

COUNTY OF SACRAMENTO, CALIFORNIA

**Single Audit Report
(Uniform Guidance)**

For the Fiscal Year Ended June 30, 2019

COUNTY OF SACRAMENTO, CALIFORNIA

**SINGLE AUDIT REPORT
(UNIFORM GUIDANCE)**

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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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
of the County of Sacramento, 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Sacramento, California (County), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 27, 2019.

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) to determine the 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 grants 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 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Sacramento, California
November 27, 2019

**Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance;
and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

To the Honorable Board of Supervisors
of the County of Sacramento, California

Report on Compliance for Each Major Federal Program

We have audited the County of Sacramento, 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 fiscal year ended June 30, 2019. 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 fiscal year ended June 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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

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

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 fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 27, 2019, 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
March 27, 2020

**COUNTY OF SACRAMENTO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<u>SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	16-10169	\$ 1,696,884	\$ 777,545
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - SNAP				
E&T 50% Participant Reimbursement - CalFresh Employment or Training (CFET) Program Supply of Service	10.561	197CACA4S2520	82,220	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - SNAP				
E&T 50% - CalFresh Employment or Training Program	10.561	197CACA4S2519	2,358,498	2,128,709
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program- SNAP				
Employment & Training (E&T) 100% - CFET	10.561	197CACA4Q7503	574,509	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - SNAP				
State Administrative Expense - CalFresh	10.561	197CACA4S2514	32,313,612	126,867
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - SNAP				
Supplemental Security Income (SSI) Cashout	10.561	197CACA4S2514	478,369	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh				
(Food Stamps) – CalWIN Project	10.561	197CACA4S2514	1,274,485	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER TOTAL			<u>38,778,577</u>	<u>3,033,121</u>
<u>CHILD NUTRITION CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF EDUCATION</u>				
School Breakfast Program- State Nutrition Program (SNP)	10.553	02227-SN-34-R	229,296	-
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15-10107	5,274,742	-
CHILD NUTRITION CLUSTER TOTAL			<u>5,504,038</u>	<u>-</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE</u>				
Plant and Animal Disease, Pest Control, and Animal Care - European Grape Vine (I)	10.025	18-0619-004-SF	66,627	-
Plant and Animal Disease, Pest Control, and Animal Care - European Grape Vine (II)	10.025	17-0549-001-SF	44,548	-
Plant and Animal Disease, Pest Control, and Animal Care - Glassy-winged Sharpshooter (GWSS)	10.025	17-0453-015-SF	191,208	-
Plant and Animal Disease, Pest Control, and Animal Care - Detector Dog Team	10.025	18-0294-005-SF	327,659	-
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth - Detection	10.025	18-0399-016-SF	8,269	-
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth - Regulatory	10.025	18-0299-035-SF	38,880	-
Plant and Animal Disease, Pest Control, and Animal Care - Sudden Oak Death (SOD)	10.025	18-0295-111-SF	31,534	-
Plant and Animal Disease, Pest Control, and Animal Care - Pest Detection	10.025	18-0306	511,887	-
CATALOG TOTAL			<u>1,220,612</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>45,503,227</u>	<u>3,033,121</u>

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF DEFENSE</u>				
<u>DIRECT PROGRAMS</u>				
Public Benefit Land Conveyance - Mather Dam	12.U01	Mather Dam	\$ 50,518	\$ -
Defense Environmental Restoration Program - Environmental Services Cooperative Agreement (ESCA) (I)	12.U02	FA8903-09-2-0002	4,866,212	-
Defense Environmental Restoration Program - Environmental Services Cooperative Agreement (ESCA) (II)	12.U02	McClellan Foset #2 ESCA	7,367,546	-
Defense Environmental Restoration Program - Environmental Services Cooperative Agreement (ESCA) (III)	12.U02	McClellan Foset #3 ESCA	16,678,602	-
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>28,962,878</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<u>COMMUNITY DEVELOPMENT BLOCK GRANTS (CDBG) ENTITLEMENT GRANTS CLUSTER</u>				
<u>PASSED THROUGH SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY</u>				
Community Development Block Grants/Entitlement Grants - (CDBG) (I)	14.218	B-17-UC-06-0005	2,233,775	-
Community Development Block Grants/Entitlement Grants - (CDBG) (II)	14.218	B-15-UC-06-0005	41,491	-
COMMUNITY DEVELOPMENT BLOCK GRANTS (CDBG) ENTITLEMENT GRANTS CLUSTER TOTAL			<u>2,275,266</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>2,275,266</u>	<u>-</u>
<u>U.S. DEPARTMENT OF THE INTERIOR</u>				
<u>DIRECT PROGRAMS</u>				
Wild Horse and Burro Resource Management - Wild Horse Training Grant	15.229	L17AC000241	149,684	-
TOTAL U.S. DEPARTMENT OF INTERIOR			<u>149,684</u>	<u>-</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<u>DIRECT PROGRAMS</u>				
Domestic Cannabis Eradication and Suppression Program (DCESP) (I)	16.U01	2018-36	28,387	-
Domestic Cannabis Eradication and Suppression Program (DCESP) (II)	16.U01	2019-37	34,926	-
CATALOG TOTAL			<u>63,313</u>	<u>-</u>
Missing Children's Assistance - Internet Crimes Against Children	16.543	2016-MC-FX-K020	313,185	-
Public Safety Partnership and Community Policing Grants - Community Oriented Policing Services (COPS) Anti-Gang Initiative Program (CAGI)	16.710	2015-GV-WX-0006	16,413	-
PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities - Prison Rape Elimination Act (PREA)	16.735	2015-RP-BX-0001	44,124	-
Edward Byrne Memorial Justice Assistance Grant Program - Sacramento Multiple Advocate Resource Team (SMART) Policing Homeless Initiative	16.738	2016-WY-BX-0001	230,685	-
Edward Byrne Memorial Justice Assistance Grant Program - Justice Assistance Grant (JAG)	16.738	2017-DJ-BX-0923	327,752	-
CATALOG TOTAL			<u>558,437</u>	<u>-</u>

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF JUSTICE (CONTINUED)</u>				
<u>DIRECT PROGRAMS (CONTINUED)</u>				
DNA Backlog Reduction Program - 2017 DNA Capacity Enhancement and Backlog Reduction Program	16.741	2017-DN-BX-0054	\$ 322,566	\$ -
Second Chance Act Reentry Initiative - 2nd Chance Auto	16.812	2019-RV-BX-0002	134,598	-
Equitable Sharing Program - DOJ Asset Forfeiture	16.922	N/A	218,099	-
Drug Enforcement Administration - Asset Seizure	16.922	R7-14-0118	60,757	-
CATALOG TOTAL			<u>278,856</u>	<u>-</u>
<u>PASSED THROUGH BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC)</u>				
Residential Substance Abuse Treatment for State Prisoners (RSAT)	16.593	BSCC 528-18	303,990	-
<u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES</u>				
Crime Victim Assistance - County Victim Services Program	16.575	XC 16 01 0340	1,054,391	988,656
Crime Victim Assistance - Human Trafficking and Advocacy (I)	16.575	HA 17 04 0340	55,369	-
Crime Victim Assistance - Human Trafficking and Advocacy (II)	16.575	HA 18 01 0340	56,958	-
Crime Victim Assistance - Unserved/Underserved Victim Advocacy/Outreach (I)	16.575	UV 16 02 0340	62,390	-
Crime Victim Assistance - Unserved/Underserved Victim Advocacy/Outreach (II)	16.575	UV 18 03 0340	135,676	-
Crime Victim Assistance - Victim Witness Assistance Program (I)	16.575	VW 17 36 0340	413,399	-
Crime Victim Assistance - Victim Witness Assistance Program (II)	16.575	VW 18 37 0340	1,292,536	-
CATALOG TOTAL			<u>3,070,719</u>	<u>988,656</u>
Paul Coverdell Forensic Sciences Improvement Grant Program - Paul Coverdell FSIA (CA Coverdell)	16.742	CQ 18 14 0340	27,263	-
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>5,133,464</u>	<u>988,656</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<u>DIRECT PROGRAMS</u>				
Airport Improvement Program (I)	20.106	3-06-0363-020-2017	1,477,463	-
Airport Improvement Program (II)	20.106	3-06-0204-056-2016	863,277	-
Airport Improvement Program (III)	20.106	3-06-0204-057-2017	2,042,894	-
Airport Improvement Program (IV)	20.106	3-06-0204-058-2019	7,037,484	-
CATALOG TOTAL			<u>11,421,118</u>	<u>-</u>
<u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u>				
<u>PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION</u>				
Highway Planning and Construction - Regional Surface Transportation Program	20.205	STPL-6498(002)	364,940	-
Highway Planning and Construction - Moving Ahead for Progress in the 21st Century Act (MAP-21 I)	20.205	03-5924F15	18,296,836	-
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER TOTAL			<u>18,661,776</u>	<u>-</u>

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF TRANSPORTATION (CONTINUED)</u>				
<u>HIGHWAY SAFETY CLUSTER</u>				
<u>PASSED THROUGH STATE DEPARTMENT OF TRAFFIC SAFETY</u>				
Pedestrian and Bicycle Safety Program	20.600	PS19016	\$ 16,128	\$ -
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DI 18021	60,326	-
National Priority Safety Programs - Child Passenger Safety Program	20.616	OP 19009	32,155	-
CATALOG TOTAL			92,481	-
HIGHWAY SAFETY CLUSTER TOTAL			108,609	-
<u>PASSED THROUGH STATE DEPARTMENT OF TRAFFIC SAFETY</u>				
Selective Traffic Enforcement Program (STEP) (I)	20.608	PT 19150	29,373	-
Selective Traffic Enforcement Program (STEP) (II)	20.608	PT 18067	20,733	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - Impaired Driving Awareness and Education Campaign	20.608	AL 18026	32,450	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - Intensive Probation Supervision For High Risk Felony & Repeat DUI Offender (I)	20.608	AL19007	378,192	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - Intensive Probation Supervision For High Risk Felony & Repeat DUI Offender (II)	20.608	AL18013	125,761	-
CATALOG TOTAL			586,509	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			30,778,012	-
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>				
<u>PASSED THROUGH CALIFORNIA STATE WATER RESOURCES BOARD</u>				
Superfund Technical Assistance Grants (TAG) for Community Groups at National Priority List (NPL) Sites Local Oversight Program	66.806	D18-08-003	485,408	-
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			485,408	-

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>				
<u>HEALTH CENTER PROGRAM CLUSTER</u>				
<u>DIRECT PROGRAMS</u>				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless and Public Housing Primary Care) - McKinney Homeless Grant	93.224	H80CS00045	\$ 1,174,938	\$ -
HEALTH CENTER PROGRAM CLUSTER TOTAL			<u>1,174,938</u>	<u>-</u>
HIV Emergency Relief Projects Grants - Ryan White Part A (I)	93.914	H89HA00048	763,633	641,939
HIV Emergency Relief Projects Grants - Ryan White Part A (II)	93.914	H89HA00048	2,338,062	2,024,267
CATALOG TOTAL			<u>3,101,695</u>	<u>2,666,206</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance - Room for Dads Project	93.243	5H79TI026101-03	165,891	165,891
<u>MEDICAID CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u>				
Medical Assistance Program - Child Health Disability Protection (CHDP) - Medi-Cal and Foster Care	93.778	2018-2019	1,162,899	-
Medical Assistance Program - Medi-Cal	93.778	1905CA5MAP	35,824,066	-
Medical Assistance Program - Medi-Cal - CalWIN Project	93.778	1905CA5MAP	4,095,223	-
Medical Assistance Program - Medi-Cal - Outreach and Enrollment - AB 82	93.778	1905CA5MAP	10,604	-
SUBTOTAL			<u>41,092,792</u>	<u>-</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
Medical Assistance Program - Adult Protective Services	93.778	County 34	1,525,847	-
Medical Assistance Program - Child Welfare Services - Title XIX	93.778	County 34	1,878,944	-
Medical Assistance Program - Community Services Block Grant (CSBG)	93.778	County 34	465,632	-
Medical Assistance Program - In-Home Support Services (IHSS)	93.778	County 34	17,052,787	-
Medical Assistance Program - Local Dental Pilot Projects - Dental Transformation Initiative (LDPP-DTI)	93.778	16-93574	949,725	559,204
SUBTOTAL			<u>21,872,935</u>	<u>559,204</u>
MEDICAID CLUSTER TOTAL			<u>62,965,727</u>	<u>559,204</u>
<u>AGING CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
Medical Assistance Program - (Administration for Community Living) Area 4 Agency on Aging (A4AA)	93.044	1100-19	74,351	-
AGING CLUSTER TOTAL			<u>74,351</u>	<u>-</u>
<u>477 CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u>				
Community Services Block Grant - Adult Protective Services Community Services Block Grant (APS-CSBG)	93.569	County 34	415,843	-
477 CLUSTER TOTAL			<u>415,843</u>	<u>-</u>

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (CONTINUED)</u>				
<u>TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
Temporary Assistance for Needy Families - Child Welfare Service - Emergency Assistance (EA)	93.558	County 34	\$ 12,416,111	\$ -
Temporary Assistance for Needy Families - CalWORKS (TANF)	93.558	1901CATANF	78,273,863	3,468,674
Temporary Assistance for Needy Families - CalWORKS (TANF) - Approved Relative Care (ARC)	93.558	1901CATANF	215,032	-
Temporary Assistance for Needy Families - CalWORKS (TANF) - CalWIN Project	93.558	1901CATANF	478,160	-
Temporary Assistance for Needy Families - CalWORKS (TANF) - Federal	93.558	1901CATANF	22,253,805	-
Temporary Assistance for Needy Families - CalWORKS (TANF) - Fraud Incentives	93.558	1901CATANF	122,268	-
Temporary Assistance for Needy Families - CalWORKS (TANF) - Stage One Child Care	93.558	1901CATANF	9,809,974	361,373
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) CLUSTER Total			<u>123,569,213</u>	<u>3,830,047</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program California Home Visiting Program (CHVP)	93.505	15-10167 A03	808,877	23,045
Community-Based Child Abuse Prevention Grants - Child Abuse Prevention and Treatment Act (CAPT) Title II	93.590	7805000-19-345	51,523	51,523
Children's Health Insurance Program- California Children's Services (CCS) - Target Low-Income Children's Program (TLICP)	93.767	County 34	838,695	-
HIV Prevention Activities Health Department Based - HIV Prevention Program	93.940	15-10945	596,406	252,558
Block Grants for Community Mental Health Services - Substance Abuse and Mental Health Services Administration (SAMHSA)	93.958	County 34	2,982,153	2,458,828
Block Grants for Prevention and Treatment of Substance Abuse - Alcohol and Drug - Substance Abuse Prevention and Treatment (SAPT)	93.959	17-94151 A01	7,890,660	4,014,720
Maternal and Child Health Services Block Grant to the States - California Children's Services - Medi-Cal Title XIX	93.994	County 34	3,990,314	38,756
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
Maternal and Child Health Services Block Grant to the States - Black Infant Health (BIH)	93.994	201834	195,124	-
Maternal and Child Health Services Block Grant to the States - Maternal, Child & Adolescent Health (MCAH)	93.994	201834	222,644	15,490
CATALOG TOTAL			<u>4,408,082</u>	<u>54,246</u>

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (CONTINUED)</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH (CONTINUED)</u>				
Public Health Emergency Preparedness - Public Health Emergency Preparedness (PHEP)	93.069	17-10184	\$ 1,590,520	\$ -
Affordable Care Act (ACA) Personal Responsibility Education Program - California Personal Responsibility Education Program (CA PREP)	93.092	18-10239	199,232	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Tuberculosis (TB) Program	93.116	TB Base Award	467,075	-
Immunization Cooperative Agreements - Immunization Assistance Program (IAP)	93.268	17-10341	413,987	-
State Physical Activity and Nutrition (SPAN)	93.439	18-10549	16,462	-
National Bioterrorism Hospital Preparedness Program - Hospital Preparedness Program (HPP)	93.889	17-10184	366,157	8,000
HIV Care Formula Grants - HIV Care Program Part B & Minority AIDS Initiative (MAI)	93.917	18-10883	1,309,366	1,155,064
HIV Care Formula Grants - HIV Care Program (X08)	93.917	16-10855 A01	1,163,081	1,060,913
CATALOG TOTAL			2,472,447	2,215,977
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Refugee Health Assessment	93.566	18-34-90899-00	825,200	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Refugee Health Promotion	93.566	18-34-90899-00	129,219	-
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Refugee and Entrant Assistance (RCA) (I)	93.566	1901CARCMA	604,583	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Refugee and Entrant Assistance (RCA) (II)	93.566	1901CARCMA	3,632	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Refugee and Entrant Assistance (RCA) - CalWIN Project	93.566	1901CARCMA	965	-
CATALOG TOTAL			1,563,599	-
Guardianship Assistance - Kinship Guardianship Assistance Program Title IV-E (Kin-GAP) 18+	93.090	1801CAGARD	286,202	-
Guardianship Assistance - Kinship Guardianship Assistance Payment Title IV-E (Fed-GAP) 4T	93.090	1801CAGARD	2,996,457	-
Guardianship Assistance - Kinship Guardianship Program - Title IV-E (Kin-GAP IV-E)	93.090	1801CAGARD	206,006	-
CATALOG TOTAL			3,488,665	-

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (CONTINUED)</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES (CONTINUED)</u>				
Promoting Safe and Stable Families (PSSF)	93.556	County 34	\$ 964,221	\$ -
Stephanie Tubbs Jones Child Welfare Services Program - Child Welfare Services - Title IV-B	93.645	County 34	1,998,623	-
Temporary Assistance for Needy Families - Child Welfare Service - Extended Foster Care (EFC)	93.658	County 34	723,434	-
Foster Care Title IV-E - Child Welfare Services Outcome Improvement Project (CWSOIP) - COHORT	93.658	County 60	765,389	-
Foster Care Title IV-E - Child Welfare Services (CWS) - Title IV-E California Well-Being Project	93.658	County 60	40,935,060	939,497
Foster Care Title IV-E - Child Welfare Services - Title IV-E	93.658	County 60	3,452,722	1,180,199
Foster Care Title IV-E - Child Welfare Services - Commercially Sexually Exploited Children (CSEC)	93.658	County 60	456,117	-
Foster Care Title IV-E - Child Welfare Services - Emergency Child Care Bridge (ECCB)	93.658	County 60	131,798	-
Foster Care Title IV-E - Child Welfare Services - Resource Family Approval (RFA)	93.658	County 60	2,031,334	-
Foster Care Title IV-E - Community Care Licensing (CCL) - Foster Family Homes (FFH)	93.658	County 60	43,237	-
Foster Care Title IV-E - Aid to Families with Dependent Children (AFDC)	93.658	1901CAFOST	1,443,004	-
Foster Care Title IV-E - Aid to Families with Dependent Children (AFDC) - Foster Care	93.658	1801CAFOST	24,592,760	-
Foster Care Title IV-E - Emergency Assistance Foster Care	93.658	1901CAFOST	3,355,146	-
Foster Care Title IV-E - Extended Foster Care 18+	93.658	1901CAFOST	3,121,582	-
Foster Care Title IV-E - Program (I)	93.658	1801CAFOST	1,744,076	-
Foster Care Title IV-E - Program (II)	93.658	1901CAFOST	6,345,562	-
Foster Care Title IV-E - Foster Parent Training & Recruitment (AB2129)	93.658	County 60	18,501	-
CATALOG TOTAL			89,159,722	2,119,696
Adoption Assistance - Title IV-E (I)	93.659	County 60	1,875,298	-
Adoption Assistance - Title IV-E (II)	93.659	1901CAADPT	26,400,079	-
Adoption Assistance - Title IV-E (III)	93.659	1901CAADPT	472,420	-
Adoption Assistance - Title IV-E (IV)	93.659	1901CAADPT	17,958	-
CATALOG TOTAL			28,765,755	-
Social Services Block Grant - Child Welfare Services - Title XX	93.667	County 34	3,415,468	-
Social Services Block Grant - AFDC Foster Care Title XX (I)	93.667	1901CASOSR	2,055,665	-
Social Services Block Grant - AFDC Foster Care Title XX (II)	93.667	1901CASOSR	1,990,058	-
CATALOG TOTAL			7,461,191	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood - Independent Living Program	93.674	County 34	593,804	-
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES</u>				
Child Support Enforcement	93.563	1901CACSES	21,946,866	-
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			370,512,380	18,419,941

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. CORPORATION FOR NATIONAL & COMMUNITY SERVICE</u>				
<u>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</u>				
<u>DIRECT PROGRAMS</u>				
Foster Grandparent Program - Foster Grandparent Program (FGP)	94.011	17SFPCA001	\$ 426,481	\$ -
Senior Companion Program (SCP)	94.016	16SCPCA001	191,829	-
FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER TOTAL			<u>618,310</u>	<u>-</u>
Retired and Senior Volunteer Program - Retired and Senior Volunteer Program	94.002	16SRPCA003	190,376	-
TOTAL U.S. CORPORATION FOR NATIONAL & COMMUNITY SERVICE			<u>808,686</u>	<u>-</u>
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>				
<u>DIRECT PROGRAMS</u>				
High Intensity Drug Trafficking Areas Program - Central Valley California High Intensity Drug Trafficking Area (I)	95.001	G17CV0002A	449,642	-
High Intensity Drug Trafficking Areas Program - Central Valley California High Intensity Drug Trafficking Area (II)	95.001	G18CV0002A	2,129,017	-
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			<u>2,578,659</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PARKS AND RECREATION</u>				
Boating Safety Financial Assistance - Marine Law Enforcement Equipment Grant Program	97.012	C18L0616	35,600	-
Boating Safety Financial Assistance - Marine Law Enforcement Training Reimbursement Program	97.012	County 34	5,186	-
CATALOG TOTAL			<u>40,786</u>	<u>-</u>
<u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES</u>				
Flood Mitigation Assistance - FEMA Hazard Mitigation Grant DR - 4301	97.039	Project PJ0232	10,486	-
Flood Mitigation Assistance - FEMA Hazard Mitigation Grant DR - 4240	97.039	Project PJ0027	12,296	-
CATALOG TOTAL			<u>22,782</u>	<u>-</u>
Emergency Management Performance Grants - Emergency Management Performance Grant (EMPG)	97.042	2018-0008	433,646	433,646
Homeland Security Grant Program (I)	97.067	2016-0102	587,061	-
Homeland Security Grant Program (II)	97.067	2016-0102	678,312	664,569
Homeland Security Grant Program (III)	97.067	2017-0083	2,244,128	-
Homeland Security Grant Program (IV)	97.067	2017-0083	1,084,229	1,084,229
Homeland Security Grant Program - SHSGP 2016	97.067	2016-0102	400,000	400,000
Homeland Security Grant Program - SHSGP 2017	97.067	201-0083	278,816	250,000
CATALOG TOTAL			<u>5,272,546</u>	<u>2,398,798</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>5,769,760</u>	<u>2,832,444</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 492,957,424</u>	<u>\$ 25,274,162</u>

See accompanying notes to the schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the County of Sacramento, California (County) under programs of the federal government for the fiscal year ended June 30, 2019. 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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting for the governmental funds and the accrual basis of accounting for the 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – MEDICAID CLUSTER

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the schedule of expenditures of federal awards. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the schedule of expenditures of federal awards 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 of expenditures of federal awards as they do not represent fees for services.

NOTE 4 – PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

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

NOTE 5 – INDIRECT COST RATE

The County elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**COUNTY OF SACRAMENTO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

I. SUMMARY OF AUDITOR'S RESULTS

Type of report the auditor issued on whether the financial statements 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?	No
Type of auditors' 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 Numbers</u>	<u>Name of Federal Programs or Clusters</u>
16.575	Crime Victim Assistance Program
20.106	Airport Improvement Program
93.090	Kinship Guardian Assistance Program (Kin-GAP)
93.558	Temporary Assistance for Needy Families (TANF)
93.778	Medicaid Cluster
93.994	Maternal & Child Health Services Block Grant to the States

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000
Auditee qualified as low-risk auditee?	Yes

**COUNTY OF SACRAMENTO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

II. FINANCIAL STATEMENT FINDINGS

None reported.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

**COUNTY OF SACRAMENTO, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Summarized below is the current status of corrective action on audit findings reported in the prior year schedule of audit findings and questioned costs.

Finding No.	Program Name/Description	CFDA No.	Compliance Requirement	Status of Corrective Action
2018-001	Adoption Assistance – Title IV-E	93.659	Allowable Costs/Cost Principles	Implemented
2018-002	Supplemental Nutrition Assistance Program (SNAP) Cluster	10.561	Special Tests and Provision – ADP System for SNAP	Implemented