COUNTY OF KERN SINGLE AUDIT REPORT YEAR ENDED JUNE 30, 2020



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INDEPENDENT AUDITORS' 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

Board of Supervisors County of Kern Bakersfield, 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, 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 Kern (the County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 26, 2021. Our report includes a reference to other auditors who audited the financial statements of First 5 Kern, Kern County Hospital Authority and Tejon Ranch Public Facilities Financing Authority, as described in our report on County of Kern'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.

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 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.



Board of Supervisors County of Kern

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County'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.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

Roseville, California February 26, 2021



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of Supervisors County of Kern Bakersfield, California

Report on Compliance for Each Major Federal Program

We have audited the County of Kern's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of First 5 Kern, Kern County Hospital Authority and Tejon Ranch Public Facilities Financing Authority, that have been excluded from the accompanying schedule of expenditures of federal awards because these component units engaged other auditors to perform an audit in accordance with Title 2 U.S. Code of Federal Regulation for Federal Awards, where applicable.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



Board of Supervisors County of Kern

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 26, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures

Board of Supervisors County of Kern

of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

Roseville, California March 29, 2021

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C009 & 18-0293-009-SF	\$ 302,900	\$-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C009 & 19-0293-009-SF	98,350	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C522 & 18-0295-004-SF	741	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C500 & 18-0299-007-SF	9,830	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C443 & 17-0549-030-SF	113,587	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C443 & 18-0619-008-SF	69,320	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PQFO000C001,17- 0453-016-SF, & 17-0453- 44-SF	284,133	236,524
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PQFO000C001, 17- 0453-016-SF, & 17-0454- 044-SF	521,118	473,509
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP20PQFO000C001, 17- 0453-016-SF, & 17-0453- 044-SF	459,523	414,106
Subtotal - CFDA 10.025			1,859,502	1,124,139
Passed through California Department of Public Health: Farmers Market Promotion Program Passed through California Department of Health and Human Services:	10.168	16-10138	87,588	87,588
School Breakfast Program (Child Nutrition)	10,553		18,440	-
Passed through California Department of Education: National School Lunch Program	10.555		472,565	
Subtotal - Child Nutrition Cluster			491,005	-
Passed through California Department of Health and Human Services: State Administrative Matching Grants for the Supplemental Nurition Assistance Program (SNAP) Passed through California Department of Aging:	10.561		16,880,176	-
State Administrative Matching Grants for the Supplemental Nurition Assistance Program (SNAP) Subtotal - SNAP Cluster	10.561	SP-1920-33 & CF-1920-	<u> </u>	
Passed through California Department of Aging: Schools and Roads - Grants to Counties Direct Program:	10.666		98,077	-
Schools and Roads - Grants to Counties Subtotal - Schools and Roads Cluster	10.666		<u> </u>	-
Cooperative Forestry Assistance	10.664		5,577	-

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures			
Passed through California State Water Resources Control Board: Water and Waste Disposal Systems for Rural Communities	10.760	C-06-7659-110/D17- 04019		426,370		-
Total U.S. Department of Agriculture			\$	20,061,998	\$	1,211,727
U.S. Department of Defense						
Direct Programs: Community Economic Adjustment Assistance for Advance Planning and Economic Divers	12.614			420,559	\$	
Total U.S. Department of Defense			\$	420,559	\$	
U.S. Department of Housing and Urban Development						
Direct Programs: Community Development Block Grants/Entitlement Grants (CDBG) Community Development Block Grants/Entitlement Grants (CDBG) -	14.218		\$	4,190,605	\$	355,528
Current Year Loans Community Development Block Grants/Entitlement Grants (CDBG) -	14.218			110,000		-
Outstanding Loans	14.218			17,238,475		
Subtotal - CDBG Cluster				21,539,080		355,528
Emergency Shelter Grants Program	14.231			737,858		660,802
Home Investment Partnership Program Home Investment Partnership Program - Current Year Loans	14.239 14.239			1,313,426 1,100,000		51,953 -
Home Investment Partnership Program - Outstanding Loans Subtotal - CFDA 14.239	14.239			40,851,779 43,265,205	,	51,953
Passed through California Department of Housing and Community Develo	oment:					
Supportive Housing Program - Homeless Management Information Systems	14.235	CA0606L9D041609		63,268		-
Passed through City of Bakersfield: Housing Opportunities for Persons with AIDS	14.241	18-055		441,235		441,235
Housing Opportunities for Persons with AIDS	14.241	10-000		4413200	,,	441,200
Total U.S. Department of Housing and Urban Development			_\$	66,046,646	\$	1,509,518
U.S. Department of Interior						
Direct Programs: Payment in Lieu of Taxes	15.226		\$	72,325	\$	**
Rangeland Resource Management	15.237			6,129		-
Total U.S. Department of Housing and Urban Development			\$	78,454	\$	
U.S. Department of Justice Passed through California Office of Emergency Services (CalOES):						
Crime Victim Assistance	16.575	VW 18-36-0150 & 19-37- 0150; XE16-01-0150 & 19- 02-0150; XC16-01-0150 & 19-02-0150	\$	1,621,329	\$	-
Violence Against Women Formula Grants	16.588	0040 44 0450 0 0040		100,253		-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ18-14-0150 & CQ19- 15-0150		66,828		-

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Passed through Board of State and Community Corrections: Residential Substance Abuse for State Prisoners	16.593	BSCC 526-19	21,010	-
Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.738	2016-DJ-BX-0319;2017- DJ-BX-0768;2019-DJ-BX- 0696	161,387	-
Direct Programs:				
Edward Byrne Memorial Justice Assistance Grant (JAG) Program Subtotal - CFDA 16.738	16.738		94,865 256,252	-
State Criminal Alien Assistance Program	16.606		2,976,761	-
DNA Backlog Reduction Program	16.741	2017-DN-BX-0012	166,697	-
Body Worn Camera Policy and Implementation	16.835	2017-DN-BX-0012	31,349	-
Equitable Sharing Program	16.922		43,166	-
Total U.S. Department of Justice			\$ 5,283,645	\$ -
U.S. Department of Labor				
Direct Programs: National Farmworker Jobs Program	17.264		\$ 2,024,544	\$ 511,281
National Farmworker Jobs Program	17.204		φ 2,024,044	φ 011,201
Passed through California Department of Employment Development:				
Workforce Innovation and Opportunity Act (WIOA) - Adult Program	17.258		239,562	4,131
WIOA - Adult Program	17.258		6,138,968	2,904,191
WIOA - Youth Program	17.259		4,509,596	1,940,856
WIOA - Dislocated Workers Formula Grant	17.278		3,701,049	810,025
WIOA - Dislocated Workers Formula Grant	17.278		265,323	85,472
WIOA - Dislocated Workers Formula Grant	17.278		234,251	-
WIOA - Dislocated Workers Formula Grant	17.278		177,242	100,000
WIOA - National Dislocated Worker Grant	17.277		21,286	21,286
Passed through La Cooperativa Campesina de California:				
	17.278	La Coop - Dislocated	3,548,992	3,091,123
WIOA - Dislocated Workers Formula Grant	17.270	Ag. 1052		
WIOA - Dislocated Workers Formula Grant	17.278	La Coop - Housing	62,391	46,757
WIOA - Dislocated Workers Formula Grant	17.278	La Coop - Rapid	25,000	475,522
WIOA - Dislocated Workers Formula Grant Subtotal - WIOA Cluster	17.278	La Coop - EERE 1134	534,651	9,990,644
Subiolal - WIOA Clusiel				
Total U.S. Department of Labor			\$ 21,482,855	\$ 9,990,644
U.S. Department of Transportation				
Direct Programs:				
Airport Improvement Program	20.106		\$ 2,325,419	\$-
Airport Improvement Program - FAA/Passenger Facility Charge	20.106		541,187	-
Subtotal - CFDA 20.106			2,866,606	-
Passed through the California Department of Transportation:				
Highway Planning and Construction	20.205	06-5959R	14,188,539	-
Highway Planning and Construction	20.205	06-5959R	487,425	-
Subtotal - Highway Planning and Construction Cluster	20,200		14,675,964	• ••••••••••••••••••••••••••••••••••••
			maa a 1a	
Formila Grants for Rural Areas and Tribal Transit Program	20.509		566,640	-

Passed through California Office of Traffic Safety: National Priority Safety Programs 20.616 D119003 & DI20027 286.280 Passed through California Office of Traffic Safety Minimum Penalties for Repeat Offenders for Driving While Intoxicated 20.608 147.382 - Total U.S. Department of Transportation \$ 18.542.872 \$ - - US. Department of the Trassortation \$ 18.542.872 \$ - - Us. Department of the Trassortation \$ 50.471.887 \$ - - US. Department of the Trassortation \$ 50.471.887 \$ - - Us. Department of the Trassortation \$ 50.471.887 \$ - - US. Department of the Trassortation \$ 50.471.887 \$ - - Us. Department of the Trassortation \$ 93.042 AP-1920-33 \$ 9.345 > - Us. Department of Tradice Services and Senior Centers 93.044 AP-1920-33 \$ 40,623 - - Uiter Individuals Tritle UI, Chapter 2 - Long-Term Cate Ombudsman Services 93.043 AP-1920-33 \$ 40,623 - -	Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	E	Federal xpenditures		ed Through to precipients
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Minimum Penalties for Repeat Offenders for Driving While Intoxicated 20.808 147,382 - Total U.S. Department of Transportation \$ 16,542,672 \$ - US. Department of the Treasury Direct Programs: COVID-19 Coronavirus Relief Fund 21.019 \$ 50,471,687 \$ Total U.S. Department of the Treasury \$ 50,471,687 \$ - Direct Programs: COVID-19 Coronavirus Relief Fund 21.019 \$ 50,471,687 \$ Passed through Caliform Department of Aging: Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, Title VII, Chapter 2 - Long-Term Care Ombudisman Services for Older Individuals 93.041 AP-1920-33 \$ 9,345 \$ Title III, Part B - Grants for Supportive Services and Senior Centers 93.042 AP-1920-33 304,657 - Subtotal - Aging Cluster 93.053 AP-1718-33 216,262,073 - - Title III, Part B - Disease Prevention and Health Promotion Services 93.043 AP-1920-33 59,020 - Nutrition Services Incentive Program 93.071 Mi-1820-33 59,020 - Nutrition Services Incentive Program for Math 93.071 Mi-1820-33 59,020 <	Subtotal - Highway Safety Cluster				286,280		-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated 20.805 147,382 - Total U.S. Department of Transportation \$ 16,542,872 \$ - US. Department of the Treasury Direct Programs: COVID-19 Coronavirus Relief Fund 21.019 \$ 50,471,687 \$ Total U.S. Department of the Treasury \$ 50,471,687 \$ - Direct Programs ic COVID-19 Coronavirus Relief Fund 21.019 \$ 50,471,687 \$ Tata U.S. Department of Health and Human Services Passed through California Department of Aging: Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, Title VII, Chapter 2 - Long-Term Care Ombudisman Services for Older Individuals \$ 93,042 AP-1920-33 \$ 9,345 \$ Title II, Part B - Grants for Supportive Services and Senior Centers 93,044 AP-1920-33 \$ 2052,073 - Title II, Part B - Disease Prevention and Health Promotion Services 93,053 AP-1718-33 \$ 215,067 - Mational Family Caregiver Support, Title III, Part E \$ 93,052 AP-1718-33 \$ 59,029 - Medicare Enrollment A Seitance Program \$ 93,071 M-1520-33 \$ 59,029 - National Family Caregiver Support, Title III,	Passed through California Office of Traffic Safety						
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Project Grants and Cooperative Agreements for Tuberculosis Control Programs93.1165NU52PS004656172,702Passed through California Department of Health Care Services: Projects for Assistance in Transition from Homelessness93.150212,833-Passed through California Department of Public Health: Family Planning Services - Essential Access Health93.217498-202016,436Immunization Cooperative Agreements93.26817-10072281,216-Direct Program: Drug-Free Communities Support Program Grants93.2765H79SP020979-03106,28431,003Cooperative Agreement to Support Navigators in Federally-facilitated Exc93.3225,890-Child Care Mandatory and Matching Funds of the Child Care and Develop93.5561,267,315-Passed through California Department of Health and Human Services: Promoting Safe and Stable Families (TANF)93.5582,767,971-Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.55838,906-Temporary Assistance for Needy Families (TANF)93.55838,906-Temporary Assistance for Needy Families (TANF)93.55838,906-Temporary Assistance for Needy Families (TANF)93.55844,452,838-					2,347,192		-
Control Programs93.1165NU52PS004656172,702Passed through California Department of Health Care Services: Projects for Assistance in Transition from Homelessness93.150212,833-Passed through California Department of Public Health: Family Planning Services - Essential Access Health93.217498-202016,436Immunization Cooperative Agreements93.26817-10072281,216-Direct Program: Drug-Free Communities Support Program Grants93.2765H79SP020979-03106,28431,003Cooperative Agreement to Support Navigators in Federally-facilitated Exc93.3325,890-Child Care Mandatory and Matching Funds of the Child Care and Develog93.59635,804-Passed through California Department of Health and Human Services: Promoting Safe and Stable Families (TANF)93.5582,767,971-Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.55838,906-Temporary Assistance for Needy Families (TANF)93.55838,906-Temporary Assistance for Needy Families (TANF)93.55844,452,838-	Passed through California Department of Public Health:						
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Passed through California Department of Public Health: Family Planning Services - Essential Access Health93.217498-202016,436Immunization Cooperative Agreements93.26817-10072281,216-Direct Program: Drug-Free Communities Support Program Grants93.2765H79SP020979-03106,28431,003Cooperative Agreement to Support Navigators in Federally-facilitated Exc93.3225,890-Child Care Mandatory and Matching Funds of the Child Care and Develor93.59635,804-Passed through California Department of Health and Human Services: Promoting Safe and Stable Families93.5561,267,315-Temporary Assistance for Needy Families (TANF)93.5582,767,971-Temporary Assistance for Needy Families (TANF)93.55838,906-Temporary Assistance for Needy Families (TANF)93.55844,452,838-	Passed through California Department of Health Care Services:						
Family Planning Services - Essential Access Health93.217498-202016,436Immunization Cooperative Agreements93.26817-10072281,216-Direct Program:Drug-Free Communities Support Program Grants93.2765H79SP020979-03106,28431,003Cooperative Agreement to Support Navigators in Federally-facilitated Exc93.3225,890-Child Care Mandatory and Matching Funds of the Child Care and Develop93.59635,804-Passed through California Department of Health and Human Services:93.5561,267,315-Temporary Assistance for Needy Families (TANF)93.5582,767,971-Temporary Assistance for Needy Families (TANF)93.55850,422,367-Temporary Assistance for Needy Families (TANF)93.55838,906-Temporary Assistance for Needy Families (TANF)93.55838,906-Temporary Assistance for Needy Families (TANF)93.55838,906-Temporary Assistance for Needy Families (TANF)93.55844,452,838-		93.150			212,833		-
Intermunization Cooperative Agreements93.26817-10072281,216Direct Program: Drug-Free Communities Support Program Grants93.2765H79SP020979-03106,28431,003Cooperative Agreement to Support Navigators in Federally-facilitated Exc93.3225,890-Child Care Mandatory and Matching Funds of the Child Care and Develor93.59635,804-Passed through California Department of Health and Human Services: Promoting Safe and Stable Families93.5561,267,315-Temporary Assistance for Needy Families (TANF)93.5582,767,971-Temporary Assistance for Needy Families (TANF)93.55850,422,367-Temporary Assistance for Needy Families (TANF)93.55838,906-Temporary Assistance for Needy Families (TANF)93.55844,452,838-			100.0000		40.400		
Direct Program: Drug-Free Communities Support Program Grants93.2765H79SP020979-03106,28431,003Cooperative Agreement to Support Navigators in Federally-facilitated Exc93.3325,890-Child Care Mandatory and Matching Funds of the Child Care and Develor93.59635,804-Passed through California Department of Health and Human Services: Promoting Safe and Stable Families93.5561,267,315-Temporary Assistance for Needy Families (TANF)93.5582,767,971-Temporary Assistance for Needy Families (TANF)93.55850,422,367-Temporary Assistance for Needy Families (TANF)93.55838,906-Temporary Assistance for Needy Families (TANF)93.55844,452,838-							
Drug-Free Communities Support Program Grants93.2765H79SP020979-03106,28431,003Cooperative Agreement to Support Navigators in Federally-facilitated Exc93.3325,890-Child Care Mandatory and Matching Funds of the Child Care and Develop93.59635,804-Passed through California Department of Health and Human Services: Promoting Safe and Stable Families93.5561,267,315-Temporary Assistance for Needy Families (TANF)93.5582,767,971-Temporary Assistance for Needy Families (TANF)93.55850,422,367-Temporary Assistance for Needy Families (TANF)93.55838,906-Temporary Assistance for Needy Families (TANF)93.55838,906-Temporary Assistance for Needy Families (TANF)93.55844,452,838-	Immunization Cooperative Agreements	93.268	17-10072		281,216		-
Cooperative Agreement to Support Navigators in Federally-facilitated Exc93.3325,890Child Care Mandatory and Matching Funds of the Child Care and Develor93.59635,804Passed through California Department of Health and Human Services: Promoting Safe and Stable Families93.5561,267,315Temporary Assistance for Needy Families (TANF)93.5582,767,971Temporary Assistance for Needy Families (TANF)93.55850,422,367Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.558344,452,838					100.004		04.000
Child Care Mandatory and Matching Funds of the Child Care and Develor93.59635,804Passed through California Department of Health and Human Services: Promoting Safe and Stable Families93.5561,267,315Temporary Assistance for Needy Families (TANF)93.5582,767,971Temporary Assistance for Needy Families (TANF)93.55850,422,367Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.558344,452,838			5H/9SP020979-03				31,003
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Promoting Safe and Stable Families93.5561,267,315Temporary Assistance for Needy Families (TANF)93.5582,767,971Temporary Assistance for Needy Families (TANF)93.55850,422,367Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.55844,452,838		93,596			35,804		-
Temporary Assistance for Needy Families (TANF)93.5582,767,971Temporary Assistance for Needy Families (TANF)93.55850,422,367Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.55844,452,838					4 007 045		
Temporary Assistance for Needy Families (TANF)93.55850,422,367Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.55844,452,838	Promoting Safe and Stable Families	93.556			1,267,315		-
Temporary Assistance for Needy Families (TANF)93.55850,422,367Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.55844,452,838	Temporary Assistance for Needy Families (TANF)	93.558			2,767,971		-
Temporary Assistance for Needy Families (TANF)93.55838,906Temporary Assistance for Needy Families (TANF)93.55844,452,838		93.558			50,422,367		-
Temporary Assistance for Needy Families (TANF) 93.558 44,452,838 -					38,906		-
							-
Temporary Assistance for Needy Families (TANF) 93.558							-
Subtotal - TANF Cluster 99,091,879							-

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
rederal orandom ass-arrough orandom region mate				
Passed through California Department of Child Support Services Child Support Enforcement Passed through California Department of Health and Human Services:	93.563		13,865,963	-
Refugee and Entrant Assistance - State Administered Programs Passed through California Department of Public Health:	93.566		5,138	-
Refugee and Entrant Assistance - Discretionary Grants Passed through California Department of Health and Human Services:	93.576	17-15-90899-00	400	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645		931,213	-
Foster Care - Title IV-E	93.658		69,463	-
Foster Care - Title IV-E	93.658		15,376	-
Foster Care - Title IV-E	93.658		887,860	-
Foster Care - Title IV-E	93.658		2,909,250	-
Foster Care - Title IV-E	93.658		9,674,116	-
Foster Care - Title IV-E	93.658		18,660,557	-
Passed through California Department of Social Services:	00.000		10,000,001	
Foster Care - Title IV-E	93.658		127,609	_
	93.658		1,025,925	_
Foster Care - Title IV-E	93.658 93.658		253,296	
Foster Care - Title IV-E	93.000		33,623,452	
Subtotal - CFDA 93.658			33,023,432	-
Passed through California Department of Health and Human Services: Adoption and legal Guardianship Incentive Payments	93.603		323,990	-
Adaption Assistance	93,659		1,036,417	-
Adoption Assistance	93.659		20,110,757	-
Adoption Assistance	93.039		21,147,174) Marine
Subtotal - CFDA 93.659			21,147,174	-
Casial Camiana Block Cront	93.667		1,994,860	_
Social Services Block Grant			1,570,786	
Social Services Block Grant	93.667		3,565,646	
			3,303,040	-
Chafee Foster Care Independence Program Passed through California Department of Human Services:	93.674		231,890	-
Medical Assistance Program	93,778		5,608,750	-
Medical Assistance Program	93.778		301,636	-
Passed through California Department of Health Care Services:				
Medical Assistance Program	93.778	201715 BIH	83,922	-
Medical Assistance Program	93.778	CHDP Program	96,749	-
Medical Assistance Program	93.778	HCPCFC Program	488,066	-
Medical Assistance Program	93.778	HCPCFC Program	68,637	-
Medical Assistance Program	93.778	HCPCFC Program	136,419	-
Medical Assistance Program	93.778	CHDP Program	75,476	-
Medical Assistance Program	93.778	DHCS Admin Claiming	492,946	-
Medical Assistance Program	93.778	0	294,658	-
Passed through California Department of Health and Human Services:			,	
Medical Assistance Program	93,778		21,908,199	-
Subtotal - Medicaid Cluster	00.710		29,555,458	
Subtotal - Medicald Cluster			20,000,100	
Passed through California Emergency Medical Services Authority (EMSA): National Bioterrorism Hospital Preparedness Program	93.889	C17-001	58,615	-
Passed through California Department of Public Health:				
HIV Care Formula Grants	93.917	15-11057	19,936	-
HIV Care Formula Grants	93.917	16-10848	787,278	390,344
Subtotal - CFDA 93.917	00.017	10 100 10	807,214	390,344
Subiliar - OF DA 33.3 H			001,214	500,011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
HIV Prevention Activities - Health Department Based	93.940	15-10941	189,526	_
Passed through California Department of Health Care Services:				
Block Grants for Community Mental Health Services	93,958		1,826,617	1,294,248
Block Grants for Prevention and Treatment of Substance Abuse Passed through California Department of Aging:	93.959	17-94132	5,572,677	1,152,164
Health Insurance Counseling & Advocacy (HICAP)	93.779	HI-1720-33	88,893	-
COVID-19 Families First Coronavirus Response Act Passed through California Department of Public Health: Preventive Health Services - Sexually Transmitted Diseases	93.498		553,039	-
Control Grant	93.977	15-10255	20,973	-
Maternal, Infant, and Early Childhood Home Visiting Cluster	93.870	15-10159	509,284	-
Maternal and Child Health Services Block Grant to the States	93,994	201715 MCAH	391,587	-
Maternal and Child Health Services Block Grant to the States	93.994	201715 BIH	182,522	-
Subtotal - CFDA 93.994			574,109	-
Total U.S. Department of Health and Human Services			\$ 221,232,085	\$ 2,867,759
U.S. Executive Office of the President				
Direct Programs:			•	
High Intensity Drug Trafficking Areas Program	95.001		\$ 178,336	
Total U.S. Executive Office of the President			\$ 178,336	<u>\$ </u>
U.S. Department of Homeland Security				
Passed through the California Office of Emergency Services (CalOES):	07.040			
Emergency Management Performance Grant	97.042	Cal EMA ID #029-00000	239,001	-
Homeland Security Grant Program	97.067	Cal EMA ID #029-00000	607,963	-
Direct Programs:				
Assistance to Firefighters Grant	97.044		327,726	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		663,362	-
Transportation Security Administration LEO Program	97.090		31,664	
Total U.S. Department of Homeland Security			\$ 1,869,716	<u>\$</u> -
Total Expenditures of Federal Awards			\$ 405,668,853	<u>\$ 15.579.648</u>

COUNTY OF KERN NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2020

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the County of Kern for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance. For all awards with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 CATALOG OF FEDERAL DOMESTIC (CFDA) NUMBERS

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2020 *Catalog of Federal Domestic Assistance*. When no CFDA number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier and the word "unknown" were used.

NOTE 4 INDIRECT COST RATE

The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414. Uniform Guidance §200.510(6) requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

NOTE 5 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2020 as follows:

		(Outstanding			Fe	deral Awards
			Loans	Loans	New		Exepended
CFDA No.	Federal Program	J	une 30, 2020	luly 1, 2019	Loans	Ju	une 30, 2020
	Community Development Block Grant/States						
14,218	Program	\$	17,238,475	\$ 17,198,477	\$ 110,000	\$	17,308,477
14.239	Home Investment Partnership Program		40,817,962	40,851,779	1,100,000		41,951,779

NOTE 6 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the schedule of expenditures of federal awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County 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 7 DEPARTMENT OF AGING FEDERAL/STATE SHARE

Beginning with the fiscal year ended June 30, 2005, the California Department of Aging (CDA) required agencies that receive CDA funding to display State-funded expenditures discreetly along with Federal expenditures. The County expended the following State and Federal Amounts under these grants:

	Federal			
	CFDA	State	Federal	
Federal Grantor/Pass-through Grantor/Program Title	Number	Expenditures	Expenditures	
Source: California Department of Aging				
Supplemental Assistance Program - Education (SNAP-Ed)	10.561	\$-	\$ 145,938	
Special Programs for the Aging-Title VII-B Eleder Abuse, Neglect, and				
Exploitation Prevention	93.041	-	9,345	
Special Programs for the Aging-Title VII-A Long Term Care				
Ombudsman Services	93.042	-	40,923	
Special Programs for the Aging, Title III, Part D, Disease Prevention				
and Health Promotion Services	93.043	-	59,929	
Special Programs for the Aging, Title III, Part B, Grants for Supportive				
Services and Senior Centers	93.044	162,837	304,657	
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	563,327	2,032,364	
National Family Caregiver Support, Title III, Part E	93.052	-	367,759	
Nutrition Services Incentive Program	93.053	-	315,052	
Medicare Enrollment Assistance Program	93.071	-	45,385	
Health Insurance Counseling and Advocacy Program (HICAP)	93.779	209,387	88,893	
Long-Term Care Ombudsman - Public Health L&C Program Fund				
(PHL&C)	N/A	7,752	-	
Long-Term Care Ombudsman - State Health Facilitated Citation				
Penalties (SHF CIT PEN)	N/A	34,244	-	
Long-Term Care Ombudsman - Skilled Nursing Facility Quality and				
Accountability Fund (SNFQAF)	N/A	36,824	-	
COVID-19 Family First Coronavirus Reponse Act	93.498	-	553,039	
Source: California Department of Human Services				
Medical Assistance Program (5610)-MEDI-CAL	93.778	-	5,608,750	
Medical Assistance Program (9417)	93,778		301,636	
Totals		\$ 1,014,371	\$ 9,873,670	

COUNTY OF KERN SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2020

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	Section I – Summary of Auditors' Results							
Finan	cial Statements							
1.	Type of auditors' report issued:	Unmodified						
2.	Internal control over financial reporting:							
	Material weakness(es) identified?	y	es	x	no			
	Significant deficiency(ies) identified?	ye	es	x	none reported			
3.	Noncompliance material to financial statements noted?	ye	'es	X	no			
Feder	al Awards							
1.	Internal control over major federal programs:							
	Material weakness(es) identified?	ye	es	x	_ no			
	Significant deficiency(ies) identified?	ye	es	x	_ none reported			
2.	Type of auditors' report issued on compliance for major federal programs:	Unmodified						
3.	Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	ye	es	x	no			
Identi	fication of Major Federal Programs							
	CFDA Number(s)	Name of Fede	eral Progra	m or Cli	uster			
	14.218	Community De Grants/Entitlen		Block				
	21.019 17.WIOA 93.563 93.659 93.959 93.778	Grants/Entitlement Loans COVID-19 Coronavirus Relief Fund Workforce Innovation and Opportunity Act Cluste Child Support Enforcement Adoption Assistance Block Grants for Prevention and Treatment of Substance Abuse Medical Assistance Program						
	threshold used to distinguish between A and Type B programs:	\$3,000,000						
Audite	e qualified as low-risk auditee?	x ye	es		_no			

COUNTY OF KERN SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) YEAR ENDED JUNE 30, 2020

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).