

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



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**COUNTY OF KERN
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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 that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

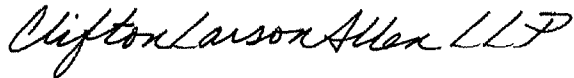
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Roseville, California
February 26, 2021



CliftonLarsonAllen LLP
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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.

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 deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

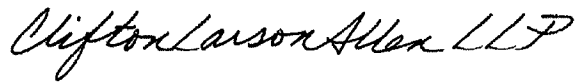
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the 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.



CliftonLarsonAllen LLP

Roseville, California
March 29, 2021

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

| Federal Grantor/Pass-through Grantor/Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|---|-------------------------|---------------------------------------|
| <u>U.S. Department of Agriculture</u> | | | | |
| 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 | 10.168 | 16-10138 | 87,588 | 87,588 |
| Passed through California Department of Health and Human Services: | | | | |
| 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 Nutrition Assistance Program (SNAP) | 10.561 | | 16,880,176 | - |
| Passed through California Department of Aging: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) | 10.561 | SP-1920-33 & CF-1920- | 145,938 | - |
| Subtotal - SNAP Cluster | | | 17,026,114 | - |
| Passed through California Department of Aging: | | | | |
| Schools and Roads - Grants to Counties | 10.666 | | 98,077 | - |
| Direct Program: | | | | |
| Schools and Roads - Grants to Counties | 10.666 | | 67,765 | - |
| Subtotal - Schools and Roads Cluster | | | 165,842 | - |
| Cooperative Forestry Assistance | 10.664 | | 5,577 | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF KERN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

| Federal Grantor/Pass-through Grantor/Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|--|-------------------------|---------------------------------------|
| 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 | | | <u>\$ 20,061,998</u> | <u>\$ 1,211,727</u> |
| <u>U.S. Department of Defense</u> | | | | |
| Direct Programs: | | | | |
| Community Economic Adjustment Assistance for Advance Planning and Economic Divers | 12.614 | | <u>\$ 420,559</u> | <u>\$ -</u> |
| Total U.S. Department of Defense | | | <u>\$ 420,559</u> | <u>\$ -</u> |
| <u>U.S. Department of Housing and Urban Development</u> | | | | |
| Direct Programs: | | | | |
| Community Development Block Grants/Entitlement Grants (CDBG) | 14.218 | | \$ 4,190,605 | \$ 355,528 |
| Community Development Block Grants/Entitlement Grants (CDBG) - Current Year Loans | 14.218 | | 110,000 | - |
| Community Development Block Grants/Entitlement Grants (CDBG) - Outstanding Loans | 14.218 | | 17,238,475 | - |
| Subtotal - CDBG Cluster | | | <u>21,539,080</u> | <u>355,528</u> |
| Emergency Shelter Grants Program | 14.231 | | 737,858 | 660,802 |
| Home Investment Partnership Program | 14.239 | | 1,313,426 | 51,953 |
| Home Investment Partnership Program - Current Year Loans | 14.239 | | 1,100,000 | - |
| Home Investment Partnership Program - Outstanding Loans | 14.239 | | 40,851,779 | - |
| Subtotal - CFDA 14.239 | | | <u>43,265,205</u> | <u>51,953</u> |
| Passed through California Department of Housing and Community Development: | | | | |
| 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 |
| Total U.S. Department of Housing and Urban Development | | | <u>\$ 66,046,646</u> | <u>\$ 1,509,518</u> |
| <u>U.S. Department of Interior</u> | | | | |
| 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 | | | <u>\$ 78,454</u> | <u>\$ -</u> |
| <u>U.S. Department of Justice</u> | | | | |
| 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 | | 100,253 | - |
| Paul Coverdell Forensic Sciences Improvement Grant Program | 16.742 | CQ18-14-0150 & CQ19-15-0150 | 66,828 | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF KERN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

| 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 | 16.738 | | <u>94,865</u> | - |
| Subtotal - CFDA 16.738 | | | 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 | | <u>43,166</u> | - |
| Total U.S. Department of Justice | | | <u>\$ 5,283,645</u> | <u>\$ -</u> |
| <u>U.S. Department of Labor</u> | | | | |
| Direct Programs: National Farmworker Jobs Program | 17.264 | | \$ 2,024,544 | \$ 511,281 |
| 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: WIOA - Dislocated Workers Formula Grant | 17.278 | La Coop - Dislocated Ag. 1052 | 3,548,992 | 3,091,123 |
| 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 | - |
| WIOA - Dislocated Workers Formula Grant | 17.278 | La Coop - EERE 1134 | 534,651 | 475,522 |
| Subtotal - WIOA Cluster | | | <u>21,482,855</u> | <u>9,990,644</u> |
| Total U.S. Department of Labor | | | <u>\$ 21,482,855</u> | <u>\$ 9,990,644</u> |
| <u>U.S. Department of Transportation</u> | | | | |
| 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 | | | <u>2,866,606</u> | - |
| 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 | | | <u>14,675,964</u> | - |
| Formila Grants for Rural Areas and Tribal Transit Program | 20.509 | | 566,640 | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF KERN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

| Federal Grantor/Pass-through Grantor/Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------|--|-------------------------|---------------------------------------|
| Passed through California Office of Traffic Safety: National Priority Safety Programs | 20.616 | DI19003 & DI20027 | 286,280 | - |
| Subtotal - Highway Safety Cluster | | | 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 | \$ - |
| <u>U.S. Department of the Treasury</u> | | | | |
| Direct Programs: COVID-19 Coronavirus Relief Fund | 21.019 | | \$ 50,471,687 | \$ - |
| Total U.S. Department of the Treasury | | | \$ 50,471,687 | \$ - |
| <u>U.S. Department of Health and Human Services</u> | | | | |
| Passed through California Department of Aging: Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation | 93.041 | AP-1920-33 | \$ 9,345 | \$ - |
| Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals | 93.042 | AP-1920-33 | 40,923 | - |
| Title III, Part B - Grants for Supportive Services and Senior Centers | 93.044 | AP-1920-33 | 304,657 | - |
| Title III, Part C - Nutrition Services | 93.045 | AP-1718-33 | 2,032,364 | - |
| Nutrition Services Incentive Program | 93.053 | AP-1718-33 | 315,052 | - |
| Subtotal - Aging Cluster | | | 2,652,073 | - |
| Title III, Part D - Disease Prevention and Health Promotion Services | 93.043 | AP-1920-33 | 59,929 | - |
| National Family Caregiver Support, Title III, Part E | 93.052 | AP-1718-33 | 367,759 | - |
| Medicare Enrollment Assistance Program | 93.071 | MI-1920-33 | 45,385 | - |
| Passed through California Department of Public Health: (PHEP) Aligned Cooperative Agreements | 93.074 | 17-10161 | 1,067,849 | - |
| Passed through California Department of Health Care Services: Guardianship Assistance - Kin Gap & Kin Gap IVE | 93.090 | | 57,308 | - |
| Guardianship Assistance - Kin Gap | 93.090 | | 2,289,884 | - |
| Subtotal - CFDA 93.090 | | | 2,347,192 | - |
| Passed through California Department of Public Health: Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | 5NU52PS004656 | 172,702 | - |
| Passed through California Department of Health Care Services: Projects for Assistance in Transition from Homelessness | 93.150 | | 212,833 | - |
| Passed through California Department of Public Health: Family Planning Services - Essential Access Health | 93.217 | 498-2020 | 16,436 | - |
| Immunization Cooperative Agreements | 93.268 | 17-10072 | 281,216 | - |
| Direct Program: Drug-Free Communities Support Program Grants | 93.276 | 5H79SP020979-03 | 106,284 | 31,003 |
| Cooperative Agreement to Support Navigators in Federally-facilitated Exc | 93.332 | | 5,890 | - |
| Child Care Mandatory and Matching Funds of the Child Care and Develop | 93.596 | | 35,804 | - |
| Passed through California Department of Health and Human Services: Promoting Safe and Stable Families | 93.556 | | 1,267,315 | - |
| Temporary Assistance for Needy Families (TANF) | 93.558 | | 2,767,971 | - |
| Temporary Assistance for Needy Families (TANF) | 93.558 | | 50,422,367 | - |
| Temporary Assistance for Needy Families (TANF) | 93.558 | | 38,906 | - |
| Temporary Assistance for Needy Families (TANF) | 93.558 | | 44,452,838 | - |
| Temporary Assistance for Needy Families (TANF) | 93.558 | | 1,409,797 | - |
| Subtotal - TANF Cluster | | | 99,091,879 | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF KERN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

| Federal Grantor/Pass-through Grantor/Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed Through to Subrecipients |
|--|---------------------------|--|-------------------------|---------------------------------------|
| Passed through California Department of Child Support Services Child Support Enforcement | 93.563 | | 13,865,963 | - |
| Passed through California Department of Health and Human Services: Refugee and Entrant Assistance - State Administered Programs | 93.566 | | 5,138 | - |
| Passed through California Department of Public Health: Refugee and Entrant Assistance - Discretionary Grants | 93.576 | 17-15-90899-00 | 400 | - |
| Passed through California Department of Health and Human Services: 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: Foster Care - Title IV-E | 93.658 | | 127,609 | - |
| Foster Care - Title IV-E | 93.658 | | 1,025,925 | - |
| Foster Care - Title IV-E | 93.658 | | 253,296 | - |
| Subtotal - CFDA 93.658 | | | 33,623,452 | - |
| Passed through California Department of Health and Human Services: Adoption and legal Guardianship Incentive Payments | 93.603 | | 323,990 | - |
| Adoption Assistance | 93.659 | | 1,036,417 | - |
| Adoption Assistance | 93.659 | | 20,110,757 | - |
| Subtotal - CFDA 93.659 | | | 21,147,174 | - |
| Social Services Block Grant | 93.667 | | 1,994,860 | - |
| Social Services Block Grant | 93.667 | | 1,570,786 | - |
| | | | 3,565,646 | - |
| Chafee Foster Care Independence Program | 93.674 | | 231,890 | - |
| Passed through California Department of Human Services: 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 | | 294,658 | - |
| Passed through California Department of Health and Human Services: Medical Assistance Program | 93.778 | | 21,908,199 | - |
| Subtotal - Medicaid Cluster | | | 29,555,458 | - |
| 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 | | | 807,214 | 390,344 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF KERN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

| 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 Passed through California Department of Health Care Services: | 93.940 | 15-10941 | 189,526 | - |
| Block Grants for Community Mental Health Services | 93.958 | | 1,826,617 | 1,294,248 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 17-94132 | 5,572,677 | 1,152,164 |
| Passed through California Department of Aging: | | | | |
| Health Insurance Counseling & Advocacy (HICAP) | 93.779 | HI-1720-33 | 88,893 | - |
| COVID-19 Families First Coronavirus Response Act | 93.498 | | 553,039 | - |
| Passed through California Department of Public Health: | | | | |
| Preventive Health Services - Sexually Transmitted Diseases 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 | | | <u>574,109</u> | <u>-</u> |
| Total U.S. Department of Health and Human Services | | | <u>\$ 221,232,085</u> | <u>\$ 2,867,759</u> |
| <u>U.S. Executive Office of the President</u> | | | | |
| Direct Programs: | | | | |
| High Intensity Drug Trafficking Areas Program | 95.001 | | <u>\$ 178,336</u> | <u>\$ -</u> |
| Total U.S. Executive Office of the President | | | <u>\$ 178,336</u> | <u>\$ -</u> |
| <u>U.S. Department of Homeland Security</u> | | | | |
| Passed through the California Office of Emergency Services (CalOES): | | | | |
| 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 | | | <u>\$ 1,869,716</u> | <u>\$ -</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 405,668,853</u> | <u>\$ 15,579,648</u> |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**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:

| CFDA No. | Federal Program | Outstanding | | | Federal Awards |
|----------|---|------------------------|-----------------------|--------------|---------------------------|
| | | Loans June 30, 2020 | Loans July 1, 2019 | New Loans | Expended June 30, 2020 |
| 14.218 | Community Development Block Grant/States 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 |

**COUNTY OF KERN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

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 Grantor/Pass-through Grantor/Program Title | Federal CFDA Number | State Expenditures | Federal Expenditures |
|--|---------------------------|-----------------------|-------------------------|
| Source: California Department of Aging | | | |
| Supplemental Assistance Program - Education (SNAP-Ed) | 10.561 | \$ - | \$ 145,938 |
| Special Programs for the Aging-Title VII-B Elder 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 | | <u>\$ 1,014,371</u> | <u>\$ 9,873,670</u> |

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

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes 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)? _____ yes x no

Identification of Major Federal Programs

| CFDA Number(s) | Name of Federal Program or Cluster |
|----------------|--|
| 14.218 | Community Development Block Grants/Entitlement Loans |
| 21.019 | COVID-19 Coronavirus Relief Fund |
| 17.WIOA | Workforce Innovation and Opportunity Act Cluster |
| 93.563 | Child Support Enforcement |
| 93.659 | Adoption Assistance |
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse |
| 93.778 | Medical Assistance Program |

Dollar threshold used to distinguish between Type A and Type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? _____ x yes _____ 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).