

COUNTY OF SACRAMENTO, CALIFORNIA

Single Audit Report
(Uniform Guidance)

For the Fiscal Year Ended June 30, 2023

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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 (*Government Auditing Standards*), 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, 2023, 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 28, 2023. Our report includes an emphasis of matter paragraph regarding the County’s adoption of Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our report includes a reference to other auditors who audited the financial statements of the Sacramento County Employees’ Retirement System, a fiduciary component unit, as described in our report on the County’s financial statements. 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.

Report on 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 & O'Connell LLP". The signature is written in a cursive style with some capital letters.

Sacramento, California
November 28, 2023

**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

Opinion on Each Major Federal Program

We have audited the County of Sacramento, 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 fiscal year ended June 30, 2023. 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 fiscal year ended June 30, 2023.

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.

Responsibilities of Management for Compliance

The County's 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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal program is not modified with respect to this matter.

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

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 2023-001 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 findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other 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

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 28, 2023, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial

statements of the Sacramento County Employees' Retirement System, a fiduciary component unit, 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 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Macias Gini & O'Connell LLP

Sacramento, California

March 29, 2024, except for our report on the Schedule of Expenditures
of Federal Awards, for which the date is November 28, 2023

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

FEDERAL GRANTOR PASSED THROUGH GRANTOR 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	22-0923-005-SF	\$ 501,872	\$ -
European Grapevine Moth (I)	10.025	21-0595-019-SF	17,879	-
European Grapevine Moth (II)	10.025	22-1695-020-SF	29,341	-
Glassy-winged Sharpshooter (GWSS)	10.025	21-0517-034-SF	211,261	-
Asian Citrus Psyllid	10.025	22-0294-006-SF	83,562	-
Sudden Oak Death (SOD)	10.025	22-0998-023-SF	16,672	-
Pest Detection	10.025	22-1724-000-SG	573,993	-
ASSISTANCE LISTING TOTAL			<u>1,434,580</u>	<u>-</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10178	5,523,567	-
<u>CHILD NUTRITION CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF EDUCATION</u>				
School Breakfast Program	10.553	02274-SN-34-R	95,140	-
National School Lunch Program	10.555	02227-SN-34-R	195,043	-
CHILD NUTRITION CLUSTER TOTAL			<u>290,183</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	1,549,535	704,246
<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	227CAC482514	753,085	-
SNAP State Administrative Expense - CalFresh	10.561	227CAC482514	47,006,560	-
CalFresh (Food Stamps) - CalWIN Project	10.561	227CAC482514	903,527	-
SNAP CLUSTER TOTAL			<u>50,212,707</u>	<u>704,246</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>57,461,037</u>	<u>704,246</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	6,287,482	-
Environmental Services Cooperative Agreement (ESCA) (V)	12.U01	McClellan Foset #2 ESCA	1,489,183	-
Environmental Services Cooperative Agreement (ESCA) (VI)	12.U01	McClellan Foset #3 ESCA	4,214,278	-
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>11,990,943</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-21-MC-06-0005	270,695	270,695
COVID-19 Emergency Solutions Grant Program				
ESG II	14.231	E-20-US-06-0005	1,782,695	1,782,695
ASSISTANCE LISTING TOTAL			<u>2,053,390</u>	<u>2,053,390</u>
<u>CDBG - ENTITLEMENT GRANTS CLUSTER</u>				
<u>PASSED THROUGH SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY</u>				
Community Development Block Grants/Entitlement Grants				
CDBG II	14.218	B-21-UC-06-0005	310,535	310,535
CDBG IV	14.218	03-5924S21	508,817	-
CDBG V	14.218	B-16-UC-06-0005	10,977	-
SHRA - CDBG	14.218	B-18-UC-06-0005	8,954	-
COVID-19 Community Development Block Grants/Entitlement Grants				
CDBG I	14.218	B-20-US-06-0005	1,613,995	1,502,985
CDBG III	14.218	B-20-US-06-0005	1,244,234	1,244,234
CDBG - ENTITLEMENT GRANTS CLUSTER TOTAL			<u>3,697,512</u>	<u>3,057,754</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>5,750,902</u>	<u>5,111,144</u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

FEDERAL GRANTOR PASSED THROUGH GRANTOR 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	L17AC00241-07	\$ 66,556	\$ -
Wild Horse Training Grant				
TOTAL U.S. DEPARTMENT OF INTERIOR			<u>66,556</u>	<u>-</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<u>DIRECT PROGRAMS</u>				
Law Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis	16.001	2022-35	46,867	-
Domestic Cannabis Eradication/Suppression Program (DCE/SP)				
Services for Trafficking Victims	16.320	15POVC-22-GG-03692	180,035	180,035
Missing Children's Assistance				
Internet Crimes Against Children (I)	16.543	2019-MC-FX-K032	116,581	-
Internet Crimes Against Children (II)	16.543	15PJDP-22-GK-04887	340,750	-
ASSISTANCE LISTING TOTAL			<u>457,331</u>	<u>-</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				
Improving Criminal Justice Responses to Domestic Violence, Dating Violence, Sexual Assault, & Stalking Grant Program	16.590	2020-WE-AX-0009	170,659	87,709
Edward Byrne Memorial Justice Assistance Grant Program				
Edward Byrne Memorial Justice Assistance Grant Program - Justice Assistance Grant (JAG)	16.738	2020-DJ-BX-0778	184,632	-
DNA Backlog Reduction Program				
2020 DNA Capacity Enhancement and Backlog Reduction Program	16.741	2020-DN-BX-0145	33,293	-
2021 DNA Capacity Enhancement for Backlog Reduction Program	16.741	15PBJA-21-GG-03086- DNAX	404,671	-
2021 Prosecuting Cold Cases Using DNA	16.741	15PBJA-21-GG-04361- DNAX	179,869	-
ASSISTANCE LISTING TOTAL			<u>617,833</u>	<u>-</u>
Postconviction Testing of DNA Evidence	16.820	15BJA-21-GG-02621-POST	30,297	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2019-MO-BX-0009	223,336	-
<u>PASSED THROUGH BOARD OF STATE AND COMMUNITY CORRECTIONS</u>				
Criminal and Juvenile Justice and Mental Health Collaboration Program				
Juvenile Assistance Grant (JAG)	16.745	BSCC 619-19	552,270	-
ASSISTANCE LISTING TOTAL			<u>775,606</u>	<u>-</u>
Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 992-22	434,328	259,027
<u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES</u>				
Crime Victim Assistance				
County Victim Services Program (I)	16.575	XC21-04-0340	264,014	185,142
County Victim Services Program (II)	16.575	XC22-05-0340	204,136	166,375
Human Trafficking and Advocacy (I)	16.575	HA21-04-0340	76,262	-
Human Trafficking and Advocacy (II)	16.575	HA22-05-0340	54,561	-
Unserved/Underserved Victim Advocacy/Outreach (I)	16.575	UV21-06-0340	113,640	-
Unserved/Underserved Victim Advocacy/Outreach (II)	16.575	UV22-01-0340	77,948	-
Victim Witness Assistance Program (I)	16.575	VW21-10-0340	691,214	-
Victim Witness Assistance Program (II)	16.575	VW22-11-0340	1,181,269	-
Child Advocacy Center Program (I)	16.575	KC21-05-0340	7,515	-
ASSISTANCE LISTING TOTAL			<u>2,670,559</u>	<u>351,517</u>
Paul Coverdell Forensic Sciences Improvement Grant Program				
Paul Coverdell FSIA (CA Coverdell)	16.742	CQ21-17-0340	37,512	-
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>5,605,659</u>	<u>878,288</u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

FEDERAL GRANTOR PASSED THROUGH GRANTOR 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				
New Aircraft Rescue Firefighting Facility Replacement at Sacramento Int'l Airport	20.106	3-06-0204-059-2020	\$ 983,080	\$ -
Airport Improvement Program - Remain Overnight Apron Project (Sac Int'l) (II)	20.106	3-06-0204-063-2021	436,713	-
(BIL) Airport Infrastructure Grant (Terminal A - Sac Int'l)	20.106	3-06-0204-069-2022	1,754,914	-
Airport Improvement Program - New Aircraft Rescue II (Sac Int'l)	20.106	3-06-0204-062-2021	4,585,637	-
Airport Improvement Program - Cargo Airport Expansion Project (Sac Int'l)	20.106	3-06-0204-068-2022	9,213,942	-
Airport Improvement Program - Remain Overnight Apron Project (Sac Int'l)	20.106	3-06-0204-070-2022	1,548,638	-
COVID-19 Airport Improvement Program				
CRRSAA - Airports Coronavirus Response Grant (Sac Int'l)	20.106	3-06-0204-065-2021	1,382,367	-
American Rescue Plan Act (ARPA) Airport Rescue Grant (Sac. Int'l)	20.106	3-06-0204-066-2022	4,517,539	-
American Rescue Plan Act (ARPA) Airport Rescue Grant (Mather Airport)	20.106	3-06-0363-023-2021	833,932	-
American Rescue Plan Act (ARPA) Airport Rescue Grant (Sac. Executive Airport)	20.106	3-06-0205-015-2022	59,000	-
American Rescue Plan Act (ARPA) Airport Rescue Grant (Franklin Field)	20.106	3-06-0084-007-2022	22,000	-
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Airport Improvement Program	20.106	3-06-0205-014-2021	2,285	-
ASSISTANCE LISTING TOTAL			<u>25,340,047</u>	<u>-</u>
<u>PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION</u>				
Highway Planning and Construction				
Moving Ahead for Progress in the 21st Century Act (MAP-21 I)	20.205	03-5924821	12,187,293	-
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program				
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) - Section 5311	20.509	5311 - CRRSAA 64BA2202090	420,860	-
<u>HIGHWAY SAFETY CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA OFFICE OF TRAFFIC SAFETY</u>				
National Priority Safety Programs				
Child Passenger Safety Program	20.616	OP22022	77,673	71,956
DUI/DUID Misdemeanor Prosecution, Education, and Outreach (II)	20.616	DI22028	71,101	-
HIGHWAY SAFETY CLUSTER TOTAL			<u>148,774</u>	<u>71,956</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	PT22060	31,907	-
Selective Traffic Enforcement Program (STEP) (II)	20.608	PT23149	56,138	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL22024	112,220	-
Intensive Probation Supervision for High-Risk Felony & Repeat DUI-Offenders	20.608	AL23017	419,103	-
DUI/DUID Misdemeanor Prosecution, Education, and Outreach (I)	20.608	DI23018	179,370	-
ASSISTANCE LISTING TOTAL			<u>798,738</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>38,895,712</u>	<u>71,956</u>
<u>U.S. DEPARTMENT OF TREASURY</u>				
<u>DIRECT PROGRAM</u>				
COVID-19 Emergency Rental Assistance Program (II)	21.023	ERA-2101112185	27,196,908	27,196,908
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT</u>				
COVID-19 Emergency Rental Assistance Program (I)	21.023	ERA-2101112185	17,227,689	17,227,689
ASSISTANCE LISTING TOTAL			<u>44,424,597</u>	<u>44,424,597</u>
<u>DIRECT PROGRAM</u>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds				
American Rescue Plan Act of 2022 (ARPA)	21.027	SLFRP0166	102,758,535	8,188,636
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
COVID-19 Coronavirus Relief Fund				
FY 2019-20 General Fund for COVID-19 Related Activities Replaced by Coronavirus Relief Funds	21.019	22/23-31	6,095,450	-
FY 2020-21 General Fund for COVID-19 Related Activities Replaced by Coronavirus Relief Funds	21.019	22/23-31	1,805,755	-
FY 2019-20 General Fund for COVID-19 Related Activities Replaced by Coronavirus Relief Funds (II)	21.019	22/23-31	281,193	-
FY 2020-21 General Fund for COVID-19 Related Activities Replaced by Coronavirus Relief Funds (II)	21.019	22/23-31	35,209	-
ASSISTANCE LISTING TOTAL			<u>8,217,607</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TREASURY			<u>155,400,739</u>	<u>52,613,233</u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

FEDERAL GRANTOR PASSED THROUGH GRANTOR 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.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
HEALTH CENTER PROGRAM CLUSTER				
DIRECT PROGRAM				
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	\$ 1,592,683	\$ -
PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH				
Grants for New and Expanded Services Under the Health Center Program HRSA - Primary Care HIV Prevention	93.527	1H8HCS46203-01-00	136,534	-
HEALTH CENTER PROGRAM CLUSTER TOTAL			<u>1,729,217</u>	<u>-</u>
DIRECT PROGRAMS				
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Drug Court Treatment	93.243	SH79TI081902-04 & 05	402,829	207,855
Treatment Drug Courts	93.243	SH79TI081911-04 & 05	418,069	417,213
Substance Abuse and HIV Prevention Navigation Program	93.243	5H79SP082241-02	231,095	-
ASSISTANCE LISTING TOTAL			<u>1,051,993</u>	<u>625,068</u>
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				
COVID-19 Public Health Workforce Development Funding	93.354	NU9OTP922174-01-00	890,598	278,030
COVID-19 Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises				
COVID-19 Health Disparities Among High-risk and Underserved Populations, including Communities of Color	93.391	NH75OT000084-01-00	875,312	-
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health				
Expanded Drug Overdose Investigation Training to Improve Overdose Mortality Surveillance Project	93.421	5 NU38OT000303-04-00	6,019	6,019
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686	6 UT8HA33957-02-03	896,928	-
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)				
Building Capacity of Sacramento StopFalls Coalition	93.761	90FPSG0057	160,945	-
HIV Emergency Relief Project Grants				
Ryan White Part A	93.914	H89HA00048	3,143,954	2,761,992
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health				
Funding to Strengthen Public Health Infrastructure & Workplace	93.967	6NE110E000060-01-02	49,892	-
MEDICATED CLUSTER				
PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES				
Medical Assistance Program				
Child Health Disability Prevention (CHDP- Medical and Foster Care)	93.778	22-03	1,476,871	-
Medi-Cal (II)	93.778	220SCASMAP	31,488,576	-
Medi-Cal - CalWIN Project	93.778	220SCASMAP	2,203,348	-
SUBTOTAL			<u>35,168,795</u>	<u>-</u>
PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES				
Medical Assistance Program				
Adult Protective Services	93.778	County 60	1,946,932	-
Community Services Block Grant (CSBG)	93.778	County 60	579,980	-
In-Home Support Services (IHSS)	93.778	County 60	21,621,672	-
In-Home Support Services (IHSS) - Public Authority	93.778	County 60	21,736,745	-
CWS - Title XIX	93.778	County 60	2,341,219	-
SUBTOTAL			<u>48,226,548</u>	<u>-</u>
MEDICAID CLUSTER TOTAL			<u>83,395,343</u>	<u>-</u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

FEDERAL GRANTOR PASSED THROUGH GRANTOR 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 HEALTH CARE SERVICES</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	X06SM085813-01	\$ 452,432	\$ 452,432
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response Public Health Workforce Development	93.354	WFD-034-INU90TP22174-01-0	77,952	-
Children's Health Insurance Program California Children's Services (CCS) - Target Low-Income Children's Program (TLICP)	93.767	CCS FY 2022-2023	653,363	-
Block Grants for Prevention and Treatment of Substance Abuse Substance Abuse Block Grant	93.959	7202000-22/24-527	2,058,584	1,699,820
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) - Substance Abuse Block Grant	93.959	7202000-22/24-527	1,332,167	911,663
ASSISTANCE LISTING TOTAL			<u>3,390,751</u>	<u>2,611,483</u>
Block Grants for Community Mental Health Services Substance Abuse and Mental Health Services Administration (SAMHSA) Behavioral Health Response and Rescue Project (BHRRP)	93.958	7202900-23/25-104R B09SM083945	3,289,411 255,722	1,943,988 255,722
<u>PASSED THROUGH ADVOCATES FOR HUMAN POTENTIAL</u>				
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse Substance Abuse and Mental Health Services Administration (SAMHSA) ASSISTANCE LISTING TOTAL	93.958	B09SM083945-01	322,760 <u>3,867,893</u>	- <u>2,199,710</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
Public Health Emergency Preparedness (PHEP)	93.069	22-10673	1,146,498	-
Affordable Care Act (ACA) Personal Responsibility Education Program Adolescent Sexual Health Education Program (ASHED)	93.092	22-10107	175,121	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs Tuberculosis Program	93.116	2234BASE00	221,586	-
Tuberculosis Program - Uniting for Ukraine (U4U) Program ASSISTANCE LISTING TOTAL	93.116	34U4U22	601,643 <u>823,231</u>	- -
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children	93.197	20-10540	105,338	-
Immunization Cooperative Agreements Immunization Assistance Program (IAP)	93.268	22-11080	2,447,074	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) COVID-19 Enhancing Detection Funding	93.323	NU50CK000539-01-10	3,648,635	2,929,854
COVID-19 Enhancing Detection Expansion Funding ASSISTANCE LISTING TOTAL	93.323	NU50CK000539-01-10	14,024,904 <u>17,673,539</u>	2,605,431 <u>5,535,285</u>
State Physical Activity and Nutrition (SPAN)	93.439	18-10549	105,745	26,701
Maternal, Infant, and Early Childhood Home Visiting Grant California Home Visiting Program (CHVP)	93.870	22-34	861,795	-
California Home Visiting Project American Recovery Project ASSISTANCE LISTING TOTAL	93.870	21-10746	70,894 <u>932,689</u>	- -
National Bioterrorism Hospital Preparedness Program	93.889	22-10673	351,606	8,000
Refugee and Entrant Assistance State/Replacement Designee Administered Programs Refugee Health Promotion	93.566	21-34-90893-00	31,386	-
Refugee Health Promotion (II)	93.566	22-34-90893-01	20,275	-
Refugee Health Assessment Program	93.566	21-34-90899-00	1,705,961	-
Refugee Health Promotion Project Supplemental SUBTOTAL	93.566	20-34-90893-01	38,909 <u>1,796,531</u>	- -
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs Refugee and Entrant Assistance (RCA)	93.566	2201CARCMA	11,033,535	-
Refugee and Entrant Assistance (RCA) CalWin SUBTOTAL	93.566	2201CARCMA	602 <u>11,034,137</u>	- -
ASSISTANCE LISTING TOTAL			<u>12,830,668</u>	-

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

FEDERAL GRANTOR PASSED THROUGH GRANTOR 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</u>				
HIV Care Formula Grants HIV Care (Part B and MAI)	93.917	18-10883 A01	1,282,640	1,114,302
HIV Prevention Activities Health Department Based Ending the HIV Epidemic Program	93.940	20-10750	831,340	210,014
HIV Prevention Activities Health Departments Based: Integrated HIV Surveillance and Prevention Funding for Health Departmen	93.940	18-10766	566,464	103,869
Ending the HIV Epidemic Program - Component C Grant	93.940	21-10538	273,573	-
ASSISTANCE LISTING TOTAL			<u>1,671,377</u>	<u>313,883</u>
Sexually Transmitted Diseases (STD) Prevention and Control Grants Disease Intervention Specialists (DIS) Workforce	93.977	21-10578	543,043	-
Maternal and Child Health Services Block Grant to the States Black Infant Health	93.994	20-2234	144,958	-
Maternal and Child Health Services Block Grant to the States - California Children's Services	93.994	CCS FY 2022-2023	4,445,435	-
Maternal Child and Adolescent Health	93.994	202234	198,013	-
ASSISTANCE LISTING TOTAL			<u>4,788,406</u>	<u>-</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
Guardianship Assistance Kinship Guardianship Assistance Program Title IV-E (Kin-GAP) 18+	93.090	2201CAGARD	\$ 260,495	\$ -
Kinship Guardianship Assistance Payment Title IV-E (Fed-GAP) 4T	93.090	2201CAGARD	3,186,556	-
ASSISTANCE LISTING TOTAL			<u>3,447,051</u>	<u>-</u>
MaryLee Allen Promoting Safe and Stable Families Program	93.556	County 60	938,148	256,918
Temporary Assistance for Needy Families (TANF) Child Welfare Service - Emergency Assistance (EA)	93.558	County 60	12,416,111	-
CalWORKS (TANF)	93.558	2101CATANF	147,699,667	2,351,205
CalWORKS (TANF) - Approved Relative Care (ARC)	93.558	2101CATANF	357,525	-
CalWORKS (TANF) - CalWIN Project	93.558	2101CATANF	231,450	-
CalWORKS (TANF) - Fraud Incentives	93.558	2101CATANF	62,835	-
CalWORKS (TANF) - Stage One Child Care	93.558	2101CATANF	9,235,604	583,420
ASSISTANCE LISTING TOTAL			<u>170,003,192</u>	<u>2,934,625</u>
Community Services Block Grant Adult Protective Services Community Services Block Grant (APS-CSBG)	93.569	County 34	562,465	-
Community-Based Child Abuse Prevention Grants Child Abuse Prevention and Treatment Act (CAPT) Title II	93.590	County 60	104,803	-
Adoption and Legal Guardianship Incentive Payments Adoption Incentive Program	93.603	County 60	417,508	-
Stephanie Tubbs Jones Child Welfare Services Program Child Welfare Services - Title IV-B	93.645	County 60	1,647,316	1,647,316
Foster Care Title IV-E Child Welfare Services Case Records - CARES	93.658	County 60	43,099	-
Child Welfare Services Case Records - Case Reviews	93.658	County 60	246,009	-
Child Welfare Services Outcome Improvement Project (CWSOIP) - COHORT	93.658	County 60	100,543	-
Child Welfare Services (CWS) - Title IV-E California	93.658	County 60	25,155,158	-
Child Welfare Services - Continuum of Care Reform Child and Family Team (CFT)	93.658	County 60	396,053	396,053
Child Welfare Services - Commercially Sexually Exploited Children (CSEC)	93.658	County 60	418,266	-
Child Welfare Services - Emergency Child Care Bridge (ECCB)	93.658	County 60	103,577	103,577
Child Welfare Services - Continuum of Care Reform - Level of Care Protocol (LOCP)	93.658	County 60	16,174	-
Child Welfare Services - Resource Family Approval (RFA)	93.658	County 60	1,758,247	-
Community Care Licensing (CCL) - Foster Family Homes (FFH)	93.658	County 60	57	-
Group Home Monthly Visits	93.658	County 60	45,359	-
Kinship and Foster Care Emergency Funds	93.658	County 60	10,371	-
Statewide Automated Child Welfare Information System (SACWIS)	93.658	County 60	7,865	-
Foster Parent Training & Recruitment (AB2129)	93.658	County 60	1,031	-
Aid to Families with Dependent Children (AFDC) - Foster Care	93.658	2201CAFOST	8,603,490	-
Emergency Assistance Foster Care	93.658	2201CAFOST	2,013,289	-
Extended Foster Care 18+	93.658	2201CAFOST	2,476,482	-
Program (I)	93.658	2201CAFOST	591,981	-
Program (II)	93.658	2301CAFOST	1,639,472	-
FURS	93.658	County 60	57	-
ASSISTANCE LISTING TOTAL			<u>43,626,580</u>	<u>499,630</u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

FEDERAL GRANTOR PASSED THROUGH GRANTOR 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	2,044,090	-
Title IV-E (II)	93.659	2201CAADPT	34,528,629	-
ASSISTANCE LISTING TOTAL			<u>36,572,719</u>	<u>-</u>
Social Services Block Grant				
Child Welfare Services - Title XX	93.667	County 60	3,415,466	-
AFDC Foster Care Title XX	93.667	2201CASOSR	2,055,665	-
ASSISTANCE LISTING TOTAL			<u>5,471,131</u>	<u>-</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood				
Independent Living Program	93.674	County 60	\$ 683,799	\$ 329,380
Elder Abuse Prevention Interventions Program				
COVID-19 Adult Protective Services	93.747	County 60	2,023	-
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES</u>				
Child Support Enforcement	93.563	2201CACSES	28,137,910	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>437,134,212</u>	<u>21,600,774</u>
<u>CORPORATION FOR NATIONAL COMMUNITY SERVICE</u>				
<u>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
AmeriCorps Seniors Foster Grandparent Program	94.011	County 60	456,058	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>456,058</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	G21CV0002A	1,509,252	-
Central Valley California High Intensity Drug Trafficking Area (II)	95.001	G22CV0002A	1,766,998	-
Central Valley California High Intensity Drug Trafficking Area (III)	95.001	G23CV0002A	59,443	-
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			<u>3,335,693</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PARKS AND RECREATION</u>				
Bouting Safety Financial Assistance				
Marine Law Enforcement Equipment Grant Program	97.012	C21L0616	90,900	-
<u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
COVID-19 Disaster Grants - Public Assistance (I)	97.036	FEMA-4482-DR-CA	26,341	-
COVID-19 Disaster Grants - Public Assistance (IV)	97.036	FEMA-4482-DR-CA	4,324	-
COVID-19 Disaster Grants - Public Assistance (V)	97.036	FEMA-4482-DR-CA	2,322,892	-
COVID-19 Disaster Grants - Public Assistance (VI)	97.036	FEMA-4482-DR-CA	183,851	-
2017 Winter Storms	97.036	FEMA-4301-DR-CA	195,046	-
ASSISTANCE LISTING TOTAL			<u>2,732,454</u>	<u>-</u>
Hazard Mitigation Grant				
Flood Mitigation Assistance - FEMA Hazard Mitigation Grant DR - 4301	97.039	FEMA-4301-DR-CA	2,058	-
Flood Mitigation Assistance - FEMA Hazard Mitigation Grant DR - 4407	97.039	FEMA-4240-DR-CA	226,945	-
ASSISTANCE LISTING TOTAL			<u>229,003</u>	<u>-</u>
Emergency Management Performance Grants				
Emergency Management Performance Grant (EMPG) (I)	97.042	2022-0005	441,973	-
Homeland Security Grant Program (HSGP)				
HSGP - 2020 (I)	97.067	2020-0095	1,400,230	555,099
HSGP - 2020 (II)	97.067	G11016920	650,000	-
HSGP - 2020 (III)	97.067	2020-0095	1,892,831	-
HSGP - 2020 (IV)	97.067	067-00000	126,998	-
HSGP - 2021 (I)	97.067	2021-0081	368,963	214,212
HSGP - 2021 (II)	97.067	067-00000	179,638	-
HSGP - 2021 (III)	97.067	2021-0081	392,526	-
HSGP - 2022	97.067	2022-0043	1,878	-
ASSISTANCE LISTING TOTAL			<u>5,013,064</u>	<u>769,311</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>8,507,394</u>	<u>769,311</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 724,604,905</u>	<u>\$ 81,748,952</u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

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, 2023. 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).

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 by any of the following acts are denoted in the Schedule by the prefix COVID-19 in the federal program title.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in 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.

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

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 U.S. General Services Administration's System for Award Management (SAM), or [SAM.gov](https://sam.gov).

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 the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

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 – CORONAVIRUS RELIEF FUND (ALN 21.019)

During the fiscal year ended June 30, 2023, the County received County Fiscal Letter 22/23-31 from the California Department of Social Services concerning Coronavirus Relief Fund monies that replaced State general fund monies originally provided for COVID-19 related activities for the fiscal years ended June 30, 2020, and 2021. Consequently, federally funded expenditures in the amount of \$8,217,607 for ALN 21.019, which were not reported in the County's prior Schedules for fiscal years 2020 and 2021, have been included in the current year Schedule. The underreporting of expenditures in the prior years' Schedules would not have resulted in any additional major programs for each respective year in accordance with the Uniform Guidance. Coronavirus Relief Fund ALN 21.019 was a major program in fiscal years 2020 and 2021.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Programs or Clusters
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
14.218	CDBG - Entitlement Grants Cluster Community Development Block Grants/Entitlement Grants
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.658	Foster Care Title IV-E
93.914	HIV Emergency Relief Project Grants
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
95.001	High Intensity Drug Trafficking Areas Program
97.067	Homeland Security Grant Program

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

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONS COSTS

Reference Number:	2023-001
Category of Finding:	Activities Allowed or Unallowed
Type of Finding:	Significant Deficiency and Instance of Noncompliance
Federal Program Title:	Coronavirus State and Local Fiscal Recovery Funds
Assistance Listing Number:	21.027
Federal Award Number and Year:	N/A; 2021

Criteria:

Title 2 - Grants and Agreements. Subtitle A - Office of Management and Budget Guidance for Grants and Agreements. Chapter II - Office of Management and Budget Guidance. Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Subpart D - Post Federal Award Requirements. Standards for Financial and Program Management. §200.303 Internal controls (2 CFR 200.303):

The non-Federal entity must:

- (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).

Sections 602(c)(1)(C) and 603(c)(1)(C) of the Social Security Act provide that State and Local Fiscal Recovery Funds (SLFRF) may be used “for the provision of government services to the extent of the reduction in revenue of such...government due to the COVID-19 public health emergency relative to the revenues collected in the most recent full fiscal year of the ...government prior to the emergency”.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

The interim final rule adopted a definition based largely on the components reported under “General Revenue from Own Sources” in the Census Bureau’s Annual Survey of State and Local Government Finances. Under the interim final rule, general revenue included revenue collected by a recipient and generated from its underlying economy, and it would capture a range of different types of tax revenues, as well as other types of revenue that are available to support government services. Specifically, revenue under the interim final rule included money that is received from tax revenue, current charges, and miscellaneous general revenues and excluded refunds and other correcting transactions, proceeds from issuance of debt or the sale of investments, agency or private trust transactions, revenue from utilities, social insurance trust revenues, and intergovernmental transfers from the federal government, including transfers made pursuant to section 9901 of the American Rescue Plan Act (ARPA).

Condition:

The County included noncash capital contributions, related to donated capital assets within miscellaneous general revenues in the calculation of base year and actual revenues. Donated capital assets are not considered to be general revenue from own sources under the Census Bureau’s Annual Survey of State and Local Government Finances classification. Furthermore, donated capital assets do not represent revenue available to the County for the provision of government services and should have been excluded from the calculation of general revenue for the base year revenue for calculating the counterfactual revenue and excluded from the actual revenues that were compared to the counterfactual revenue.

Cause:

The County’s review process of the revenue loss calculation included a reconciliation of total general revenues calculated to the total revenues reported in the County’s financial statements. However, the review did not identify the necessary adjustment to total revenue for the noncash portion of capital contributions.

Effect:

By including the noncash capital contributions as general revenues in the revenue loss calculation, the amount of total revenue loss calculated as available to fund general government services was overstated by \$1,095,872.

Questioned Costs:

Questioned costs of \$1,095,872 that were used to fund general government services were identified.

Context:

The amount of revenue loss available to the County to fund general government services was initially calculated as \$38,699,633. Subsequently, the County revised its calculation by removing the noncash portion of capital contributions, resulting in a revenue loss calculation of \$37,603,761, a reduction of 2.8%. As of June 30, 2023, the County had reported all \$38,699,633 of revenue loss as expenditures being utilized for the provision of government services.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

Recommendation:

Since the revenue loss calculation was a one-time occurrence, Finance should consider the impact in the revenue loss calculation and adjust the reporting of expenditures in the Schedule of Expenditures of Federal Awards for the Coronavirus State and Local Fiscal Recovery Funds program accordingly.

Views of Responsible Officials and Corrective Action Plan

Management's response is reported in "Management's Response and Corrective Action Plan" included in a separate section at the end of this report.

COUNTY OF SACRAMENTO, CALIFORNIA
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2023

There were no findings reported in the prior year.

Department of Finance
Chad Rinde
Director of Finance



Divisions
Auditor-Controller
Consolidated Utilities Billing & Services
Investments
Revenue Recovery
Tax Collection & Licensing
Treasury

County of Sacramento

Finding 2023-001

Program: Coronavirus State and Local Fiscal Recovery Funds
Assistance Listing Number: 21.027
Federal Agency: U.S. Department of Treasury
Compliance Requirement: Activities Allowed or Unallowed

Views of Responsible Officials and Corrective Action Plan:

The County agrees with the finding and the recommendation and has adjusted the expenditures reported on the Fiscal Year Ended June 30, 2023, Schedule of Expenditures of Federal Awards for the Coronavirus State and Local Fiscal Recovery Funds program.

The County has adjusted all completed subsequent years revenue loss calculations by removing the noncash portion of capital contributions. Going forward the County will ensure that this is not included when completing future revenue loss calculations. Additionally, the County will continue to monitor and review new American Rescue Plan Act guidance to ensure we are properly reflecting revenues within the revenue loss calculation.

Contact:
Sean Stoyanowski
Chief of Financial Reporting and Control
Department of Finance

Projected Implementation Date:
March 18, 2024