

COUNTY OF SACRAMENTO, CALIFORNIA

Single Audit Report
(Uniform Guidance)

For the Fiscal Year Ended June 30, 2021

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(Uniform Guidance)
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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, 2021, 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, 2021.

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 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.

Macias Gini & O'Connell LLP

Sacramento, California

November 24, 2021



**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, 2021. 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 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, 2021.

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, 2021, 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, 2021, 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

November 24, 2021, except for our report on the Schedule of Expenditures
of Federal Awards, for which the date is March 30, 2022

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COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For The Fiscal Year Ended June 30, 2021

FEDERAL GRANTOR PASSED THROUGH GRANT FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING 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 Detector Dog Team	10.025	20-0474-005-SF	\$ 412,946	\$ -
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10178	5,060,055	-
<u>CHILD NUTRITION CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF EDUCATION</u>				
School Breakfast Program	10.553	02227-SN-34-R	81,697	-
National School Lunch Program	10.555	02227-SN-34-R	129,190	-
CHILD NUTRITION CLUSTER TOTAL			<u>210,887</u>	<u>-</u>
<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	1,503,294	693,088
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
SNAP E&T 50% - CalFresh Employment or Training Program	10.561	207ACA4S2519	507,056	30,222
SNAP State Administrative Expense - CalFresh	10.561	207ACA4S2514	36,901,929	-
CalFresh (Food Stamps) – CalWIN Project	10.561	207ACA4S2514	613,866	-
SNAP CLUSTER TOTAL			<u>39,526,145</u>	<u>723,310</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>45,210,033</u>	<u>723,310</u>
<u>U.S. DEPARTMENT OF DEFENSE</u>				
<u>DIRECT PROGRAM</u>				
Defense Environmental Restoration Program				
Environmental Services Cooperative Agreement (ESCA) (IV)	12.U01	FA8903-09-2-0002	619,837	-
Environmental Services Cooperative Agreement (ESCA) (V)	12.U01	McClellan Foset #2 ESCA	1,898,273	-
Environmental Services Cooperative Agreement (ESCA) (VI)	12.U01	McClellan Foset #3 ESCA	3,887,072	-
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>6,405,182</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<u>PASSED THROUGH SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY</u>				
Emergency Solutions Grant Program				
Mather	14.231	E-20-MC-06-0005	172,299	172,299
COVID-19 Emergency Solutions Grant Program				
ESG I	14.231	E-20-UW-06-0005	3,023,248	3,023,248
ESG II	14.231	E-20-UW-06-0005	3,139,553	1,512,471
CATALOG TOTAL			<u>6,335,100</u>	<u>4,708,018</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	03-5924F15	1,900,505	-
CDBG II	14.218	B-20-UC-06-0005	277,701	277,701
COVID-19 Community Development Block Grants/Entitlement Grants				
CDBG III	14.218	B-20-UC-06-0005	141,902	141,902
CDBG - ENTITLEMENT GRANTS CLUSTER TOTAL			<u>2,320,108</u>	<u>419,603</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>8,655,208</u>	<u>5,127,621</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, 2021

FEDERAL GRANTOR PASSED THROUGH GRANT FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF INTERIOR</u>				
<u>DIRECT PROGRAM</u>				
Wild Horse and Burro Resource Management	15.229	L17AC000241	\$ 88,955	\$ -
Wild Horse Training Grant				
<u>PASSED THROUGH REGIONAL WATER AUTHORITY</u>				
WaterSMART (Sustain and Manage America's Resources for Tomorrow)				
WaterSMART Grants - Sacramento Regional Residential 2018-2020 Water Meter Installation Project	15.507	R18AP00127	234,000	-
Reclamation States Emergency Drought Relief	15.514	R18AP00085	83,933	-
TOTAL U.S. DEPARTMENT OF INTERIOR			<u>406,888</u>	<u>-</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<u>DIRECT PROGRAMS</u>				
Missing Children's Assistance				
Internet Crimes Against Children (II)	16.543	2019-MC-FX-K032	514,264	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				
Sacramento County Victim Response Team Project	16.590	2020-WE-AX-0009	71,931	49,338
Edward Byrne Memorial Justice Assistance Grant Program				
Sacramento Multiple Advocate Resource Team (SMART) Policing Homeless Initiative	16.738	2016-WY-BX-0001	1,750	-
Edward Byrne Memorial Justice Assistance Grant Program - Justice Assistance Grant (JAG)	16.738	2019-DJ-BX-0687	199,705	-
CATALOG TOTAL			<u>201,455</u>	<u>-</u>
DNA Backlog Reduction Program				
2018 DNA Capacity Enhancement and Backlog Reduction Program	16.741	2018-DN-BX-0007	10,462	-
2019 DNA Capacity Enhancement and Backlog Reduction Program	16.741	2019-DN-BX-0121	362,714	-
CATALOG TOTAL			<u>373,176</u>	<u>-</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2019-MO-BX-0009	171,051	-
Second Chance Act Reentry Initiative				
2nd Chance Auto	16.812	2016-RV-BX-0002	159,804	40,941
Equitable Sharing Program				
DOJ Asset Forfeiture	16.922	N/A	76,053	-
<u>PASSED THROUGH BOARD OF STATE AND COMMUNITY CORRECTIONS</u>				
Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 528-20	309,468	-
Edward Byrne Memorial Justice Assistance Grant Program				
Juvenile Assistance Grant (JAG) - Mental Health Training	16.738	2016-DJ-BX-0446	3,555	-
Juvenile Assistance Grant (JAG)	16.738	BSCC 619-19	983,328	263,405
Statewide Mental Health Training	16.738	BSCC-0026-18-MH	47,313	-
CATALOG TOTAL			<u>1,034,196</u>	<u>263,405</u>
<u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES</u>				
Crime Victim Assistance				
County Victim Services Program (I)	16.575	XC20-03-0340	262,153	207,189
County Victim Services Program (II)	16.575	XC19-02-0340	338,407	292,841
Human Trafficking and Advocacy (I)	16.575	HA20-03-0340	26,018	-
Human Trafficking and Advocacy (II)	16.575	HA19-02-0340	69,347	-
Unserved/Underserved Victim Advocacy/Outreach (I)	16.575	UV20-05-0340	116,125	-
Unserved/Underserved Victim Advocacy/Outreach (II)	16.575	UV19-04-0340	50,878	-
Victim Witness Assistance Program (I)	16.575	VW20-39-0340	1,372,887	-
Victim Witness Assistance Program (II)	16.575	VW19-38-0340	347,322	-
CATALOG TOTAL			<u>2,583,137</u>	<u>500,030</u>
Paul Coverdell Forensic Sciences Improvement Grant Program				
Paul Coverdell FSIA (CA Coverdell) (I)	16.742	CQ20-16-0340	22,872	-
Paul Coverdell FSIA (CA Coverdell) (II)	16.742	CQ19-15-0340	41,255	-
CATALOG TOTAL			<u>64,127</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>5,558,662</u>	<u>853,714</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, 2021

FEDERAL GRANTOR PASSED THROUGH GRANT FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<u>DIRECT PROGRAM</u>				
Airport Improvement Program				
Runway 16R-34L Rehabilitation at Sacramento International Airport	20.106	3-06-0204-058-2019	\$ 442,996	\$ -
New Aircraft Rescue Firefighting Facility Replacement at Sacramento Int'l Airport	20.106	3-06-0204-059-2020	5,225,575	-
COVID-19 Airport Improvement Program	20.106	3-06-0204-060-2020	15,342,265	-
COVID-19 Airport Improvement Program	20.106	3-06-0363-021-2020	30,000	-
COVID-19 Airport Improvement Program	20.106	3-06-0205-013-2020	69,000	-
COVID-19 Airport Improvement Program	20.106	3-06-0084-005-2020	20,000	-
CATALOG TOTAL			<u>21,129,836</u>	<u>-</u>
<u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF TRANSPORTATION</u>				
Highway Planning and Construction				
Moving Ahead for Progress in the 21st Century Act (MAP-21 I)	20.205	03-5924F15	14,866,851	-
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER TOTAL			<u>14,866,851</u>	<u>-</u>
Formula Grants for Rural Areas and Tribal Transit Program				
Section 5311	20.509	64B020-01418	311,800	-
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program				
CARES Act Phase 1 & 2	20.509	64VO20-01047;-01311	852,909	-
CATALOG TOTAL			<u>1,164,709</u>	<u>-</u>
<u>HIGHWAY SAFETY CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA OFFICE OF TRAFFIC SAFETY</u>				
National Priority Safety Programs				
DUI/DUID Misdemeanour Prosecution, Education, and Outreach	20.616	DI21005	184,845	-
HIGHWAY SAFETY CLUSTER TOTAL			<u>184,845</u>	<u>-</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 20109	24,994	-
Selective Traffic Enforcement Program (STEP) (II)	20.608	PT 21196	33,298	-
Intensive Probation Supervision For High Risk Felony and Repeat DUI Offender (I)	20.608	AL21003	361,383	-
Intensive Probation Supervision For High Risk Felony & Repeat DUI Offender (II)	20.608	AL 20022	84,417	-
CATALOG TOTAL			<u>504,092</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>37,850,333</u>	<u>-</u>
<u>U.S. DEPARTMENT OF TREASURY</u>				
<u>DIRECT PROGRAM</u>				
COVID-19 Emergency Rental Assistance Program	21.023	ERA-2101112185	30,618,035	30,618,035
COVID-19 Coronavirus Relief Fund	21.019	2020-0257	47,308,626	-
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF FINANCE</u>				
COVID-19 Coronavirus Relief Fund				
Coronavirus Aid, Relief & Economic Security, Coronavirus Relief Fund	21.019	M-291-20	25,030,484	-
<u>PASSED THROUGH CITY OF SACRAMENTO</u>				
COVID-19 Coronavirus Relief Fund				
Coronavirus Aid, Relief & Economic Security, Coronavirus Relief Fund	21.019	M-291-20	4,409,634	387,340
CATALOG TOTAL			<u>76,748,744</u>	<u>387,340</u>
TOTAL U.S. DEPARTMENT OF TREASURY			<u>107,366,779</u>	<u>31,005,375</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, 2021

FEDERAL GRANTOR PASSED THROUGH GRANT FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>				
<u>PASSED THROUGH CALIFORNIA SECRETARY OF STATE'S OFFICE</u>				
HAVA Election Security Grants				
Election Reform Payments - VCA Implementation	90.404	19S10061	\$ 1,278,119	\$ -
COVID-19 HAVA Election Security Grants				
General Election: November 2020 Coronavirus Funding	90.404	20G26134	2,419,020	-
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			<u>3,697,139</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<u>DIRECT PROGRAMS</u>				
<u>HEALTH CENTER PROGRAM CLUSTER</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	1,423,436	-
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)				
COVID-19 McKinney Homeless Grant (I)	93.224	H8ECS38896	98,532	-
COVID-19 McKinney Homeless Grant (II)	93.224	H8DCS35553	664,422	-
HEALTH CENTER PROGRAM CLUSTER TOTAL			<u>2,186,390</u>	<u>-</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Drug Court Treatment	93.243	1H79TI081902-01	481,857	279,495
Treatment Drug Courts	93.243	6H79TI081911-02M001	549,754	549,754
Substance Abuse and HIV Prevention Navigation Program	93.243	1H79SP082241-01	85,453	-
CATALOG TOTAL			<u>1,117,064</u>	<u>829,249</u>
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B				
HIV Emergency Relief Project Grants				
Ryan White Part A	93.914	H89HA00048	3,322,207	2,862,942
COVID-19 HIV Emergency Relief Project Grants				
Ryan White Part A	93.914	H9AHA36947	128,879	-
CATALOG TOTAL			<u>3,451,086</u>	<u>2,862,942</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u>				
<u>MEDICAID CLUSTER</u>				
Medical Assistance Program				
Child Health Disability Prevention (CHDP- Medical and Foster Care)	93.778	2020-0377	1,418,936	-
Dental Transformation Initiative	93.778	16-93574 A1	3,055,820	1,779,141
Medi-Cal (II)	93.778	2005CA5ADM	32,223,395	-
Medi-Cal - CalWIN Project	93.778	2005CA5ADM	1,631,456	-
SUBTOTAL			<u>38,329,607</u>	<u>1,779,141</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
<u>MEDICAID CLUSTER</u>				
Medical Assistance Program				
Adult Protective Services	93.778	County 34	1,415,907	-
Community Services Block Grant (CSBG)	93.778	County 34	494,435	-
In-Home Support Services (IHSS)	93.778	County 34	17,386,247	-
In-Home Support Services (IHSS) - Public Authority	93.778	County 34	19,322,872	-
SUBTOTAL			<u>38,619,461</u>	<u>-</u>
MEDICAID CLUSTER TOTAL			<u>76,949,068</u>	<u>1,779,141</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, 2021

FEDERAL GRANTOR PASSED THROUGH GRANT FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING 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 AGING</u>				
<u>AGING CLUSTER</u>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers Medical Assistance Program- (Administration for Community Living) Area 4 Agency on Aging (A4AA)	93.044	1100-21	\$ 74,336	\$ -
AGING CLUSTER TOTAL			<u>74,336</u>	<u>-</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
Temporary Assistance for Needy Families (TANF)				
Child Welfare Service - Emergency Assistance (EA)	93.558	County 34	12,416,111	-
CalWORKS (TANF)	93.558	2001CATANF	102,786,220	2,196,450
CalWORKS (TANF) - Approved Relative Care (ARC)	93.558	2001CATANF	338,980	-
CalWORKS (TANF) - CalWIN Project	93.558	2001CATANF	660,812	-
CalWORKS (TANF) - Fraud Incentives	93.558	2001CATANF	58,370	-
CalWORKS (TANF) - Stage One Child Care	93.558	2001CATANF	7,166,023	-
CATALOG TOTAL			<u>123,426,516</u>	<u>2,196,450</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u>				
Community-Based Child Abuse Prevention Grants				
Child Abuse Prevention and Treatment Act (CAPT) Title II	93.590	7805000-21-345	51,523	51,523
Children's Health Insurance Program				
California Children's Services (CCS) - Target Low-Income Children's Program (TLICP)	93.767	CCS FY2020-21	707,206	-
Block Grants for Community Mental Health Services				
Substance Abuse and Mental Health Services Administration (SAMHSA)	93.958	County 34	3,487,219	2,153,524
Block Grants for Prevention and Treatment of Substance Abuse				
Substance Abuse Block Grant	93.959	18-95266	6,156,467	1,880,850
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	17-10184	1,810,260	65,667
Affordable Care Act (ACA) Personal Responsibility Education Program				
CA Prep	93.092	18-102239 A01	187,900	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
Tuberculosis Program	93.116	2034BASE00	394,814	-
Immunization Cooperative Agreements				
Immunization Assistance Program (IAP)	93.268	17-10341	778,210	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response				
COVID-19 Crisis Response	93.354	COVID-19-3401	181,328	-
State Physical Activity and Nutrition (SPAN)	93.439	18-10549	95,988	31,850
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program				
California Home Visiting Program (CHVP)	93.505	21-34	639,926	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs				
Refugee Health Promotion	93.566	19-34-90893-00	92,721	-
Refugee Health Assessment Program	93.566	20-34-90899-0	717,350	-
CATALOG TOTAL			<u>810,071</u>	<u>-</u>
HIV Care Formula Grants				
HIV Care (Part B and MAI)	93.917	18-10883 A01	1,319,332	1,157,892
HIV Prevention Activities, Health Department Based				
HIV Prevention Program	93.940	20-10750	659,398	87,268
Ending the HIV Epidemic Program	93.940	20-10750	216,137	-
CATALOG TOTAL			<u>875,535</u>	<u>87,268</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, 2021

FEDERAL GRANTOR PASSED THROUGH GRANT FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING 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 PUBLIC HEALTH (CONTINUED)</u>				
Maternal and Child Health Services Block Grant to the States				
Black Infant Health	93.994	202034	\$ 154,800	\$ 17,848
Maternal and Child Health Services Block Grant to the States - California Children's Services	93.994	CCS FY2020-21	4,058,497	-
Maternal Child and Adolescent Health	93.994	202034	225,844	7,548
CATALOG TOTAL			<u>4,439,141</u>	<u>25,396</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
Guardianship Assistance				
Kinship Guardianship Assistance Program Title IV-E (Kin-GAP) 18+	93.090	2001CAGARD	302,732	-
Kinship Guardianship Assistance Payment Title IV-E (Fed-GAP) 4T	93.090	2001CAGARD	3,704,902	-
CATALOG TOTAL			<u>4,007,634</u>	<u>-</u>
MaryLee Allen Promoting Safe and Stable Families Program	93.556	County 34	1,217,015	305,408
Refugee and Entrant Assistance State/Replacement Designee Administered Programs				
Refugee and Entrant Assistance (RCA)	93.566	2001CARCMA	1,289,719	-
Community Services Block Grant				
Adult Protective Services Community Services Block Grant (APS-CSBG)	93.569	County 34	603,378	-
Adoption and Legal Guardianship Incentive Payments				
Adoption Incentive Program	93.603	County 60	470,898	-
Stephanie Tubbs Jones Child Welfare Services Program				
Child Welfare Services - Title IV-B	93.645	County 34	1,804,790	561,464
Foster Care Title IV-E				
Child Welfare Services Case Records - Case Reviews	93.658	County 60	195,846	-
Child Welfare Services Outcome Improvement Project (CWSOIP) - COHORT	93.658	County 60	197,855	-
Child Welfare Services (CWS) - Title IV-E California	93.658	County 60	27,276,941	134,000
Child Welfare Services - Continuum of Care Reform Child and Family Team (CFT)	93.658	County 60	626,367	426,776
Child Welfare Services - Continuum of Care Reform - Foster Parent Recruitment	93.658	County 60	60,589	-
Child Welfare Services - Commercially Sexually Exploited Children (CSEC)	93.658	County 60	492,494	151,082
Child Welfare Services - Emergency Child Care Bridge (ECCB)	93.658	County 60	123,222	123,222
Child Welfare Services - Resource Family Approval (RFA)	93.658	County 60	1,271,028	-
Community Care Licensing (CCL) - Foster Family Homes (FFH)	93.658	County 60	650	-
Group Home Monthly Visits	93.658	County 60	24,946	-
Kinship and Foster Care Emergency Funds	93.658	County 60	8,602	-
Statewide Automated Child Welfare Information System (SACWIS)	93.658	County 60	2,832	-
Foster Parent Training & Recruitment (AB2129)	93.658	County 60	1,320	-
Aid to Families with Dependent Children (AFDC) - Foster Care	93.658	2001CAFOST	16,934,292	-
Emergency Assistance Foster Care	93.658	2001CAFOST	4,193,461	-
Extended Foster Care 18+	93.658	2001CAFOST	3,039,173	-
Program (I)	93.658	2001CAFOST	563,637	-
Program (II)	93.658	2101CAFOST	2,144,595	-
Funding Certainty Grant	93.658	2101CAFOST	3,578,870	-
FURS	93.658	County 60	1,559	-
CATALOG TOTAL			<u>60,738,279</u>	<u>835,080</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, 2021

FEDERAL GRANTOR PASSED THROUGH GRANT FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING 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	\$ 1,907,119	\$ -
Title IV-E (II)	93.659	2001CAADPT	31,205,879	-
Adoption Assistance Program - 18+ Federal	93.659	2001CAADPT	15,942	-
CATALOG TOTAL			<u>33,128,940</u>	<u>-</u>
Social Services Block Grant				
Child Welfare Services - Title XX	93.667	County 60	3,415,468	-
AFDC Foster Care Title XX	93.667	2001CASOSR	2,055,665	-
CATALOG TOTAL			<u>5,471,133</u>	<u>-</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood				
Independent Living Program	93.674	County 60	544,074	544,074
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES</u>				
Child Support Enforcement	93.563	2001CACSES	23,370,768	-
<u>PASSED THROUGH HELUNA HEALTH</u>				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	187.388	88,350	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>362,087,681</u>	<u>15,367,778</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
<u>DIRECT PROGRAMS</u>				
<u>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</u>				
Foster Grandparent Program	94.011	20SFPCA002	398,432	-
Senior Companion Program	94.016	19SCPCA001	109,554	-
FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER TOTAL			<u>507,986</u>	<u>-</u>
Retired and Senior Volunteer Program	94.002	19SRPCA005	169,054	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>677,040</u>	<u>-</u>
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>				
<u>DIRECT PROGRAM</u>				
High Intensity Drug Trafficking Areas Program				
Central Valley California High Intensity Drug Trafficking Area (I)	95.001	G18CV0002A	79,756	59,019
Central Valley California High Intensity Drug Trafficking Area (II)	95.001	G19CV0002A	688,807	320,284
Central Valley California High Intensity Drug Trafficking Area (III)	95.001	G20CA0002A	1,362,281	305,741
Central Valley California High Intensity Drug Trafficking Area (IV)	95.001	G21CV0002A	51,492	5,298
Domestic Cannabis Eradication Suppression	95.001	2020-34	38,341	-
Domestic Cannabis Eradication Suppression	95.001	2021-35	50,586	-
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			<u>2,271,263</u>	<u>690,342</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<u>DIRECT PROGRAMS</u>				
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
Disaster Grants - Public Assistance	97.036	FEMA-4482-DR-CA	1,462,199	-
Mass Vaccination Site	97.036	FEMA-4482-DR-CA	482,662	-
CATALOG TOTAL			<u>1,944,861</u>	<u>-</u>
Cooperating Technical Partners	97.045	FEMA-2019-CA-00	31,360	-
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PARKS AND RECREATION</u>				
Boating Safety Financial Assistance				
Marine Law Enforcement Equipment Grant Program	97.012	C19L0607	21,635	-

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, 2021

FEDERAL GRANTOR PASSED THROUGH GRANT FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING 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>				
Hazard Mitigation Grant				
Flood Mitigation Assistance - FEMA Hazard Mitigation Grant DR - 4240	97.039	FEMA-4240-DR-CA	\$ 334,372	\$ -
Flood Mitigation Assistance - FEMA Hazard Mitigation Grant DR - 4301	97.039	FEMA-4301-DR-CA	234,046	-
Flood Mitigation Assistance - FEMA Hazard Mitigation Grant DR - 4407	97.039	FEMA-4407-DR-CA	163,980	-
CATALOG TOTAL			<u>732,398</u>	<u>-</u>
Emergency Management Performance Grants				
Emergency Management Performance Grant (EMPG)	97.042	2020-0006	325,445	-
Homeland Security Grant Program (HSGP)				
HSGP - (III)	97.067	2018-0054	591,697	-
HSGP - (IV)	97.067	2018-0054	43,733	-
HSGP - (V)	97.067	067-00000	412,163	-
HSGP - (VI)	97.067	067-00000	127,600	-
HSGP - (VII)	97.067	2019-0035	1,413,303	-
HSGP - (VIII)	97.067	067-00000	44,912	-
HSGP - (IX)	97.067	067-00000	26,837	-
HSGP - 2018 (I)	97.067	2018-0054	854,428	549,572
HSGP - 2018 (II)	97.067	11016918-940	516,875	-
HSGP - 2019	97.067	2019-0035	876,669	692,769
CATALOG TOTAL			<u>4,908,217</u>	<u>1,242,341</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			7,963,916	1,242,341
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 588,150,124</u>	<u>\$ 55,010,481</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, 2021

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, 2021. 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.

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 are denoted by the prefix COVID-19 in the federal program title in the Schedule:

- Coronavirus Preparedness and Response Supplemental Appropriations Act (CPRSAA)
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- American Rescue Plan Act (ARP)

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 – ASSISTANCE LISTING NUMBER (ALN)

The ALNs included in the accompanying schedule were determined based on the program name, review of grant contract information, and the General Services Administration's [SAM.gov](https://www.sam.gov) website.

NOTE 4 – MEDICAID CLUSTER

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the Schedule. These expenditures represent fees for services; therefore, neither program 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 (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.

COUNTY OF SACRAMENTO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2021

NOTE 5 – PASS-THROUGH ENTITY IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule presents, 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 6 – 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 year ended June 30, 2021

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:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major federal programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditor's report issued on compliance for major federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>No</u>

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Programs or Clusters
	SNAP Cluster:
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
12.U01	Defense Environmental Restoration Program
14.231	Emergency Solutions Grant Program
20.106	Airport Improvement Program
	Highway Planning and Construction Cluster:
20.205	Highway Planning and Construction Program
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
90.404	HAVA Election Security Grants
93.563	Child Support Enforcement
93.659	Adoption Assistance Program
93.667	Social Services Block Grant

Dollar threshold used to distinguish between type A and type B programs:	<u>\$ 3,000,000</u>
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Auditee qualified as low-risk auditee?	<u>Yes</u>
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COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2021

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, 2021

There were no findings reported in the prior year.