



County of San Bernardino

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*Assistant Auditor–Controller/Treasurer/Tax Collector*

# SAN BERNARDINO COUNTY, CALIFORNIA

## Corrective Action Plan

(Of departments relating to Single Audit findings)

Year ended June 30, 2021

Compiled by:  
Auditor-Controller/Treasurer/Tax Collector  
Internal Audits Division

# SAN BERNARDINO COUNTY, CALIFORNIA

## Corrective Action Plan

Year ended June 30, 2021

### 2021-001

**Program:** COVID-19 Coronavirus Relief Fund

**CFDA No.:** 21.019

**Federal Grantor:** U.S. Department of Treasury

**Award No. and Year:** SLT0117 (2020)

**Compliance Requirements:** Subrecipient Monitoring

**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Department's Response:** We concur.

### Corrective Action Plan:

The County (County Administrative Office) is currently in the process of communicating with subrecipients to collect their respective Data Universal Numbering System (DUNS)/Universal Entity Identifier (UEI) numbers and plans to identify the County's Federal Award Identification Number (FAIN) to the subrecipients as part of the program closing procedures. In addition, the County developed the award identification checklist, in accordance with Title 2 U.S. Code of Federal Regulations (CFR) 200.332(a), to strengthen its procedures to ensure that the aforementioned information is clearly identified and communicated to subrecipients.

Additionally, the County has instituted a program procedure to formally document the County's collection of Single Audit reports and review of each subrecipient's audit status. Further, for subrecipients that were subject to a Single Audit for the fiscal year ending June 30, 2021, the County has already collected or requested their audit reports and their respective corrective action plans, if applicable. For any subrecipients that were not required to undergo a Single Audit, the County also plans to request the audited financial statements to review.

**Name of Responsible Person/Contact:** Matthew Erickson, County Chief Financial Officer

**Projected Implementation Date:** April 29, 2022

# SAN BERNARDINO COUNTY, CALIFORNIA

## Corrective Action Plan

Year ended June 30, 2021

**2021-002**

**Program:** COVID-19 Emergency Rental Assistance Program

**CFDA No.:** 21.023

**Federal Grantor:** U.S. Department of Treasury

**Award No. and Year:** 1505-0266 (2021)

**Compliance Requirements:** Other

**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Department's Response:** We concur.

### **Corrective Action Plan:**

The County (Community Development and Housing Department) will update the Financial Management Policies and Procedures to inform staff that the disbursed amount to the subrecipient is the amount to be reported on the SEFA as an expenditure of federal awards. The SEFA report will be reviewed and approved by the Finance Officer to ensure the reporting amount is correct.

**Name of Responsible Person/Contact:** Dennis Kwan, Finance Officer

**Projected Implementation Date:** Immediately

# SAN BERNARDINO COUNTY, CALIFORNIA

## Corrective Action Plan

Year ended June 30, 2021

**2021-003**

**Program:** Temporary Assistance for Needy Families

**CFDA No.:** 93.558

**Federal Grantor:** U.S. Department of Health and Human Services

**Passed-Through:** California Department of Social Services

**Award No. and Year:** 1946001347-A7 (2021)

**Compliance Requirements:** Allowable Costs and Cost Principles; Eligibility

**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Department's Response:** We concur.

### **Corrective Action Plan:**

The County (Transitional Assistance Department) will review and action nonrelative individuals based on the cutoff timeframe by the end of May 2022 to ensure proper cutoff of Temporary Assistance for Needy Families (TANF) assistance payments in accordance with the allowable determination period. This will be completed by tracking the corresponding task associated to the case and reviewing the case to update to appropriate aid code. Supervisors will monitor progress using the list of tasks from CalSAWS to control actions coming due the 150<sup>th</sup> day. By the end of the month, the manager will discuss with the supervisors the importance of taking timely action and using the reports to monitor progress. The supervisors will also discuss this information with staff by the end of the month.

**Name of Responsible Person/Contact:** Dina Christiansen, Corrective Action Manager

**Projected Implementation Date:** May 31, 2022

# SAN BERNARDINO COUNTY, CALIFORNIA

## Corrective Action Plan

Year ended June 30, 2021

**2021-004**

**Program:** COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Enhancing Detection Expansion

**CFDA No.:** 93.323

**Federal Grantor:** U.S. Department of Health and Human Services – Centers for Disease Control and Prevention

**Passed-Through:** California Department of Public Health

**Award No./Year:** COVID-19ELC94 (2021)

**Compliance Requirements:** Allowable Costs and Cost Principles; Cash Management

**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Department's Response:** We concur.

### **Corrective Action Plan:**

The County (Department of Public Health) will update written Financial Management and Internal Control procedures to ensure the County is in compliance with federal laws, regulations, and program compliance requirements.

With the termination of our County's Proclamation of Existence of a Local Emergency, the Department of Public Health (DPH) is now able to centralize financial operations and ensure that standard county procurement policies and procedures are followed.

- The County has assembled a team that will provide oversight over the creation of SAP documents, payment of vendors, and analysis of cost reimbursements.
- Additional staff will be added to ensure we maintain adequate staffing levels and will establish a concrete workflow of financial operations.
- Additional training will be provided to fiscal staff to ensure data is accurately obtained from SAP.
- The County will implement monthly quality assurance of cost posted into SAP to ensure goods receipts are posted accurately, documents are not duplicated, and cost is recognized accurately and in the correct fiscal year.
- The County will work with their compliance unit to document accounting policies and procedures for year-end accrual entries and develop trainings for fiscal staff.

**Name of Responsible Person/Contact:** Paul Chapman, DPH Chief Financial Officer

**Projected Implementation Date:** June 17, 2022

# SAN BERNARDINO COUNTY, CALIFORNIA

## Corrective Action Plan

Year ended June 30, 2021

**2021-005**

**Program:** COVID-19 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 (2021)

**Compliance Requirements:** Subrecipient Monitoring

**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Department's Response:** We concur.

### **Corrective Action Plan:**

The County (Human Services Department) will issue award notification letters to those agencies identified within the first monthly assistance claim support documentation. Disclosure will include required information per 2 CFR 200.332(a)(1) through (6), other than "Federal Funds Committed to Subrecipient" as that amount will not yet be determined. As monitoring is scheduled on a quarterly basis, subrecipients not previously notified will be provided the required information at that time. Once final, certified federal expenditure amounts are available for the current fiscal year, the County will provide agencies, within a reasonable amount of time, the complete subaward information with the "Federal Funds Committed to Subrecipient" amount.

**Name of Responsible Person/Contact:** Eduardo Ponce, Supervising Accountant III

**Projected Implementation Date:** May 31, 2022

# SAN BERNARDINO COUNTY, CALIFORNIA

## Corrective Action Plan

Year ended June 30, 2021

### 2021-006

**Program:** COVID-19 Head Start Cluster

**CFDA No.:** 93.600

**Federal Grantor:** U.S. Department of Health and Human Services

**Award No./Year:** 09HP000209-02 (2020), 09HE000668-01 (2021), 09CH011719-01 (2020), 09CH10016-05 (2019)

**Compliance Requirements:** Reporting

**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Department's Response:** We concur.

### Corrective Action Plan:

The County (Preschool Services Department) identified the requirement for submission of the Federal Funding Accountability and Transparency Act (FFATA) and submitted subsequent reports in FY 2021/2022 timely. Internal controls exist for tracking and submission of required reports and will be enhanced moving forward. The finance manager and supervisor will ensure that fiscal staff follow the FFATA reporting requirements by continuing the following process:

- The staff analyst tracks contract/grant requirements including the FFATA report on the Planning Road Map, which is reviewed by the management team annually at beginning of the fiscal year.
- The finance manager and the supervisor ensure that compliance items are placed on the finance calendar, which is reviewed by the management team and staff monthly.
- The FFATA report is reviewed by the finance manager or supervisor no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made.
- Staff is required to save the FFATA report in the Management Data Sharing Drive.

**Name of Responsible Person/Contact:** Madeline Tsang, Administrative Manager

**Projected Implementation Date:** April 20, 2022