

COUNTY OF SACRAMENTO, CALIFORNIA

**Single Audit Report
(Uniform Guidance)**

For the Fiscal Year Ended June 30, 2020

COUNTY OF SACRAMENTO, CALIFORNIA

**SINGLE AUDIT REPORT
(UNIFORM GUIDANCE)**

FOR THE FISCAL 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
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, 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 November 24, 2020.

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 grants 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 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 24, 2020

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, 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 fiscal 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 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 24, 2020, 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 29, 2021

**COUNTY OF SACRAMENTO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF AGRICULTURE</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	19-0994-012-SF	\$ 64,003	\$ -
European Grape Vine (II)	10.025	18-0619-004-SF	51,271	-
Glassy-winged Sharpshooter (GWSS)	10.025	17-0453-015-SF	213,216	-
Detector Dog Team	10.025	19-0266-005-SF	378,730	-
Light Brown Apple Moth - Detection	10.025	19-0268-037-SF	10,171	-
Light Brown Apple Moth - Regulatory	10.025	19-0268-008-SF	23,445	-
Sudden Oak Death	10.025	19-0267-008-SF	33,242	-
Pest Detection	10.025	19-0262	556,527	-
CATALOG TOTAL			<u>1,330,605</u>	<u>-</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	89,423	-
National School Lunch Program- State Nutrition Program (SNP)	10.555	02227-SN-34-R	139,031	-
CHILD NUTRITION CLUSTER TOTAL			<u>228,454</u>	<u>-</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10178	5,189,790	-
<u>SNAP CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	19-10376	1,743,058	855,093
<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	207CACA4S2520	37,496	-
SNAP E&T 50% - CalFresh Employment or Training Program	10.561	207CACA4S2519	1,087,887	351,205
SNAP State Administrative Expense - CalFresh	10.561	207CACA4S2514	35,604,795	-
CalFresh (Food Stamps) – CalWIN Project	10.561	207CACA4S2514	818,432	-
SNAP CLUSTER TOTAL			<u>39,291,668</u>	<u>1,206,298</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>46,040,517</u>	<u>1,206,298</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, 2020**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF DEFENSE</u>				
<u>DIRECT PROGRAM</u>				
Defense Environmental Restoration Program:				
Environmental Services Cooperative Agreement (ESCA) (I)	12.U01	FA8903-09-2-0002	\$ 38,742	\$ -
Environmental Services Cooperative Agreement (ESCA) (II)	12.U01	McClellan Foset #2 ESCA	969,361	-
Environmental Services Cooperative Agreement (ESCA) (III)	12.U01	McClellan Foset #3 ESCA	9,871,778	-
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>10,879,881</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<u>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-18-UC-06-0005	3,642,631	-
CDBG II	14.218	B-20-UC-06-0005	47,114	-
CDBG - ENTITLEMENT GRANTS CLUSTER TOTAL			<u>3,689,745</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>3,689,745</u>	<u>-</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>				
<u>DIRECT PROGRAMS</u>				
Payments in Lieu of Taxes	15.226	P.L. 116-94	5,753	-
Wild Horse and Burro Resource Management Wild Horse Training Grant	15.229	L17AC000241	66,006	-
<u>PASSED THROUGH REGIONAL WATER AUTHORITY</u>				
Reclamation States Emergency Drought Relief	15.514	R18AP00085	3,665	-
TOTAL U.S. DEPARTMENT OF INTERIOR			<u>75,424</u>	<u>-</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<u>DIRECT PROGRAMS</u>				
Domestic Cannabis Eradication and Suppression Program (I)	16.U01	2020-34	51,659	-
Domestic Cannabis Eradication and Suppression Program (II)	16.U01	2019-37	40,144	-
CATALOG TOTAL			<u>91,803</u>	<u>-</u>
Missing Children's Assistance				
Internet Crimes Against Children (I)	16.543	2016-MC-FX-K020	82,703	-
Internet Crimes Against Children (II)	16.543	2019-MC-FX-K032	340,334	-
CATALOG TOTAL			<u>423,037</u>	<u>-</u>
Public Safety Partnership and Community Policing Grants				
Community Oriented Policing Services (COPS) Anti-Gang Initiative Program (CAGI)	16.710	2015-GV-WX-0006	4,980	-
Edward Byrne Memorial Justice Assistance Grant Program				
Sacramento Multiple Advocate Resource Team (SMART) Policing Homeless Initiative	16.738	2016-WY-BX-0001	133,141	60,172
Edward Byrne Memorial Justice Assistance Grant Program - Justice Assistance Grant (JAG)	16.738	2018-DJ-BX-0825	221,595	-
CATALOG TOTAL			<u>354,736</u>	<u>60,172</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, 2020**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	AMOUNTS 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	\$ 13,727	\$ -
2018 DNA Capacity Enhancement and Backlog Reduction Program	16.741	2018-DN-BX-0007	329,270	-
CATALOG TOTAL			<u>342,997</u>	<u>-</u>
Second Chance Act Reentry Initiative				
2nd Chance Auto	16.812	2019-RV-BX-0002	164,355	88,865
<u>PASSED THROUGH BOARD OF STATE AND COMMUNITY CORRECTIONS</u>				
Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 528-19	290,936	-
Edward Byrne Memorial Justice Assistance Grant Program				
Juvenile Assistance Grant (JAG)	16.738	BSCC 619-19	136,737	-
Statewide Mental Health Training	16.738	BSCC-5227	1,600	-
CATALOG TOTAL			<u>138,337</u>	<u>-</u>
<u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES</u>				
Crime Victim Assistance				
County Victim Services Program (I)	16.575	XC 16 01 0340	349,143	253,535
County Victim Services Program (II)	16.575	XC 19 02 0340	240,657	200,935
Human Trafficking and Advocacy (I)	16.575	HA 18 01 0340	26,787	-
Human Trafficking and Advocacy (II)	16.575	HA 19 02 0340	60,653	-
Unserved/Underserved Victim Advocacy/Outreach (I)	16.575	UV 18 03 0340	39,324	-
Unserved/Underserved Victim Advocacy/Outreach (II)	16.575	UV 19 04 0340	167,872	-
Victim Witness Assistance Program (I)	16.575	VW 18 37 0340	476,530	-
Victim Witness Assistance Program (II)	16.575	VW 19 38 0340	1,507,254	-
CATALOG TOTAL			<u>2,868,220</u>	<u>454,470</u>
Paul Coverdell Forensic Sciences Improvement Grant Program				
Paul Coverdell FSIA (CA Coverdell) (I)	16.742	CQ 18 14 0340	44,451	-
Paul Coverdell FSIA (CA Coverdell) (II)	16.742	CQ 19 15 0340	27,823	-
CATALOG TOTAL			<u>72,274</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>4,751,675</u>	<u>603,507</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<u>DIRECT PROGRAM</u>				
Airport Improvement Program	20.106	3-06-0204-058-2019	19,920,520	-
COVID-19 Airport Improvement Program	20.106	3-06-0204-060-2020	34,498,599	-
CATALOG TOTAL			<u>54,419,119</u>	<u>-</u>
<u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u>				
<u>PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION</u>				
Highway Planning and Construction				
Moving Ahead for Progress in the 21st Century Act (MAP-21 I)	20.205	03-5924F15	20,606,869	-
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER TOTAL			<u>20,606,869</u>	<u>-</u>
Formula Grants for Rural Areas and Tribal Transit Program	20.509	N/A	44,953	-

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, 2020**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF TRANSPORTATION (CONTINUED)</u>				
<u>HIGHWAY SAFETY CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA OFFICE OF TRAFFIC SAFETY</u>				
State and Community Highway Safety				
Pedestrian and Bicycle Safety Program (I)	20.600	PS19016	\$ 23,369	\$ 23,369
Pedestrian and Bicycle Safety Program (II)	20.600	PS20017	18,897	18,897
CATALOG TOTAL			<u>42,266</u>	<u>42,266</u>
National Priority Safety Programs				
Child Passenger Safety Program (I)	20.616	OP20013	51,877	51,877
Child Passenger Safety Program (II)	20.616	OP19009	42,284	42,284
CATALOG TOTAL			<u>94,161</u>	<u>94,161</u>
HIGHWAY SAFETY CLUSTER TOTAL			<u>136,427</u>	<u>136,427</u>
<u>PASSED THROUGH CALIFORNIA OFFICE OF TRAFFIC SAFETY</u>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated				
Selective Traffic Enforcement Program (STEP) (I)	20.608	PT 19150	34,834	-
Selective Traffic Enforcement Program (STEP) (II)	20.608	PT 20109	13,902	-
Intensive Probation Supervision For High Risk Felony and Repeat DUI Offender (I)	20.608	AL19007	81,722	-
Intensive Probation Supervision For High Risk Felony & Repeat DUI Offender (II)	20.608	AL 20022	307,778	-
CATALOG TOTAL			<u>438,236</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>75,645,604</u>	<u>136,427</u>
<u>U.S. DEPARTMENT OF TREASURY</u>				
<u>DIRECT PROGRAM</u>				
COVID-19 Coronavirus Relief Fund	21.019	2020-0257	134,936,324	-
<u>PASSED THROUGH CALIFORNIA EMPLOYMENT DEVELOPMENT DEPARTMENT</u>				
COVID-19 Coronavirus Relief Fund	21.019	2020-0257	400,973	-
TOTAL U.S. DEPARTMENT OF TREASURY			<u>135,337,297</u>	<u>-</u>
<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	D19-08-003	417,456	-
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			<u>417,456</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, 2020**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HEALTH AND 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	\$ 1,598,138	\$ -
HEALTH CENTER PROGRAM CLUSTER TOTAL			<u>1,598,138</u>	<u>-</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Drug Court Treatment	93.243	1H79TI081902-01	323,194	135,060
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686	UT8HA33957	18,889	-
HIV Emergency Relief Projects Grants				
Ryan White Part A	93.914	H89HA00048	3,170,694	2,546,530
<u>MEDICAID CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u>				
Medical Assistance Program				
Child Health Disability Prevention (CHDP- Medical and Foster Care)	93.778	2019-2020	1,354,952	-
Dental Transformation Initiative	93.778	16-93574	1,521,266	1,252,545
Medi-Cal	93.778	2005CA5MAP	36,475,176	-
Medi-Cal - CalWIN Project	93.778	2005CA5MAP	2,365,091	-
SUBTOTAL			<u>41,716,485</u>	<u>1,252,545</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
Medical Assistance Program				
Adult Protective Services	93.778	County 34	1,497,024	-
Community Services Block Grant (CSBG)	93.778	County 34	697,892	-
In-Home Support Services (IHSS)	93.778	County 34	17,074,204	-
SUBTOTAL			<u>19,269,120</u>	<u>-</u>
MEDICAID CLUSTER TOTAL			<u>60,985,605</u>	<u>1,252,545</u>
<u>AGING CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF AGING</u>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers				
IIIB - Peer Counseling	93.044	1100-20	74,351	-
AGING CLUSTER TOTAL			<u>74,351</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, 2020**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</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	\$ -
CalWORKS (TANF)	93.558	2001CATANF	74,638,338	3,272,940
CalWORKS (TANF) - Approved Relative Care (ARC)	93.558	2001CATANF	230,127	-
CalWORKS (TANF) - CalWIN Project	93.558	2001CATANF	555,064	-
CalWORKS (TANF) - Federal	93.558	2001CATANF	34,747,624	-
CalWORKS (TANF) - Fraud Incentives	93.558	2001CATANF	149,928	-
CalWORKS (TANF) - Stage One Child Care	93.558	2001CATANF	9,444,898	388,706
CATALOG TOTAL			<u>132,182,090</u>	<u>3,661,646</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	19.34	775,927	18,312
Community Services Block Grant	93.569	County 34	611,586	-
Children's Health Insurance Program				
California Children's Services (CCS) - Target Low-Income Children's Program (TLICP)	93.767	2019-0406	775,256	-
Block Grants for Community Mental Health Services				
Substance Abuse and Mental Health Services Administration	93.958	County 34	2,902,991	1,771,023
Block Grants for Prevention and Treatment of Substance Abuse				
Substance Abuse Block Grant	93.959	2B08TIO10062-20	6,616,905	2,656,278
Maternal and Child Health Services Block Grant to the States				
California Children's Services	93.994	CCS FY2019-20	4,003,009	50,000
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
Maternal and Child Health Services Block Grant to the States				
Black Infant Health	93.994	201934	99,432	-
Maternal Child and Adolescent Health	93.994	201934	233,069	17,317
CATALOG TOTAL			<u>4,335,510</u>	<u>67,317</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, 2020**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
Public Health Emergency Preparedness	93.069	17-10184	\$ 1,489,512	\$ -
Affordable Care Act (ACA) Personal Responsibility Education Program CA Prep	93.092	18-10239 A01	187,861	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs Tuberculosis Program	93.116	1934BASSE00	436,431	-
Immunization Cooperative Agreements Immunization Assistance Program	93.268	17-10341 A01	405,706	-
State Physical Activity and Nutrition (SPAN)	93.439	18-10549	89,990	17,802
Refugee and Entrant Assistance State/Replacement Designee Administered Programs Refugee Health Promotion	93.566	18-34-90893-00	93,914	-
National Bioterrorism Hospital Preparedness Program Hospital Preparedness Program (HPP) (II)	93.889	17-10184	500,920	8,000
HIV Care Formula Grants HIV Care (Part B and MAI)	93.917	18-10883 A01	1,050,996	929,059
HIV Prevention Activities Health Department Based HIV Prevention Program	93.940	18-10766	607,192	185,121
Refugee and Entrant Assistance State/Replacement Designee Administered Programs Refugee and Entrant Assistance (RCA)	93.566	2001CARCMA	1,442,002	-
Refugee and Entrant Assistance (RCA) - CalWIN Project (I)	93.566	201CARCMA	637	-
Refugee and Entrant Assistance (RCA) - CalWIN Project (II)	93.566	2001CARCMA	4,683	-
CATALOG TOTAL			1,447,322	-
Guardianship Assistance				
Kinship Guardianship Assistance Program Title IV-E (Kin-GAP) 18+	93.090	1901CAGARD	286,385	-
Kinship Guardianship Assistance Payment Title IV-E (Fed-GAP) 4T	93.090	1901CAGARD	3,135,896	-
Kinship Guardianship Program - Title IV-E (Kin-GAP IV-E)	93.090	1901CAGARD	428,649	-
CATALOG TOTAL			3,850,930	-

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, 2020**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	County 34	\$ 894,068	\$ 268,195
Adoption and Legal Guardianship Incentive Payments Adoption Incentive Program	93.603	County 60	72,986	-
Stephanie Tubbs Jones Child Welfare Services Program Child Welfare Services - Title IV-B	93.645	County 34	1,984,179	1,984,179
Foster Care Title IV-E				
Child Welfare Services Case Records - Case Reviews	93.658	County 60	202,265	-
Child Welfare Services Outcome Improvement Project (CWSOIP) - COHORT	93.658	County 60	374,631	160,906
Child Welfare Services (CWS) - Title IV-E California	93.658	County 60	26,492,607	191,297
Child Welfare Services - Continuum of Care Reform Child and Family Team (CFT)	93.658	County 60	440,623	440,623
Child Welfare Services - Continuum of Care Reform - Foster Parent Recruitment	93.658	County 60	46,597	-
Child Welfare Services - Commercially Sexually Exploited Children (CSEC)	93.658	County 60	491,092	348,251
Child Welfare Services - Emergency Child Care Bridge (ECCB)	93.658	County 60	146,456	146,456
Child Welfare Services - Resource Family Approval (RFA)	93.658	County 60	1,827,460	-
Community Care Licensing (CCL) - Foster Family Homes (FFH)	93.658	County 60	2,831	-
Group Home Monthly Visits	93.658	County 60	27,741	-
Kinship and Foster Care Emergency Funds	93.658	County 60	6,909	-
Statewide Automated Child Welfare Information System (SACWIS)	93.658	County 60	39,691	-
Foster Parent Training & Recruitment (AB2129)	93.658	County 60	19,096	-
Aid to Families with Dependent Children (AFDC) - Foster Care	93.658	2001CAFOST	16,046,685	-
Emergency Assistance Foster Care	93.658	2001CAFOST	2,559,794	-
Extended Foster Care 18+	93.658	2001CAFOST	3,123,630	-
Foster Care - CalWIN Project	93.658	2001CAFOST	9,773	-
Program (I)	93.658	1901CAFOST	1,731,663	212,361
Program (II)	93.658	2001CAFOST	2,186,174	-
Program (III)	93.658	2001CAFOST	1,418,188	-
CATALOG TOTAL			57,193,906	1,499,894

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, 2020**

FEDERAL GRANTOR PROGRAM TITLE/CLUSTER PASSED THROUGH GRANT COUNTY PROGRAM NAME	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES (CONTINUED)</u>				
Adoption Assistance				
Title IV-E (I)	93.659	County 60	\$ 1,747,451	\$ 360
Title IV-E (II)	93.659	2001CAADPT	28,748,583	-
Title IV-E (III)	93.659	2001CAADPT	517,083	-
Adoption Assistance Program - 18+ Federal	93.659	2001CAADPT	19,837	-
CATALOG TOTAL			<u>31,032,954</u>	<u>360</u>
Social Services Block Grant				
Child Welfare Services - Title XX	93.667	County 60	2,561,601	-
AFDC Foster Care Title XX	93.667	2001CASOSR	2,055,664	-
CATALOG TOTAL			<u>4,617,265</u>	<u>-</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood				
Independent Living Program	93.674	County 60	548,446	245,817
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES</u>				
Child Support Enforcement	93.563	1901CACSES	23,982,579	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>344,858,293</u>	<u>17,247,138</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
<u>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</u>				
<u>DIRECT PROGRAMS</u>				
Foster Grandparent Program - Foster Grandparent Program (FGP)	94.011	17SFPCA001	419,033	-
Senior Companion Program	94.016	19SCPCA001	102,957	-
FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER TOTAL			<u>521,990</u>	<u>-</u>
Retired and Senior Volunteer Programs				
Training and Technical Assistance	94.002	19SRPCA005	199,900	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>721,890</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	G18CV0002A	588,550	357,017
Central Valley California High Intensity Drug Trafficking Area (II)	95.001	G19CV0002A	1,727,383	259,599
Central Valley California High Intensity Drug Trafficking Area (III)	95.001	G20CA0002A	170,805	8,682
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			<u>2,486,738</u>	<u>625,298</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<u>DIRECT PROGRAM</u>				
Cooperating Technical Partners	97.045	EMF-2019-CA-00008-S01	37,132	-
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PARKS AND RECREATION</u>				
Boating Safety Financial Assistance				
Marine Law Enforcement Equipment Grant Program	97.012	C18L0616	1,907	-

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, 2020**

FEDERAL GRANTOR PASSED THROUGH GRANT PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL CFDA NUMBER	DIRECT/PASS-THROUGH AGENCY GRANT NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HOMELAND SECURITY (CONTINUED)</u>				
<u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES</u>				
Emergency Management Performance Grants				
Emergency Management Performance Grant (EMPG)	97.042	2019-0003	\$ 433,646	\$ -
Homeland Security Grant Program (HSGP)				
HSGP - (I)	97.067	2019-0627	592,400	-
HSGP - (II)	97.067	2017-0083	320,872	-
HSGP - (III)	97.067	2018-0054	1,873,510	-
HSGP - (IV)	97.067	2018-0054	504,815	-
HSGP - 2017	97.067	2017-0083	504,360	289,746
HSGP - 2018	97.067	2018-0054	201,973	-
CATALOG TOTAL			<u>3,997,930</u>	<u>289,746</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			4,470,615	289,746
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 629,375,135</u>	<u>\$ 20,108,414</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, 2020

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, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Expenditures funded by the Coronavirus Aid, Relief, and Economic Security (CARES) Act are denoted by the prefix COVID-19 in the federal program title.

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.

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 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 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 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.

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

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, 2020**

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:

CFDA Numbers	Name of Federal Programs or Clusters
10.557	WIC Special Supplemental Nutrition Program for Women, Infants and Children
	CDBG - Entitlement Grants Cluster:
14.218	Community Development Block Grants/Entitlement Grants
21.019	Coronavirus Relief Fund
93.658	Foster Care Title IV-E
93.914	HIV Emergency Relief Project Grants
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.067	Homeland Security Grant Program

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, 2020**

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, 2020**

There were no findings reported in the prior year.