



Federal Awards Reports in Accordance  
with the Uniform Guidance  
June 30, 2020

County of San Bernardino, California

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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 Honorable Board of Supervisors  
County of San Bernardino, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Bernardino, California (County), as of and for the year ended June 30, 2020, 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 1, 2021. Our report also included a reference to other auditors who audited the financial statements of the County of San Bernardino County Fire Protection District, the Successor Agency to the County of San Bernardino Redevelopment Agency Private-Purpose Trust Fund, and the Housing Authority of the County of San Bernardino 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. 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 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*.

**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 County'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 "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California  
February 1, 2021



**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; and the Supplemental Schedule of Office of California State Department of Aging Grants**

To the Honorable Board of Supervisors  
County of San Bernardino, California

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

We have audited the County of San Bernardino, 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, 2020. 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 San Bernardino (Housing Authority), which expended \$102,089,808 in federal awards which is not included in the schedule during the year ended June 30, 2020. 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 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 Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the County’s compliance.

**Basis for Qualified Opinion on Foster Care – IV-E**

As described in the accompanying schedule of findings and questioned costs, we were unable to obtain sufficient and appropriate audit evidence supporting the compliance of the County with CFDA 93.658 Foster Care – IV-E as described in finding number 2020-001 for Subrecipient Monitoring, consequently we were unable to determine whether the County complied with those requirements applicable to that program.

**Qualified Opinion on Foster Care – IV-E**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, 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 CFDA 93.658 Foster Care – IV-E for the year ended June 30, 2020.

**Unmodified Opinion on Each of the Other Major Federal Programs**

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 other major federal programs identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2020.

**Other Matters**

The County’s response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and the County’s separate corrective action plan. 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.

**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 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 identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a material weakness.

The County's response to the internal control over compliance finding identified in our audit is described in the County's separate corrective action plan. 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 Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplemental Schedule of Office of California State Department of Aging Grants**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 1, 2021, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors who audited the financial statements of the County of San Bernardino County Fire Protection District, the Successor Agency to the County of San Bernardino Redevelopment Agency Private-Purpose Trust Fund, and the Housing Authority of the County of San Bernardino, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The Supplemental Schedule of Office of California State Department of Aging Grants is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 Schedule of Office of California State Department of Aging Grants are fairly stated in all material respects in relation to the basic financial statements as a whole.



Rancho Cucamonga, California

March 29, 2021

County of San Bernardino, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Pass-Through Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<u>Pass-Through Programs:</u>				
Child Nutrition Cluster:				
<u>California Department of Education:</u>				
School Breakfast Program	10.553	36-10363-6037469-01	\$ 160,294	\$ -
National School Lunch Program	10.555	36-10363-6037469-01	195,549	-
Total Child Nutrition Cluster			355,843	-
Supplemental Nutrition Assistance Program (SNAP) Cluster:				
<u>California Department of Aging:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CF-1920-20	38,451	-
<u>California Department of Public Health:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Education	10.561	16-10145, 19-10364	2,948,751	1,163,663
<u>California Department of Social Services:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program- Food Stamps Administration	10.561	1946001347-A7	48,362,667	-
Total SNAP Cluster			51,349,869	1,163,663
<u>California Department of Education:</u>				
Child and Adult Care Food Program	10.558	223600	1,404,446	-
<u>California Department of Food and Agriculture:</u>				
Plant and Animal Disease, Pest Control, and Animal Care - Detector Dog Team Program	10.025	19-0266-006-SF	141,059	-
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth Detection Trapping	10.025	19-0268-038-SF	32,402	-
Plant and Animal Disease, Pest Control, and Animal Care - Pierce's Disease Control Program	10.025	17-0453-053-SF	40,191	-
			213,652	-
<u>California Department of Public Health:</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	15-10109, 19-10180	11,586,077	-
Forest Service Schools and Roads Cluster:				
<u>State Controller's Office:</u>				
Schools and Roads - Grants to States	10.665	99003012	308,535	-
<b>TOTAL - U. S. DEPARTMENT OF AGRICULTURE</b>			65,218,422	1,163,663
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<u>Pass-Through Programs:</u>				
Community Development Block Grant (CDBG) - Entitlement Grants Cluster:				
<u>City of Chino Hills:</u>				
Community Development Block Grants/Entitlement Grants	14.218	0711008883190	12,362	-
<u>Direct Programs:</u>				
Community Development Block Grants/Entitlement Grants	14.218		7,342,730	2,786,572
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program Grant #1	14.218		2,142,395	-
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program Grant #3	14.218		19,834	-
Total CDBG Entitlement Grants Cluster			9,517,321	2,786,572
<u>Pass-Through Programs:</u>				
<u>California Department of Housing and Community Development:</u>				
Emergency Solutions Grant Program	14.231	E16UC060503	158,905	151,652
<u>Direct Programs:</u>				
Emergency Solutions Grant Program	14.231		524,478	518,156
Subtotal			683,383	669,808
Home Investment Partnerships Program	14.239		7,177,458	-
Continuum of Care Program - Homeless Assistance Planning Project PLN18	14.267		373,831	-
Continuum of Care Program - Homeless Management Information System (HMIS) FY 18-19	14.267		75,591	-
Continuum of Care Program - Homeless Management Information System (HMIS) FY 19-20	14.267		182,954	-
Subtotal			632,376	-
<b>TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			18,010,538	3,456,380



County of San Bernardino, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Pass-Through Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. DEPARTMENT OF INTERIOR</b>				
<u>Pass-Through Programs:</u>				
<u>California Department of Parks and Recreation:</u>				
Land and Water Conservation Fund	15.U01	06-01786	\$ 435,870	\$ -
<b>TOTAL - U.S. DEPARTMENT OF INTERIOR</b>			<u>435,870</u>	<u>-</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<u>Pass-Through Programs:</u>				
<u>California Governor's Office of Emergency Services:</u>				
Crime Victim Assistance - Unserved/Underserved Victim Advocacy and Outreach Program	16.575	071-00000	168,386	-
Crime Victim Assistance - Victim Witness Assistance Program	16.575	071-00000	2,650,864	-
Subtotal			<u>2,819,250</u>	<u>-</u>
Paul Coverdell Forensic Sciences Improvement Grant Program - FY 17-18	16.742	CQ18120360	53,681	-
<u>California Victim Compensation Board:</u>				
Antiterrorism Emergency Reserve	16.321	VC-G6042	102,665	-
<u>Direct Programs:</u>				
Edward Byrne Memorial Justice Assistance Grant Program - FY 15-16	16.738		97,917	79,289
DNA Backlog Reduction Program - FY 16-17	16.741		123,703	-
DNA Backlog Reduction Program - FY 18-19	16.741		23,088	-
Subtotal			<u>146,791</u>	<u>-</u>
Law Enforcement Assistance Narcotics and Dangerous Drugs Training - Drug Enforcement Administration - FY 18-19	16.004		5,648	-
Law Enforcement Assistance Narcotics and Dangerous Drugs Training - Drug Enforcement Administration - FY 19-20	16.004		49,641	-
Subtotal			<u>55,289</u>	<u>-</u>
2019 Domestic Cannabis Eradication/Suppression Program	16.U01	16.2019-39	30,905	-
2020 Domestic Cannabis Eradication/Suppression Program	16.U01	16.2020-36	122,911	-
Subtotal			<u>153,816</u>	<u>-</u>
San Bernardino Gang Impact Team (GIT) Safe Streets Task Force	16.U02	16.281C-LA-5714097	18,450	-
Equitable Sharing Program - NARCOTICS	16.922		1,510,549	-
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE</b>			<u>4,958,408</u>	<u>79,289</u>
<b>U.S. DEPARTMENT OF LABOR</b>				
<u>Pass-Through Programs:</u>				
<u>WIOA Cluster:</u>				
<u>California Employment Development Department:</u>				
WIOA Adult Program	17.258	07154900	6,063,819	-
WIOA Youth Activities	17.259	07154900	6,591,906	4,281,670
WIOA Dislocated Worker Formula Grants	17.278	07154900	4,631,334	-
Total WIOA Cluster			<u>17,287,059</u>	<u>4,281,670</u>
<u>California Department of Aging:</u>				
Senior Community Service Employment Program - Title V (SCSEP)	17.235	TV-1819-20	327,240	-
<b>TOTAL - U.S. DEPARTMENT OF LABOR</b>			<u>17,614,299</u>	<u>4,281,670</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<u>Pass-Through Programs:</u>				
<u>Highway Planning and Construction Cluster:</u>				
<u>California Department of Transportation:</u>				
Highway Planning and Construction	20.205	85954	4,688,426	-
Total Highway Planning and Construction Cluster			<u>4,688,426</u>	<u>-</u>
<u>Highway Safety Cluster:</u>				
<u>California Office of Traffic Safety:</u>				
State and Community Highway Safety - FY 18-19	20.600	PT19105	31,977	-
State and Community Highway Safety - FY 19-20	20.600	PT20150	87,600	-
Subtotal			<u>119,577</u>	<u>-</u>
National Priority Safety Programs	20.616	69A3752130000405DCAM	265,999	-
Total Highway Safety Cluster			<u>385,576</u>	<u>-</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - Intensive Probation Supervision for High Risk Felony and Repeat DUI Offenders	20.608	20.309	361,284	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT20150	137,741	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT19105	98,580	-
Subtotal			<u>597,605</u>	<u>-</u>
<b>TOTAL - U.S. DEPARTMENT OF TRANSPORTATION</b>			<u>5,671,607</u>	<u>-</u>

County of San Bernardino, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Pass-Through Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. DEPARTMENT OF TREASURY</b>				
<u>Direct Programs:</u>				
COVID-19 - Coronavirus Relief Fund	21.019		\$ 49,441,154	\$ -
Equitable Sharing	21.016		1,002,122	-
<b>TOTAL - U.S. DEPARTMENT OF TREASURY</b>			<b>50,443,276</b>	<b>-</b>
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>				
<u>Pass-Through Programs:</u>				
<u>California Secretary of State:</u>				
COVID-19 - Help America Vote Act (HAVA) Election Security Grants	90.404	20G26136	598,409	-
<b>TOTAL - U.S. ELECTION ASSISTANCE COMMISSION</b>			<b>598,409</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<u>Pass-Through Programs:</u>				
<u>Medicaid Cluster:</u>				
<u>California Department of Health Care Services:</u>				
Medical Assistance Program - Caseload Relief	93.778	4260-111-0001	360,508	-
Medical Assistance Program - Early Periodic Screening and Training	93.778	4260-111-0001	485,310	-
Medical Assistance Program - Medi-Cal Assistance Program (Alcohol)	93.778	17-94066	23,622,224	19,310,781
Medical Assistance Program - Children's Medical Services Plan (CMS) - CM	93.778	4260-111-0001	66,203	-
Medical Assistance Program - Children's Health Insurance Program (Title XIX)	93.778	4260-111-0001	4,985,710	-
Medical Assistance Program - Medi-Cal Assistance Program - Children & Family Services Portion Only	93.778	MSO1809-17	15,751,322	-
Medical Assistance Program - Mental Health Administrative Cost	93.778	N/A	10,950,358	-
Medical Assistance Program - Family Support Services - Health Care Program for Children in Foster Care (HCPFC)	93.778	4260-111-0001	1,307,632	-
Medical Assistance Program - Family Support Services - Psychotropic Medication Monitoring & Oversight (PMM&O)	93.778	4260-111-0001	261,041	-
Medical Assistance Program - Transitional Assistance Department Portion Only	93.778	MSO1809-17	47,817,579	-
<u>California Department of Aging:</u>				
Medical Assistance Program (Title XIX, MSSP)	93.778	MS-1819-20	694,675	-
<u>California Department of Social Services:</u>				
Medical Assistance Program (Title XIX, IHSS)	93.778	MS0809-17	17,639,129	-
Medical Assistance Program - In-Home Supportive Services-Public Authority-IHSS-PA	93.778	N/A	3,263,580	-
Total Medicaid Cluster			<b>127,205,271</b>	<b>19,310,781</b>
<u>Aging Cluster:</u>				
<u>California Department of Aging:</u>				
Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1819-20	24,909	-
Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1920-20A2	60,831	-
Special Programs for the Aging-Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1920-20A2	150,686	150,686
Special Programs for the Aging-Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-1920-20A2	1,894,504	687,527
Special Programs for the Aging-Title III, Part C Nutrition Services	93.045	AP1920-20A2	3,814,816	3,814,816
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services - Families First Coronavirus Response Act (HR6201)	93.045	2001CACMC2-00/2001CAHDC2-00	533,664	533,664
National Family Caregiver Support, Title III, Part E	93.052	AP-1920-20A2	974,121	495,071
Nutrition Services Incentive Program	93.053	AP1819-20A1	531,861	531,861
Total Aging Cluster			<b>7,985,392</b>	<b>6,213,625</b>
<u>California Department of Public Health:</u>				
Immunization Cooperative Agreements	93.268	63-017191	617,729	-
Viral Hepatitis Prevention and Control	93.270	19-10935	2,622	-
<u>TANF Cluster:</u>				
<u>California Department of Social Services:</u>				
Temporary Assistance for Needy Families	93.558	1946001347-A7	151,197,837	2,200,939
Total TANF Cluster			<b>151,197,837</b>	<b>2,200,939</b>
<u>California Department of Health Care Services:</u>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94153	10,611,382	6,223,343

County of San Bernardino, California  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Pass-Through Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
<u>California Department of Public Health:</u>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU520S004656	\$ 210,106	\$ -
Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	17-10249	124,544	-
HIV Care Formula Grants	93.917	15-692 A-1	896,339	729,776
HIV Prevention Activities-Health Department Based	93.940	18-10767	596,172	-
Maternal and Child Health Services Block Grant to the States - Black Infant Health (BIH)	93.994	201936	406,378	-
Maternal and Child Health Services Block Grant to the States - Maternal, Child, and Adolescent	93.994	201936	542,780	-
Subtotal			949,158	-
Public Health Emergency Preparedness	93.069	17-10186	1,903,870	-
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19-36	2,103,543	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	17-10157	479,919	-
COVID-19 - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	17-10157	156,974	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements -Multiple Counties Local Emergency Medical Services Agency Coordinator (MCLEMSA)	93.074	17-10158	51,606	-
COVID-19 - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements -Multiple Counties Local Emergency Medical Services Agency Coordinator (MCLEMSA)	93.074	17-10158	56,127	-
Subtotal			744,626	-
<u>California Department of Health Care Services:</u>				
Children's Health Insurance Program - XXI	93.767	4260-111-0001	1,035,384	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	506,547	-
Block Grants for Community Mental Health Services	93.958	N/A	5,491,712	131,642
<u>California Department of Social Services:</u>				
Guardianship Assistance	93.090	1946001347-A7	8,473,247	-
MaryLee Allen Promoting Safe and Stable Families	93.556	1946001347-A7	2,256,701	1,446,076
Refugee and Entrant Assistance - State/Replacement Designee Administered Programs	93.566	1946001347-A7	43,142	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1946001347-A7	1,533,362	-
Foster Care Title IV-E - Probation	93.658	TAD 006582425 DCS 136498818	2,295,327	-
Foster Care Title IV-E - Children & Family Services	93.658	1946001347-A7	35,752,546	-
Foster Care Title IV-E - Transitional Assistance Department	93.658	1946001347-A7	53,287,756	-*
Subtotal			91,335,629	-
Adoption Assistance -Administration	93.659	1946001347-A7	1,984,044	-
Adoption Assistance	93.659	1946001347-A7	43,518,587	-
Subtotal			45,502,631	-
Social Services Block Grant - Title XX	93.667	1946001347-A7	3,765,514	-
Social Services Block Grant	93.667	1946001347-A7	16,806,314	-
Subtotal			20,571,828	-
Adoption and Legal Guardianship Incentive Payments	93.603	1946001347-A7	1,040,646	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	1946001347-A7	713,853	194,987
<u>California Department of Child Support Services:</u>				
Child Support Enforcement	93.563	1901CACSE5	30,560,605	-
Child Support Enforcement Research FY 19-20	93.564	10-0685-21	191,928	-
<u>California Department of Aging:</u>				
Medicare Enrollment Assistance Program -Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-1718-20, MI-1819-20	58,565	54,717
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-1718-20A2	120,981	119,707
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare-Medicaid	93.626	FA-1718-20	29,215	27,668
<u>Essential Access Health:</u>				
Family Planning-Services	93.217	454-5320-71219-19-20	183,778	-

\*Unknown-see 2020-001 for additional information

County of San Bernardino, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Pass-Through Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
<u>Direct Programs:</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		\$ 213,152	\$ -
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - FY2020 Coronavirus Supplemental & CARES Act	93.224		356,419	-
Subtotal			<u>569,571</u>	<u>-</u>
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	93.527		1,816,698	-
Total Health Center Program Cluster			<u>2,386,269</u>	<u>-</u>
COVID-19 - Head Start and Early Head Start	93.600		756,288	-
Head Start - Head Start and Early Head Start	93.600		50,727,427	4,477,601
Head Start - Early Head Start Program - Child Care Partnership	93.600		1,836,616	-
Subtotal			<u>53,320,331</u>	<u>4,477,601</u>
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	93.686		5,369	-
HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)	93.914		6,803,070	5,890,876
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C)	93.918		437,938	-
COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C EIS COVID-19 Response)	93.918		2,287	-
Subtotal			<u>440,225</u>	<u>-</u>
<b>TOTAL - U.S. DEPARTMENT HEALTH AND HUMAN SERVICES</b>			<u>577,753,609</u>	<u>47,021,738</u>
<b>U.S. EXECUTIVE OFFICE OF THE PRESIDENT</b>				
<u>Direct Programs:</u>				
High Intensity Drug Trafficking Areas Program - High Intensity Drug Trafficking Area (Inland Regional Narcotics Enforcement Team (IRNET), Regional Methamphetamine (RMTF), and Vehicle Interdiction Pipeline Enforcement Resource (VIPER))	95.001	G20LA0001A	635,204	-
High Intensity Drug Trafficking Areas Program - High Intensity Drug Trafficking Area (Inland Regional Narcotics Enforcement Team (IRNET), Regional Methamphetamine (RMTF), and Vehicle Interdiction Pipeline Enforcement Resource (VIPER))	95.001	G19LA0001A	625,950	-
High Intensity Drug Trafficking Areas Program - Southern California Drug Task Force (SCDTF) FY 18-19	95.001		7,377	-
High Intensity Drug Trafficking Areas Program - Southern California Drug Task Force (SCDTF) FY 19-20	95.001		48,125	-
High Intensity Drug Trafficking Areas Program (IRNET, RMTF AND VIPER)	95.001	G18LA0001A	358,942	-
Subtotal			<u>1,675,598</u>	<u>-</u>
<b>TOTAL - U.S. EXECUTIVE OFFICE OF THE PRESIDENT</b>			<u>1,675,598</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<u>Pass-Through Programs:</u>				
<u>California Governor's Office of Emergency Services:</u>				
Emergency Management Performance Grants (EMPG) FY 18-19	97.042	EMF-2019-EP-00003	51,094	20,304
Hazard Mitigation Grant	97.039	FEMA-4240-DR-CA; Project PJ0006; FIPS 071-91103	750,000	-
Homeland Security Grant Program - FY 15-16	97.067	071-00000	68,781	27,241
Homeland Security Grant Program - FY 16-17	97.067	071-00000	1,009,605	424,081
Homeland Security Grant Program - FY 17-18	97.067	071-00000	904,539	127,504
Homeland Security Grant Program - FY 18-19	97.067	071-00000	70,005	-
Subtotal			<u>2,052,930</u>	<u>578,826</u>
<u>California Department of Parks &amp; Recreation:</u>				
Boating Safety Financial Assistance	97.012	C1870613	96,247	-
<u>Direct Programs:</u>				
Preparing for Emerging Threats and Hazards - 2016 Program to Prepare Communities for Complex Coordinated Terrorist Attacks	97.133		143,801	48,874
Assistance to Firefighters Grant FY 16-17	97.044		167,023	-
<b>TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<u>3,261,095</u>	<u>648,004</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 745,641,131</u>	<u>\$ 56,650,744</u>

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the County of San Bernardino, California (County) under programs of the federal government for the year ended June 30, 2020. The information in this Schedule 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). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. The County's reporting entity is defined in Note 1 to the County's basic financial statements.

The County's basic financial statements include the operations of the Housing Authority of the County of San Bernardino (Housing Authority), which expended \$102,089,808 in federal awards, which is not included in the schedule during the year ended June 30, 2020. Our audit did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with the Uniform Guidance.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3 - Pass-Through Entities' Identifying Number**

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County has determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

**Note 4 - Catalog of Federal Domestic Assistance (CFDA) Numbers**

The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

**Note 5 - Aging Cluster**

The California Department of Aging considers other closely-related pass through programs by the State to be included with the Aging Cluster, in accordance with *2 CFR 200.17*.

**Note 6 - Medicaid Cluster**

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the Schedule. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the Schedule or in determining major programs. The County assists the State of California (the State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities.

Medi-Cal administrative expenditures are included in the Schedule as they do not represent fees for services.

**Note 7 - Indirect Cost Rate**

The County, as a whole, has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. Individual departments, or programs, may have a negotiated rate or they may have elected to use the 10-percent de minimis indirect cost rate within their individual grants.

**Note 8 - Provider Relief Funds**

The County received amounts from the U.S. Department of Health and Human Services (HHS) through the Provider Relief Fund (PRF) program (Federal Financial Assistance Listing/CFDA #93.498) during the year ended June 30, 2020. The County incurred eligible expenditures and, therefore, recognized revenues totaling \$7,319,197 for the year ended June 30, 2020 on the financial statements. However, the PRF expenditures are not recognized on the schedule in accordance with the compliance supplement addendum, until the expenditures are included on the reporting to HHS for the calendar year ending December 31, 2020, as required under the PRF program.

**Section I – Summary of Auditor’s Results**

**FINANCIAL STATEMENTS**

Type of report the auditor issued	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 federal programs:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified?	None reported

Type of auditor's report issued on compliance for major programs:  
 Unmodified for all major programs except for Department of Health and Human Services - CFDA 93.658 Foster Care - Title IV-E, which was qualified for Subrecipient Monitoring

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
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**Identification of major federal programs:**

Name of Federal Program	CFDA Number
Home Investment Partnerships Program	14.239
Highway Planning and Construction	20.205
COVID- 19 Coronavirus Relief Fund	21.019
Block Grants for Community Mental Health Services	93.958
Guardianship Assistance	93.090
Foster Care-Title IV-E	93.658
Adoption Assistance	93.659
Child Support Enforcement	93.563
HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)	93.914

Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
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Auditee qualified as low-risk auditee?	Yes
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**Section II – Financial Statement Findings**

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None reported.



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

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**2020-001**      **Program:** Foster Care Title IV-E  
**CFDA No.:** 93.658  
**Federal Grantor:** U.S. Department of Health and Human Services  
**Passed-through:** California Department of Social Services  
**Award No. and Year:** 1946001347-A7 (2020)

**Compliance Requirements:** Subrecipient Monitoring  
**Type of Finding:** Material Weakness in Internal Control and Instance of Non-Compliance

**Criteria:**

In accordance with the County Fiscal Letter (CFL) No. 19/20-99 issued by the California Department of Social Services (CDSS), foster care providers who operate group homes and/or Foster Family Agency (FFA) that receive an AFDC-FC program rate must be considered subrecipients and are subject to the same audit requirements and require the same degree of oversight as other subrecipients. This guidance also applies to Short Term Residential Therapeutic Programs (STRTP), which have the same type of relationship with CDSS and counties as group homes and FFAs.

In accordance with Title 2 U.S. Code of Federal Regulations (CFR) 200.331, pass-through entities must comply with the following:

- 2 CFR 200.331(a) - Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the information at 2 CFR 200.331(a)(1) through (6) at the time of the subaward and if any of those data elements change, include the changes in subsequent subaward modification.
- 2 CFR 200.331(b) - Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring as described in 2 CFR 200.331 (d) and (e).
- 2 CFR 200.331(f) - Verify that every subrecipient is audited as required by Subpart F-Audit Requirements when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR 200.501 Audit Requirements.

**Condition:**

The County (Human Services Department), categorized all Group Homes, FFAs, and STRTPs that receive Foster Care Title IV-E assistance, as contractors and not subrecipients. As a result, the County's current policies and procedures over Group Homes, FFAs and STRTPs have not been aligned with the requirements applicable to subrecipients in 2 CFR 200.331.

**Cause:**

The condition was caused by the County categorizing all Group Homes, FFAs, and STRTPs as contractors.

**Effect:**

The County performed certain monitoring procedures over the Group Homes, FFAs and STRTPs during the year. However, since the Group Homes, FFAs and STRTPs were not considered subrecipients, the policies and procedures required for subrecipient monitoring in accordance with 2 CFR 200.331 were not in compliance. Further, the County has included the payments to Group Homes, FFAs and STRTPs in the total of federal award expenditures on the schedule of expenditures of federal awards for the program but has not reported the amounts in the pass-through awards to subrecipients column.

**Questioned Costs:**

None reported.

**Context:**

The condition noted above was identified during our procedures related to subrecipient monitoring.

**Recommendation:**

We recommend that the County implement subrecipient monitoring policies and procedures in accordance with 2 CFR 200.331 for Group Homes, FFAs, and STRTPs that receive Foster Care Title IV-E assistance.

**Views of Responsible Officials:**

Management agrees. See separately issued Corrective Action Plan.

Summarized below is the status of all audit findings reported in the prior year audit’s schedule of audit findings and questioned costs.

**Financial Statements Findings:**

None noted.

**Federal Award Findings:**

Finding No.	Program Name/Description	CFDA No.	Compliance Requirements	Status of Corrective Action
2019-001	Medical Assistance Program (Medicaid Cluster)	93.778	Eligibility	Implemented
2019-002	Medical Assistance Program (Medicaid Cluster)	93.778	Eligibility	In progress. The County (Human Services Department) implemented the monthly generation of the MEDS Alert 2130 (A report generated when a deceased person is reported to the State). The MEDS Alert 2130 is sent to appropriate staff monthly and processed. In addition, the County implemented a progress review of processed alerts on a quarterly basis to ensure appropriate action is taken on processed alerts. The County implemented this policy and procedure in May 2020.
2019-003	Aging Cluster	93.041/93.042/93.043/93.044/ 93.045/93.052/93.053	Subrecipient Monitoring	Implemented
2019-004	Aging Cluster	93.041/93.042/93.043/93.044/ 93.045/93.052/93.053	Subrecipient Monitoring	Implemented
2019-005	Block Grants for Prevention and Treatment of Substance Abuse	93.959	Subrecipient Monitoring	In progress. The County (Department of Behavioral Health) created a grant award notification letter template to strengthen its existing policies and procedures to ensure that all required award information is communicated to subrecipients at the time of subaward. The County implemented this policy and procedure for grant award notification letters for new contracts pertaining to FY21 and after.

County of San Bernardino, California  
 Supplemental Schedule of Office of California State Department of Aging Grants  
 Fiscal Year Ended June 30, 2020

Federal Grantor/Program Title	Federal CCFDA Number	Contract Number	Federal Award Expenditures	State Expenditures
Senior Community Service Employment Program - Title V (SCSEP)	17.235	TV-1819-20	\$ 327,240	\$ -
Special Programs for the Aging, Chapter 3, Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1819-20	24,909	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1920-20A2	60,831	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-1920-20A2	150,686	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-1920-20A2	1,894,504	-
Special Programs for the Aging, Title III, Part C1, Nutrition Services	93.045	AP-1920-20A2	3,814,816	392,511
National Family Caregiver Support, Title III, Part E	93.052	AP-1920-20A2	974,121	-
Nutrition Services Incentive Program (NSIP)	93.053	AP-1819-20A1	531,861	-
Medicare Enrollment Assistance Program - Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-1718-20,		
		MI-1819-20	58,565	-
State Health Insurance Assistance Program (HICAP)	93.324	HI-1718-20A2	120,981	228,165
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling (FA)	93.626	FA-1718-20	29,215	-
Medi-Cal Assistance Program (Title XIX, MSSP)	93.778	MS-1819-20	694,675	694,675
Ombudsman SHF Citation Penalty Fund (SHFCitPen)	N/A	AP-1819-20	-	91,034
Ombudsman Skilled Nursing Facility Quality & Accountability Fund (SNFQAF)	N/A	AP-1819-20	-	55,773
Ombudsman Public Health L & C Program Fund	N/A	AP-1819-20	-	14,284
Special Programs for the Aging, Title III, Part C, Nutrition Services - Families First Coronavirus Response Act (HR6201)	93.045	2001CACMC2- 00/2001CAHD	533,664	-
<b>Totals</b>			<u>\$ 9,216,068</u>	<u>\$ 1,476,442</u>