



Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2024

County of Ventura, California

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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 Board of Supervisors
County of Ventura, 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 County of Ventura, California (County), as of and for the year then ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 29, 2025. Our report includes a reference to other auditors who audited the financial statements of the Ventura County Employees' Retirement Association, the Ventura County Public Financing Authority and the Children and Families First Commission of Ventura County, 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 County'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

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*.

County's Response to Findings

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

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 result 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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
April 29, 2025



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance; and the Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards

To the Board of Supervisors
County of Ventura, California

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the County of Ventura, California's (County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2024. 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.

Qualified Opinion on Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (10.557), CDBG-Entitlement/Special Purpose Grants Cluster (14.218), Health Center Program Cluster (93.224; 93.527) and Disaster Grants - Public Assistance (Presidentially Declared Disasters) (97.036)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have had a direct and material effect on Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Program, CDBG-Entitlement/Special Purpose Grants Cluster, Health Center Program Cluster and Disaster Grants - Public Assistance (Presidentially Declared Disasters) Program for the year ended June 30, 2024.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2024.

Basis for Qualified and Unmodified Opinions

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 qualified and unmodified opinions 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.

Matter Giving Rise to Qualified Opinion on Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (10.557)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding Assistance Listing No. 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children Program, as described in finding number 2024-002 for Procurement and Suspension and Debarment. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Matter Giving Rise to Qualified Opinion on CDBG-Entitlement/Special Purpose Grants Cluster (14.218)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding Assistance Listing No. 14.218 CDBG-Entitlement/Special Purpose Grants Cluster, as described in finding number 2024-008 for Reporting. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Matter Giving Rise to Qualified Opinion on Health Center Program Cluster (93.224; 93.527)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding Assistance Listing Nos. 93.224 and 93.527 Health Center Program Cluster as described in finding number 2024-010 for Procurement and Suspension and Debarment. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Matter Giving Rise to Qualified Opinion on Disaster Grants - Public Assistance (Presidentially Declared Disasters) (97.036)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding Assistance Listing No. 97.036 Public Assistance (Presidentially Declared Disasters) Program, as described in finding number 2024-005 for Activities Allowed or Unallowed, and Allowable Costs/Cost Principles. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County's basic financial statements include the operations of the Children and Families First Commission of Ventura County, a discretely presented component unit, which expended \$34,078 in federal awards which is not included in the County's schedule of expenditures of federal awards during the year ended June 30, 2024. Our compliance audit, described in the "Qualified and Unmodified Opinions" does not include the operations of the Children and Families First Commission of Ventura County because they engaged other auditors to perform an audit of compliance.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

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

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

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-002, 2024-004, 2024-005, 2024-006, 2024-008, 2024-009, and 2024-010 to be material weaknesses.

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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-003 and 2024-007 to be significant deficiencies.

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 responses 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 responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and the Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards

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 year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 29, 2025, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors who audited the financial statements of the Ventura County Employees' Retirement Association, Ventura County Public Financing Authority and the Children and Families First Commission of Ventura County, 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. The Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards is presented for purpose of additional analysis 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 and the Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Eide Bailly LLP

Rancho Cucamonga, California
April 29, 2025

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS 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 - Glassy Winged Sharp Shooter (GWSS)	10.025	AP22PPQF0000C001	\$ 829,250	\$ -
Plant and Animal Disease, Pest Control, and Animal Care - Sudden Oak Death (SOD)	10.025	AP23PPQF0000C519	447	-
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid Bulk Citrus Regulatory	10.025	AP24PPQF0000C005	218,769	-
Sub-total			1,048,466	-
CHILD NUTRITION CLUSTER				
Passed-through California Department of Education:				
School Breakfast Program	10.553	03069-SN-56R	48,588	-
National School Lunch Program	10.555	03069-SN-56R	102,817	-
Total Child Nutrition Cluster			151,405	-
Direct Programs:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	18,503	-
Passed-through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10307	964,517	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10307	3,571,540	-
Sub-total			4,554,560	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER				
Passed-through California Department of Aging:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	CF-2223-18	15,711	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	CF-2223-18	124,207	-
Passed-through California Department of Public Health:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - The Nutrition Education and Obesity Prevention Program	10.561	19-10350	296,975	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - The Nutrition Education and Obesity Prevention Program	10.561	19-10350	664,403	-
Passed-through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Welfare Fraud CalFresh Admin	10.561	CFL 15/16-15,40	1,408,674	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh CalWIN	10.561	WCDS 1/30/2023	34,971	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Admin	10.561	CFL 23/24-24	14,449,664	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Employment & Training	10.561	CFL 23/24-38, CFL 23/24-71	92,042	-
Total Supplemental Nutrition Assistance Program (SNAP) Cluster			17,086,647	-
FOREST SERVICE SCHOOLS AND ROADS CLUSTER				
Passed-through State Controller's Office:				
Schools and Roads - Grants to States - Federal Forest Reserve	10.665	9400	47,195	-
Total U.S. Department of Agriculture			22,888,273	-

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
CDBG - ENTITLEMENT/SPECIAL PURPOSE GRANTS CLUSTER				
Direct Programs:				
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 20	14.218	B-20-UC-06-0507	\$ 158,891	\$ 136,598
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 21	14.218	B-21-UC-06-0507	796,840	796,840
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 22	14.218	B-22-UC-06-0507	168,275	168,275
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 23	14.218	B-23-UC-06-0507	754,689	492,446
COVID-19 - Community Development Block Grants/Entitlement Grants - COVID-19 - CDBG-CV	14.218	B-20-UW-06-0507	614,541	591,046
Passed-through City of San Buenaventura: Community Development Block Grants/Entitlement Grants	14.218	95-6000807	26,070	-
Total CDBG-Entitlement/Special Purpose Grants Cluster			2,519,306	2,185,205
Passed-through California Department of Housing and Community Development:				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii- Disaster Recovery 2017	14.228	20-DRMHP-00003	408,769	408,769
COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii- CDBG-CV2	14.228	21-CDBG-HK-0010	1,466,670	1,460,841
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii- Mitigation Disaster Year 2017 DR-Infrastructure and MIT-Resilient Infrastructure Program NOI	14.228	17-MITRIP-17010	29,193	-
Sub-total			1,904,632	1,869,610
Direct Programs:				
Emergency Solutions Grant Program - State 21	14.231	21-ESG-16013	7,342	7,342
Emergency Solutions Grant Program - State 22	14.231	22-ESG-17010	146,267	141,963
Passed-through California Department of Housing and Community Development: COVID-19 - Emergency Solutions Grant Program ESG-CV	14.231	20-ESGVC1-00017	396,654	121,654
Sub-total			550,263	270,959
Direct Programs:				
Home Investment Partnerships Program - HOME Grant 19	14.239	M-19-UC-06-0540	113,635	113,635
Home Investment Partnerships Program - HOME Grant 20	14.239	M-20-UC-06-0540	407,180	407,180
Home Investment Partnerships Program - HOME Grant 21	14.239	M-21-UC-06-0540	27,948	27,948
Home Investment Partnerships Program - HOME Grant 22	14.239	M-22-DC-06-0540	101,600	101,600
Home Investment Partnerships Program - HOME Grant 23	14.239	M-23-DC-06-0540	142,194	-
Sub-total			792,557	650,363
Passed-through California Department of Public Health: Housing Opportunities for Persons with AIDS (HOPWA)	14.241	19-10526	495,768	-
Direct Programs:				
Continuum of Care Program - Shelter Plus Care	14.267	N/A	103,629	-
Continuum of Care Program - Shelter Plus Care	14.267	N/A	398,001	-
Continuum of Care Program - Continuum of Care 23-1	14.267	CA1619L9D112104	15,455	15,455
Continuum of Care Program - Continuum of Care 23-3	14.267	CA2060L9D112100	44,728	44,728
Continuum of Care Program - Continuum of Care 24-1	14.267	CA2184L9D112200	105,438	62,105
Continuum of Care Program - Continuum of Care 24-2	14.267	CA1619L9D112205	205,763	205,763
Continuum of Care Program - Continuum of Care 24-3	14.267	CA1372L9D112208	47,609	47,609
Continuum of Care Program - Homeless HUD - VCCRHH 23-24	14.267	CA1240L9D112209	81,829	-
Continuum of Care Program - HMIS Continuum of Care 22-23	14.267	CA1521L9D112106	62,552	-
Continuum of Care Program - Choices PSH 23-24	14.267	CA1618L9D112206	450,363	-
Continuum of Care Program - HMIS CES 23-24	14.267	CA1521L9D112207	355,148	-
Sub-total			1,870,515	375,660
Passed-through California Department of Public Health: Lead Hazard Reduction Capacity Building Grant Program Lead Hazard Reduction Capacity Building Grant	14.912	CALCB000323 LBA	52,661	-
Passed-through California Department of Public Health: Lead Hazard Control for High Risk Areas Lead Hazard Reduction - Healthy Homes Ventura County	14.920	21-10702	405,787	-
Total U.S. Department of Housing and Urban Development			8,591,489	5,351,797

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE:				
Direct Programs:				
Eradication Suppression FY 2023 DEA Domestic Cannabis Eradication Suppression Program	16.U01	2023-54	\$ 33,176	\$ -
Services for Trafficking Victims - FY 22 Enhanced Collaborative Model Task Force to Combat Human Trafficking	16.320	N/A	278,152	-
Passed-through California Governor's Office of Emergency Services:				
Crime Victim Assistance - Victim/Witness Assistance Program	16.575	VW22410560	558,523	-
Crime Victim Assistance - Unserved/Underserved (UV)	16.575	UV21040560	160,814	-
Crime Victim Assistance - Unserved/Underserved (UV)	16.575	UV22010560	81,870	-
Crime Victim Assistance - Child Abuse Treatment AT	16.575	AT21020560	113,704	92,498
Crime Victim Assistance - Child Abuse Treatment AT	16.575	AT22030560	123,386	43,696
Crime Victim Assistance - Child Advocacy Center Program (KC East)	16.575	KC21A50560	250,000	-
Crime Victim Assistance - Child Advocacy Center Program (KC West)	16.575	KC21050560	250,000	-
Crime Victim Assistance - Child Advocacy Center Program (KC East)	16.575	KC22A10560	74,465	-
Crime Victim Assistance - Child Advocacy Center Program (KC West)	16.575	KC22010560	92,842	-
Crime Victim Assistance - Elder Abuse Program XE	16.575	XE22050560	89,126	-
Crime Victim Assistance - County Victim Services XC Program	16.575	XC22050560	138,340	174,519
Crime Victim Assistance - County Victim Services XC Program	16.575	XC22050560	136,158	104,940
Crime Victim Assistance - Family Justice Center Program (FJ Vent)	16.575	FJ21010560	268,337	-
Crime Victim Assistance - Family Justice Center Program (FJ Oxnard)	16.575	FJ21A10560	219,632	-
Passed-through California Victim Compensation Board: Criminal Restitution	16.575	VCB-7870	47,402	-
Passed-through Office on Violence Against Women: Improving Criminal Justice Response (ICJR)	16.575	2020 ICJR/OVW	310,647	-
Sub-total			2,915,246	415,653
Direct Programs:				
State Criminal Alien Assistance Program:				
BJA FY 2022 State Criminal Alien Assistance Program	16.606	15PBJA-22-RR-05286-SCAA	852,082	-
BJA FY 2023 State Criminal Alien Assistance Program	16.606	15PBJA-23-RR-05535-SCAA	578,012	-
Sub-total			1,430,094	-
Public Safety Partnership and Community Policing Grants: FY21 Community Policing Development (CPD) Program - De-Escalation Training	16.710	N/A	56,673	-
Passed-through Board of State and Community Corrections California:				
Edward Byrne Memorial Justice Assistance Grant Program - FY 22 Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 1223-23	640,072	183,164
Passed-through City of Oxnard:				
Edward Byrne Memorial Justice Assistance Program - FY 20 Grant Program	16.738	JKLUB9N3DXH7	9,143	-
Edward Byrne Memorial Justice Assistance Program - FY 21 Grant Program	16.738	JKLUB9N3DXH7	10,409	-
Edward Byrne Memorial Justice Assistance Program - FY 22 Grant Program	16.738	JKLUB9N3DXH7	9,156	-
Sub-total			668,780	183,164
Direct Programs				
DNA Backlog Reduction Program - 21 DNA Cap Enhance & Backlog Reduction	16.741	15PBJA-21-GG-03096-DNAX	83,505	-
DNA Backlog Reduction Program - 22 DNA Cap Enhance & Reduction Program	16.741	15PBJA-22-GG-01618-DNAX	217,731	-
DNA Backlog Reduction Program - 23 DNA Cap Enhance & Reduction Program	16.741	15PBJA-23-GG-01254-DNAX	100,465	-
Sub-total			401,701	-
Direct Programs:				
Paul Coverdell Forensic Sciences Improvement Grant Program - FY 23 Paul Coverdell Forensic Science Improvement Grants Program - Competitive	16.742	15PBJA-23-GG-02694-COVE	16,073	-
Passed-through California Governor's Office of Emergency Services:				
Paul Coverdell Forensic Sciences Improvement Grant Program - Paul Coverdell Forensic Science Improvement Program	16.742	CQ23 19 0560	380	-
Paul Coverdell Forensic Sciences Improvement Grant Program - Paul Coverdell Forensic Science Improvement Program	16.742	CQ22050560	56,361	-
Paul Coverdell Forensic Sciences Improvement Grant Program - 22COVFSIA	16.742	CQ22180560	84,557	-
Sub-total			157,371	-

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (Continued):				
Direct Programs:				
Congressionally Recommended Awards:				
BJA FY 2022 Invited to Apply - Byrne Discretionary				
Comm. Project Funding/Byrne Discretionary	16.753	15PBJA-22-GG-00172-BRND	\$ 359,193	\$ -
Second Chance Act Reentry Initiative:				
Second Chance Act Grant	16.812	N/A	253,034	34,400
National Sexual Assault Kit Initiative:				
National Sexual Assault Kit Initiative - BJA FY 2021	16.833	15PBJA-21-GG-04347-SAKI	792,219	34,594
National Sexual Assault Kit Initiative:				
National Sexual Assault Kit Initiative - BJA FY 2023	16.833	15PBJA-23-GG-02298-SAKI	69,906	-
Sub-total			862,125	34,594
Comprehensive Opioid Abuse Site-Based Program:				
BJA FY 22 Comprehensive Opioid, Stimulant, and				
Substance Abuse Site-based Program	16.838	15PBJA-22-GG-04439-COAP	338,190	160,825
Equitable Sharing Program - Federal Equitable Sharing				
Agreement F.E.S.A.	16.922	N/A	530,107	-
Total U.S. Department of Justice			8,283,842	828,636
U.S. DEPARTMENT OF LABOR:				
Passed-through California Department of Aging:				
Senior Community Service Employment Program				
Title V - Senior Employment - SCSEP	17.235	TV-2122-18	21,750	-
WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) CLUSTER				
Passed-through California Employment Development Department:				
WIOA Adult Program - Equity & Special Populations (WESP-1245)	17.258	AA211044	255,592	165,912
WIOA Adult Program - Equity Target Population (1269)	17.258	AA311044	284,373	232,921
WIOA Adult Program - Farmworkers Advancement Program (1283)	17.258	AA411044	91,273	-
WIOA Adult Program - Regional Plan Implem. 5.0 (WDB 1266)	17.258	AA311044	358	-
WIOA Adult Program - Resilience Initiative From Closure to Prosperity (1275)	17.258	AA311044	175,000	-
WIOA Adult Program - WIOA Adult (201)	17.258	AA411044	297,182	-
WIOA Adult Program - WIOA Adult (202)	17.258	AA311044	796,086	-
WIOA Adult Program - WIOA Adult (202)	17.258	AA411044	1,213,853	-
WIOA Adult Program - WIOA Adult (500)	17.258	AA311044	165,000	-
WIOA Adult Program - WIOA Adult (500)	17.258	AA411044	341,266	-
WIOA Adult Program - Workforce Accelerator Fund	17.258	AA211044	83,979	-
Sub-total			3,703,962	398,833
Passed-through California Employment Development Department:				
WIOA Youth Activities - WIOA Youth (301)	17.259	AA311044	1,292,779	901,263
WIOA Youth Activities - WIOA Youth (301)	17.259	AA411044	407,241	-
Sub-total			1,700,020	901,263
Passed-through California Employment Development Department:				
WIOA Dislocated Worker Formula Grants - Rapid Response	17.278	AA411044	184,564	69,387
WIOA Dislocated Worker Formula Grants - WIOA DLW (501)	17.278	AA411044	381,815	-
WIOA Dislocated Worker Formula Grants - WIOA DLW (502)	17.278	AA311044	636,225	-
WIOA Dislocated Worker Formula Grants - WIOA DLW (502)	17.278	AA411044	334,120	-
Sub-total			1,536,724	69,387
Total Workforce Innovation and Opportunity Act (WIOA) Cluster			6,940,706	1,369,483
Passed-through California Employment Development Department:				
Reintegration of Ex-Offenders:				
DOL Pathways Home	17.270	PE-35034-20-60-A-6	776,084	-
WIOA National Dislocated Worker Grants:				
2023 Severe Winter Storms DR NDWG (1271)	17.277	AA311044	364,753	311,407
Total U.S. Department of Labor			8,103,293	1,680,890
U.S. DEPARTMENT OF TRANSPORTATION:				
Direct Programs:				
Airport Improvement Program - 179-041 OXR Part 150				
Noise Study	20.106	N/A	176,636	-
Airport Improvement Program - 179-042 OXR Reconstruct				
Twy A-F	20.106	N/A	2,361,186	-
Airport Improvement Program - 179-044 OXR Reconstruction				
of all Taxiway Connectors	20.106	N/A	8,348,222	-
Airport Improvement Program - 339-043 CMA Part 150				
Noise Study	20.106	N/A	76,999	-
Sub-total			10,963,043	-
Passed-through California Department of Transportation:				
Highway Planning and Construction	20.205	07-VEN-0-CR	1,279,371	-

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<u>U.S. DEPARTMENT OF TRANSPORTATION (Continued):</u>				
FEDERAL TRANSIT CLUSTER				
Passed-through Ventura County Transportation Commission:				
Federal Transit Formula Grants - Work Reliability Transport Program	20.507	CA-2020-076 & CA-2022-195	\$ 82,679	\$ -
Federal Transit Formula Grants - Work Reliability Transport Program	20.507	CA-2023-194-00	36,523	-
Federal Transit Formula Grants - FTA Funds Various	20.507	CA-2024-144	405,980	-
Total Federal Transit Cluster			<u>525,182</u>	<u>-</u>
HIGHWAY SAFETY CLUSTER				
Passed-through California Office of Traffic Safety:				
State and Community Highway Safety - FY23 Selective Traffic Enforcement Program	20.600	68-0297066	40,113	-
State and Community Highway Safety - FY24 Selective Traffic Enforcement Program	20.600	68-0297066	57,697	-
Sub-total			<u>97,810</u>	<u>-</u>
Passed-through California Office of Traffic Safety:				
National Priority Safety Programs - Alcohol and Drug Impaired Driver	20.616	DI23027	359,247	-
National Priority Safety Programs - Child Passenger Safety Program	20.616	69A3752230000405BCAH	17,033	-
National Priority Safety Programs - Child Passenger Safety Program	20.616	69A3752230000405BCAH	55,735	-
Sub-total			<u>432,015</u>	<u>-</u>
Total Highway Safety Cluster			<u>529,825</u>	<u>-</u>
Passed-through California Office of Traffic Safety:				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY23 Selective Traffic Enforcement Program	20.608	68-0297066	87,400	-
State and Community Highway Safety - FY24 Selective Traffic Enforcement Program	20.608	68-0297066	96,491	-
Sub-total			<u>183,891</u>	<u>-</u>
Total U.S. Department of Transportation			<u>13,481,312</u>	<u>-</u>
<u>U.S. DEPARTMENT OF TREASURY:</u>				
Direct Programs:				
Volunteer Income Tax Assistance (VITA) Matching Grant Program 22-23	21.009	23VITA0010	9,000	9,000
Volunteer Income Tax Assistance (VITA) Matching Grant Program 23-24	21.009	24VITA0176	60,284	60,284
Sub-total			<u>69,284</u>	<u>69,284</u>
Equitable Sharing - Federal Equitable Sharing Agreement	21.016	N/A	99,841	-
Passed-through California Department of Housing and Community Development: COVID-19 - Emergency Rental Assistance Program Round 2	21.023	21-ERAP-10010	3,508	3,508
Direct Programs:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (ARPA SLFRF)	21.027	N/A	585,135	-
Local Assistance and Tribal Consistency Fund	21.032	N/A	470,167	-
Total U.S. Department of Treasury			<u>1,227,935</u>	<u>72,792</u>
<u>National Endowment for the Humanities</u>				
Passed-through California Humanities:				
County of Ventura 150th Anniversary Roadshow Event Series	45.129	N/A	22,450	-
Total National Endowment for the Humanities			<u>22,450</u>	<u>-</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>				
Direct Programs:				
Climate Pollution Reduction Grant	66.046	N/A	165,739	91,334
Total U.S. Environmental Protection Agency			<u>165,739</u>	<u>91,334</u>
<u>U.S. DEPARTMENT OF EDUCATION:</u>				
Passed-through Foundation for California Community College:				
Rehabilitation Services Vocational Rehabilitation Summer Training and Employment Program for Student	84.126	HI26A22005	77,916	77,916
Rehabilitation Services Vocational Rehabilitation Summer Training and Employment Program for Student	84.126	HI26A22005	70,456	3,511
Sub-total			<u>148,372</u>	<u>81,427</u>
Total U.S. Department of Education			<u>148,372</u>	<u>81,427</u>

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U.S. Election Assistance Commission (EAC)				
Passed-through California Secretary of State:				
Help America Vote Act Section 301 - HAVA Section 301 Voting Systems Program and Certification of HAVA Title III Compliance	90.401	946001347.000	\$ 679,444	\$ -
Help America Vote Act Election Security - HAVA Election Technology and Election Security	90.404	946001347.000	168,000	-
Help America Vote Act Election Security - HAVA Polling Place Accessibility Training Program	90.404	946001347.000	58,380	-
Sub-total			226,380	-
Total U.S. Election Assistance Commission (EAC)			905,824	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Passed-through California Department of Public Health:				
Medical Reserve Corps Small Grant Program - Ventura County Medical Reserve Corps MRC-STTRONG Award	93.008	U3REP230707	600,000	-
AGING CLUSTER				
Passed-through California Department of Aging:				
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation - Title VII-Elder Abuse Program	93.041	AP-2324-18	6,253	6,000
Passed-through California Department of Aging:				
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals - Title VIIA-Ombudsman	93.042	AP-2324-18	57,613	57,613
Passed-through California Department of Aging:				
Special Programs for the Aging, Title III, Part D Disease Prevention and Health Promotion Services Title IIID-Disease Prevention	93.043	AP-2324-18	64,632	-
COVID-19 Special Programs for the Aging, Title III, Part D Preventive Services COVID-19 - ARP Preventive Services - IIID	93.043	AP-2021-18 AM3	62,338	-
Sub-total			126,970	-
Passed-through California Department of Aging:				
Special Programs for the Aging, Title III, Part B Grants For Supportive Services and Senior Centers Title IIIB-Supportive Services	93.044	AP-2324-18	851,556	147,285
Expanding the Public Health Workforce within the Aging Network for States - Public Health Workforce	93.044	PH-2223-18	196,524	-
Sub-total			1,048,080	147,285
Passed-through California Department of Aging:				
Special Programs for the Aging, Title III, Part C Nutrition Services - Title IIIC-Nutrition Services	93.045	AP-2324-18	1,827,855	1,098,233
Passed-through California Department of Aging:				
National Family Caregiver Support, Title III, Part E - Title IIIE-Family Caregiver Support	93.052	AP-2324-18	432,003	116,405
COVID-19 National Family Caregiver Support, Title III, Part E - COVID-19 - ARP Family Caregiver - IIIE	93.052	AP-2021-18 AM3	67,781	-
Sub-total			499,784	116,405
Passed-through California Department of Aging:				
Nutrition Services Incentive Program - Nutrition Services Incentive Program (NSIP)	93.053	AP-2223-18	176,173	-
Total Aging Cluster			3,742,728	1,425,536
Passed-through Department of Aging:				
COVID-19 and influenza vaccine uptake initiative for older adults and people with disabilities - Aging and Disability Vaccination Collaborative	93.048	90HDC0007-01-00	79,128	-
Passed-through California Department of Public Health:				
Public Health Emergency Preparedness - Public Health Emergency Preparedness (PHEP)	93.069	22-10698	527,127	-
Public Health Emergency Preparedness - Lab Training and Assistance	93.069	22-10698	43,227	-
Sub-total			570,354	-
Passed-through California Department of Aging:				
Medicare Enrollment Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-2223-18	72,734	-
Passed-through National Council on Aging:				
Medicare Enrollment Assistance Program - ACA-Medicare Improvement for Patients and Providers	93.071	PO# 2098	39,980	-
Sub-total			112,714	-

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
Passed-through California Department of Social Services: Guardianship Assistance - FedGAP & KinGAP	93.090	CFL 23/24-80	\$ 2,491,466	\$ -
Passed-through California Department of Public Health: Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2156BASE00	155,015	-
Passed-through California Department of Mental Health: Projects for Assistance in Transition from Homelessness (PATH)	93.150	1946001347J5	115,598	-
HEALTH CENTER PROGRAM CLUSTER				
Direct Programs:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Healthcare for the Homeless Grant H80CS00247	93.224	N/A	1,075,192	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Healthcare for the Homeless Grant H80CS00247	93.224	N/A	537,596	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Healthcare for the Homeless Grant H80CS00247	93.224	N/A	182,356	-
Passed-through The Regents of the University of California: Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Comparing Hypertension Remote Monitoring Evaluation Redesign	93.224	HM-2022C2-28339	437,146	-
Sub-total			2,232,290	-
Direct Programs:				
COVID-19 - Grants for New and Expended Services Under the Health Center Program - FY 2023 Expanding COVID-19 Vaccination Grant H8G48295	93.527	N/A	455,089	-
COVID-19 - Grants for New and Expended Services Under the Health Center Program - FY 2023 Bridge Access Program H8L50868	93.527	N/A	74,551	-
Sub-total			529,640	-
Total Health Center Program Cluster			2,761,930	-
Direct Programs:				
COVID-19 - Grants for Capital Development in Health Centers - Capital Improvements Grant C8ECS43748	93.526	N/A	508,552	-
Passed-through California Department of Public Health: Immunizations Cooperative Agreements - Immunization Local Assistance Grant	93.268	17-10362A03	165,572	-
COVID-19 - Immunizations Cooperative Agreements - Local Assistance Supplemental Funding (COVID-19 Round 3)	93.268	17-10362A03	785,728	-
COVID-19 - Immunizations Cooperative Agreements - Local Assistance Supplemental Funding (COVID-19 Round 4)	93.268	17-10362A03	978,241	-
Sub-total			1,929,541	-
Passed-through California Department of Aging: State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2122-18	96,069	3,000
Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2425-18	67,972	-
Sub-total			164,041	3,000
Passed-through California Department of Public Health: COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - ELC Enhancing Detection Funding	93.323	COVID-19ELC56	132,359	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - ELC Enhancing Detection Expansion Funding	93.323	COVID-19ELC114	9,878,486	1,235,020
Passed-through Public Health Foundation Enterprises, Inc.: COVID-19 Epidemiology and Laboratory Capacity Infectious Disease (ELC) - Community Based Surveillance Project - Phase III	93.323	187.207	250,000	-
Sub-total			10,260,845	1,235,020

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
Passed-through California Department of Public Health: COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response - PH Workforce Development Supplemental Funding	93.354	WFD-056	\$ 706,628	\$ -
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Public Health Workforce Supplemental Funding	93.354	17-10362 A03	202,041	-
Sub-total			908,669	-
Direct Programs:				
Alzheimer's Disease Program Initiative (ADPI) Care Team Navigator (CTN)	93.470	90ADPI0088-01-00	72,471	-
Passed-through California Department of Social Services: MaryLee Allen Promoting Safe and Stable Families Program - Promoting Safe/Stable Families	93.556	CFL 23/24-44, 34	624,197	-
Passed-through California Department of Social Services: Temporary Assistance for Needy Families - CalWORKs - CWS - TANF	93.558	CFL 23/24-56	2,088,588	-
Temporary Assistance for Needy Families - CalWORKs	93.558	CFL 23/24-67	24,854,896	6,804,737
Temporary Assistance for Needy Families - CalWORKs CalWIN/CalSAWS	93.558	WCDS 1/30/2023	8,874	-
Temporary Assistance for Needy Families - CalWORKs	93.558	CFL 23/24-80	13,514,101	-
Temporary Assistance for Needy Families - Cal-Learn Program	93.558	CFL 23-24	182,081	-
Temporary Assistance for Needy Families - HVI - CalWORKs	93.558	CFL 23-24	1,099,343	-
Temporary Assistance for Needy Families - CalWORKs Family Stabilization	93.558	CFL 23-24	303,599	-
Sub-total			42,051,482	6,804,737
Passed-through California Department of Child Support Services: Child Support Enforcement - Title IV - D: Child Support Enforcement (FFP)	93.563	2301CACSES	14,786,178	-
Passed-through California Department of Social Services: Refugee and Entrant Assistance State Administered Program - Refugee Cash Assistance	93.566	CFL 23/24-80	181,235	-
Passed-through California Department of Social Services: Stephanie Tubbs Jones Child Welfare Services Program - Children Welfare Services - IV-B	93.645	CFL 23/24-56	364,481	-
Passed-through California Department of Social Services: Foster Care Title IV-E - CCR CWD	93.658	CFL 23/24-56	1,858,749	-
Foster Care Title IV-E - CSEC	93.658	CFL 23/24-20	104,648	-
Foster Care Title IV-E - CWS IV-E	93.658	CFL 23/24-56	12,334,345	-
Foster Care Title IV-E - Foster Care	93.658	CFL 23/24-80	2,488,001	508,704
Foster Care Title IV-E - Foster Care	93.658	CFL 23/24-28, 56	945,377	-
Foster Care Title IV-E - Foster Care (Non CWS)	93.658	CFL 22/23-91	567,012	-
Foster Care Title IV-E - SACWIS	93.658	CFL 22/23-91	58,774	-
Foster Care Title IV-E - Foster Care Title IV-E	93.658	CFL 11/12-18,24,39	758,652	-
Sub-total			19,115,558	508,704
Passed-through California Department of Social Services: Adoption Assistance - Adoptions	93.659	CFL 23/24-80	12,253,152	-
Adoption Assistance - Adoptions	93.659	CFL 23/24-74, 76	637,841	-
Sub-total			12,890,993	-
Passed-through California Department of Social Services: Social Services Block Grant - CWS - Title XX	93.667	CFL 23/24-56	595,460	-
Passed-through California Department of Social Services: John H. Chafee Foster Care Program for Successful Transition to Adulthood - Independent Living Program	93.674	CFL 23/24-53, 66	280,177	-

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
MEDICAID CLUSTER				
Passed-through California Department of Aging: Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778	MS-2223-34	\$ 750,070	\$ -
Passed-through California Department of Health Care Services: Medical Assistance Program - Home & Community Based Alternatives	93.778	18-95229	204,173	-
Medical Assistance Program - Home & Community Based Alternatives	93.778	18-95229	194,595	-
Medical Assistance Program - Child Health & Disability Prevention/Health Care for Children in Foster Care (CHDP/HCPFC)	93.778	CHDP Letter 22-01	480,497	-
Medical Assistance Program - California Children's Services Admin Allocations (CCS, Healthy Families, & Medi-Cal Admin)	93.778	Titles XIX & XXI	2,933,620	-
Medical Assistance Program - Child Health & Disability Prevention/Early and Periodic Screening, Diagnosis, and Treatment (CHDP/EPSTD)	93.778	Title XIX	266,002	-
Medical Assistance Program - Child Health and Disability Prevention (CHDP) - Fluoride Varnish - Oral Health	93.778	Title XIX	149,874	-
Medical Assistance Program - RX for Kids (CFS-SPMP)	93.778	CFL 23-24	2,189,421	-
Medical Assistance Program - Medi-Cal - Admin	93.778	MCAC 23-24 01R	24,157,183	-
Passed-through California Department of Social Services: Medical Assistance Program - Medi Cal - CalWIN/CalSAWS	93.778	WCDS 1/30/2023	65,647	-
Medical Assistance Program - CWS IV-E Health Related	93.778	CFL 23/24-56	2,933,481	-
Medical Assistance Program - PA in Home Support Svcs	93.778	CFL 23/24-80	665,666	-
Medical Assistance Program - In Home Supportive Services Title XIX	93.778	CFL 23/24-73	7,705,059	-
Medical Assistance Program - APS/CSBG	93.778	CFL 23/24-26	2,365,294	-
Medical Assistance Program - In Home Supportive Services Title XIX, Skilled Prof. Med Personnel (SPMP), Adult & Fam Services	93.778	CFL 23-24	1,556,607	-
Passed-through California Department of Public Health: Medical Assistance Program - Childhood Lead Poisoning Prevention Program (CLPPP)	93.778	2019-01	260,269	-
Total Medicaid Cluster			46,877,458	-
Passed-through California Department of Public Health: National Bioterrorism Hospital Preparedness Program - Hospital Preparedness Program (HPP)	93.889	22-10698	286,602	-
Passed-through California Department of Public Health: HIV Care Formula Grants - Ryan White Title II, Part B	93.917	18-10895	401,391	-
HIV Care Formula Grants - Ryan White Title II, Part B	93.917	23-10991	65,638	-
Sub-total			467,029	-
Direct Programs: Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Ryan White Title III, Part C	93.918	H76HA25703	200,426	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Ryan White Title III, Part C	93.918	H76HA25703	44,641	-
Sub-total			245,067	-
Passed-through California Department of Health Care Services: Block Grants for Community Mental Health Services	93.958	N/A	235,100	-
Passed-through California Department of Mental Health: Block Grants for Community Mental Health Services - SAMHSA	93.958	1946001347J5	756,956	367,912
Sub-total			992,056	367,912
Passed-through California Health and Human Services Agency: Block Grants for Prevention and Treatment of Substance Abuse - SABG PRIME	93.959	18-95288 A01	4,814,995	890,714
Block Grants for Prevention and Treatment of Substance Abuse - SABG-ARPA	93.959	18-95288 A01	508,169	113,252
Sub-total			5,323,164	1,003,966
Passed-through California Department of Public Health: CDC's Collaboration with Academia to Strengthen Public Health: California Strengthening Public Health Initiative (CASPHI)	93.967	CASPHI0048	123,128	-

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
Passed-through California Department of Public Health: Preventive Health Services Sexually Transmitted Diseases Control Grants: DIS Workforce Development Grant	93.977	NH25PS005127	\$ 351,842	\$ -
Passed-through California Department of Public Health: Maternal and Child Health Services Block Grant to the States - Maternal, Child & Adolescent Health	93.994	2023-56	1,665,512	-
Maternal and Child Health Services Block Grant to the States - Adolescent Family Life and Positive Youth Development	93.994	2023-56	451,758	-
Sub-total			2,117,270	-
Total U.S. Department of Health and Human Services			172,146,429	11,348,875
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Passed-through California Governor's Office of Emergency Services: COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - EOC#1	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	295,143	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - FEMA-4482-DR, CA Declared Disaster) - EOC#2	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	1,756,150	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - FEMA-4482-DR, CA Declared Disaster) - EOC#4	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	178,807	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - FEMA-4482-DR, CA Declared Disaster) - NCS#2	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	2,865,565	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - FEMA-4482-DR, CA Declared Disaster)	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	388,857	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - FEMA-4482-DR, CA Declared Disaster)	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	799,514	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) - FEMA COVID-19	97.036	FEMA-4482 COVID-19	60,434	-
Direct Programs: COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Project Room Key	97.036	N/A	106,992	-
Passed-through Mammoth Lakes, CA: Disaster Grants - Public Assistance (Presidentially Declared Disasters) - DR4699: California Severe Winter, Flooding, Landslides, and Mudslides Storms, Straight-line Winds,	97.036	FEMA 4699-FM-CA, LEMA	154,169	-
Passed-through El Dorado County: Disaster Grants - Public Assistance (Presidentially Declared Disasters) - DR5413: California Caldor Fire	97.036	FEMA 5302-FM-CA, LEMA	887,812	-
Sub-total			7,493,443	-
Passed-through California Governor's Office of Emergency Services: Hazard Mitigation Program Grant - PJ0287	97.039	111-91041	119,250	-
Hazard Mitigation Program Grant - PJ0289	97.039	111-91041	109,106	-
Hazard Mitigation Program Grant - PJ0290	97.039	111-91041	109,106	-
Hazard Mitigation Program Grant - Improvement in Coverage of Alert2 Flood Warning System	97.039	111-91042	52,825	-
Sub-total			390,287	-
Passed-through California Governor's Office of Emergency Services: Emergency Management Performance Grants - FY 2022 Emergency Management Performance Grant (EMPG)	97.042	2022-0005-111-00000	231,354	62,429
Emergency Management Performance Grants - FY 2023 Emergency Management Performance Grant (EMPG)	97.042	2023-0006-111-00000	122,527	-
Sub-total			353,881	62,429
Direct Programs: Assistance to Firefighters Grant - FY 2020 AFG	97.044	EMW-2020-FG-18616	128,783	123,137
Assistance to Firefighters Grant - FY 2021 AFG	97.044	EMW-2021-FG-02473	128,764	128,764
Assistance to Firefighters Grant - FY 2021 FPS	97.044	EMW-2021-FP-00013	86,004	-
Assistance to Firefighters Grant - FY 2022 AFG	97.044	EMW-2022-FG-05063	462,382	132,109
Passed-through City of Ventura: Assistance to Firefighters Grant - FY 2022 AFG	97.044	EMW-2021-FG-03878	65,364	-
Sub-total			871,297	384,010

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (Continued):				
Passed-through California Governor's Office of Emergency Services:				
Homeland Security Grant Program - FY 2021 Homeland Security Grant Program (HSGP)	97.067	2021-0081-111-00000	\$ 57,610	\$ -
Homeland Security Grant Program - FY 2021 Homeland Security Grant Program (HSGP)	97.067	2021-0081-111-00000	225,119	111,629
Homeland Security Grant Program - FY 2021 Homeland Security Grant Program (HSGP)	97.067	2021-0081-111-00000	57,881	-
Homeland Security Grant Program - FY 2022 Homeland Security Grant Program (HSGP)	97.067	2022-0043-111-00000	45,802	-
Homeland Security Grant Program - FY 2022 Homeland Security Grant Program (HSGP)	97.067	2022-0043-111-00000	156,766	-
Homeland Security Grant Program - FY 2022 Homeland Security Grant Program (HSGP)	97.067	2022-0043-111-00000	17,266	-
Homeland Security Grant Program - FY 2023 Homeland Security Grant Program (HSGP)	97.067	2023-0042-111-00000	151,725	-
Homeland Security Grant Program - OPSPG Joint Operations Reimbursement - 2020 Operation Stonegarden	97.067	2020-0095	127,250	-
Homeland Security Grant Program - OPSPG Joint Operations Reimbursement - 2021 Operation Stonegarden	97.067	2021-0081	694,494	-
Homeland Security Grant Program - OPSPG Joint Operations Reimbursement - 2022 Operation Stonegarden	97.067	2022-0043	111,651	-
Sub-total			<u>1,645,564</u>	<u>111,629</u>
Total U.S. Department of Homeland Security			<u>10,754,472</u>	<u>558,068</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 246,719,430</u>	<u>\$ 20,013,819</u>

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the County of Ventura, California (County) with the exception of the federal award programs of the Children and Families First Commission of Ventura County, a discretely presented component unit, in the amount of \$34,078, which is not included in the schedule during the year ended June 30, 2024 and were subject to separate audits by other independent auditors. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or fund balance, or cash flows of the County. The County's reporting entity is defined in Note 1 of the notes to the County's basic financial statements.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting, except for subrecipient expenditures, which were recorded on the cash basis. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Pass-Through Entities' Identifying Number

When federal awards were received from a pass-through entity, the Schedule shows, 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 4 - Aging Cluster

The California Department of Aging considers other closely-related pass-through programs by the State of California (State) to be included with the Aging Cluster, in accordance with 2 CFR 200.1.

Note 5 - Medicaid Cluster

Except for Medi-Cal administrative expenditures, Medi-Cal and Medicare program expenditures are excluded from the Schedule. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the Schedule or in determining major programs. The County assists the 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.

Note 6 - Indirect Cost Rate

With the exception of the following programs, the County has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Federal Assistance Listing Number	Federal Program Title	County Program Title
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
14.228	Community Development Block Grants/Entitlement Grants	Community Development Block Grant - Disaster Recovery 2017
14.228	Community Development Block Grants/Entitlement Grants	DR-Infrastructure and MIT-Resilient Infrastructure Program NOI
16.575	Crime Victim Assistance	Victim Witness (VW)
16.575	Crime Victim Assistance	Unserved/Underserved (UV)
16.575	Crime Victim Assistance	Child Abuse Treatment (AT)
16.575	Crime Victim Assistance	Elder Abuse Program (XE)
16.575	Crime Victim Assistance	Family Justice Center Program (FJ Vent)
16.738	Edward Byrne Memorial Justice Assistance Grant Program	FY 20 Edward Byrne Memorial Justice Assistance Grant Program
16.738	Edward Byrne Memorial Justice Assistance Grant Program	FY 21 Edward Byrne Memorial Justice Assistance Grant Program
16.738	Edward Byrne Memorial Justice Assistance Grant Program	FY 22 Edward Byrne Memorial Justice Assistance Grant Program
20.616	National Priority Safety Programs	Alcohol and Drug Impaired Driver
93.150	Projects for Assistance in Transition from Homelessness (PATH)	PATH-Homeless
93.958	Block Grants for Community Mental Health Services	Block Grants for Community Mental Health Services-SAMHSA
93.958	Block Grants for Community Mental Health Services	Block Grants for Community Mental Health Services

Note 7 - Grant Programs Reimbursed in Arrears

The County participates in federal programs where payments are received in arrears because eligibility, as determined by the federal agency, is determined in arrears. The County reports expenditures on the Schedule when the granting agency has approved the project and County incurred the eligible expenditures. The following summarizes the timing of when the amounts were recognized on the Schedule:

Disaster Grants – Public Assistance (Presidentially Declared Disasters), Assistance Listing No. 97.036

Program Name	Direct or Pass-Through Entity Identifying Number	Federal Expenditures Incurred Prior to FY 2024	Federal Expenditures Incurred in FY 2024	Total
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - EOC#1	FEMA-4482-DR-CA, CAL OES ID 111-00000	\$ 295,143	\$ -	\$ 295,143
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - EOC#2	FEMA-4482-DR-CA, CAL OES ID 111-00000	1,756,150	-	1,756,150
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - EOC#4	FEMA-4482-DR-CA, CAL OES ID 111-00000	178,807	-	178,807
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - NCS#2	FEMA-4482-DR-CA, CAL OES ID 111-00000	2,865,565	-	2,865,565
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster)	FEMA-4482-DR-CA, CAL OES ID 111-00000	388,857	-	388,857
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster)	FEMA-4482-DR-CA, CAL OES ID 111-00000	799,514	-	799,514
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) - FEMA COVID-19	Z2LKEQMP7RY8	60,434	-	60,434
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Project Room Key	N/A	106,992	-	106,992
Disaster Grants - Public Assistance (Presidentially Declared Disasters) -DR4699: California Severe Winter, Flooding, Landslides, and Mudslides Storms, Straight-line Winds,	FEMA 4699-FM-CA, LEMA	154,169	-	154,169
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - DR5413: California Caldor Fire	FEMA 5302-FM-CA, LEMA	887,812	-	887,812
Total		<u>\$ 7,493,443</u>	<u>\$ -</u>	<u>\$ 7,493,443</u>

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified for all major programs, except for Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), CDBG-Entitlement/Special Purpose Grants Cluster, Health Center Program Cluster and Disaster Grants - Public Assistance (Presidentially Declared Disasters), which were qualified.
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	Yes

Identification of major programs:

Name of Federal Program / Cluster	Federal Financial Assistance Listing
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557
CDBG-Entitlement/Special Purpose Grants Cluster	14.218
Crime Victim Assistance Program	16.575
Airport Improvement Program	20.106
COVID-19 - Health Center Program Cluster	93.224, 93.527
Foster Care - Title IV-E	93.658
Medicaid Cluster	93.778
Block Grants for Substance Use Prevention, Treatment, and Recovery Services	93.959
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036

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

Section II – Financial Statement Findings

2024-001 System Procedures Related to Patient Accounts and Patient Credits

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Criteria:

The Medical System (an Enterprise Fund of the County) should maintain policies and procedures to ensure the accuracy and integrity of patient account charges, receivables, and contractual allowances.

Condition Found:

We noted that the CERNER system was not consistently posting contractual allowance adjustments correctly to patient accounts where there was a primary and secondary payor. This incorrect posting resulted in certain patient accounts reflecting credit balances (i.e. negative accounts receivable balances).

We noted the Medical System has developed procedures to address the system matters related to CERNER's processing of contractual allowance where there is a primary and secondary payor using automated scripts which would identify such instances and adjust these negative accounts receivable to a zero balance. We noted these procedures were implemented in FY 2021.

We noted during FY 2024, the Medical System, through a manual process, also systematically wrote off patient accounts with negative credit balance without a documented review and approval for each adjustment although we did note that a policy concerning these manual patient credit adjustments was approved and put into place in the last quarter of FY 2024.

We also noted that the Medical Center submitted a request to Oracle (Cerner) in the first quarter of FY 2024 to include a systematic workflow to pend these credit balance adjustments, after being reviewed and worked by staff, to a worklist for supervisor/management second level review and approval before being released to adjust but as of fiscal year end this workflow had not been put into production by Oracle.

Context:

The CERNER system is utilized by the Medical System to account for and process all patient charges, contractual allowances, and related outstanding balances. The processes and procedures related to revenue recognition and patient accounts receivables were considered as part of the audit process.

Repeat Finding from Prior Year(s):

This finding is a repeat finding of prior year finding 2023-001.

Effect:

There is an increased risk of misstatement for the patient accounts receivable and contractual allowances.

Cause:

The Medical System did not maintain policies and procedures to document the review and approval of the write-off of each patient credit balance.

Recommendation:

We recommend that the Medical System implement policies and procedures to ensure that all patient credit balances adjusted in this manual process are reviewed and approved prior to write-off.

Views of Responsible Officials and Planned Corrective Action:

Management agrees. See separately issued Corrective Action Plan.

Section III – Federal Award Findings and Questioned Costs

2024-002 **Program:** Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Assistance Listing No.: 10.557
Federal Grantor: U.S. Department of Agriculture
Passed-through: California Department of Public Health
Award No.: 22-10307
Award Year: 2024

Compliance Requirement: Procurement and Suspension and Debarment

Type of Finding: Material Weakness in Internal Control over Compliance and Material Non-Compliance

Criteria:

2 CFR section 200.303(a), Internal Controls, states that the non-Federal entity must 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.

Title 2 CFR Section 200.214 of the Uniform Guidance states that the County must comply with 2 CFR part 180, which implements Executive Orders 12549 and 12689. The regulations in 2 CFR part 180 restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

Per 2 CFR Section 180.300, when a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA) and available at <https://www.sam.gov/SAM/>, (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity.

2 CFR 200.318(i) Procurement records. The recipient or subrecipient must maintain records sufficient to detail the history of each procurement transaction. These records must include the rationale for the procurement method, contract type selection, contractor selection or rejection, and the basis for the contract price.

2 CFR 200.327 Contract provisions. The recipient's or subrecipient's contracts must contain the applicable provisions described in Appendix II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards.

Condition:

During our testing of the County's provisions for procurement requirements, we noted the following:

1. For two (2) out of two (2) contracts selected for testing there was no evidence that the County verified the entity was not suspended or debarred or otherwise excluded from participating in the transaction, prior to entering the contract.
2. For two (2) out of two (2) contracts selected for testing, the County did not include all applicable provisions described in 2 CFR 200 Appendix II.
3. For one (1) out of two (2) contracts selected for testing with a contract value of \$600,000, the County could not provide documentation of the history of the procurement, including the rationale for the method of procurement, selection of contract type, basis for contractor selection, and the basis for the contract price.

Cause:

The County did not follow their policy to verify the information described in the condition prior to entering the transactions.

The County did not follow their policy documenting the history of the procurement, including the rationale for the method of procurement, selection of contract type, basis for contractor selection, and the basis for the contract price.

The County's policy does not include the requirement to include all applicable provisions identified in 2 CFR 200 Appendix II in its contracts.

Effect:

Failure to implement and maintain a proper control process could result in payments to vendors that are suspended or debarred or improper awarding of contracts under the procurement guidance.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context/Sampling:

A nonstatistical sample of two (2) out of twelve (12) procurement contracts were tested. This represented a total of \$2,285,000 in contracted services under the grant.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the County strengthen its policies and procedures to ensure that the verification of the debarment and suspension is documented and retained, the history of procurement transactions is documented and retained in its official records, and that contracts include all applicable provisions of 2 CFR 200 Appendix II.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2024-003

Program: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

Assistance Listing No.: 10.557

Federal Grantor: U.S. Department of Agriculture

Passed-through: California Department of Public Health

Award No.: 22-10307

Award Year: 2024

Compliance Requirement: Activities Allowable or Unallowed and Allowable Costs/Cost Principles

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria:

2 CFR Section 200.303(a), Internal Controls, states that the non-Federal entity must 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.

2 CFR Section 200.430, Compensation – Personal Services, states that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable and properly allocated.

Condition:

For one (1) of sixty-eight (68) expenditures tested, we noted one timecard where the employee's timecard was not approved by a supervisor.

Cause:

The County's procedures did not consistently ensure that the review of timecards was documented.

Effect:

Lack of review for personnel hours could lead to unallowable activities and costs to be charged to the Federal program.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context/Sampling:

A nonstatistical sample of sixty-eight (68) out of one thousand seven hundred eight (1,708) expenditures were tested, totaling \$537,604 out of \$4,554,560 of the federal program expenditures.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County modify and/or strengthen its current policies and procedures to ensure that all timecards consistently document evidence of supervisor approval. The procedures should also address the compensating controls for circumstances where obtaining the supervisor's approval is not possible.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2024-004

Program: Crime Victim Assistance

Assistance Listing No.: 16.575

Federal Grantor: U.S. Department of Justice

Passed-through: California Governor's Office of Emergency Services

Award No. and Year: Affects all grant awards included under assistance listing 16.575 on the Schedule of Expenditures of Federal Awards.

Compliance Requirement: Other - Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) - Schedule of Expenditures of Federal Awards

Type of Finding: Material Weakness in Internal Control Over Compliance

Criteria:

Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) §200.510(b) states that the auditee (the County) must prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the auditee's financial statements, which must include the total federal awards expended (including amounts provided to subrecipients) as determined in accordance with §200.502.

In addition, section 200.303 of the Uniform Guidance state that that recipients and subrecipients must establish effective internal control over the federal awards, including controls over the accuracy of program information and expenditure amounts.

Condition:

During our audit procedures performed over the SEFA and expenditures reported for the Crime Victim Assistance program we noted the County initially reported expenditures totaling \$1,491,417 that should have been reported on the FY 2023 SEFA, as the County incurred the expenditures prior to June 30, 2023. The June 30, 2024 SEFA was corrected for this reporting error.

Cause:

The County did not have adequate internal controls to ensure the Schedule was prepared completely and accurately.

Effect:

Prior to the correction, expenditures for the Crime Victim Assistance program were overstated by \$1,491,417. We noted the FY 2023 expenditures incorrectly reported on the FY 2024 SEFA did not have a direct and material effect on the FY 2023 SEFA.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context/Sampling:

No sampling was used; all program expenditures on the SEFA were reconciled to supporting records.

Repeat Finding from Prior Years:

No.

Recommendation:

We the recommend the County enhance internal controls to ensure federal expenditures are reported accurately and completely on the SEFA in accordance with the Uniform Guidance.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2024-005 **Program:** Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Assistance Listing No.: 97.036
Federal Grantor: U.S. Department of Homeland Security
Passed-through: County of El Dorado, California
Award No.: FEMA 5302-FM-CA, LEMA
Award Year: 2024

Compliance Requirement: Activities Allowed or Unallowed and Allowable Costs/Cost Principles
Type of Finding: Material Weakness in Internal Control over Compliance and Material Noncompliance

Criteria:

2 CFR Section 200.303(a), Internal Controls, states that the non-Federal entity must 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.

2 CFR Section 200.430, Compensation – Personal Services, states that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable and properly allocated.

Condition:

During our testing of the County’s compliance with activities allowed or unallowed and allowable costs/cost principles requirements, we noted that seven (7) out of fifty (50) expenditure transactions were calculated incorrectly, resulting in total known disallowed costs of \$474,776.

Cause:

The County did not have internal controls in place to ensure that the salaries claimed for reimbursement were being calculated correctly.

Effect:

The County submitted salaries and benefits for reimbursement for the California Caldor Fire incident. The amount of salaries and benefits claimed for reimbursement was overstated by \$474,776.

Questioned Costs:

Our testing resulted in questioned costs in the amount of \$9,344. However, management determined the total known questioned costs for the total population was \$474,776.

Context/Sampling:

A nonstatistical sample of fifty (50) expenditure transactions were selected for testing out of a population of 1,063.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the County implement internal controls to ensure all costs charged to the programs are calculated correctly in accordance with the program requirement, and that there is proper review and approval.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2024-006

Program: COVID-19 - Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Assistance Listing No.: 97.036

Federal Grantor: U.S. Department of Homeland Security

Passed-through: California Governor's Office of Emergency Services

Award No. and Year: Affects all grant awards included under assistance listing 97.036 on the Schedule of Expenditures of Federal Awards.

Compliance Requirement: Other - Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) - Schedule of Expenditures of Federal Awards

Type of Finding: Material Weakness in Internal Control Over Compliance

Criteria:

Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) §200.510(b) states that the auditee (the County) must prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the auditee's financial statements, which must include the total federal awards expended (including amounts provided to subrecipients) as determined in accordance with §200.502.

In addition, section 200.303 of the Uniform Guidance state that that recipients and subrecipients must establish effective internal control over the federal awards, including controls over the accuracy of program information and expenditure amounts.

Condition:

During our audit procedures performed over the SEFA and expenditures reported for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program we noted the County understated expenditures totaling \$1,188,371. The June 30, 2024 SEFA was corrected for this reporting error.

Cause:

The County did not report two Disaster Grants – Public Assistance (Presidentially Declared Disasters) program grants on the SEFA, that were approved by the granting agency during the fiscal year ended June 30, 2024. The County did not have adequate internal controls to ensure the SEFA was prepared completely and accurately.

Effect:

Prior to the correction, expenditures for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program were understated by \$1,188,371.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context/Sampling:

No sampling was used; all program expenditures on the SEFA were reconciled to supporting records.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the County enhance internal controls to ensure federal expenditures are reported accurately and completely on the SEFA in accordance with the OMB Uniform Guidance.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2024-007

Program: CDBG-Entitlement/Special Purpose Grants Cluster

Assistance Listing No.: 14.218

Federal Grantor: U.S. Department of Housing and Urban Development

Passed-through: Direct Award and Pass-Through City of San Buenaventura

Award No.: B-20-UC-06-0507, B-20-UW-06-0507, B-21-UC-06-0507, B-22-UC-06-0507, B-23-UC-06-0507, 95-6000807

Award Year: 2024

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria:

2 CFR Section 200.303(a), Internal Controls, states that the non-Federal entity must 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.

Condition:

For two (2) out of two (2) financial summary reports CDBG PR26 and CDBG-CV PR26, the County did not retain evidence to document the individual who reviewed and approved the required reports.

Cause:

The County's procedures did not include documenting the review and approval of the reports prior to submission.

Effect:

Ineffective controls over this area of compliance could result in reports that are inaccurate or incomplete being submitted or disclosed to the granting agency.

Questioned Costs:

No questioned costs were identified as a result of our audit procedures.

Context/Sampling:

A non-statistical sample of two (2) out of two (2) financial summary reports were selecting for testing. The condition above was identified during our procedures over reporting testing.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the County revise its procedures to include evidence to document the individual who reviewed and approved required reports prior to submission.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2024-008

Program: CDBG-Entitlement/Special Purpose Grants Cluster

Assistance Listing No.: 14.218

Federal Grantor: U.S. Department of Housing and Urban Development

Passed-through: Direct Award and Pass-Through City of San Buenaventura

Award No.: B-20-UC-06-0507, B-20-UW-06-0507, B-21-UC-06-0507, B-22-UC-06-0507, B-23-UC-06-0507, 95-6000807

Award Year: 2024

Compliance Requirements: Reporting

Type of Finding: Material Weakness in Internal Control over Compliance and Material Noncompliance

Criteria:

2 CFR Section 200.303(a), Internal Controls, states that the non-Federal entity must 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.

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Condition:

As a result of our audit procedures, we noted that five (5) out of five (5) first tier sub-awards tested were not reported timely in the FFATA Subaward Reporting System (FSRS), totaling \$1,823,318. We also noted there was no review of the FFATA submissions by an individual independent of the preparation of the FFATA submissions.

Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
5	-	5	-	-

Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
\$1,823,318	-	\$1,823,318	-	-

Cause:

The County did not have proper internal controls in place to ensure sub-award information was submitted timely in accordance with the FFATA. We also noted there was no review of the FFATA submissions by an individual independent of the FFATA submissions.

Effect:

Subaward obligations were not reported in the FSRS on a timely basis.

Questioned Costs:

No questioned costs were identified as a result of our audit procedures.

Context/Sampling:

We tested the entire population of five subawards obligations during the year.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the County implement internal controls to ensure subaward information is reviewed by management and submitted timely in accordance with the FFATA.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2024-009

Program: CDBG-Entitlement/Special Purpose Grants Cluster

Assistance Listing No.: 14.218

Federal Grantor: U.S. Department of Housing and Urban Development

Passed-through: Direct Award and Pass-Through City of San Buenaventura

Award No.: B-20-UC-06-0507, B-20-UW-06-0507, B-21-UC-06-0507, B-22-UC-06-0507, B-23-UC-06-0507, 95-6000807

Award Year: 2024

Compliance Requirement: Other - Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) - Schedule of Expenditures of Federal Awards

Type of Finding: Material Weakness in Internal Control Over Compliance

Criteria:

In accordance with the 2024 OMB Compliance Supplement, nonfederal entities must record expenditures on the Schedule of Expenditures of Federal Awards (SEFA). The SEFA must include the total amount provided to subrecipients from each Federal program, on a cash basis.

In addition, section 200.303 of the Uniform Guidance states that recipients and subrecipients must establish effective internal control over the federal awards, including controls over the accuracy of program information and expenditure amounts.

Condition:

During our audit procedures performed over the SEFA we noted subrecipient expenditures totaling \$654,123 for the CDBG-Entitlement/Special Purpose Grants Cluster were incorrectly included on the SEFA as these expenditures were not paid until after June 30, 2024.

Cause:

County did not have adequate internal controls to ensure payments to subrecipients were appropriately reported on the SEFA.

Effect:

Prior to correction, amounts passed through to subrecipients for the CDBG-Entitlement/Special Purpose Grants Cluster on the SEFA were overstated by \$654,123.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context/Sampling:

No sampling was used. Program expenditures on the SEFA were reconciled to supporting records.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the County enhance internal controls to ensure payments to subrecipients are appropriately reported on the SEFA.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2024-010

Program: COVID-19 Health Center Program Cluster

Assistance Listing No.: 93.224; 93.527

Federal Grantor: U.S. Department of Health and Human Services

Passed-through: N/A

Award No.: 4 H8GCS48295-01-01

Award Year: 12/01/2022 - 12/31/2023

Compliance Requirement: Procurement and Suspension and Debarment

Type of Finding: Material Weakness in Internal Control over Compliance and Material Non-Compliance

Criteria:

2 CFR section 200.303(a), Internal Controls, states that the non-Federal entity must 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.

Title 2 CFR Section 200.214 of the Uniform Guidance states that the County must comply with 2 CFR part 180, which implements Executive Orders 12549 and 12689. The regulations in 2 CFR part 180 restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

Per 2 CFR Section 180.300, when a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA) and available at <https://www.sam.gov/SAM/>, (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity.

2 CFR 200.318(i) Procurement records. The recipient or subrecipient must maintain records sufficient to detail the history of each procurement transaction. These records must include the rationale for the procurement method, contract type selection, contractor selection or rejection, and the basis for the contract price.

2 CFR 200.327 Contract provisions. The recipient's or subrecipient's contracts must contain the applicable provisions described in Appendix II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards.

Condition:

During our testing of the County's provisions for procurement requirements, we noted the following:

1. For one (1) out of three (3) contracts selected for testing, there was no evidence that the County verified the entity was not suspended or debarred or otherwise excluded from participating in the transaction, prior to entering the contract.
2. For one (1) out of three (3) contracts selected for testing, the County did not include all applicable provisions described in 2 CFR 200 Appendix II.
3. For one (1) out of three (3) contracts selected for testing with a total contract value of \$2,616,000, the County could not provide documentation of the history of the procurement, including the rationale for the method of procurement, selection of contract type, basis for contractor selection, and the basis for the contract price.

Cause:

The County did not follow their policy to verify the information described in the condition prior to entering the transactions.

The County did not follow their policy documenting the history of the procurement, including the rationale for the method of procurement, selection of contract type, basis for contractor selection, and the basis for the contract price.

The County's policy does not include the requirement to include all applicable provisions identified in 2 CFR 200 Appendix II in its contracts.

Effect:

Failure to implement and maintain a proper control process could result in payments to vendors that are suspended or debarred or improper awarding of contracts under the procurement guidance.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context/Sampling:

A nonstatistical sample of three (3) out of three (3) procurement contracts were tested. This represented a total of \$21,679,640 in contracted services under the grant.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the County strengthen its policies and procedures to ensure that the verification of the debarment and suspension is documented and retained, the history of procurement transactions is documented and retained in its official records, and that contracts include all applicable provisions of 2 CFR 200 Appendix II.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

Summarized below is the current status of all audit findings reported in the prior audit's Schedule of Findings and Questioned Costs.

Financial Statements Findings

Finding No.	Category	Status of Corrective Action
2023-001	System Procedures Related to Patient Accounts and Patient Credits	Partially Implemented See Finding 2024-001
2023-002	Third Party Settlements and Reserves	Implemented

Federal Awards Findings

Finding No.	Program	CFDA No.	Compliance	Status of Corrective Action
2023-003	COVID-19 Aging Cluster	93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053	Subrecipient Monitoring	Implemented
2023-004	COVID-19 Health Center Program Cluster	93.224	Special Tests and Provisions	Implemented

County of Ventura, California

Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards
Year Ended June 30, 2024

<u>U.S. DEPT / PASS-THROUGH AGENCY / PROGRAM TITLE</u>	<u>CFDA NO.</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>	<u>FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS</u>	<u>STATE EXPENDITURES</u>
<u>STATE PROGRAMS:</u>					
Passed-through California Department of Aging: Ombudsman Initiative	State	AP-2324-18	\$ -	\$ -	\$ 90,844
Total State Programs			-	-	90,844
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>					
Passed-through California Department of Aging: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	CF-2223-18	124,207	-	-
Total U.S. Department of Agriculture			124,207	-	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>					
Passed-through California Department of Aging:					
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation - Title VII B - Elder Abuse Program	93.041	AP-2324-18	6,253	6,000	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals - Title VII A - Ombudsman	93.042	AP-2324-18	57,613	57,613	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services - Title IIID - Disease Prevention	93.043	AP-2324-18	64,632	-	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB - Ombudsman	93.044	AP-2324-18	851,556	147,285	320,340
COVID-19 Special Programs for the Aging, Title III, Part D, Grants for Preventative Services	93.043	AP-2021-18 AM3	62,338	-	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIC - Nutrition Services	93.045	AP-2324-18	1,827,855	1,098,233	1,121,673
National Family Caregiver Support, Title III, Part E - Title IIIE - Family Caregiver Support	93.052	AP-2324-18	432,003	116,405	-
COVID-19 National Family Caregiver Support, Title III, Part E - Title IIIE - Family Caregiver Support	93.052	AP-2021-18 AM3	67,781	-	-
Nutrition Services Incentive Program - NSIP-Nutrition Services Incentive	93.053	AP-2223-18	176,173	-	-
Medicare Enrollment Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-2223-18	72,734	-	-
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2122-18	96,069	3,000	-
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2425-18	67,972	-	-
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778	MS-2223-34	750,070	-	-
Total U.S. Department of Health and Human Services			4,533,049	1,428,536	1,442,013
<u>U.S. DEPARTMENT OF LABOR:</u>					
Passed-through California Department of Aging:					
Senior Community Service Employment Program - Title V - Senior Employment - SCSEP	17.235	TV-2122-18	21,750	-	-
Total U.S. Department of Labor			21,750	-	-
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ 4,679,006	\$ 1,428,536	\$ 1,532,857

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JASON McGUIRE
KATHLEEN O'KEEFE
RICHARD WHOBREY

COUNTY OF VENTURA,
CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2024

Compiled by:
Jason McGuire, Deputy Director, Auditor-Controller
County of Ventura, California

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2024

I. FINANCIAL STATEMENT FINDINGS

Finding 2024-001

System Procedures Related to Patient Accounts and Patient Credits

Department's Management Response:

Management agrees with the recommendation that the Medical System implement policies and procedures to ensure that all patient credit balances adjusted in the manual process are re-viewed and approved prior to write-off.

View of Responsible Officials and Corrective Action:

The adjustment policy and procedure were implemented in mid-2024, establishing a structured adjustment review process with defined approval levels based on position and write-off amount. The policy ensures that all adjustments or reversals adhere to the established limits. However, one exception not explicitly addressed in the policy is the process for bad debt account assignment and return. During these transactions, a system-generated adjustment is automatically initiated and logged under the user's name as if it were a manually performed adjustment. This process should be formally documented as an exception within the approval framework.

To enhance compliance and efficiency, we are requesting an update to the CERNER system build to automate the adjustment approval process. Until this enhancement is implemented, we will ensure policy adherence by distributing the policy to all team members and reinforcing expectations for compliance.

Additionally, an issue has been identified regarding CERNER system adjustments for posting primary and secondary contractual allowances. This process and its corresponding script will continue to be evaluated to optimize automation while ensuring accurate account balances. We will review the logic, monitor credit balance accounts on a weekly basis, and conduct quarterly audits of posting activity to ensure compliance with policy guidelines.

Since June 2024, corrective measures requiring approval for adjustments have been in place. To further enhance our process, we will reinforce staff education on the policy and reset expectations to ensure consistent adherence. Additionally, we will implement a quarterly internal control review process to monitor compliance. Furthermore, our policy will be updated to explicitly exclude the reversal of bad debt activity, as this is a system function rather than a manual adjustment performed by staff.

Name of Responsible Persons:

Kimberly Dillard, Director Patient Financial Services

Implementation Date:

June 1, 2025

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2024

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2024-002

Program: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

Assistance Listing No.: 10.557

Federal Grantor: U.S. Department of Agriculture

Passed-through: California Department of Public Health

Award No.: 22-10307

Year: 2024

Compliance Requirement: Procurement and Suspension and Debarment

Type of Finding: Material Weakness in Internal Control over Compliance and Material Non-Compliance

Department's Management Response:

Ventura County Health Care Agency (VCHCA) Management agrees with the recommendation for the County to strengthen its policies and procedures to ensure that the verification of the debarment and suspension is documented and retained, the history of procurement transactions is documented and retained in its official records, and that contracts include all applicable provisions of 2 CFR 200 Appendix II.

View of Responsible Officials and Corrective Action:

VCHCA Management will implement documentation procedures to support the evaluation and selection of vendors. These procedures will include, but are not limited to, ensuring that debarment and suspension verifications are properly documented and retained, procurement transaction histories are maintained in official records, and all contracts include the applicable provisions required under 2 CFR 200 Appendix II.

Name of Responsible Persons:

Mike Taylor, HCA CFO

Theresa Cho, HCA Director

Implementation Date:

June 2025

Finding 2024-003

Program: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

Assistance Listing No.: 10.557

Federal Grantor: U.S. Department of Agriculture

Passed-through: California Department of Public Health

Award No.: 22-10307

Year: 2024

Compliance Requirement: Activities Allowable or Unallowed and Allowable Costs/Cost Principles

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Department's Management Response:

Ventura County Public Health (VCPH) Management agrees with the recommendation to strengthen the established policies and procedures to ensure that all timecards consistently document evidence of supervisor approval.

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2024

View of Responsible Officials and Corrective Action:

To ensure compliance with timecard approval policies, VCPH Management will take steps to strengthen oversight and accountability. Health Care Agency's payroll personnel currently sends email reminders to supervisors, managers, and VCPH Management before and after the close of each pay period to identify any outstanding unapproved timecards. Management will reinforce the importance of timely approvals by providing additional training for supervisors and managers. In cases where a supervisor is unavailable, an existing alternate approver process is in place and will be utilized to ensure timely approval. VCPH Management will monitor adherence to these procedures and ensure all timecards are approved promptly.

Name of Responsible Persons:

Laura Flores, Manager, VCPH
Rigoberto Vargas, Director, VCPH

Implementation Date:

May 1, 2025, instructions to be provided to all supervisors at a WIC Supervisor Team Meeting.

Finding 2024-004

Program: Crime Victim Assistance

Assistance Listing No.: 16.575

Federal Grantor: U.S. Department of Justice

Passed-through: California Governor's Office of Emergency Services

Award No. and Year: Affects all grant awards included under assistance listing 16.575 on the Schedule of Expenditures of Federal Awards.

Compliance Requirement: Other - Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) - Schedule of Expenditures of Federal Awards

Type of Finding: Material Weakness in Internal Control Over Compliance

Department's Management Response:

Management agrees with the recommendation to enhance internal controls to ensure federal expenditures are reported accurately and completely on the SEFA in accordance with the Uniform Guidance.

View of Responsible Officials and Corrective Action:

To ensure compliance with §200.510(b) of the Uniform Guidance, the Auditor-Controller's Office will provide additional detailed instructions when requesting departmental information for the County's SEFA. In addition, County-wide training will be conducted to assist departments in accurately completing the request.

Name of Responsible Persons:

Jason McGuire, Deputy Director, Auditor-Controller

Implementation Date:

August 2025

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2024

Finding 2024-005

Program: Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Assistance Listing No.: 97.036

Federal Grantor: U.S. Department of Homeland Security

Passed-through: County of El Dorado, California

Award No.: FEMA 5302-FM-CA, LEMA

Year: 2024

Compliance Requirement: Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Type of Finding: Material Weakness in Internal Control Over Compliance and Material Noncompliance

Department's Management Response:

Ventura County Sheriff's Office's (VCSO) management agrees with the recommendation to implement internal controls to ensure all costs charged to the programs are calculated correctly in accordance with the program requirement, and that there is proper review and approval.

View of Responsible Officials and Corrective Action:

To ensure compliance with program policies and requirements, VCSO management has developed a Reimbursement or Invoice Review form to document the internal review of cost allowability and cost calculation accuracy for reimbursements. The use of the Reimbursement or Invoice Review form will ensure that claims and invoices are properly reviewed and approved by a supervisor or fiscal grant manager.

VCSO management understands the complexity of the manual calculations of claims and reimbursements for salaries and benefits. Additional training will be provided for all VCSO fiscal grant managers and accounting staff on the calculation of salaries and benefits.

Name of Responsible Persons:

Amber Butler, VCSO Director of Finance

Implementation Date:

April 1, 2025, Implemented the usage of the Reimbursement or Invoice Review Form

April 30, 2025, Salaries & Benefits Training

Finding 2024-006

Program: COVID-19 - Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Assistance Listing No.: 97.036

Federal Grantor: U.S. Department of Homeland Security

Passed-through: California Governor's Office of Emergency Services

Award No. and Year: Affects all grant awards included under assistance listing 97.036 on the Schedule of Expenditures of Federal Awards.

Compliance Requirements: Other - Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) - Schedule of Expenditures of Federal Awards

Type of Finding: Material Weakness in Internal Control Over Compliance

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2024

Department's Management Response:

Management agrees with the recommendation that the County enhance internal controls to ensure federal expenditures are reported accurately and completely on the SEFA in accordance with the OMB Uniform Guidance.

View of Responsible Officials and Corrective Action:

To ensure the completeness of Disaster Grant expenditures reported on the SEFA, the Auditor-Controller's Office will obtain a listing of all projects from the FEMA Grants Portal. This list will be used to verify that all obligated projects have been accurately reported on the SEFA.

Name of Responsible Persons:

Jason McGuire, Deputy Director, Auditor-Controller

Implementation Date:

July 2025

Finding 2024-007

Program: CDBG-Entitlement/Special Purpose Grants Cluster

Assistance Listing No.: 14.218

Federal Grantor: U.S. Department of Housing and Urban Development

Passed-through: Direct Award and Pass-Through City of San Buenaventura

Award No.: B-20-UC-06-0507, B-20-UW-06-0507, B-21-UC-06-0507, B-22-UC-06-0507, B-23-UC-06-0507, 95-6000807

Year: 2024

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Department's Management Response:

The County Executive Office's Community Development Management agrees with the recommendation to strengthen the established policies and procedures to ensure documentation of review of reports prior to submittal to HUD.

View of Responsible Officials and Corrective Action:

The County's CDBG Policies and Procedures Manual was revised in April 2025 to strengthen internal controls and ensure compliance with program requirements. CDBG program reports shall be reviewed by an independent staff member prior to submission, and documentation of this review shall be maintained in the program's official files.

Name of Responsible Persons:

Mary Ann Guariento, CDBG Program Management Analyst

Kimberlee Albers, Deputy Executive Officer

Implementation Date:

April 2025

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2024

Finding 2024-008

Program: CDBG-Entitlement/Special Purpose Grants Cluster

Assistance Listing No.: 14.218

Federal Grantor: U.S. Department of Housing and Urban Development

Passed-through: Direct Award and Pass-Through City of San Buenaventura

Award No.: B-20-UC-06-0507, B-20-UW-06-0507, B-21-UC-06-0507, B-22-UC-06-0507, B-23-UC-06-0507, 95-6000807

Year: 2024

Compliance Requirement: Reporting

Type of Finding: Material Weakness in Internal Control over Compliance and Material Noncompliance

Department's Management Response:

The County Executive Office's Community Development Management agrees with the recommendation that the County implements internal controls to ensure subaward information is reviewed by management and submitted timely in accordance with the FFATA.

View of Responsible Officials and Corrective Action:

The County's CDBG Policies and Procedures Manual was revised in April 2025 to address the review and timely submission of reports to ensure compliance with program requirements. CDBG program reports shall be reviewed by an independent staff member prior to submission, and documentation of this review and timely submission shall be maintained in the program's official files.

Name of Responsible Persons:

Mary Ann Guariento, CDBG Program Management Analyst

Kimberlee Albers, Deputy Executive Officer

Implementation Date:

April 2025

Finding 2024-009

Program: CDBG-Entitlement/Special Purpose Grants Cluster

Assistance Listing No.: 14.218

Federal Grantor: U.S. Department of Housing and Urban Development

Passed-through: Direct Award and Pass-Through City of San Buenaventura

Award No.: B-20-UC-06-0507, B-20-UW-06-0507, B-21-UC-06-0507, B-22-UC-06-0507, B-23-UC-06-0507, 95-6000807

Year: 2024

Compliance Requirement: Other - Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) - Schedule of Expenditures of Federal Awards

Type of Finding: Material Weakness in Internal Control over Compliance

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2024

Department's Management Response:

Management agrees with the recommendation that the County enhance internal controls to ensure payments to subrecipients are appropriately reported on the SEFA.

View of Responsible Officials and Corrective Action:

To ensure compliance with §200.510(b) of the Uniform Guidance, the Auditor-Controller's Office will provide additional detailed instructions when requesting departmental information for the County's SEFA including obtaining expenditure details to support costs reported for subrecipients. In addition, a countywide training session will be conducted to assist departments in accurately completing the request.

Name of Responsible Persons:

Jason McGuire, Deputy Director, Auditor-Controller

Implementation Date:

August 2025

Finding 2024-010

Program: COVID-19 Health Center Program Cluster

Assistance Listing No.: 93.224; 93.527

Federal Grantor: U.S. Department of Health and Human Services

Passed-through: N/A

Award No.: 4 H8GCS48295-01-01

Year: 12/01/2022 – 12/31/2023

Compliance Requirement: Procurement and Suspension and Debarment

Type of Finding: Material Weakness in Internal Control over Compliance and Material Non-Compliance

Department's Management Response:

Ventura County Health Care Agency (VCHCA) Management agrees with the recommendation for the County to strengthen its policies and procedures to ensure that the verification of the debarment and suspension is documented and retained, the history of procurement transactions is documented and retained in its official records, and that contracts include all applicable provisions of 2 CFR 200 Appendix II.

View of Responsible Officials and Corrective Action:

VCHCA Management will implement documentation procedures to support the evaluation and selection of vendors. These procedures will include, but are not limited to, ensuring that debarment and suspension verifications are properly documented and retained, procurement transaction histories are maintained in official records, and all contracts include the applicable provisions required under 2 CFR 200 Appendix II.

Name of Responsible Persons:

Mike Taylor, HCA CFO

Theresa Cho, HCA Director

Implementation Date:

June 2025

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RICHARD WHOBREY

**COUNTY OF VENTURA,
CALIFORNIA**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2024

Compiled by:
Jason McGuire, Deputy Director, Auditor-Controller
County of Ventura, California

COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2024

I. FINANCIAL STATEMENT FINDINGS

Finding 2018-001, Finding 2019-001, Finding 2020-001, Finding 2021-001, Finding 2022-002 and Finding 2023-001

System Procedures Related to Patient Accounts and Patient Credits

Status of Corrective Action:

Partially implemented.

Department's Management Response:

Management agrees with the recommendation that the Medical System implement policies and procedures to ensure that all patient credit balances adjusted in the manual process are re-viewed and approved prior to write-off.

View of Responsible Officials and Corrective Action:

The adjustment policy and procedure were implemented in mid-2024, establishing a structured adjustment review process with defined approval levels based on position and write-off amount. The policy ensures that all adjustments or reversals adhere to the established limits. However, one exception not explicitly addressed in the policy is the process for bad debt account assignment and return. During these transactions, a system-generated adjustment is automatically initiated and logged under the user's name as if it were a manually performed adjustment. This process should be formally documented as an exception within the approval framework.

To enhance compliance and efficiency, we are requesting an update to the CERNER system build to automate the adjustment approval process. Until this enhancement is implemented, we will ensure policy adherence by distributing the policy to all team members and reinforcing expectations for compliance.

Additionally, an issue has been identified regarding CERNER system adjustments for posting primary and secondary contractual allowances. This process and its corresponding script will continue to be evaluated to optimize automation while ensuring accurate account balances. We will review the logic, monitor credit balance accounts on a weekly basis, and conduct quarterly audits of posting activity to ensure compliance with policy guidelines.

Since June 2024, corrective measures requiring approval for adjustments have been in place. To further enhance our process, we will reinforce staff education on the policy and reset expectations to ensure consistent adherence. Additionally, we will implement a quarterly internal control review process to monitor compliance. Furthermore, our policy will be updated to explicitly exclude the reversal of bad debt activity, as this is a system function rather than a manual adjustment performed by staff.

Name of Responsible Persons:

Kimberly Dillard, Director Patient Financial Services

Implementation Date:

June 1, 2025

COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2024

Finding 2023-002

Third Party Settlements and Reserves

Status of Corrective Action:

Implemented.

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2023-003

Program: COVID-19 Aging Cluster

Assistance Listing No.: 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053

Federal Grantor: U.S. Department of Health and Human Services

Passed-through: California Department of Aging

Award No. and Year: Various

Compliance Requirements: Subrecipient Monitoring

Type of Finding: Significant Deficiency in Internal Control over Compliance and Instance of Non-Compliance

Status of Corrective Action:

Implemented

Finding 2023-004

Program: COVID-19 Health Center Program Cluster

Assistance Listing No.: 93.224

Federal Grantor: U.S. Department of Health and Human Services

Passed-through: N/A

Award No. and Year: Various

Compliance Requirements: Special Tests and Provisions

Type of Finding: Material Weakness in Internal Control over Compliance and Material Non-Compliance

Status of Corrective Action:

Implemented