

COUNTY OF TUOLUMNE, CALIFORNIA

Single Audit Reports

For the Year Ended June 30, 2020



Certified
Public
Accountants

**COUNTY OF TUOLUMNE, CALIFORNIA
FOR THE YEAR ENDED JUNE 30, 2020**

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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 Tuolumne, California
Sonora, California

We have audited, in accordance with 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, each major fund, and the aggregate remaining fund information of the County of Tuolumne, 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 July 29, 2022.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying schedule of findings and questioned costs as item 2020-001.

County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Sacramento, California
July 29, 2022



**Independent Auditor’s 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**

To the Honorable Board of Supervisors
County of Tuolumne, California
Sonora, California

Report on Compliance for Each Major Federal Program

We have audited the County of Tuolumne, 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.

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 opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County’s compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

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

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

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

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

Report on 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, 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 July 29, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards 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.

Macias Gini & O'Connell LLP

Sacramento, California
October 6, 2022

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor Federal Program Cluster Pass Through Grantor (if not direct) Federal Program Name	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Passed through California Department of Food and Agriculture				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18.0425	\$ 12,042	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18.0629	77	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19.0267	117	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19.0268	2,754	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19.0270	9,454	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19.0727	4,123	-
Total Plant and Animal Disease, Pest Control, and Animal Care			28,567	-
Passed through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15-10127	142,010	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10204	434,757	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children			576,767	-
SNAP Cluster:				
Passed through California Department of Public Health:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	16-10135	42,327	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	19-10336	54,668	-
Passed through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	197CACA482514	795,771	-
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			892,766	-
Passed through California Department of Forestry and Fire Protection:				
Cooperative Forestry Assistance	10.664	7FG19130	8,442	-
Forest Services Schools and Roads Cluster:				
Passed through California Department of Finance:				
Schools and Roads - Grants to States	10.665	US Forest Reserve Title I	400,924	-
Schools and Roads - Grants to States	10.665	US Forest Reserve Title III	65,992	-
Total Schools and Roads - Grants to States			466,916	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE			1,973,458	-
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Passed through California Department of Housing and Community Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	18-CDBG-12906	471,967	410,584
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Program Income	134,481	102,061
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			606,448	512,645
Home Investment Partnerships Program	14.239	16-HOME-11384	627,130	-
Home Investment Partnerships Program	14.239	Program Income	96,171	-
Total Home Investment Partnerships Program			723,301	-
CDBG - Disaster Recovery Grants - Pub. L No. 113-2 Cluster:				
National Disaster Resilience Competition	14.272	16-NDR-11291	1,100,757	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			2,430,506	512,645

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020 (CONTINUED)

Federal Grantor Federal Program Cluster Pass Through Grantor (if not direct) Federal Program Name	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF THE INTERIOR</u>				
Direct:				
Law Enforcement - New Melones	15.U01	140R2020P0030	\$ 6,923	\$ -
Payments in Lieu of Taxes	15.226	Not Available	2,669,005	-
Distribution of Receipts to State and Local Governments	15.227	US Grazing Fees	544	-
TOTAL U.S. DEPARTMENT OF THE INTERIOR			2,676,472	-
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Direct:				
State Criminal Alien Assistance Program	16.606	Not Available	7,464	-
Bulletproof Vest Partnership Program	16.607	Not Available	11,676	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0533	2,132	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0444	660	-
Passed through California Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	1067-18-MH	875	-
Total Edward Byrne Memorial Justice Assistance Grant Program			3,667	-
Passed through California Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	XV15010550	80,754	-
Crime Victim Assistance	16.575	UV19020550	60,642	-
Crime Victim Assistance	16.575	KC18020550	137,060	-
Crime Victim Assistance	16.575	KC19030550	33,404	-
Crime Victim Assistance	16.575	VW18320550	119,884	-
Crime Victim Assistance	16.575	VW19330550	227,986	-
Crime Victim Assistance	16.575	2020 Pandemic (CO)	14,192	-
Total Crime Victim Assistance			673,922	-
TOTAL U.S. DEPARTMENT OF JUSTICE			696,729	-
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Direct:				
Airport Improvement Program	20.106	3-06-0047-015-2015	8,371	-
Airport Improvement Program	20.106	3-06-0047-018-2018	862,775	-
Total Airport Improvement Program			871,146	-
Highway Planning and Construction Cluster:				
Passed through California Department of Transportation:				
Highway Planning and Construction	20.205	BRLO-5932 (038)	16,243	-
Highway Planning and Construction	20.205	BRLO-5932 (039)	160,391	-
Highway Planning and Construction	20.205	BRLO-5932 (064)	14,548	-
Highway Planning and Construction	20.205	BRLO-5932 (067)	106,314	-
Highway Planning and Construction	20.205	BRLO-5932 (073)	5,299	-
Highway Planning and Construction	20.205	BRLO-5932 (074)	38,029	-
Highway Planning and Construction	20.205	BPMP-5932 (077)	4,509	-
Highway Planning and Construction	20.205	BRLO-5932 (078)	905,966	-
Highway Planning and Construction	20.205	BRLO-5932 (079)	138,874	-
Highway Planning and Construction	20.205	HSIPL-5932 (081)	9,706	-
Highway Planning and Construction	20.205	HSIPL-5932 (082)	21,086	-
Highway Planning and Construction	20.205	HSIPL-5932 (083)	13,564	-
Highway Planning and Construction	20.205	HRRRL-5932 (090)	105,805	-
Highway Planning and Construction	20.205	BRLO-5932 (091)	23,164	-
Highway Planning and Construction	20.205	HRRRL-5932 (093)	5,216	-

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020 (CONTINUED)

Federal Grantor Federal Program Cluster Pass Through Grantor (if not direct) Federal Program Name	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</u>				
Highway Planning and Construction Cluster:				
Passed through California Department of Transportation:				
Highway Planning and Construction	20.205	HRRRL-5932 (094)	\$ 233,627	\$ -
Highway Planning and Construction	20.205	BRLO-5932 (095)	67,363	-
Highway Planning and Construction	20.205	BRLO-5932 (096)	84,735	-
Highway Planning and Construction	20.205	X20-5932 (099)	307,574	-
Total Highway Planning and Construction			2,262,013	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			3,133,159	-
<u>U.S. TREASURY OFFICE OF THE INSPECTOR GENERAL</u>				
Passed through California Department of Finance:				
COVID-19 Coronavirus Relief Fund	21.019	Not Available	639,296	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Direct:				
COVID-19 Provider Relief Fund	93.498	Not Available	17,132	-
Passed through California Department of Public Health:				
Public Health Emergency Preparedness	93.069	17-10208	121,023	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children	93.197	14-10073	38,535	-
Immunization Cooperative Agreements	93.268	17-10361	37,170	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for				
Emergency Response: Public Health Crisis Response	93.354	COVID-19-55	283,837	-
National Bioterrorism Hospital Preparedness Program	93.889	17-10208	128,687	-
Maternal and Child Health Services Block Grant to the States	93.994	2019-55	130,346	-
Passed through California Department of Social Services:				
Guardianship Assistance	93.090	2001CAGARD	36,042	-
Promoting Safe and Stable Families	93.556	2001CAFPSS	33,152	-
Temporary Assistance for Needy Families	93.558	2001CATANF	2,861,989	145,856
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1901CACWSS	25,657	-
Foster Care Title IV-E	93.658	1901CAFOST	1,838,315	55,035
Adoption Assistance	93.659	1901CAADPT	1,738,511	-
Social Services Block Grant	93.667	1901CASOSR	114,211	-
Child Abuse and Neglect State Grants	93.669	1901CANCAN	187,886	35,061
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	1901CACILP	4,705	-
CCDF Cluster:				
Passed through California Department of Education				
Child Care and Development Block Grant	93.575	G2001CACCCDF	16,996	-
Passed through Office of Secretary of State				
Voting Access for Individuals with Disabilities_Grants to States	93.617	NO19S10064	494	-
Passed through California Department of Health Care Services:				
Block Grants for Community Mental Health Services	93.958	17-94300	71,774	-
Block Grants for Community Mental Health Services	93.958	SMO10005-18	37,308	-
Total Block Grants for Community Mental Health Services			109,082	-
Medicaid Cluster:				
Passed through California Department of Health Care Services:				
Medical Assistance Program	93.778	CHDP	61,976	-
Medical Assistance Program	93.778	HCPC	29,591	-
Medical Assistance Program	93.778	CCS-Admin	76,748	-
Medical Assistance Program	93.778	1705CA5MAP	1,352,860	-
Passed through California Department of Social Services				
Medical Assistance Program	93.778	1705CA5MAP	430,075	-
Medical Assistance Program	93.778	1705CA5MAP	100,433	-
Medical Assistance Program	93.778	1705CA5MAP	295,323	-
Total Medical Assistance Program			2,347,006	-

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

**COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020 (CONTINUED)**

Federal Grantor Federal Program Cluster Pass Through Grantor (if not direct) Federal Program Name	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>				
Passed through California Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	ADP-55-837P	\$ 106,907	\$ -
Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94171	246,878	79,487
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>353,785</u>	<u>79,487</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>10,424,561</u>	<u>315,439</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Direct:				
Staffing for Adequate Fire Emergency Response (SAFER)	97.083	DHS-19-GPD-044-00-99	554,091	-
Passed through Butte County:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4407-DR-CA	3,490	-
Passed through California Governor's Office of Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4434-DR-CA	570,054	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	TLTLC01(01)	1,190,471	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	TLTLC03(01)	1,360,174	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	TLTLC05(01)	4,632	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	TLTLC09(08)	10,717	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	TLTLC10(08)	323,546	-
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>3,463,084</u>	<u>-</u>
Emergency Management Performance Grants	97.042	2019-0003	136,047	-
Homeland Security Grant Program	97.067	2017-0083	32,608	-
Homeland Security Grant Program	97.067	2019-0035	84,439	-
Total Homeland Security Grant Program			<u>117,047</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>4,270,269</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 26,244,450</u>	<u>\$ 828,084</u>

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all federal award programs of the County of Tuolumne (the County). The County reporting entity is defined in Note 1 to the County’s basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies are included in the Schedule. The information in the 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).

As a result of the COVID-19 pandemic, many new federal programs have been established and funding has been added to existing federal programs. Expenditures funded from the following acts, as applicable, are denoted by the prefix COVID-19 in the federal program title in the Schedule:

- Coronavirus Preparedness and Response Supplemental Appropriations Act (CPRSA)
- Families First Coronavirus Response Act (FFCRA)
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
- American Rescue Plan Act (ARP)

NOTE B – BASIS OF ACCOUNTING

The accompanying Schedule is presented using the modified accrual basis of accounting, which is described in Note 1 to the County’s basic financial statements, except for program activities recorded in the County’s enterprise funds. The enterprise funds are presented using the accrual basis of accounting, which is described in Note 1 to the County’s basic financial statements.

For non-federal entities who have never received a negotiated rate, a de minimis rate of 10 percent of modified total direct costs may be used indefinitely as defined in the Uniform Guidance §200.414. The County has not elected to use the 10 percent de minimis indirect cost rate.

NOTE C – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA)

The CFDA numbers included in the accompanying Schedule were determined based on the program name, review of grant contract information and the U.S. General Services Administration’s [SAM.gov](https://www.sam.gov) website.

NOTE D – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures materially agree to or can be reconciled to amounts reported in the County’s basic financial statements.

NOTE E – PASS-THROUGH ENTITY IDENTIFYING NUMBERS

The County has included in the Schedule under the Entity’s Identifying Number, the identifying numbers for pass-through grants when such information has been provided by the pass-through entities. For grants that the County was not provided with such information by the pass-through entities, the County has indicated the pass-through identifying numbers as “Not Available”.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE F – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES VICTIM SERVICES PUBLIC SAFETY GRANT FUNDED PROJECTS

For the year ended June 30, 2020, the County had the following Victim Services Public Safety grant funded projects passed through the California Governor’s Office of Emergency Services (Cal OES):

1. Project Title: Unserved/Underserved Victim Advocacy & Outreach Program
 Grant Number: XV15010550

<u>Cost Category</u>	<u>Expenditures</u>		
	<u>Federal</u>	<u>Local Match</u>	<u>Total</u>
Personal Services	\$ 73,634	\$ 5,508	\$ 79,142
Operating Expenses	7,120	10,045	17,165
Total	<u>\$ 80,754</u>	<u>\$ 15,553</u>	<u>\$ 96,307</u>

2. Project Title: Unserved/Underserved Victim Advocacy & Outreach Program
 Grant Number: UV19020550

<u>Cost Category</u>	<u>Expenditures</u>		
	<u>Federal</u>	<u>Local Match</u>	<u>Total</u>
Personal Services	\$ 52,045	\$ -	\$ 52,045
Operating Expenses	8,597	-	8,597
Total	<u>\$ 60,642</u>	<u>\$ -</u>	<u>\$ 60,642</u>

3. Project Title: Child Advocacy Center Program
 Grant Number: KC18020550

<u>Cost Category</u>	<u>Expenditures</u>		
	<u>Federal</u>	<u>Local Match</u>	<u>Total</u>
Personal Services	\$ 88,939	\$ 8,428	\$ 97,367
Operating Expenses	48,121	8,637	56,758
Total	<u>\$ 137,060</u>	<u>\$ 17,065</u>	<u>\$ 154,125</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE F – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES VICTIM SERVICES PUBLIC SAFETY GRANT FUNDED PROJECTS (Continued)

For the year ended June 30, 2020, the County had the following Victim Services Public Safety grant funded projects passed through the California Governor’s Office of Emergency Services (Cal OES):

4. Project Title: Child Advocacy Center Program
 Grant Number: KC19030550

Cost Category	Expenditures		
	Federal	Local Match	Total
Personal Services	\$ 26,880	\$ 924	\$ 27,804
Operating Expenses	6,524	-	6,524
Total	<u>\$ 33,404</u>	<u>\$ 924</u>	<u>\$ 34,328</u>

5. Project Title: Victim/Witness Services Program
 Grant Number: VW18320550

Cost Category	Expenditures		
	Federal	Local Match	Total
Personal Services	\$ 65,555	\$ -	\$ 65,555
Operating Expenses	24,229	8,421	32,650
Equipment	30,100	-	30,100
Total	<u>\$ 119,884</u>	<u>\$ 8,421</u>	<u>\$ 128,305</u>

6. Project Title: Victim/Witness Assistance Program
 Grant Number: VW19330550

Cost Category	Expenditures		
	Federal	Local Match	Total
Personal Services	\$ 209,418	\$ -	\$ 209,418
Operating Expenses	18,568	-	18,568
Total	<u>\$ 227,986</u>	<u>\$ -</u>	<u>\$ 227,986</u>

**COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

Section I – Summary of Auditor’s Results

Financial Statements:

Type of report the auditor 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 federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Type of auditor’s report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
.14.239	Home Investment Partnerships Program
16.575	Crime Victim Assistance
20.109	Coronavirus Relief Fund
93.558	Temporary Assistance for Needy Families
93.778	Medical Assistance Program
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between type A and type B programs:	\$787,334
Auditee qualified as a low-risk auditee?	No

**COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020**

Section II – Financial Statement Findings

Reference Number: 2020-001
Type of Finding: Instance of Noncompliance

Criteria:

Title 2–Grants and Agreements, Subtitle A–Office of Management and Budget Guidance for Grants and Agreements, Chapter II–Office of Management and Budget Guidance, Part 200–Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F–Audit Requirements, Auditees, §200.512 Report submission (2 CFR 200.512):

(a) General.

- (1) The audit must be completed and the data collection form described in paragraph (b) of this section and reporting package described in paragraph (c) of this section must be submitted within the earlier of 30 calendar days after receipt of the auditor’s report(s), or nine months after the end of the audit period.

Condition:

The County’s single audit reports for the year ended June 30, 2020, which were due by September 30, 2021, were issued on July 29, 2022, making it late and therefore not in compliance with 2 CFR 200.512.

Effect:

The lateness of the County’s single audit reports for the year ended June 30, 2020 may cause some grantors to either withhold or discontinue funding pending the release of the single audit reports. In addition, submitting the reports late precludes the County from being considered a low-risk auditee.

Cause:

The County’s single audit reports for the year ended June 30, 2020 were issued late because the County’s annual financial report for the year ended June 30, 2020 was issued late, which was mainly attributable to the County installing a new ERP system with limited resources, health related issues and vacancies of key staff.

Recommendation:

We recommend that the County take the necessary steps to obtain adequate resources needed to issue the County’s annual financial report and single audit reports to meet Uniform Guidance report submission deadlines.

County’s Response:

County agrees with the comment. The County recently implemented a new ERP System that will greatly assist us in meeting the required Uniform Guidance report submissions deadlines.

**COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020**

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

**COUNTY OF TUOLUMNE, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020**

There were no audit findings noted for the year ended June 30, 2019.