

COUNTY OF SAN MATEO, CALIFORNIA

Single Audit Reports

Year Ended June 30, 2022



Certified
Public
Accountants

COUNTY OF SAN MATEO

Single Audit Reports
Year Ended June 30, 2022

Table of Contents

| | Page |
|--|------|
| 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 <i>Government Auditing Standards</i> | 1 |
| Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance; and Report on State of California Department of Community Services and Development, Community Services Block Grant, Schedules of Revenues and Expenditures | 3 |
| Schedule of Expenditures of Federal Awards..... | 7 |
| Notes to the Schedule of Expenditures of Federal Awards..... | 12 |
| Schedule of Findings and Questioned Costs..... | 16 |
| Summary Schedule of Prior Audit Findings | 19 |
| Corrective Action Plan..... | 20 |
| Supplementary Information – State of California Department of Community Services and Development, Community Services Block Grant, Schedules of Revenues and Expenditures | 21 |



**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 Board of Supervisors of
the County of San Mateo
Redwood City, California

We have audited, in accordance with the 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Mateo, California (County) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated December 29, 2022. Our report includes a reference to other auditors who audited the financial statements of the Housing Authority of the County of San Mateo, the San Mateo County Employees’ Retirement Association, the First 5 San Mateo County, and the Health Plan of San Mateo, as described in our report on the County’s financial statements. The financial statements of the Health Plan of San Mateo were not audited in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on 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 or significant deficiencies may exist that were not 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.

A handwritten signature in black ink that reads "Macias Gini E O'Connell LPA". The signature is written in a cursive style with some capital letters.

Walnut Creek, California
December 29, 2022



**Independent Auditor’s Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; Report on Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance; and Report on State of California
Department of Community Services and Development, Community Services Block Grant,
Schedules of Revenues and Expenditures**

To the Board of Supervisors of
the County of San Mateo
Redwood City, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of San Mateo, California’s (County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2022. 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.

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 year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County’s compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County’s basic financial statements include the operations of the Housing Authority of County of San Mateo (Housing Authority), which expended \$129,328,145 in federal awards that are not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2022. Our compliance audit, described in the Opinion on Each Major Federal Program section, does not include the

operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with the audit requirements of the Uniform Guidance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to

be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 and Report on State of California Department of Community Services and Development, Community Services Block Grant, Schedules of Revenues and Expenditures

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 29, 2022, which contained unmodified opinions on those financial statements. Our report contains a reference to other auditors who audited the financial statements of the Housing Authority of the County of San Mateo, the San Mateo County Employees' Retirement Association, the First 5 San Mateo County, and the Health Plan of San Mateo, as described in our report on the County's 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 and the State of California Department of Community Services and Development, Community Services Block Grant, schedules of revenues and expenditures are presented for purposes of additional analysis as required by the Uniform Guidance and the State of California Department of Community Services and Development, respectively, and are 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 and the State of California Department of Community Services and Development, Community Services Block Grant, schedules of revenues and expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Macias Gini & O'Connell LLP

Walnut Creek, California
March 31, 2023

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number | Federal Expenditures | Amount Provided to Subrecipients | Pass-Through or Grant Identifying Number |
|---|---------------------------------|-------------------------|--|---|
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| Passed Through State of California, Department of Food and Agriculture: | | | | |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | \$ 222,389 | \$ - | 19-0727-036-SF |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | 16,636 | - | 21-0277-029-SF |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | 275,406 | - | 20-0204 |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | 85,452 | - | 21-0516-012-SF |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | 40,963 | - | 21-0421-016-SF |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | 1,419 | - | 20-1036-017-SF |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | 2,904 | - | 21-0595-023-SF |
| Subtotal of Plant and Animal Disease, Pest Control, and Animal Care | | <u>645,169</u> | <u>-</u> | |
| Passed Through State of California, Department of Education: | | | | |
| Child Nutrition Cluster: | | | | |
| School Breakfast Program | 10.553 | 13,867 | - | 41-10413-6045223-01 |
| National School Lunch Program | 10.555 | 24,674 | - | 41-10413-6045223-01 |
| Subtotal of Child Nutrition Cluster | | <u>38,541</u> | <u>-</u> | |
| Passed Through State of California, Department of Public Health: | | | | |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | 2,823,659 | - | 19-10185 |
| Passed Through State of California, Department of Social Services: | | | | |
| SNAP Cluster: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) | 10.561 | 14,220,109 | - | CFL 21/22-30 |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) | 10.561 | 565,893 | - | CFL 21/22-100 |
| Passed Through State of California, Department of Public Health: | | | | |
| SNAP Cluster: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) | 10.561 | 380,225 | - | 19-10331 |
| Subtotal of SNAP Cluster | | <u>15,166,227</u> | <u>-</u> | |
| Subtotal of Pass-Through Programs | | <u>18,673,596</u> | <u>-</u> | |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | <u>18,673,596</u> | <u>-</u> | |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| Direct Programs: | | | | |
| CDBG - Entitlement Grants Cluster | | | | |
| Community Development Block Grants / Entitlement Grants | 14.218 | 500 | - | B-18-UC-06-0006 |
| Community Development Block Grants / Entitlement Grants | 14.218 | 681,595 | - | B-19-UC-06-0006 |
| Community Development Block Grants / Entitlement Grants | 14.218 | 1,038,943 | 1,038,943 | B-20-UC-06-0006 |
| Community Development Block Grants / Entitlement Grants | 14.218 | 1,429,969 | 1,429,969 | B-21-UC-06-0006 |
| Community Development Block Grants / Entitlement Grants | 14.218 | 1,584,218 | 1,013,232 | None |
| COVID-19 Community Development Block Grants / Entitlement Grants | 14.218 | 551,903 | 407,013 | B-20-UW-06-0006 |
| Subtotal of CDBG - Entitlement Grants Cluster | | <u>5,287,128</u> | <u>3,889,157</u> | |
| Emergency Solutions Grant Program | 14.231 | 191,941 | 172,850 | E21-UC-06-0006 * |
| COVID-19 Emergency Solutions Grant Program | 14.231 | 3,101,569 | 1,812,233 | E20-UW-06-0006 * |
| Home Investment Partnerships Program | 14.239 | 294,508 | - | M21-DC-06-0216 |
| Continuum of Care Program | 14.267 | 7,792 | - | CA1401L9T121904 |
| Continuum of Care Program | 14.267 | 66,235 | - | CA1401L9T122005 |
| Continuum of Care Program | 14.267 | 358,292 | - | CA1850L9T121900 |
| Subtotal of Continuum of Care Program | | <u>432,319</u> | <u>-</u> | |
| Subtotal of Direct Programs | | <u>9,307,465</u> | <u>5,874,240</u> | |
| Passed Through State of California, Department of Housing and Community Development: | | | | |
| Emergency Solutions Grant Program | 14.231 | 102,264 | 97,653 | 21-ESGC-16018 * |
| COVID-19 Emergency Solutions Grant Program | 14.231 | 6,779,788 | 3,916,369 | 20-ESGCV1-00031 * |
| Passed Through City and County of San Francisco: | | | | |
| Housing Opportunities for Persons with AIDS | 14.241 | 821,254 | - | CAH20F003 |
| Subtotal of Pass-Through Programs | | <u>7,703,306</u> | <u>4,014,022</u> | |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | <u>17,010,771</u> | <u>9,888,262</u> | |
| U.S. DEPARTMENT OF THE INTERIOR | | | | |
| Direct Programs: | | | | |
| Coastal | | | | |
| Passed Through State of California, Department of Parks and Recreation: | | | | |
| Natural Resource Damage Assessment and Restoration | 15.658 | 19,514 | - | C2068004 |
| TOTAL U.S. DEPARTMENT OF THE INTERIOR | | <u>24,870</u> | <u>-</u> | |

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number | Federal Expenditures | Amount Provided to Subrecipients | Pass-Through or Grant Identifying Number |
|--|---------------------------------|-------------------------|--|---|
| U.S. DEPARTMENT OF JUSTICE | | | | |
| Direct Programs: | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | \$ 7,603 | \$ - | 2021-41 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 29,152 | - | 2022-41 |
| Subtotal of Edward Byrne Memorial Justice Assistance Grant Program | | <u>36,755</u> | <u>-</u> | |
| DNA Backlog Reduction Program | 16.741 | 317,846 | - | 2020-DN-BX-0154 |
| Equitable Sharing Program | 16.922 | 286,001 | - | None |
| Subtotal of Direct Programs | | <u>640,602</u> | <u>-</u> | |
| Passed Through State of California, Board of State and Community Corrections: | | | | |
| Edward Byrne Memorial Competitive Grant Program | 16.751 | 910,040 | 910,040 | BSCC 638-19 |
| Passed Through California Governor's Office of Emergency Services: | | | | |
| Paul Coverdell Forensic Sciences Improvement Grant Program | 16.742 | 57,279 | - | CQ20160410 |
| Paul Coverdell Forensic Sciences Improvement Grant Program | 16.742 | 10,187 | - | CQ21170410 |
| Subtotal of Paul Coverdell Forensic Sciences Improvement Grant Program | | <u>67,466</u> | <u>-</u> | |
| Crime Victim Assistance | 16.575 | 135,066 | - | VW20390410 |
| Crime Victim Assistance | 16.575 | 428,735 | - | VW21400410 |
| Crime Victim Assistance | 16.575 | 80,649 | - | UV20030410 |
| Crime Victim Assistance | 16.575 | 28,629 | - | UV21040410 |
| Crime Victim Assistance | 16.575 | 44,004 | - | XE20030410 |
| Crime Victim Assistance | 16.575 | 37,613 | - | XE21040410 |
| Crime Victim Assistance | 16.575 | 185,950 | - | KC20040410 |
| Crime Victim Assistance | 16.575 | 43,808 | - | KC21050410 |
| Crime Victim Assistance | 16.575 | 113,978 | - | XC20030410 |
| Crime Victim Assistance | 16.575 | 50,464 | - | XC21400410 |
| Subtotal of Crime Victim Assistance | | <u>1,148,896</u> | <u>-</u> | |
| Passed Through Regents of the University of California: | | | | |
| Harold Rogers Prescription Drug Monitoring Program | 16.754 | 27,243 | - | 2018-PM-BX-KD26 |
| Subtotal of Pass-Through Programs | | <u>2,153,645</u> | <u>910,040</u> | |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | <u>2,794,247</u> | <u>910,040</u> | |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| Direct Programs: | | | | |
| Airport Improvement Program | 20.106 | 78,679 | - | 3-06-0210-022-2021 |
| COVID-19 Airport Improvement Program | 20.106 | 57,789 | - | None |
| Subtotal of Direct Programs | | <u>136,468</u> | <u>-</u> | |
| Passed Through State of California, Department of Transportation: | | | | |
| Highway Planning and Construction Cluster: | | | | |
| Highway Planning and Construction | 20.205 | 95,276 | - | STPL-5935(087) |
| Subtotal Highway Planning and Construction Cluster | | <u>95,276</u> | <u>-</u> | |
| Passed Through Metropolitan Transportation Commission: | | | | |
| Federal Transit Cluster: | | | | |
| Federal Transit Formula Grants | 20.507 | 4,971 | - | CA-37-X177 |
| Subtotal of Pass-Through Programs | | <u>100,247</u> | <u>-</u> | |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | <u>236,715</u> | <u>-</u> | |
| U.S. DEPARTMENT OF TREASURY | | | | |
| Direct Program: | | | | |
| COVID-19 Coronavirus Relief Fund | 21.019 | 5,117,227 | - | None * |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | 29,027,924 | - | None * |
| Subtotal of Direct Programs | | <u>34,145,151</u> | <u>-</u> | |
| Passed Through State of California, Department of Finance: | | | | |
| COVID-19 Coronavirus Relief Fund | 21.019 | 38,799 | - | None * |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | 34,410,424 | - | None * |
| Passed Through State of California, Department of Housing and Community Development: | | | | |
| COVID-19 Emergency Rental Assistance Program | 21.023 | 341,873 | - | 20-ERAP-00007 |
| COVID-19 Emergency Rental Assistance Program | 21.023 | 340,797 | - | 21-ERAP-10007 |
| Subtotal of Emergency Rental Assistance Program | | <u>682,670</u> | <u>-</u> | |
| Subtotal of Pass-Through Programs | | <u>34,449,223</u> | <u>-</u> | |
| TOTAL U.S. DEPARTMENT OF TREASURY | | <u>69,277,044</u> | <u>-</u> | |
| U.S. DEPARTMENT OF EDUCATION | | | | |
| Passed Through State of California, Department of Rehabilitation: | | | | |
| Rehabilitation Services - Vocational Rehabilitation Grants to States | 84.126 | 890,925 | 835,346 | SA 30983 |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | <u>890,925</u> | <u>835,346</u> | |

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number | Federal Expenditures | Amount Provided to Subrecipients | Pass-Through or Grant Identifying Number |
|--|---------------------------------|-------------------------|--|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Direct Programs: | | | | |
| Health Center Program Cluster: | | | | |
| Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) | 93.224 | \$ 1,255,400 | \$ - | H80CS00051-20-02 |
| Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) | 93.224 | 1,618,249 | - | H80CS00051-21-00 |
| COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) | 93.224 | 429,072 | - | H8DCS33511-01-01 |
| COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) | 93.224 | <u>348,683</u> | <u>-</u> | H8FCS40765-01-00 |
| Subtotal of Health Center Program Cluster | | <u>3,651,404</u> | <u>-</u> | |
| COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution | 93.498 | <u>5,627,091</u> | <u>-</u> | None |
| Subtotal of Direct Programs | | <u>9,278,495</u> | <u>-</u> | |
| Passed Through State of California, Department of Aging: | | | | |
| Aging Cluster: | | | | |
| Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation | 93.041 | 11,333 | - | AP-2122-08 |
| Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals | 93.042 | 50,745 | 50,745 | AP-2122-08 |
| COVID-19 Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals | 93.042 | 18,987 | 18,987 | 2001CAOMC3-00 |
| COVID-19 Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals | 93.042 | <u>3,423</u> | <u>3,423</u> | 2001CAOMC3-01 |
| Subtotal of Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals | | <u>73,155</u> | <u>73,155</u> | |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | 93.044 | 836,667 | 719,820 | AP-2022-08 |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | 93.044 | 539 | - | 2101CAVAC5-00 |
| COVID-19 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | 93.044 | <u>11,265</u> | <u>11,265</u> | 2001CASSC3-00 |
| Subtotal of Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | | <u>848,471</u> | <u>731,085</u> | |
| Special Programs for the Aging - Title III, Part C - Nutrition Services | 93.045 | 1,691,757 | 1,504,165 | AP-2021-08 |
| Special Programs for the Aging - Title III, Part C - Nutrition Services | 93.045 | 225,732 | 225,732 | 2101CAHDC5-00 |
| COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services | 93.045 | 42,488 | 42,488 | 2001CAHDC3-00 |
| COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services | 93.045 | <u>29,447</u> | <u>29,447</u> | 2001CAHDC2-00 |
| Subtotal of Special Programs for the Aging - Title III, Part C - Nutrition Services | | <u>1,989,424</u> | <u>1,801,832</u> | |
| National Family Caregiver Support, Title III, Part E | 93.052 | 405,939 | 364,600 | AP-2122-08 |
| National Family Caregiver Support, Title III, Part E | 93.052 | 14,421 | 14,421 | 2101CAHDC5-00 |
| COVID-19 National Family Caregiver Support, Title III, Part E | 93.052 | <u>65,812</u> | <u>65,812</u> | 2001CAFCC3-00 |
| Subtotal of National Family Caregiver Support, Title III, Part E | | <u>486,172</u> | <u>444,833</u> | |
| Nutrition Services Incentive Program | 93.053 | 215,439 | 215,439 | AP-2122-08 |
| COVID-19 Elder Abuse Prevention Interventions Program | 93.747 | <u>10,156</u> | <u>10,156</u> | 2101CALOC5-00 |
| Subtotal of Aging Cluster | | <u>3,634,150</u> | <u>3,276,500</u> | |
| Medicare Enrollment Assistance Program | 93.071 | 10,595 | 10,595 | MI-2021-08 |
| Medicare Enrollment Assistance Program | 93.071 | <u>11,893</u> | <u>11,893</u> | MI-2022-08 |
| Subtotal of Medicare Enrollment Assistance Program | | <u>22,488</u> | <u>22,488</u> | |
| State Health Insurance Assistance Program | 93.324 | 85,463 | 78,589 | HI-2122-08 |
| Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals | 93.634 | 18,664 | 18,664 | FA-2021-08 |
| Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals | 93.634 | <u>12,708</u> | <u>12,708</u> | FA-2122-08 |
| Subtotal of Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals | | <u>31,372</u> | <u>31,372</u> | |
| Passed Through State of California, Department of Social Services: | | | | |
| Guardianship Assistance | 93.090 | 281,778 | - | CDSS-2022 |
| MaryLee Allen Promoting Safe and Stable Families | 93.556 | 356,607 | 231,903 | None |
| Temporary Assistance for Needy Families | 93.558 | 16,547,319 | 890,050 | None |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs | 93.566 | 19,470 | - | CDSS-2022 |
| CCDF Cluster: | | | | |
| Child Care and Development Block Grant | 93.575 | 616,665 | 616,665 | CAPP-0054 |
| Child Care and Development Block Grant | 93.575 | 57,803 | 57,803 | C2AP-1049 |
| COVID-19 Child Care and Development Block Grant | 93.575 | <u>91,980</u> | <u>91,980</u> | CBB 21-12 |
| Subtotal of Child Care and Development Block Grant | | <u>766,448</u> | <u>766,448</u> | |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | <u>467,267</u> | <u>467,267</u> | CAPP-0054 |
| Subtotal of CCDF Cluster | | <u>1,233,715</u> | <u>1,233,715</u> | |

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number | Federal Expenditures | Amount Provided to Subrecipients | Pass-Through or Grant Identifying Number |
|---|---------------------------------|-------------------------|--|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued) | | | | |
| Passed Through State of California, Department of Social Services (Continued): | | | | |
| Community-Based Child Abuse Prevention Grants | 93.590 | \$ 47,851 | \$ 47,851 | ACIN- 1-07-16-22 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | 303,094 | - | CFL 21/22-60 |
| Foster Care - Title IV-E | 93.658 | 6,503,079 | 45,605 | CDSS-2022 |
| Foster Care - Title IV-E | 93.658 | 197,227 | - | CFL 21/22-23 |
| Foster Care - Title IV-E | 93.658 | 263,876 | - | CFL 21/22-21 & -083 |
| Foster Care - Title IV-E | 93.658 | 527,624 | - | CFL 21/22-69 & -095 & -101 |
| Foster Care - Title IV-E | 93.658 | 21,106 | 21,106 | CFL 21/22-45 |
| Foster Care - Title IV-E | 93.658 | 207,705 | - | 151-25-30 PCA 22347 |
| Subtotal of Foster Care - Title IV-E | | <u>7,720,617</u> | <u>66,711</u> | * |
| Adoption Assistance | 93.659 | 3,822,589 | - | CDSS-2022 |
| Social Services Block Grant | 93.667 | 431,926 | - | CFL 21/22-60 |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood | 93.674 | 137,926 | 137,926 | CFL 21/22-60 |
| Medical Assistance Program | 93.778 | 12,424,468 | - | None |
| COVID-19 Medical Assistance Program | 93.778 | 11,216 | - | None |
| Passed Through State of California, Department of Health Care Services: | | | | |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | 142,413 | 142,413 | X06SM085813 |
| Disabilities Prevention | 93.184 | 263,392 | - | San Mateo |
| Foster Care - Title IV-E | 93.658 | 2,122,329 | - | None |
| Children's Health Insurance Program | 93.767 | 111,049 | - | San Mateo |
| Medical Assistance Program | 93.778 | 611,366 | - | San Mateo |
| Medical Assistance Program | 93.778 | 72,301 | 20,000 | 20-10386 |
| Medical Assistance Program | 93.778 | 12,500 | - | 20-10486 |
| Medical Assistance Program | 93.778 | 212,148 | - | 75XO512 |
| Block Grants for Community Mental Health Services | 93.958 | 1,287,715 | 274,137 | B09SM083782 |
| COVID-19 Block Grants for Community Mental Health Services | 93.958 | 73,706 | 66,850 | B09SM083945 |
| COVID-19 Block Grants for Community Mental Health Services | 93.958 | 73,838 | 73,838 | B09SM085337 |
| Subtotal of Block Grants for Community Mental Health Services | | <u>1,435,259</u> | <u>414,825</u> | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 4,396,553 | 3,544,772 | 6B08TI083437 |
| COVID-19 Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 525,454 | 523,826 | 6B08TI083437 |
| Subtotal of Block Grants for Prevention and Treatment of Substance Abuse | | <u>4,922,007</u> | <u>4,068,598</u> | |
| Passed Through State of California, Department of Child Support Services: | | | | |
| Child Support Enforcement | 93.563 | 7,126,324 | - | None |
| Passed Through State of California, Department of Community Services and Development: | | | | |
| Community Services Block Grant | 93.569 | 6,425 | 6,425 | 20F-3040 |
| Community Services Block Grant | 93.569 | 235,548 | 221,048 | 21F-4040 |
| Community Services Block Grant | 93.569 | 28,250 | 28,250 | 21F-4441 |
| Community Services Block Grant | 93.569 | 349,151 | 349,151 | 22F-5040 |
| COVID-19 Community Services Block Grant | 93.569 | 156,695 | 155,484 | 20F-3679 |
| Subtotal of Community Services Block Grant | | <u>776,069</u> | <u>760,358</u> | |
| Passed Through Health Plan of San Mateo: | | | | |
| Children's Health Insurance Program | 93.767 | 222,098 | - | R078737 |
| Medical Assistance Program | 93.778 | 1,725,038 | - | R078737 |
| Passed Through State of California, Emergency Medical Services Authority: | | | | |
| Medical Assistance Program | 93.778 | 128,059 | 66,510 | C19-032 |
| Medical Assistance Program | 93.778 | 63,914 | - | C20-044 |
| Passed Through State of California, Department of Public Health: | | | | |
| National Bioterrorism Hospital Preparedness Program | 93.889 | 278,922 | - | 17-10192 |
| Immunization Cooperative Agreements | 93.268 | 262,929 | - | 17-10347 |
| COVID-19 Immunization Cooperative Agreements | 93.268 | 4,124,453 | - | 17-10347 |
| Subtotal of Immunization Cooperative Agreements | | <u>4,387,382</u> | <u>-</u> | |
| Public Health Emergency Preparedness | 93.069 | 810,914 | - | 17-10192 |
| COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323 | 2,521,684 | - | COVID-19ELC41 |
| COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323 | 13,846,640 | - | COVID-19ELC99 |
| Subtotal of COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases | | <u>16,368,324</u> | <u>-</u> | |
| COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response | 93.354 | 216,726 | - | COVID-19-4101 |
| Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program | 93.505 | 981,655 | - | CHVP 21-41 |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | 185,476 | - | 2141BASE00 |
| Medical Assistance Program | 93.778 | 90,871 | - | 20-10546 |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 1,032,828 | - | 202041 San Mateo |
| Sexually Transmitted Diseases (STD) Prevention and Control Grants | 93.977 | 140,520 | - | 21-10584 |
| HIV Care Formula Grants | 93.917 | 358,534 | - | X07HA12778 |
| HIV Prevention Activities - Health Department Based | 93.940 | 173,512 | - | 18-10770 |
| Passed Through City and County of San Francisco: | | | | |
| HIV Emergency Relief Project Grants | 93.914 | 1,458,060 | - | H89HA00006 |
| Subtotal of Pass-Through Programs | | <u>93,542,039</u> | <u>11,489,809</u> | |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: | | <u>102,820,534</u> | <u>11,489,809</u> | |

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number | Federal Expenditures | Amount Provided to Subrecipients | Pass-Through or Grant Identifying Number |
|---|---------------------------------|-------------------------|--|---|
| OFFICE OF THE EXECUTIVE PRESIDENT | | | | |
| Direct Program: | | | | |
| High Intensity Drug Trafficking Areas Program | 95.001 | \$ 87,506 | \$ - | G19SF0001A |
| High Intensity Drug Trafficking Areas Program | 95.001 | 198,417 | - | G20SF0001A |
| High Intensity Drug Trafficking Areas Program | 95.001 | 2,851,821 | - | G21SF0001A |
| High Intensity Drug Trafficking Areas Program | 95.001 | 1,100,994 | - | G22SF0001A |
| Subtotal of Direct Programs | | 4,238,738 | - | |
| Passed Through County of Monroe, FL - Sheriff's Office | | | | |
| High Intensity Drug Trafficking Areas Program | 95.001 | 39,012 | - | None |
| Subtotal of High Intensity Drug Trafficking Areas Program | | 4,277,750 | - | |
| TOTAL OFFICE OF THE EXECUTIVE PRESIDENT | | 4,277,750 | - | |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| Passed Through California Governor's Office of Emergency Services: | | | | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 2,174,868 | - | FEMA-4308-DR-CA |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 1,779,389 | - | FEMA-4558-DR-CA |
| COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 23,452,987 | - | FEMA-4482-DR-CA |
| Subtotal of Disaster Grants - Public Assistance (Presidentially Declared Disasters) | | 27,407,244 | - | |
| Hazard Mitigation Grant | 97.039 | 4,988 | - | DR-4301-001-05R-CA |
| Hazard Mitigation Grant | 97.039 | 61,374 | - | DR-4407-336-35P |
| Subtotal of Hazard Mitigation Grant | | 66,362 | - | |
| Emergency Management Performance Grants | 97.042 | 229,113 | - | 2021-0015 |
| COVID-19 Emergency Management Performance Grants | 97.042 | 48,570 | - | 2020-0019 |
| Subtotal of Emergency Management Performance Grants | | 277,683 | - | |
| Homeland Security Grant Program | 97.067 | 935,665 | - | 2019-0035 * |
| Homeland Security Grant Program | 97.067 | 332,168 | - | 2021-0081 * |
| Homeland Security Grant Program | 97.067 | 1,698,046 | - | 2020-0095 * |
| Passed Through City and County of San Francisco: | | | | |
| Homeland Security Grant Program | 97.067 | 4,575,632 | - | 2020-0095 * |
| Homeland Security Grant Program | 97.067 | 1,896,735 | - | 2021-0081 * |
| Subtotal of Pass-Through Programs | | 37,189,535 | - | |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | 37,189,535 | - | |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | \$ 253,195,987 | \$ 23,123,457 | |

* See Note 8 - Program Totals for table that summarizes programs funded by various sources.

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

1. GENERAL

The schedule of expenditures of federal awards (Schedule) includes the federal grant activity of the County of San Mateo (County). All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other nonfederal agencies are included in this Schedule, except for assistance related to Medical Assistance (Medi-Cal) and Medicare Hospital Insurance (Medicare) (Note 5) and the Housing Authority of the County of San Mateo (Housing Authority) (Note 6).

The Schedule identifies federal programs by the Assistance Listing number (ALN). In addition, expenditures funded from the following acts are denoted by the prefix COVID-19 in the federal program title.

- Coronavirus Preparedness and Response Supplemental Appropriations Act
- Families First Coronavirus Response Act
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

2. BASIS OF ACCOUNTING

The accompanying Schedule is presented using the modified accrual basis of accounting for program expenditures accounted for in the governmental funds and the accrual basis of accounting for program expenditures accounted for in the proprietary funds as described in Note 2.B of the County's basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County did not elect to use the 10% de minimize cost rate as covered in Title 2 U.S. Code of Federal Regulations section 200.414 Indirect (F&A) costs.

3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying Schedule agree or can be reconciled with amounts reported in the related federal financial assistance reports.

4. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures agree or can be reconciled with the amounts reported in the County's basic financial statements.

5. MEDI-CAL AND MEDICARE

Direct Medi-Cal and Medicare expenditures are excluded from the Schedule. These expenditures represent fees for services and are not included in the Schedule or in determining major programs. The County assists the State of California in determining eligibility and provides Medi-Cal and Medicare services through County-owned facilities. However, administrative costs related to Medi-Cal and Medicare are included in the Schedule under the Medical Assistance Program (ALN 93.778).

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

6. HOUSING AUTHORITY OF THE COUNTY OF SAN MATEO

Housing Authority federal expenditures are excluded from the Schedule and are separately audited by other auditors. Federal expenditures for the Housing Authority programs are taken from the separately issued single audit report for the year ended June 30, 2022. The federal programs of the Housing Authority are as follows:

| <u>Grantor / Program Title</u> | <u>Assistance Listing Number</u> | <u>Federal Expenditures</u> |
|---|--------------------------------------|---------------------------------|
| U.S. Department of Housing and Urban Development | | |
| Moving To Work Demonstration Program | | |
| Moving to Work CARES Act | 14.881 | \$ 264,278 |
| Housing Choice Vouchers | 14.881 | 101,099,830 |
| Total Moving to Work Demonstration Program | | 101,364,108 |
| Housing Voucher Cluster | | |
| Housing Choice Vouchers | 14.871 | 8,937,841 |
| Emergency Housing Vouchers | 14.871 | 2,632,748 |
| Mainstream Vouchers | 14.879 | 5,794,953 |
| Total Housing Voucher Cluster | | 17,365,542 |
| Other Programs | | |
| Continuum of Care | 14.267 | 10,082,918 |
| ROSS-FSS Coordinator | 14.896 | 515,577 |
| Total Other Programs | | 10,598,495 |
| Total U.S. Department of Housing and Urban Development | | 129,328,145 |
| Total Expenditure of Federal Awards | | \$ 129,328,145 |

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards (continued)

Year Ended June 30, 2022

7. CALIFORNIA DEPARTMENT OF AGING (CDA) SINGLE AUDIT REPORTING REQUIREMENTS

The terms and conditions of agency contracts with CDA require agencies to display state-funded expenditures discretely along with the related federal expenditures. For state grants not involving federal funding, the amounts are to be displayed separately. The following schedule is presented to comply with these requirements.

| Federal Grantor Pass-through Grantor Program Title | Assistance Listing No. | Grant/ Contract Number | Expenditures | |
|--|---------------------------|------------------------------|--------------|-------------|
| | | | State | Federal |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| <i>Passed Through State of California, Department of Aging</i> | | | | |
| Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation | 93.041 | AP-2122-08 | \$ - | \$ 11,333 |
| Special Programs for the Aging - Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals | 93.042 | AP-2122-08 | - | 50,745 |
| COVID-19 Special Programs for the Aging - Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals | 93.042 | 2001CAOMC3-00 | - | 18,987 |
| COVID-19 Special Programs for the Aging - Robotic Companion Pet Project Ombudsman Services for Older Individuals | 93.042 | 2001CAOMC3-01 | - | 3,423 |
| Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | AP-2022-08 | 243,740 | 836,667 |
| COVID-19 Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | 2001CASSC3-00 | - | 11,265 |
| Aging and Disability Resources Connection (ADRC) Vaccine | 93.044 | 2101CAVAC5-00 | - | 539 |
| Special Programs of the Aging - Title III, Part C - Nutrition Services | 93.045 | AP-2022-08 | 795,374 | 1,691,757 |
| COVID-19 Special Programs of the Aging - Title III, Part C - Nutrition Services | 93.045 | 2001CAHDC3-00 | - | 42,488 |
| COVID-19 Special Programs of the Aging - Title III, Part C - Nutrition Services | 93.045 | 2001CAHDC2-00 | - | 29,447 |
| Consolidated Appropriation Act, H.R. 133 - Title III, Part C | 93.045 | 2101CAHDC5-00 | - | 225,732 |
| National Family Caregiver Support, Title III, Part E | 93.052 | AP-2022-08 | 13,000 | 405,939 |
| COVID-19 National Family Caregiver Support, Title III, Part E | 93.052 | 2001CAFCC3-00 | - | 65,812 |
| Consolidated Appropriation Act, H.R. 133 - Title III, Part E | 93.052 | 2101CAHDC5-00 | - | 14,421 |
| Nutrition Services Incentive Program | 93.053 | AP-2122-08 | - | 215,439 |
| Medicare Enrolment Assistance Program | 93.071 | MI-2021-08 | - | 10,595 |
| Medicare Enrolment Assistance Program | 93.071 | MI-2022-08 | - | 11,893 |
| State Health Insurance Assistance Program | 93.324 | HI-2122-08 | 219,103 | 85,463 |
| Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals | 93.634 | FA-2021-08 | - | 18,664 |
| Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals | 93.634 | FA-2122-08 | - | 12,708 |
| CRRSA Act, 2021 Funding for LTC Ombudsman, SSA Title XX § 2043(a)(1)(A) | 93.747 | 2101CALOC5-00 | - | 10,156 |
| Total Expenditures of CDA and Federal Awards | | | \$ 1,271,217 | \$3,773,473 |
| State Awards - California Department of Aging | | | | |
| Ombudsman State Health Facilities Citation Penalties Account | | AP-2122-08 | 30,144 | |
| Ombudsman Skilled Nursing Facility Quality & Accountability Fund | | AP-2122-08 | 46,255 | |
| Ombudsman Public Health & Licensing and Certification Fund | | AP-1920-08 | 9,738 | |
| Total Expenditures of CDA Awards | | | \$ 1,357,354 | |

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

8. PROGRAM TOTALS

The following table summarizes programs funded by various sources whose totals are not shown on the Schedule.

| <u>Assistance Listing No./Program Title/ Federal Grantor or Pass-Through Grantor</u> | <u>Grant Identifying Number</u> | <u>Federal Expenditures</u> |
|--|---------------------------------|---------------------------------|
| (1) 14.231 - Emergency Solutions Grant Program | | |
| U.S. Department of Housing and Urban Development | E21-UC-06-0006 | \$ 191,941 |
| U.S. Department of Housing and Urban Development | E20-UW-06-0006 | 3,101,569 |
| State of California, Department of Housing and Community Development | 21-ESGC-16018 | 102,264 |
| State of California, Department of Housing and Community Development | 20-ESGCV1-00031 | 6,779,788 |
| Program Total | | <u>\$ 10,175,562</u> |
| (2) 21.019 - Coronavirus Relief Fund | | |
| U.S. Department of Treasury | None | \$ 5,117,227 |
| State of California, Department of Finance | None | 38,799 |
| Program Total | | <u>\$ 5,156,026</u> |
| (3) 21.027 - Coronavirus State and Local Fiscal Recovery Funds | | |
| U.S. Department of Treasury | None | \$ 29,027,924 |
| State of California, Department of Finance | None | 34,410,424 |
| Program Total | | <u>\$ 63,438,348</u> |
| (4) 93.658 - Foster Care - Title IV-E | | |
| State of California, Department of Social Services | CDSS-2022 | \$ 6,503,079 |
| State of California, Department of Social Services | CFL 21/22-23 | 197,227 |
| State of California, Department of Social Services | CFL 21/22-21 & -083 | 263,876 |
| State of California, Department of Social Services | CFL 21/22-69 & -095 & -101 | 527,624 |
| State of California, Department of Social Services | CFL 21/22-45 | 21,106 |
| State of California, Department of Social Services | 151-25-30 PCA 22347 | 207,705 |
| State of California, Department of Health Care Services | None | 2,122,329 |
| Program Total | | <u>\$ 9,842,946</u> |
| (5) 93.767 - Children's Health Insurance Program | | |
| State of California, Department of Health Care Services | San Mateo | \$ 111,049 |
| Health Plan of San Mateo | R078737 | 222,098 |
| Program Total | | <u>\$ 333,147</u> |
| (6) 93.778 - Medical Assistance Grant Program | | |
| State of California, Department of Social Services | None | \$ 12,435,684 |
| State of California, Department of Health Care Services | San Mateo | 611,366 |
| State of California, Department of Health Care Services | 20-10386 | 72,301 |
| State of California, Department of Health Care Services | 20-10486 | 12,500 |
| State of California, Department of Health Care Services | 75XO512 | 212,148 |
| Health Plan of San Mateo | R078737 | 1,725,038 |
| State of California, Emergency Medical Services Authority | C19-032 | 128,059 |
| State of California, Emergency Medical Services Authority | C20-044 | 63,914 |
| State of California, Department of Public Health | 20-10546 | 90,871 |
| Program Total | | <u>\$ 15,351,881</u> |
| (7) 97.067 - Homeland Security Grant Program | | |
| State of California, Governor's Office of Emergency Services | 2019-0035 | \$ 935,665 |
| State of California, Governor's Office of Emergency Services | 2021-0081 | 332,168 |
| State of California, Governor's Office of Emergency Services | 2020-0095 | 1,698,046 |
| City and County of San Francisco | 2020-0095 | 4,575,632 |
| City and County of San Francisco | 2021-0081 | 1,896,735 |
| Program Total | | <u>\$ 9,438,246</u> |

COUNTY OF SAN MATEO
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2022

Section I – Summary of Auditor’s Results

Financial Statements:

| | |
|--|---------------|
| Type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America: | Unmodified |
| Internal control over financial reporting: | |
| • Material weakness(es) identified? | None reported |
| • Significant deficiency(ies) identified? | None reported |
| Noncompliance material to financial statements noted? | No |

Federal Awards:

| | |
|--|---------------|
| Internal control over major programs: | |
| • Material weakness(es) identified? | None reported |
| • Significant deficiency(ies) identified? | Yes |
| Type of auditor’s report issued on compliance for the major federal programs: | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | Yes |

Identification of major programs:

| <u>Cluster/Program Title</u> | <u>Assistance Listing Number</u> |
|--|----------------------------------|
| Community Development Block Grants – Entitlement Grants | |
| Cluster..... | 14.218 |
| Emergency Solutions Grant Program | 14.231 |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 |
| Immunization Cooperative Agreements | 93.268 |
| Provider Relief Fund and American Rescue Plan (ARP) Rural | |
| Distribution..... | 93.498 |
| Temporary Assistance for Needy Families..... | 93.558 |
| Block Grants for Prevention and Treatment of Substance Abuse.. | 93.959 |

| | |
|--|-------------|
| Dollar threshold used to distinguish between Type A and Type B programs: | \$3,000,000 |
| Auditee qualified as low-risk auditee? | No |

COUNTY OF SAN MATEO
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2022

Section II – Financial Statement Findings

None reported.

Section III – Federal Awards Findings and Questioned Costs

Finding Reference Number: 2022-001
Category of Finding: Reporting
Type of Finding: Significant Deficiency in Internal Control

Federal Agency: U.S. Department of Health and Human Services
Federal Program Title: Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution
Assistance Listing Number: 93.498
Federal Grant Number: None

Criteria

U.S. Code of Federal Regulations, Title 45, Part 75, section 75.303 *Internal Controls*, require the non-federal entity to:

- a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government,” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
- c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.

Condition

The amount to be reported for this program in the County’s schedule of expenditures of federal awards (Schedule) is based upon the Provider Relief Fund (PRF) report that is required to be submitted to the Health Resources and Services Administration (HRSA) reporting portal. For the year ended June 30, 2022, the County should report in the Schedule, the expenditures and lost revenues from the Period 2 and 3 PRF reports, which covered payments received in the period of July 1, 2020 to June 30, 2021.

During our audit, we requested the County to provide detailed transactions that supported the expenditures reported in the Period 2 and 3 PRF reports. Our audit procedures identified \$43,238 of encumbered costs that were erroneously included as expenditures.

Identification as a Repeat Finding

Finding 2021-001 was reported in the immediate prior year.

Cause

The County used a spreadsheet to accumulate and track eligible purchases. This tracking spreadsheet was also used in the analysis to determine the amounts to be reported in the PRF report. Since the spreadsheet was not reconciled against actual expenditures from the general ledger, the County did not identify purchases that did not result in actual expenditures. For the questioned transactions, purchase order amounts were used instead of the actual invoiced amounts.

COUNTY OF SAN MATEO
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2022

Section III – Federal Awards Findings and Questioned Costs (continued)

Due to the coronavirus pandemic, the County was challenged with staffing resources. In addition to turnover of staff, there was a need to allocate substantial County resources to address public health and safety needs while managing the significant inflow of new federal funds related to COVID-19 funding. The reporting process for this PRF program was established in fiscal year 2020/21 as the County navigated through complex program requirements and reporting protocols on the HRSA reporting portal. While the issue was identified during the fiscal year 2020/21 single audit, the Period 2 and 3 PRF reports had already been submitted.

Effect

The County provided evidence of other qualifying expenditures to fully support the amounts reported in the Period 2 and 3 PRF reports and the Schedule. However, the reporting process poses a risk of claiming PRF funds with costs that had not been incurred within the reporting period or at all.

Questioned Costs

There were no questioned costs. The County provided evidence of other qualifying expenditures to fully support the amounts reported in the Period 2 and 3 PRF reports and the Schedule.

Recommendation

We recommend that the County reevaluate existing processes and controls over the tracking of expenditures to be applied to PRF awards and reported in the PRF report, to ensure that only actual expenditures are included.

Views of Responsible Officials

The views of responsible officials are set forth in the County's Corrective Action Plan.



COUNTY OF SAN MATEO
OFFICE OF THE CONTROLLER

Juan Raigoza
Controller

Kristie Silva
Assistant Controller

Kim-Anh Le
Deputy Controller

Patrick Enriquez
Deputy Controller

County Government Center
555 County Center, 4th Floor
Redwood City, CA 94063
650-363-4777
<https://smcgov.org/controller>

COUNTY OF SAN MATEO
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

Prior Year Findings and Questioned Costs

Financial Statement Findings:

None reported.

Federal Awards Findings:

Reference Number: 2021-001

Audit Finding: Significant Deficiency in Internal Control

Status of Corrective Action: Not implemented.



COUNTY OF SAN MATEO
OFFICE OF THE CONTROLLER

Juan Raigoza

Controller

Kristie Silva

Assistant Controller

Kim-Anh Le

Deputy Controller

Patrick Enriquez

Deputy Controller

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COUNTY OF SAN MATEO

Corrective Action Plan

Year Ended June 30, 2022

The findings listed herein are discussed and numbered consistently with the findings in the Schedule of Findings and Questioned Costs.

Section II – Federal Awards Findings

2022-001 Internal Controls Over Reporting Expenditures

We agree with the finding and recommendation and recognize that this is a repeat finding from the prior year audit. Transactions in Periods 2 and 3 PRF reports were reported prior to the conclusion of this prior year audit. We implemented new processes in response to the prior year finding and recommendation, and claims in Period 4 PRF report were reported based on actual expenditures.

Contact person responsible for corrective action: David McGrew, CFO, San Mateo Medical Center

Anticipated completion date: September 2022

COUNTY OF SAN MATEO
 Supplementary Information
 State of California Department of Community Services and Development
 Schedules of Revenues and Expenditures
 Community Services Block Grant (CSBG) – ALN 93.569

Contract No. 20F-3040, for the period March 27, 2020 – May 31, 2021

| REVENUES | Fiscal Year 2019/20 | Fiscal Year 2020/21 | Total Audited Costs | Total Reported Expenses | Total Budget |
|----------------------|--------------------------------|--------------------------------|--------------------------------|------------------------------------|---------------------|
| Grant Revenue | \$ 70,518 | \$ 428,939 | \$ 499,457 | \$ 499,457 | \$ 499,457 |
| EXPENDITURES | | | | | |
| Administrative Costs | | | | | |
| Salaries and Wages | \$ - | \$ 14,460 | \$ 14,460 | \$ 14,460 | \$ 14,460 |
| Program Costs | | | | | |
| Sub-Contractors** | 70,518 | 414,479 | 484,997 | 484,997 | 484,997 |
| Total Expenditures** | <u>\$ 70,518</u> | <u>\$ 428,939</u> | <u>\$ 499,457</u> | <u>\$ 499,457</u> | <u>\$ 499,457</u> |

Contract No. 20F-3679, for the period March 27, 2020 – May 31, 2022

| REVENUES | Fiscal Year 2020/21 | Fiscal Year 2021/22 | Total Audited Costs | Total Reported Expenses | Total Budget |
|----------------------|--------------------------------|--------------------------------|--------------------------------|------------------------------------|---------------------|
| Grant Revenue | \$ 517,637 | \$ 156,695 | \$ 674,332 | \$ 674,332 | \$ 674,332 |
| EXPENDITURES | | | | | |
| Administrative Costs | | | | | |
| Salaries and Wages | \$ - | \$ 1,211 | \$ 1,211 | \$ 1,211 | \$ 1,211 |
| Program Costs | | | | | |
| Sub-Contractors | 517,637 | 155,484 | 673,121 | 673,121 | 673,121 |
| Total Expenditures* | <u>\$ 517,637</u> | <u>\$ 156,695</u> | <u>\$ 674,332</u> | <u>\$ 674,332</u> | <u>\$ 674,332</u> |

CSBG Contract No. 21F-4040, for the period January 1, 2021 – May 31, 2022

| REVENUES | Fiscal Year 2020/21 | Fiscal Year 2021/22 | Total Audited Costs | Total Reported Expenses | Total Budget |
|----------------------|--------------------------------|--------------------------------|--------------------------------|------------------------------------|---------------------|
| Grant Revenue | \$ 235,079 | \$ 235,548 | \$ 470,627 | \$ 470,627 | \$ 470,627 |
| EXPENDITURES | | | | | |
| Administrative Costs | | | | | |
| Salaries and Wages | \$ - | \$ 14,500 | \$ 14,500 | \$ 14,500 | \$ 14,500 |
| Program Costs | | | | | |
| Sub-Contractors | 235,079 | 221,048 | 456,127 | 456,127 | 456,127 |
| Total Expenditures* | <u>\$ 235,079</u> | <u>\$ 235,548</u> | <u>\$ 470,627</u> | <u>\$ 470,627</u> | <u>\$ 470,627</u> |

CSBG Contract No. 21F-4141, for the period June 1, 2021 – May 31, 2022

| REVENUES | Fiscal Year 2021/22 | Total Audited Costs | Total Reported Expenses | Total Budget |
|----------------------|--------------------------------|--------------------------------|------------------------------------|---------------------|
| Grant Revenue | \$ 28,250 | \$ 28,250 | \$ 28,250 | \$ 28,250 |
| EXPENDITURES | | | | |
| Administrative Costs | | | | |
| Salaries and Wages | \$ - | \$ - | \$ - | \$ - |
| Program Costs | | | | |
| Sub-Contractors | 28,250 | 28,250 | 28,250 | 28,250 |
| Total Expenditures* | <u>\$ 28,250</u> | <u>\$ 28,250</u> | <u>\$ 28,250</u> | <u>\$ 28,250</u> |

COUNTY OF SAN MATEO
 Supplementary Information (continued)
 State of California Department of Community Services and Development
 Schedules of Revenues and Expenditures
 Community Services Block Grant (CSBG) – ALN 93.569

CSBG Contract No. 22F-5040, for the period January 1, 2022 – May 31, 2023

| REVENUES | Fiscal Year 2021/22 | Total Audited Costs | Total Reported Expenses | Total Budget |
|----------------------|--------------------------------|--------------------------------|------------------------------------|---------------------|
| Grant Revenue | \$ 349,151 | \$ 349,151 | \$ 349,151 | \$ 465,921 |
| EXPENDITURES | | | | |
| Administrative Costs | | | | |
| Salaries and Wages | \$ - | \$ - | \$ - | \$ - |
| Program Costs | | | | |
| Sub-Contractors | 349,151 | 349,151 | 349,151 | 465,921 |
| Total Expenditures* | <u>\$ 349,151</u> | <u>\$ 349,151</u> | <u>\$ 349,151</u> | <u>\$ 465,921</u> |

* Expenditures are reported in the Schedule of Expenditures of Federal Awards (Schedule) under the designated ALN and pass-through entity numbers.

** FY2020/21 expenditures have been increased by \$6,425 as reported in the Schedule.