

# **San Bernardino County**

San Bernardino, California

## **Single Audit and Independent Auditors' Reports**

*For the Year Ended June 30, 2023*





**San Bernardino County**  
**Single Audit and Independent Auditors' Reports**  
**For the Year Ended June 30, 2023**

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**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***

**Independent Auditors' Report**

Honorable Board of Supervisors  
San Bernardino County, 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 San Bernardino County, California (the "County") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 29, 2024. Our report included a reference to other auditors who audited the financial statements of the San Bernardino County Flood Control District, the San Bernardino County Redevelopment Successor Agency Private-Purpose Trust Fund, the First 5 San Bernardino Children and Families Commission, or the San Bernardino County Employees' Retirement Association, 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.

**Report on 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 or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's basic 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 "The Per Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California  
February 29, 2024



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

**Independent Auditors' Report**

Honorable Board of Supervisors  
San Bernardino County, California

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

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

We have audited San Bernardino County, California's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2023. 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.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

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

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



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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. Other auditors audited the financial statements the San Bernardino County Flood Control District, the San Bernardino County Redevelopment Successor Agency Private-Purpose Trust Fund, the First 5 San Bernardino Children and Families Commission, or the San Bernardino County Employees' Retirement Association, as described in our report on the County's financial statements. We issued our report thereon dated February 29, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the Supplementary Schedule of Office of California State Department of Aging Grants but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Santa Ana, California  
March 15, 2024, except for the Schedule of Expenditures of Federal Awards,  
as to which the date is February 29, 2024

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**San Bernardino County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program/Cluster Title	Federal Assistance Listing Number	Grant Identification Number	Federal Award Expenditures	Pass-Through Award to Subrecipients
<b>U.S. Department of Agriculture:</b>				
<i>Passed through the California Department of Food and Agriculture:</i>				
Plant and Animal Disease, Pest Control, and Animal Care - Detector Dog Team Program	10.025	22-0923-006-SF	\$ 189,971	\$ -
Plant and Animal Disease, Pest Control, and Animal Care - Pierce's Disease Control Program	10.025	21-0517-036-SF	29,966	-
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid Bulk Citrus Regulatory	10.025	22-0294-018-SF	12,417	-
Plant and Animal Disease, Pest Control, and Animal Care - Detection Trapping	10.025	22-0865-001-SF	1,053,642	-
<b>Subtotal - Program 10.025</b>			<u>1,285,996</u>	<u>-</u>
<b>Child Nutrition Cluster:</b>				
<i>Passed through the California Department of Education:</i>				
School Breakfast Program	10.553	36-10363-6037469-01	108,924	-
National School Lunch Program	10.555	36-10363-6037469-01	141,525	-
<b>Total Child Nutrition Cluster</b>			<u>250,449</u>	<u>-</u>
<i>Passed through the California Department of Public Health:</i>				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10281	11,692,280	-
<i>Passed through the California Department of Social Services:</i>				
Child and Adult Care Food Program	10.558	223600	1,408,937	-
<b>Supplemental Nutrition Assistance Program (SNAP) Cluster:</b>				
<i>Passed through the California Department of Aging:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Expansion	10.561	N/A	890	-
<i>Passed through the California Department of Public Health:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Education	10.561	19-10364	2,779,885	796,791
<i>Passed through the California Department of Social Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Administration	10.561	1946001347-A7	62,568,129	-
<b>Total SNAP Cluster</b>			<u>65,348,904</u>	<u>796,791</u>
<b>Forest Service Schools and Roads Cluster:</b>				
<i>Passed through the State Controller's Office:</i>				
Schools and Roads-Grants to States	10.665	99003012	370,236	-
<b>Total Forest Service Schools and Roads Cluster</b>			<u>370,236</u>	<u>-</u>
<b>Total U.S. Department of Agriculture</b>			<u>80,356,802</u>	<u>796,791</u>
<b>U.S. Department of Housing and Urban Development:</b>				
<b>Community Development Block Grant (CDBG) - Entitlement Grants Cluster:</b>				
<i>Passed through the City of Chino Hills:</i>				
Community Development Block Grants/Entitlement Grants	14.218	0711008883190	9,400	-
<i>Direct Programs:</i>				
Community Development Block Grants/Entitlement Grants	14.218	N/A	10,889,970	6,011,665
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program Grant #1	14.218	N/A	34,194	-
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program Grant #3	14.218	N/A	2,788	-
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	N/A	1,844,447	1,747,495
<b>Total CDBG - Entitlement Grants Cluster</b>			<u>12,780,799</u>	<u>7,759,160</u>
Emergency Solutions Grant Program	14.231	N/A	184,978	171,773
COVID-19 - Emergency Solutions Grant Program Coronavirus (ESG-CV)	14.231	N/A	2,100,399	1,728,442
COVID-19 - Emergency Solutions Grant Program Coronavirus (ESG-CV)	14.231	N/A	2,920,479	2,905,255
<i>Passed through the California Department of Housing and Community Development:</i>				
Emergency Solutions Grant Program - ESG State Program	14.231	N/A	83,923	75,054
<b>Subtotal Assistance Listing Number 14.231</b>			<u>5,289,779</u>	<u>4,880,524</u>
<i>Direct Programs:</i>				
HOME Investment Partnerships Program	14.239	N/A	7,237,473	-
COVID-19 - HOME Investment Partnerships Program - American Rescue Plan (ARP)	14.239	N/A	23,758	-
<b>Subtotal Assistance Listing Number 14.239</b>			<u>7,261,231</u>	<u>-</u>
Continuum of Care Program - Homeless Assistance Planning Project	14.267	N/A	255,040	-
Continuum of Care Program - Homeless Management Information System (HMIS) Project - FY 22-23	14.267	N/A	250,158	-
<b>Subtotal Assistance Listing Number 14.267</b>			<u>505,198</u>	<u>-</u>
<b>Total U.S. Department of Housing and and Urban Development</b>			<u>25,837,007</u>	<u>12,639,684</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**San Bernardino County**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program/Cluster Title	Federal Assistance Listing Number	Grant Identification Number	Federal Award Expenditures	Pass-Through Award to Subrecipients
<b>U.S. Department of Justice:</b>				
<i>Direct Programs:</i>				
2022 Domestic Cannabis Eradication/Suppression Program	16.U01	N/A	80,490	-
2023 Domestic Cannabis Eradication/Suppression Program	16.U01	N/A	174,244	-
<b>Subtotal Assistance Listing Number 16.U01</b>			254,734	-
Internet Crimes Against Children Task Force - FY 22-23	16.U02	N/A	6,802	-
Law Enforcement Assistance Narcotics and Dangerous Drugs Training - Drug Enforcement Administration - FY 21-22	16.004	N/A	7,868	-
Law Enforcement Assistance Narcotics and Dangerous Drugs Training - Drug Enforcement Administration - FY 22-23	16.004	N/A	46,184	-
<b>Subtotal Assistance Listing Number 16.004</b>			54,052	-
Coronavirus Emergency Supplemental Funding Program - CESF 2020	16.034	N/A	44,731	-
Coronavirus Emergency Supplemental Funding Program - CESF BSCC 2021	16.034	N/A	556,346	-
<b>Subtotal Assistance Listing Number 16.034</b>			601,077	-
<i>Passed through the California Governor's Office of Emergency Services:</i>				
Crime Victim Assistance - County Victim Services Program	16.575	071-00000	637,280	242,644
Crime Victim Assistance - Unserved/Underserved Victim Advocacy and Outreach Program	16.575	071-00000	92,715	-
Crime Victim Assistance - Victim Witness Assistance Program	16.575	071-00000	2,541,907	-
<b>Subtotal Assistance Listing Number 16.575</b>			3,271,902	242,644
<i>Direct Programs:</i>				
Edward Byrne Memorial Justice Assistance Grant Program - JAG 2017	16.738	N/A	92	-
Edward Byrne Memorial Justice Assistance Grant Program - JAG 2018	16.738	N/A	571,575	539,663
Edward Byrne Memorial Justice Assistance Grant Program - JAG 2019	16.738	N/A	577,783	545,883
<b>Subtotal Assistance Listing Number 16.738</b>			1,149,450	1,085,546
DNA Backlog Reduction Program - FY 19-20	16.741	N/A	100,696	-
DNA Backlog Reduction Program - FY 20-21	16.741	N/A	314,436	-
<b>Subtotal Assistance Listing Number 16.741</b>			415,132	-
<i>Passed through the California Governor's Office of Emergency Services:</i>				
Paul Coverdell Forensic Sciences Improvement Grant Program - FY 20-21	16.742	CQ21150360	42,310	-
<i>Direct Programs:</i>				
Equitable Sharing Program - Narcotics	16.922	N/A	1,620,274	-
<b>Total U.S. Department of Justice</b>			7,415,733	1,328,190
<b>U.S. Department of Labor:</b>				
<i>Passed through the California Department of Aging:</i>				
Senior Community Service Employment Program	17.235	TV-2122-20	323,503	-
<b>Workforce Innovation and Opportunity Act (WIOA) Cluster:</b>				
<i>Passed through the California Employment Development Department:</i>				
WIOA Adult Program	17.258	07154900	6,233,473	-
WIOA Youth Activities	17.259	07154900	5,172,897	3,081,398
WIOA Dislocated Worker Formula Grants	17.278	07154900	6,279,599	-
<b>Total WIOA Cluster</b>			17,685,969	3,081,398
<b>Total U.S. Department of Labor</b>			18,009,472	3,081,398
<b>U.S. Department of Transportation:</b>				
<i>Direct Programs:</i>				
COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	N/A	257,704	-
<i>Passed through the California Department of Transportation:</i>				
Highway Planning and Construction	20.205	85954	6,113,848	-
<b>Highway Safety Cluster:</b>				
<i>Passed through California Office of Traffic Safety:</i>				
State and Community Highway Safety - FY 21-22	20.600	PT22192	64,609	-
State and Community Highway Safety - FY 22-23	20.600	PT23164	68,988	-
<b>Subtotal Assistance Listing Number 20.600</b>			133,597	-

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**San Bernardino County**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program/Cluster Title	Federal Assistance Listing Number	Grant Identification Number	Federal Award Expenditures	Pass-Through Award to Subrecipients
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	69A3752130000405DCAM	654,482	-
<b>Total Highway Safety Cluster</b>			<b>788,079</b>	<b>-</b>
<i>Passed through California Office of Traffic Safety:</i>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT 23164	322,229	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT 22192	145,462	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - Intensive Probation Supervision for High Risk Felony and Repeat DUI offenders	20.608	N/A	396,662	-
<b>Subtotal Assistance Listing Number 20.608</b>			<b>864,353</b>	<b>-</b>
<b>Total U.S. Department of Transportation</b>			<b>8,023,984</b>	<b>-</b>
<b><u>U.S. Department of Treasury:</u></b>				
<i>Direct Program:</i>				
Equitable Sharing	21.016	N/A	154,575	-
COVID-19 - Coronavirus Relief Fund	21.019	N/A	2,125,525	66,548
<i>Passed through the State of California Department of Housing and Community Development:</i>				
COVID-19 - Emergency Rental Assistance Program - State Rental Assistance Program	21.023	N/A	2,192	-
<i>Direct Program:</i>				
COVID-19 - Emergency Rental Assistance Program	21.023	N/A	159,964	-
<b>Total - Program 21.023</b>			<b>162,156</b>	<b>-</b>
COVID-19 - Coronavirus State & Local Fiscal Recovery Funds	21.027	N/A	44,193,927	840,042
<b>Total U.S. Department of Treasury</b>			<b>46,636,183</b>	<b>906,590</b>
<b><u>U.S. Department of Health and Human Services:</u></b>				
<i>Passed through California Department of Aging:</i>				
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2223-20	21,401	21,401
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2223-20	61,039	61,039
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	N/A	20,125	20,125
<b>Subtotal Assistance Listing Number 93.042</b>			<b>81,164</b>	<b>81,164</b>
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2223-20	114,027	114,027
<b>Aging Cluster:</b>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-20	1,971,508	782,267
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	N/A	398,563	398,563
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - ADRC COVID Vaccine Access	93.044	N/A	181,007	-
<b>Subtotal Assistance Listing Number 93.044</b>			<b>2,551,078</b>	<b>1,180,830</b>
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	N/A	193,931	193,931
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2223-20	3,545,807	3,545,807
<b>Subtotal Assistance Listing Number 93.045</b>			<b>3,739,738</b>	<b>3,739,738</b>
Nutrition Services Incentive Program	93.053	AP-2223-20	504,055	504,055
<b>Total Aging Cluster</b>			<b>6,794,871</b>	<b>5,424,623</b>
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	N/A	35,000	-
National Family Caregiver Support, Title III, Part E	93.052	AP-2223-20	924,605	557,207
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	AP-2122-20	130,258	130,258
<b>Subtotal Assistance Listing Number 93.052</b>			<b>1,054,863</b>	<b>687,465</b>
Medicare Enrollment Assistance Program - Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-2223-20	72,090	55,756
Medicare Enrollment Assistance Program - Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-2122-20	32,592	32,592
<b>Subtotal Assistance Listing Number 93.071</b>			<b>104,682</b>	<b>88,348</b>
<i>Passed through the California Department of Public Health:</i>				
Public Health Emergency Preparedness	93.069	22-10675	1,680,898	-

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**San Bernardino County**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program/Cluster Title	Federal Assistance Listing Number	Grant Identification Number	Federal Award Expenditures	Pass-Through Award to Subrecipients
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	22-10676	291,654	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Local Emergency Medical Services Agency Coordinator (LEMSA)	93.074	22-10705	30,322	-
<b>Subtotal Assistance Listing Number 93.074</b>			<b>321,976</b>	<b>-</b>
<i>Direct Programs:</i>				
Healthy Marriage Promotion and Responsible Fatherhood Grants - Comprehensive Fatherhood Program	93.086	N/A	127,874	-
<i>Passed through the California Department of Social Services:</i>				
Guardianship Assistance - Administration	93.090	1946001347-A7	290,684	-
Guardianship Assistance - Assistance Payments	93.090	1946001347-A7	10,551,634	-
COVID-19 - Guardianship Assistance - Assistance Payments	93.090	1946001347-A7	1,244,933	-
<b>Subtotal Assistance Listing Number 93.090</b>			<b>12,087,251</b>	<b>-</b>
<i>Passed through the California Department of Health Care Services:</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	472,032	-
<i>Passed through the California Department of Public Health:</i>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU52PS910219	232,681	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead levels in Children	93.197	20-10541	159,685	-
<i>Passed through Essential Access Health:</i>				
Family Planning Services	93.217	454-5320-71219-22-23	233,399	-
<b>Health Center Program Cluster:</b>				
<i>Direct Programs:</i>				
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	1,399,809	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	2,399,087	-
<b>Subtotal Assistance Listing Number 93.224</b>			<b>3,798,896</b>	<b>-</b>
Grants for New and Expanded Services under the Health Center Program - School Based Service Sites (SBSS)	93.527	N/A	114,361	-
COVID-19 - Grants for New and Expanded Services under the Health Center Program - Expanding COVID-19 Vaccination	93.527	N/A	101,838	-
<b>Subtotal Assistance Listing Number 93.527</b>			<b>216,199</b>	<b>-</b>
<b>Total Health Center Program Cluster</b>			<b>4,015,095</b>	<b>-</b>
<i>Passed through the California Department of Public Health:</i>				
Immunization Cooperative Agreements	93.268	22-10537	501,374	-
COVID 19 - Immunization Cooperative Agreements	93.268	22-10537	3,522,276	-
<b>Subtotal Assistance Listing Number 93.268</b>			<b>4,023,650</b>	<b>-</b>
Viral Hepatitis Prevention and Control	93.270	19-10935	131,687	-
<i>Passed through the Public Health Foundation Enterprises, Inc. dba Heluna Health:</i>				
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)- Enhancing Detection - Public Health Laboratory Preparedness Supplemental	93.323	N/A	17,355	-
<i>Passed through the California Department of Public Health:</i>				
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Enhancing Detection	93.323	COVID-19-36	1,545,564	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Enhancing Detection Expansion	93.323	COVID-19ELC94	12,095,713	284,872
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Strengthening Hospital Acquired Infections/Antimicrobial Resistance Program (SHARP)	93.323	N/A	107,279	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	ELCCON-74	2,200,422	-
<b>Subtotal Assistance Listing Number 93.323</b>			<b>15,966,333</b>	<b>284,872</b>
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	N/A	261,818	-
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response - Public Health Workforce Supplemental Funding	93.354	N/A	453,333	-
<b>Subtotal Assistance Listing Number 93.354</b>			<b>715,151</b>	<b>-</b>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**San Bernardino County**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program/Cluster Title	Federal Assistance Listing Number	Grant Identification Number	Federal Award Expenditures	Pass-Through Award to Subrecipients
<i>Passed through the California Department of Aging:</i>				
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2122-20	93,671	84,280
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2122-20	127,738	127,738
<b>Subtotal Assistance Listing Number 93.324</b>			<b>221,409</b>	<b>212,018</b>
<i>Direct Programs:</i>				
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	N/A	7,289,593	3,335,538
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	N/A	12,204,365	-
COVID-19 - Grants for Capital Development in Health Centers	93.526	N/A	149,598	-
<i>Passed through the California Department of Community Services and Development:</i>				
COVID-19 - Low Income Household Water Assistance Program	93.499	342	22,809	-
<i>Passed through the California Department of Social Services:</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	1946001347-A7	2,262,153	1,489,010
Temporary Assistance for Needy Families - Administration	93.558	1946001347-A7	110,605,723	4,593,127
Temporary Assistance for Needy Families - Assistance Payments	93.558	1946001347-A7	95,560,334	-
<b>Subtotal Assistance Listing Number 93.558</b>			<b>206,166,057</b>	<b>4,593,127</b>
<i>Passed through the California Department of Child Support Services:</i>				
Child Support Enforcement	93.563	2201CACSES	35,116,306	-
COVID-19 - Child Support Enforcement	93.563	2201CACSES	725,432	-
<b>Subtotal Assistance Listing Number 93.563</b>			<b>35,841,738</b>	<b>-</b>
<i>Passed through the California Department of Social Services:</i>				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Assistance Payments	93.566	1946001347-A7	386,862	-
Refugee and Entrant Assistance -State/Replacement Designee Administered Programs - Administration	93.566	1946001347-A7	56,315	-
<b>Subtotal Assistance Listing Number 93.566</b>			<b>443,177</b>	<b>-</b>
<b>Head Start Cluster:</b>				
<i>Direct Programs:</i>				
COVID-19 - Head Start - Coronavirus Response and Relief Supplemental Appropriations (CRRSA) and American Rescue Plan (ARP) Grant	93.600	N/A	3,135,550	314,249
Head Start - Early Head Start	93.600	N/A	785,118	-
Head Start - Early Head Start	93.600	09CH011719-03-00	46,384,728	4,592,612
<b>Total Head Start Cluster</b>			<b>50,305,396</b>	<b>4,906,861</b>
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686	N/A	1,593,847	1,296,402
<i>Passed through the California Department of Aging:</i>				
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	FA-2122-20	36,372	26,372
<i>Passed through the California Department of Social Services:</i>				
Adoption and Legal Guardianship Incentive Payments	93.603	1946001347-A7	1,138,899	-
Stephanie Tubbs Jones Child Welfare Services Program - Administration	93.645	1946001347-A7	1,273,036	-
COVID-19 - Foster Care Title IV-E - Transitional Assistance Department - Assistance Payments	93.658	1946001347-A7	4,676,213	1,831,745
Foster Care Title IV-E - Transitional Assistance Department - Assistance Payments	93.658	1946001347-A7	47,627,314	40,249,634
Foster Care Title IV-E - Transitional Assistance Department - Administration	93.658	1946001347-A7	2,635,018	-
Foster Care Title IV-E - Children & Family Services - Administration	93.658	1946001347-A7	37,888,455	248,053
Foster Care Title IV-E - Probation	93.658	TAD 006852425 DCS 136498818	1,411,304	-
<b>Subtotal Assistance Listing Number 93.658</b>			<b>94,238,304</b>	<b>42,329,432</b>
COVID-19 - Adoption Assistance - Transitional Assistance Department - Assistance Payments	93.659	1946001347-A7	6,949,321	-
Adoption Assistance - Transitional Assistance Department - Assistance Payments	93.659	1946001347-A7	59,054,034	-
Adoption Assistance - Transitional Assistance Department - Administration	93.659	1946001347-A7	488,908	-
Adoption Assistance - Children & Family Services - Administration	93.659	1946001347-A7	2,765,864	-
<b>Subtotal Assistance Listing Number 93.659</b>			<b>69,258,127</b>	<b>-</b>
Social Services Block Grant - Title XX - Administration	93.667	1946001347-A7	7,451,995	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	1946001347-A7	890,028	272,114

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**San Bernardino County**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program/Cluster Title	Federal Assistance Listing Number	Grant Identification Number	Federal Award Expenditures	Pass-Through Award to Subrecipients
<i>Passed through the California Department of Social Services:</i>				
COVID-19 - Elder Abuse Prevention Interventions Program - ARPA	93.747	MS0809-17	324,681	-
<i>Passed through the California Department of Aging:</i>				
COVID-19 - Elder Abuse Prevention Interventions Program - Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	93.747	N/A	19,086	19,086
<b>Subtotal Assistance Listing Number 93.747</b>			<u>343,767</u>	<u>19,086</u>
<i>Passed through the California Department of Health Care Services:</i>				
Children's Health Insurance Program - XXI	93.767	4260-111-0001	931,247	-
<b>Medicaid Cluster:</b>				
<i>Passed through the California Department of Aging:</i>				
Medical Assistance Program - (Title XIX, MSSP)	93.778	MS-2223-17	839,540	-
<i>Passed through the California Department of Health Care Services:</i>				
Medical Assistance Program - Caseload Relief	93.778	4260-111-0001	425,596	-
Medical Assistance Program - Children's Health Insurance Program - (Title XIX)	93.778	4260-111-0001	6,513,148	-
Medical Assistance Program - Children's Medical Services Plan (CMS) - CM	93.778	4260-111-0001	74,265	-
Medical Assistance Program - Early Periodic Screening and Treatment	93.778	4260-111-0001	414,894	-
Medical Assistance Program - Family Support Services - Health Care Program for Children in Foster Care (HCPCFC)	93.778	4260-111-0001	1,368,407	-
Medical Assistance Program - Family Support Services - Psychotropic Medication Monitoring & Oversight (PMM&O)	93.778	4260-111-0001	262,334	-
Medical Assistance Program - Medi-Cal Assistance Program - Children & Family Services Portion Only	93.778	MS01809-17	15,807,555	-
Medical Assistance Program - Medi-Cal Assistance Program (Alcohol)	93.778	N/A	23,191,932	22,286,679
Medical Assistance Program - Mental Health Administrative Cost	93.778	N/A	10,052,579	-
Medical Assistance Program - Transitional Assistance Department - Administration	93.778	MS01809-17	38,030,881	-
Medical Assistance Program - Providing Access and Transforming Health Support (PATH) Round 1	93.778	N/A	300,000	-
<i>Passed through the California Department of Social Services:</i>				
Medical Assistance Program - In-Home Supportive Services - Public Authority (IHSS-PA)	93.778	N/A	9,938,920	-
Medical Assistance Program - (Title XIX, IHSS)	93.778	MS01809-17	19,312,514	-
<b>Total Medicaid Cluster</b>			<u>126,532,565</u>	<u>22,286,679</u>
<i>Passed through the California Department of Public Health:</i>				
HIV Care Formula Grants	93.917	15-692 A-1	511,600	476,990
HIV Prevention Activities Health Department Based	93.940	18-10767/ 22-10792	642,004	-
HIV Prevention Activities Health Department Based - Integrated HIV programs for Health Departments to Support Ending the HIV Epidemic in the United States	93.940	20-10751	181,345	-
<b>Subtotal Assistance Listing Number 93.940</b>			<u>823,349</u>	<u>-</u>
<i>Passed through the California Department of Health Care Services:</i>				
Block Grants for Community Mental Health Services	93.958	N/A	5,233,073	120,674
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	7,800,703	3,915,030
<i>Direct Programs:</i>				
HIV Emergency Relief Project Grants	93.914	N/A	7,213,544	6,558,701
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C)	93.918	N/A	401,194	-
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	N/A	33,576	-
<i>Passed through the California Department of Public Health:</i>				
Sexually Transmitted Diseases (STD) Prevention and Control Grants - Strengthening STD Prevention and Control for Health Departments	93.977	21-10580	49,058	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants - Strengthening STD Prevention and Control for Health Departments	93.977	18-10700	131,800	-
<b>Subtotal Assistance Listing Number 93.977</b>			<u>180,858</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States - Black Infant Health (BIH)	93.994	202236	460,166	-
Maternal and Child Health Services Block Grant to the States - Maternal, Child, and Adolescent Health	93.994	202236	265,105	-
<b>Subtotal Assistance Listing Number 93.994</b>			<u>725,271</u>	<u>-</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>689,891,370</u>	<u>98,539,934</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards



**San Bernardino County**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program/Cluster Title	Federal Assistance Listing Number	Grant Identification Number	Federal Award Expenditures	Pass-Through Award to Subrecipients
<b>U.S. Executive Office of the President:</b>				
<i>Direct Programs:</i>				
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	N/A	1,098,319	-
<b>Total U.S. Executive Office of the President</b>			<b>1,098,319</b>	<b>-</b>
<b>U.S. Department of Homeland Security:</b>				
<i>Passed through the California Department of Parks and Recreation:</i>				
Boating Safety Financial Assistance	97.012	C21706001	125,000	-
Boating Safety Financial Assistance	97.012	C22L01613	150,000	-
<b>Subtotal Assistance Listing Number 97.012</b>			<b>275,000</b>	<b>-</b>
<i>Direct Programs:</i>				
Assistance to Firefighters Grant - FY 19-20	97.044	N/A	10,617	-
Assistance to Firefighters Grant - FY 20-21	97.044	N/A	80,995	-
<b>Subtotal Assistance Listing Number 97.044</b>			<b>91,612</b>	<b>-</b>
<i>Passed through the California Governor's Office of Emergency Services:</i>				
Hazard Mitigation Grant - Elder Gulch	97.039	FEMA-4240-DR-CA Project #PJ0008 FIPS #071-91103	37,632	-
Hazard Mitigation Grant - El Dorado Fire Flood Mitigation	97.039	FEMA-4569-DR-CA Project #PJ0498 FIPS #071-91103	6,398	-
Hazard Mitigation Grant - Hawker Crawford Storm Drain	97.039	FEMA-4382-DR-CA Project #PJ0611 FIPS #071-91103	335,767	-
<b>Subtotal Assistance Listing Number 97.039</b>			<b>379,797</b>	<b>-</b>
Emergency Management Performance Grants - FY 19-20	97.042	071-00000	216,948	-
Emergency Management Performance Grants - FY 20-21	97.042	071-00000	333,671	161,012
COVID-19 - Emergency Management Performance Grants - FY 20-21	97.042	071-00000	4,730	-
<b>Subtotal Assistance Listing Number 97.042</b>			<b>555,349</b>	<b>161,012</b>
Homeland Security Grant Program - FY 18-19	97.067	071-00000	634,015	194,297
Homeland Security Grant Program - FY 19-20	97.067	071-00000	751,859	383,317
Homeland Security Grant Program - FY 20-21	97.067	071-00000	510,643	63,459
Homeland Security Grant Program - 2021 Urban Areas Security Initiative	97.067	065-62000	85,275	-
<b>Subtotal Assistance Listing Number 97.067</b>			<b>1,981,792</b>	<b>641,073</b>
<b>Total U.S. Department of Homeland Security</b>			<b>3,283,550</b>	<b>802,085</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 880,552,420</b>	<b>\$ 118,094,672</b>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**San Bernardino County**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

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**Note 1 – Reporting Entity**

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of San Bernardino County, California (the “County”) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations 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.

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

Funds received under the various grant programs have been recorded within the general fund, special revenue funds and proprietary funds of the County. The County utilizes the modified accrual method of accounting for the General Fund and special revenue funds and accrual method of accounting for proprietary funds. 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. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements. 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.

**Note 3 – Federal Assistance Listing Numbers**

The Federal Assistance Listing Numbers (ALNs) included in the accompanying Schedule were determined based on the federal program name, review of grant contract information, and the U.S. General Services Administration’s SAM.gov website. When no ALN had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier and the word “unknown” were used.

**Note 4 – 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 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 5 – 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.

**San Bernardino County**  
**Notes to the Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2023**

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**Note 6 – Medicaid Cluster**

Except for Medi-Cal administrative expenditures, Medicaid 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 – 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, 2022 totaling \$12,204,365. The County incurred eligible expenditures and therefore recognized revenues totaling \$12,204,365 for the year ended June 30, 2022 on the financial statements. In accordance with the 2023 compliance supplement, the PRF expenditures recognized on the Schedule are based on the reporting to HHS for Period 4, defined as payments received during July 1, 2021 to December 31, 2021 of \$12,204,365, as required under the PRF program.

**San Bernardino County**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

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**Section I – Summary of Auditors’ Results**

**Financial Statements**

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

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? No

**Federal Awards**

Internal control over major programs:

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

Type of auditors’ report issued on compliance for major programs Unmodified

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

Identification of major programs:

<b>Federal Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>	<b>Federal Expenditures</b>
14.231	Emergency Solutions Grant Program	\$ 5,289,779
14.239	HOME Investment Partnership Program	7,261,231
16.575	Crime Victim Assistance Program	3,271,902
20.205	Highway Planning and Construction Program	6,113,848
21.027	Coronavirus State and Local Fiscal Recovery Fund	44,193,927
93.090	Guardianship Assistance Program	12,087,251
93.224/527	Health Center Program Cluster	4,015,095
93.498	Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	12,204,365
93.563	Child Support Enforcement Program	35,841,738
93.659	Adoption Assistance Program	69,258,127
93.778	Medicaid Cluster	126,532,565
93.914	HIV Emergency Relief Project Grants	7,213,544
93.958	Block Grants for Community Mental Health Services	5,233,073
	Total Expenditures of All Major Federal Programs	<u>\$ 338,516,445</u>
	Total Expenditures of Federal Awards	<u>\$ 880,552,420</u>
	Percentage of Total Expenditures of Federal Awards	<u>38.44%</u>

Dollar threshold used to distinguish between type A and type B program \$3,000,000

Auditee qualified as low-risk auditee in accordance with 2 CFR 200.520? Yes

**San Bernardino County**  
**Schedule of Findings and Questioned Costs (Continued)**  
**For the Year Ended June 30, 2023**

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**Section II – Financial Statement Findings**

**A. Current Year Findings – Financial Statement Audit**

No findings were noted on the County’s financial statement audit for the year ended June 30, 2023.

**B. Prior Year Findings – Financial Statement Audit**

No findings were noted on the County’s financial statement audit for the year ended June 30, 2022.

**Section III – Federal Award Findings**

**A. Current Year Findings – Financial Statement Audit**

No findings or questioned costs were noted on the County’s major federal programs for the year ended June 30, 2023.

**B. Prior Year Findings – Financial Statement Audit**

No findings or questioned costs were noted on the County’s major federal programs for the year ended June 30, 2022.

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**San Bernardino County**  
**Supplemental Schedule of Office of California**  
**State Department of Aging Grants (Unaudited)**  
**For the Year Ended June 30, 2023**

Federal Grantor / Pass-Through Grantor / Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	
			Federal	State
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Expansion	10.561	CF-2223-20	\$ 890	\$ -
Senior Community Service Employment Program	17.235	TV-2122-20	323,503	87,104
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2223-20	21,401	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2223-20	61,039	-
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	N/A	20,125	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2223-20	114,027	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-20	1,971,508	308,607
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	N/A	398,563	-
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - ADRC COVID Vaccine Access	93.044	N/A	181,007	-
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	N/A	193,931	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2223-20		808,952
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2223-20	3,545,807	2,274,541
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	N/A	35,000	-
National Family Caregiver Support, Title III, Part E	93.052	AP-2223-20	924,605	12,920
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	AP-2122-20	130,258	-
Nutrition Services Incentive Program	93.053	AP-2223-20	504,055	-
Medicare Enrollment Assistance Program - Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-2122-20	32,592	-
Medicare Enrollment Assistance Program - Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-2223-20	72,090	-
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP, Yr 2)	93.324	HI-2122-20	127,738	193,042
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP, Yr 3)	93.324	HI-2122-20	93,671	-
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	FA-2122-20	36,372	-
COVID-19 - Elder Abuse Prevention Interventions Program - Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	93.747	N/A	19,086	-
Medical Assistance Program - (Title XIX, MSSP)	93.778	MS-2223-17	839,540	839,540
Ombudsman SHF Citation Penalty Fund (SHFCitPen)	N/A	AP-2122-20	-	82,259
Ombudsman Skilled Nursing Quality & Accountability Fund (SNFQAF)	N/A	AP-2122-20	-	83,702
Ombudsman Public Health L & C Program Fund (PHL&C)	N/A	AP-2122-20	-	17,605
Aging and Disability Resource Connection (ADRC) Program (2021-22)	N/A	AE-2223-12	-	504,034
HR 748 (CARES) Aging and Disability Resource Connection (ADRC)	N/A	N/A	-	163,656
Nutrition Infrastructure Program	N/A	NI-2223-20	-	384,173
Older Californians Nutrition Program And Intergenerational Activities	N/A	IF-2223-20	-	55,645
Senior Legal Services	N/A	IF-2223-20	-	286,936
Family Caregiving Support	N/A	IF-2223-20	-	32,450
Dignity At Home Fall Prevention	N/A	IF-2223-20	-	145,845
Public Health Workforce	N/A	PH-2223	-	384
Digital Connections	N/A	DC-2223-20	-	308
<b>Totals</b>			<b>\$ 9,646,808</b>	<b>\$ 6,281,703</b>

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