32,000
EXPENDITURES				
Program Costs				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Subcontractor/Consultant Services	32,000	32,000	32,000	32,000
Total Program Costs	32,000	32,000	32,000	32,000
Total Expenses:	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000

* No expenditures were incurred prior to January 1, 2021.

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 20F-3646 CARES (Assistance Listing No. 93.569)
For the Period July 1, 2020 through June 30, 2021

	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 297,295	\$ 297,295		\$ 1,189,181
Total Revenue:	297,295	297,295		1,189,181
EXPENDITURES				
Administrative Costs				
Salaries & Wages	17,092	17,092	17,092	30,877
Fringe Benefits	9,705	9,705	9,705	22,539
Other Costs	-	-	-	-
Total Administrative Costs	26,797	26,797	26,797	53,416
Program Costs				
Salaries & Wages	27,418	27,418	27,418	54,733
Fringe Benefits	15,586	15,586	15,586	39,954
Operating Expenses	-	-	-	44,089
Out-of-State Travel	-	-	-	-
Subcontractor/Consultant Services	142,820	142,820	142,820	996,989
Total Program Costs	185,824	185,824	185,824	1,135,765
Total Expenses:	\$ 212,621	\$ 212,621	\$ 212,621	\$ 1,189,181

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 20F-3646 Discretionary (Assistance Listing No. 93.569)
For the Period July 1, 2020 through June 30, 2021

	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ -	\$ -		\$ 40,370
Total Revenue:	-	-		40,370
EXPENDITURES				
Program Costs				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Subcontractor/Consultant Services	-	-	-	40,370
Total Program Costs	-	-	-	40,370
Total Expenses:	\$ -	\$ -	\$ -	\$ 40,370

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 21F-4408 Discretionary (Assistance Listing No. 93.569)
For the Period July 1, 2020 through June 30, 2021

	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ -	\$ -		\$ 28,250
Total Revenue:	-	-		28,250
EXPENDITURES				
Program Costs				
Salaries & Wages	-	-	-	1,170
Fringe Benefits	-	-	-	854
Subcontractor/Consultant Services	-	-	-	26,226
Total Program Costs	-	-	-	28,250
Total Expenses:	\$ -	\$ -	\$ -	\$ 28,250

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contrat No. 21F-4007 (Assistance Listing No. 93.569)
For the Period July 1, 2020 through June 30, 2021

	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 219,213	\$ 219,213		\$ 876,852
Total Revenue:	219,213	219,213		876,852
EXPENDITURES				
Administrative Costs				
Salaries & Wages	3,184	3,184	3,184	19,561
Fringe Benefits	70	70	70	14,279
Other Costs	-	-	-	70,500
Total Administrative Costs	3,254	3,254	3,254	104,340
Program Costs				
Salaries & Wages	78,469	78,469	78,469	233,217
Fringe Benefits	56,494	56,494	56,494	108,134
Operating Expenses	6,915	6,915	6,915	22,112
Out-of-State Travel	-	-	-	-
Subcontractor/Consultant Services	23,480	23,480	23,480	409,049
Total Program Costs	165,358	165,358	165,358	772,512
Total Expenses:	\$ 168,612	\$ 168,612	\$ 168,612	\$ 876,852

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 20B-2005 (EHA16) (Assistance Listing No. 93.568)
For the Period October 1, 2019 through June 30, 2021

	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 537,514	\$ 363,420	\$ 900,934		\$ 1,132,577
Total Revenue:	537,514	363,420	900,934		1,132,577
EXPENDITURES					
Assurance 16 Costs					
Assurance 16	159,916	98,013	257,929	257,929	257,929
Administrative Costs					
Administrative Costs	120,021	80,931	200,952	200,952	257,929
Total A-16/Administration Costs	279,937	178,944	458,881	458,881	515,858
Program Support Costs					
Intake	122,461	74,025	196,486	196,486	246,688
Outreach	99,757	54,423	154,180	154,180	154,180
Training & Technical Assistance	26,619	21,823	48,442	48,442	61,672
Total Program Support Costs	248,837	150,271	399,108	399,108	462,540
Program Services Costs					
ECIP Emergency Heating and Cooling Services	8,740	34,205	42,945	42,945	154,179
Total Expenses:	\$ 537,514	\$ 363,420	\$ 900,934	\$ 900,934	\$ 1,132,577

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 21B-5005 (EHA16) (Assistance Listing No. 93.568)
For the Period November 1, 2020 through June 30, 2022

	1-Nov-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 245,110	\$ 245,110		\$ 1,028,290
Total Revenue:	245,110	245,110		1,028,290
EXPENDITURES				
Assurance 16 Costs				
Assurance 16	80,443	80,443	80,443	233,954
Administrative Costs				
Administrative Costs	26,210	26,210	26,210	233,954
Total A-16/Administration Costs	106,653	106,653	106,653	467,908
Program Support Costs				
Intake	66,482	66,482	66,482	224,153
Outreach	56,293	56,293	56,293	140,096
Training & Technical Assistance	15,682	15,682	15,682	56,038
Total Program Support Costs	138,457	138,457	138,457	420,287
Program Services Costs				
ECIP Emergency Heating and Cooling Services	-	-	-	140,095
Total Expenses:	\$ 245,110	\$ 245,110	\$ 245,110	\$ 1,028,290

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 20B-2005 (WX) (Assistance Listing No. 93.568)
For the Period October 1, 2019 through June 30, 2021

	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 773,767	\$ 506,329	\$ 1,280,096		\$ 1,280,226
Total Revenue:	<u>773,767</u>	<u>506,329</u>	<u>1,280,096</u>		<u>1,280,226</u>
EXPENDITURES					
Weatherization Program Costs					
Intake	23,720	31,563	55,283	55,283	102,418
Outreach	14,458	7,821	22,279	22,279	64,011
Training and Technical Assistance	40,122	15,078	55,200	55,200	64,011
Total Program Costs:	<u>78,300</u>	<u>54,462</u>	<u>132,762</u>	<u>132,762</u>	<u>230,440</u>
Weatherization Direct Program Costs					
Weatherization Activity Expenditures	<u>695,467</u>	<u>451,867</u>	<u>1,147,334</u>	<u>1,147,334</u>	<u>1,049,786</u>
Total Expenses:	<u>\$ 773,767</u>	<u>\$ 506,329</u>	<u>\$ 1,280,096</u>	<u>\$ 1,280,096</u>	<u>\$ 1,280,226</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 21B-5005 (WX) (Assistance Listing No. 93.568)
For the Period November 1, 2020 through June 30, 2022

	1-Nov-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 529,846	\$ 529,846		\$ 1,162,508
Total Revenue:	529,846	529,846		1,162,508
EXPENDITURES				
Weatherization Program Costs				
Intake	15,987	15,987	15,987	93,001
Outreach	8,729	8,729	8,729	58,125
Training and Technical Assistance	6,500	6,500	6,500	58,125
Total Program Costs:	31,216	31,216	31,216	209,251
Weatherization Direct Program Costs				
Weatherization Activity Expenditures	498,630	498,630	498,630	953,257
Total Expenses:	\$ 529,846	\$ 529,846	\$ 529,846	\$ 1,162,508

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 20U-2554 CARES (EHA16) (Assistance Listing No. 93.568)
For the Period July 1, 2020 through December 31, 2021

	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 201,360	\$ 201,360		\$ 317,141
Total Revenue:	201,360	201,360		317,141
EXPENDITURES				
Assurance 16 Costs				
Assurance 16	58,712	58,712	58,712	58,712
Administrative Costs				
Administrative Costs	21,955	21,955	21,955	58,712
Total A-16/Administration Costs	80,667	80,667	80,667	117,424
Program Support Costs				
Intake	58,412	58,412	58,412	79,849
Outreach	46,765	46,765	46,765	49,906
Training & Technical Assistance	15,516	15,516	15,516	19,962
Business Continuation Plan Costs	-	-	-	50,000
Total Program Support Costs	120,693	120,693	120,693	199,717
Total Expenses:	\$ 201,360	\$ 201,360	\$ 201,360	\$ 317,141

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 20C-6004 (Assistance Listing No. 81.042)
For the Period June 1, 2020 through June 30, 2021

	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 104,788	\$ 104,788		\$ 125,000
Total Revenue:	104,788	104,788		125,000
EXPENDITURES				
Administration				
Administrative Costs	7,060	7,060	7,060	7,092
Training & Technical Assistance				
Training & Technical Assistance	3,082	3,082	3,082	14,626
Program Costs				
Intake	3,740	3,740	3,740	3,746
Outreach	335	335	335	2,498
Direct Program Activities	-	-	-	52,022
General Overhead Costs	5,749	5,749	5,749	12,488
Other Program Costs	83,801	83,801	83,801	4,995
Client Education	1,022	1,022	1,022	2,495
Health and Safety Activities	-	-	-	25,038
Total Program Costs	94,647	94,647	94,647	103,282
Total Expenses:	\$ 104,788	\$ 104,788	\$ 104,788	\$ 125,000

Contra Costa County

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Harjit S. Nahal
Assistant Auditor-Controller

Corrective Action Plan Year Ended June 30, 2021

Finding 2021-001 – Accuracy of the Schedule of Expenditures of Federal Award ***Significant Deficiency***

The Office of the Auditor-Controller will work with the Office of the County Administrator and County departments to determine the best approach to ensure accuracy of the Countywide SEFA. Additionally, using available resources, the Office of the Auditor-Controller has implemented several processes and procedures to promote the quality of the reported SEFA information.

- The Office of the Auditor-Controller provides each department with a copy of the prior year SEFA and has each department address whether or not their prior year grants had any current year expenditures. If a prior year grant did not have any current year expenditures, the department provides an explanation.
- The Office of the Auditor-Controller compares the current year SEFA to the prior year SEFA to determine if any programs have been deleted. That comparison is then used to investigate any discrepancies.
- The Office of the Auditor-Controller requires departments to provide a schedule of any costs disallowed by grantors.
- In January 2023, the County is implementing a new finance system that will provide departments with grant tracking functionality.

The Office of the Auditor-Controller also has organized multiple venues for educating operating departmental staff in Single Audit reporting and compliance.

- On June 2, 2021, the County's external auditors conducted a work session for operating departmental staff to review Single Audit reporting requirements and deficiencies that were detected during the Fiscal Year End June 30, 2020, Single Audit process.
- The Office of the Auditor-Controller and the County's external auditors will be scheduling a work session for departmental staff to review Single Audit reporting requirements and deficiencies that were detected during the Fiscal Year End June 30, 2021, Single Audit process.

Effective with the Fiscal Year End June 30, 2021, Single Audit, departments with SEFA reporting findings are providing their corrective action plans for the prevention of future SEFA errors. The corrective action plans provided by the departments are as follows:

Health Services Department-WIC Special Supplemental Nutrition Program

In order to ensure that Public Health submits accurate SEFA information to the Office of the Auditor-Controller, Internal Audit division, management of Health Services-Public Health will conduct a final review of the completed SEFA prior to submission. To ensure that grants are reported under the correct program, the SEFA will also be compared to the prior year submission for accuracy. Public Health Finance will confirm the Countywide SEFA provided by Internal Audit for review prior to submission to the external auditors is accurate and complete.

New grants will be confirmed by Health Services-Public Health's management by reviewing Public Health's internal listing of all current grants (new and previous), to ensure all federal grants are reported on Public Health's SEFA listing.

Employment and Human Services Department-Medical Assistance Program

The Office of the Auditor-Controller compiles the Countywide SEFA from information provided by County departments. Due to a revision of the Employment and Human Services Department's SEFA during the audit of the program, expenditures were duplicated on the Countywide SEFA causing an overstatement of \$10,732,881. To ensure accuracy of the Countywide SEFA, the Office of the Auditor-Controller has implemented an additional process to ensure a second review is performed to prevent overstatements.

Health Services Department-Provider Relief Fund and American Rescue Plan Rural Distribution

The Health Services Department will require appropriate finance managers to make sure that any new and latest Federal guidelines on SEFA reporting for COVID-19 grants are followed. This process will ensure that grants are reported accurately in the correct reporting period.

Health Services Department-Public Health Emergency Preparedness Program

In order to ensure that Public Health Finance provides the correct AL# on their SEFA, accountants will be required to confirm the correct AL# with the grantor. This documentation will be required to be submitted with Single Audit Questionnaire packet and will be verified during Health Services-Public Health's management review. Management will compare the AL# provided by the grantor against what was provided by the accountant to verify accuracy in their SEFA reporting.

Conservation and Development Department-Community Development Block Grants/Entitlement Grants

County CDBG staff will continue to report total expenditures for the program for the fiscal year. Moving forward, County CDBG staff will provide all the grant agreement award numbers that are associated to the program year that a project appears in the County's CDBG Action Plan. For example, if a project was awarded CDBG funds in the FY 2019/20 program year (which would be associated with the B-19 grant agreement number) and that project has expenditures in FY 22/23, County CDBG staff would report in the FY 22/23 SEFA those expenditures but also indicate and include in the SEFA the B-19 grant agreement number.

Contra Costa County

Robert R. Campbell
Auditor-Controller

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Assistant Auditor-Controller

Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2021

Financial Statement Findings:

None reported.

Federal Audit Findings:

Finding 2018-001-Wage Rate Requirements:

(Significant Deficiency in Internal Control Over Compliance)
Highway Planning and Construction (HPC) Program
Assistance Listing Number 20.205

Current Status:

Public Works 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.

As of June 30, 2021, modifications to the forms identified, training for staff, and implementation was still in progress. Implementation, including finalizing updated forms, was completed in September 2019. However, additional staff training, including updating staff procedures manual, and procedure modifications were identified to ensure implementation of corrective action. In November 2021, corrective action included updating contract language to incorporate a note to the Special Notices section of the Special Provisions, updating the staff procedures manual, and annual training of project managers and resident engineers. Also, additional documentation is required for subcontractors and a 10% deduction for an omission of a certified payroll report to ensure implementation of corrective action.

Contact person responsible for corrective action plan:

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

Joe Yee, Deputy Director
Contra Costa County Public Works Department