

COUNTY OF SAN MATEO, CALIFORNIA

Single Audit Reports

Year Ended June 30, 2021



Certified
Public
Accountants

COUNTY OF SAN MATEO

Single Audit Reports
Year Ended June 30, 2021

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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 of
the County of San Mateo
Redwood City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Mateo, California (County) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated December 28, 2021. Our report contains a reference to other auditors who audited the financial statements of the Housing Authority of the County of San Mateo, the San Mateo County Employees’ Retirement Association, the First 5 San Mateo County, and the Health Plan of San Mateo, as described in our report on the County’s financial statements. The financial statements of the Health Plan of San Mateo were not audited in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Walnut Creek, California
December 28, 2021



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

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

Report on Compliance for Each Major Federal Program

We have audited the County of San Mateo, California’s (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2021. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

The County’s basic financial statements include the operations of the Housing Authority of County of San Mateo (Housing Authority), which expended \$126,425,278 in federal awards that are not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2021. Our audit, described below, did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Management’s Responsibility

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

Auditor’s Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Report on State of California Department of Community Services and Development, Community Services Block Grant, Schedules of Revenues and Expenditures

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund

information of the County as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 28, 2021, which contained unmodified opinions on those financial statements. Our report contains a reference to other auditors who audited the financial statements of the Housing Authority of the County of San Mateo, the San Mateo County Employees' Retirement Association, the First 5 San Mateo County, and the Health Plan of San Mateo, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and the State of California Department of Community Services and Development, Community Services Block Grant, schedules of revenues and expenditures are presented for purposes of additional analysis as required by the Uniform Guidance and the State of California Department of Community Services and Development, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the State of California Department of Community Services and Development, Community Services Block Grant, schedules of revenues and expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Macias Gini & O'Connell LLP
Walnut Creek, California
September 30, 2022

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through State of California, Department of Food and Agriculture				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	\$ 222,389	\$ -	19-0727-036-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	24,967	-	20-0506-026-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	299,745	-	20-0204
Plant and Animal Disease, Pest Control, and Animal Care	10.025	70,652	-	20-0709-023-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	69,458	-	20-0270-043-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	695	-	19-0994-030-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	3,590	-	20-1036-017-SF
Subtotal of Plant and Animal Disease, Pest Control, and Animal Care		<u>691,496</u>	<u>-</u>	
Passed Through State of California, Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	10,416	-	41-10413-6045223-01
National School Lunch Program	10.555	17,884	-	41-10413-6045223-01
Passed Through State of California, Department of Public Health				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	<u>3,089,724</u>	<u>-</u>	19-10185
Passed Through State of California, Department of Social Services				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	10,812,952	-	CFL 20/21-12
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	524,653	-	CFL 20/21-40
Passed Through State of California, Department of Public Health				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	27,795	-	16-10141
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	<u>283,023</u>	<u>-</u>	19-10331
Subtotal of SNAP Cluster		<u>11,648,423</u>	<u>-</u>	
Subtotal of Pass-Through Programs		<u>15,457,943</u>	<u>-</u>	
TOTAL U.S. DEPARTMENT OF AGRICULTURE		<u>15,457,943</u>	<u>-</u>	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants / Entitlement Grant	14.218	2,597,959	1,220,106	B-20-UC-06-0006
COVID-19 Community Development Block Grants / Entitlement Grant	14.218	87,751	-	B-20-UC-06-0006
Subtotal of CDBG - Entitlement Grants Cluster:		<u>2,685,710</u>	<u>1,220,106</u>	
Emergency Solutions Grant Program:				
COVID-19 Emergency Solutions Grant Program	14.231	246,146	230,769	E20-UC-06-0006
COVID-19 Emergency Solutions Grant Program	14.231	137,946	29,887	E20-UC-06-0006
Home Investment Partnerships Program:	14.239	810,901	467,885	M20-DC-06-0216
Continuum of Care Program:				
Continuum of Care Program	14.267	44,686	-	CA1401L9T121803
Continuum of Care Program	14.267	72,318	-	CA1401L9T121904
Continuum of Care Program	14.267	477,474	-	CA1756L9T121800
Subtotal of Continuum of Care Programs		<u>594,478</u>	<u>-</u>	
Subtotal of Direct Programs		<u>4,475,181</u>	<u>1,948,647</u>	
Passed Through State of California, Department of Housing and Community Development				
Emergency Solutions Grant Program:				
COVID-19 Emergency Solutions Grant Program	14.231	155,554	149,733	20-ESGCV-15564
COVID-19 Emergency Solutions Grant Program	14.231	1,444,914	314,986	20-ESGCV1-00031
Passed Through City and County of San Francisco				
Housing Opportunities for Persons with AIDS	14.241	812,065	-	CAH20F003
COVID-19 Housing Opportunities for Persons with AIDS	14.241	118,179	-	CAH20FHW003
Subtotal of Housing Opportunities for Persons with AIDS		<u>930,244</u>	<u>-</u>	
Subtotal of Pass-Through Programs		<u>2,530,712</u>	<u>464,719</u>	
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		<u>7,005,893</u>	<u>2,413,366</u>	
U.S. DEPARTMENT OF THE INTERIOR				
Direct Programs:				
Coastal	15.630	44,644	-	None
Passed Through State of California, Department of Parks and Recreation				
Natural Resource Damage Assessment and Restoration	15.658	4,914	-	C1668034
TOTAL U.S. DEPARTMENT OF THE INTERIOR		<u>49,558</u>	<u>-</u>	

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	\$ 9,414	\$ -	2020-40
Edward Byrne Memorial Justice Assistance Grant Program	16.738	37,397	-	2021-41
Subtotal of Edward Byrne Memorial Justice Assistance Grant Program		46,811	-	
DNA Backlog Reduction Program	16.741	288,684	-	None
Equitable Sharing Program	16.922	344,378	-	None
Subtotal of Direct Programs		679,873	-	
Passed Through State of California, Board of State and Community Corrections				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	642,226	642,226	BSCC 638-19
Passed Through California Governor's Office of Emergency Services				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	63,959	-	CQ19150410
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	1,467	-	CQ20160410
Crime Victim Assistance	16.575	176,871	-	VW19380410
Crime Victim Assistance	16.575	714,815	-	VW20390410
Crime Victim Assistance	16.575	85,335	-	UV19020410
Crime Victim Assistance	16.575	101,793	-	UV20030410
Crime Victim Assistance	16.575	41,269	-	XE19020410
Crime Victim Assistance	16.575	58,996	-	XE20030410
Crime Victim Assistance	16.575	139,615	-	KC19030410
Crime Victim Assistance	16.575	71,550	-	KC20040410
Crime Victim Assistance	16.575	216,275	-	XC19020410
Crime Victim Assistance	16.575	177,352	-	XC20030410
Subtotal of Crime Victim Assistance		1,783,871	-	
Passed Through Regents of the University of California				
Harold Rogers Prescription Drug Monitoring Program	16.754	42,757	-	2018-PM-BX-KD26
Subtotal of Pass-Through Programs		1,892,054	-	
TOTAL U.S. DEPARTMENT OF JUSTICE		3,214,153	642,226	
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Airport Improvement Program	20.106	1,870	-	3-06-0210-022-2021
COVID-19 Airport Improvement Program	20.106	4,475	-	3-06-0210-021-2020
Subtotal of Direct Programs		6,345	-	
Passed Through State of California, Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Constructor	20.205	4,601,594	-	BRLO-5935(053)
Highway Planning and Constructor	20.205	500,682	-	BPMP-5935(069)
Highway Planning and Constructor	20.205	21,525	-	BPMP-5935(064)
Highway Planning and Constructor	20.205	37,212	-	BRLO-5935(079)
Highway Planning and Constructor	20.205	294,106	-	STPL-5935(081)
Subtotal Highway Planning and Construction Cluste:		5,455,119	-	
Passed Through Metropolitan Transportation Commission:				
Federal Transit Cluster:				
Federal Transit Formula Grants	20.507	18,611	-	None
Subtotal of Pass-Through Programs		5,473,730	-	
TOTAL U.S. DEPARTMENT OF TRANSPORTATION		5,480,075	-	
U.S. DEPARTMENT OF TREASURY				
Direct Program:				
COVID-19 Coronavirus Relief Fund	21.019	90,977,062	-	None
Passed Through State of California, Department of Finance				
COVID-19 Coronavirus Relief Fund	21.019	17,795,948	-	None
TOTAL U.S. DEPARTMENT OF TREASURY		108,773,010	-	
U.S. DEPARTMENT OF EDUCATION				
Passed Through State of California, Department of Rehabilitation				
Rehabilitation Services - Vocational Rehabilitation Grants to State:	84.126	772,487	772,487	30983
TOTAL U.S. DEPARTMENT OF EDUCATION		772,487	772,487	
ELECTION ASSISTANCE COMMISSION				
Passed Through State of California, Secretary of State:				
2018 HAVA Election Security Grants	90.404	602,578	-	19S10062
2018 HAVA Election Security Grants	90.404	25,000	-	18G27141
2018 HAVA Election Security Grants	90.404	25,000	-	18G26141
2018 HAVA Election Security Grants	90.404	990,299	-	Agmt 20G26141
COVID-19 2018 HAVA Election Security Grants	90.404	242,375	-	Agmt 20G26141
TOTAL ELECTION ASSISTANCE COMMISSION		1,885,252	-	

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Health Center Program Cluster:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care	93.224	\$ 982,657	\$ -	H80CS00051-19-00
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care	93.224	1,714,728	-	H80CS00051-20-02
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care	93.224	18,354	-	H8CCS34044
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care	93.224	206,539	-	H8DCS33511-01-01
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care	93.224	184,144	-	H8ECS38593
Subtotal of Health Center Program Cluster		<u>3,106,422</u>	<u>-</u>	
COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	4,692,800	-	None
Subtotal of Direct Programs		<u>7,799,222</u>	<u>-</u>	
Passed Through State of California, Department of Aging				
Aging Cluster:				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	9,000	-	AP-2021-08
Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	51,116	51,116	AP-2021-08
COVID-19 Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	30,600	30,600	2001CAOMC3-00
Subtotal of Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals		<u>81,716</u>	<u>81,716</u>	
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	30,247	30,247	AP-2021-08
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	682,319	582,903	AP-2021-08
COVID-19 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	484,248	484,248	2001CASSC3-00
Subtotal of Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers		<u>1,166,567</u>	<u>1,067,151</u>	
Special Programs for the Aging - Title III, Part C - Nutrition Service:	93.045	1,555,035	1,386,148	AP-2021-08
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Service:	93.045	315,205	281,762	2001CAHDC2-00
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Service:	93.045	657,073	657,073	2001CAHDC3-00
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Service:	93.045	144,407	128,080	2001CACMC2-00
Subtotal of Special Programs for the Aging - Title III, Part C - Nutrition Service		<u>2,671,720</u>	<u>2,453,063</u>	
National Family Caregiver Support, Title III, Part E	93.052	399,920	359,437	AP-2021-08
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	95,149	95,149	2001CAFCC3-00
Subtotal of National Family Caregiver Support, Title III, Part E		<u>495,069</u>	<u>454,586</u>	
Nutrition Services Incentive Program	93.053	213,576	213,576	AP-2021-08
Subtotal of Aging Cluster		<u>4,667,895</u>	<u>4,300,339</u>	
Medicare Enrollment Assistance Program	93.071	9,718	9,718	MI-1819-08
Medicare Enrollment Assistance Program	93.071	29,373	29,373	MI-2021-08
Subtotal of Medicare Enrollment Assistance Program		<u>39,091</u>	<u>39,091</u>	
State Health Insurance Assistance Program	93.324	98,015	91,378	HI-2021-08
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicaid Individuals in States with Approved Financial Alignment Model	93.626	5,103	5,103	FA-1718-08
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	15,104	15,104	FA-2021-08
Passed Through State of California, Department of Social Services				
Guardianship Assistance	93.090	285,645	-	CDSS-2021
MaryLee Allen Promoting Safe and Stable Families	93.556	295,289	201,376	CFL 20/21-39
Temporary Assistance for Needy Families	93.558	18,095,472	1,266,620	None
Refugee and Entrant Assistance State/Replacement Designee Administered Program	93.566	8,788	-	CFL 20/21-105
Community-Based Child Abuse Prevention Grant	93.590	27,513	27,513	ACIN- 1-07-21
Stephanie Tubbs Jones Child Welfare Services Program	93.645	300,175	-	CFL 20/21-32; 20/21-11
Foster Care - Title IV-E	93.658	8,111,530	26,705	CDSS-2021
Foster Care - Title IV-E	93.658	24,097	24,097	CFL 20/21-8
Foster Care - Title IV-E	93.658	2,016,419	-	2024.00.01
Foster Care - Title IV-E	93.658	277,529	-	151-25-30 PCA 22347
Subtotal of Foster Care - Title IV-E		<u>10,429,575</u>	<u>50,802</u>	
Adoption Assistance	93.659	3,835,682	-	CDSS-2021
Social Services Block Grant	93.667	353,852	-	CFL 20/21-32
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	128,580	63,280	CFL 20/21-53
Medical Assistance Program	93.778	12,151,763	-	None

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed Through State of California, Department of Health Care Services				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	\$ 141,440	\$ 141,440	X06SM083731-01
Disabilities Prevention	93.184	354,993	-	San Mateo
Children's Health Insurance Program	93.767	127,291	-	None
Medical Assistance Program	93.778	583,013	-	None
Medical Assistance Program	93.778	189,091	-	75XO512
Block Grants for Community Mental Health Service	93.958	1,358,310	358,140	1B09SM082588-01
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4,224,072	3,700,540	6B08TI083062-01
Passed Through Heluna Health:				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	444,932	-	6NU50CK000539-01-08 DHHS-CDC
Passed Through State of California, Department of Education:				
Child Care and Development Fund (CCDF) Cluster				
Child Care and Development Block Grant	93.575	48,911	48,911	C2AP-0049
COVID-19 Child Care and Development Block Grant	93.575	84,993	84,933	None
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	387,895	387,895	CAPP-0054
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	427,887	427,887	CAPP-9055
Subtotal of CCDF Cluster		<u>949,686</u>	<u>949,626</u>	
Passed Through State of California, Department of Child Support Services				
Child Support Enforcement	93.563	8,669,024	-	None
Passed Through State of California, Department of Community Services and Development				
Community Services Block Grant	93.569	422,514	408,014	20F-3040
Community Services Block Grant	93.569	235,079	235,079	21F-4040
COVID-19 Community Services Block Grant	93.569	517,637	517,637	20F-3679
Subtotal of Community Services Block Grant		<u>1,175,230</u>	<u>1,160,730</u>	
Passed Through Health Plan of San Mateo:				
Children's Health Insurance Program	93.767	254,582	-	None
Medical Assistance Program	93.778	1,610,581	-	None
Passed Through State of California, Emergency Medical Services Authority				
Medical Assistance Program	93.778	778,205	255,650	C19-032
Passed Through State of California, Department of Public Health				
National Bioterrorism Hospital Preparedness Program	93.889	287,396	-	17-10192
COVID-19 National Bioterrorism Hospital Preparedness Program	93.889	151,855	-	COVID-19-4102
Immunization Cooperative Agreements	93.268	1,255,581	-	17-10347
Public Health Emergency Preparedness	93.069	802,113	-	17-10192
Public Health Emergency Preparedness	93.069	60,000	-	None
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323	3,726,607	-	COVID-19ELC41
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323	3,754,664	-	COVID-19ELC99
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	710,481	-	COVID-19-4101
Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program	93.505	99,660	-	CHVP 19-41
Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program	93.505	998,923	-	CHVP 20-41
Project Grants and Cooperative Agreements for Tuberculosis Control Program	93.116	185,476	-	1NU52PS910219
Medical Assistance Program	93.778	117,178	-	20-10546
Maternal and Child Health Services Block Grant to the States	93.994	749,651	-	202041 San Mateo
HIV Care Formula Grants	93.917	413,190	-	X07HA12778
HIV Prevention Activities - Health Department Base	93.940	177,250	-	18-10770
Passed Through City and County of San Francisco				
HIV Emergency Relief Project Grants	93.914	1,527,774	-	H89HA00006
Subtotal of Pass-Through Programs		<u>86,615,791</u>	<u>12,626,732</u>	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		<u>94,415,013</u>	<u>12,626,732</u>	
OFFICE OF THE EXECUTIVE PRESIDENT				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001	135,003	-	G19SF0001A
High Intensity Drug Trafficking Areas Program	95.001	2,566,662	-	G20SF0001A
High Intensity Drug Trafficking Areas Program	95.001	844,414	-	G21SF0001A
Subtotal of Direct Programs		<u>3,546,079</u>	-	
Passed Through County of Monroe, FL - Sheriff's Office				
High Intensity Drug Trafficking Areas Program	95.001	147,015	-	None
Subtotal of High Intensity Drug Trafficking Areas Program		<u>3,693,094</u>	-	
TOTAL OFFICE OF THE EXECUTIVE PRESIDENT		<u>3,693,094</u>	-	

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through California Governor's Office of Emergency Services				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	\$ 121,674	\$ -	FEMA-4308-DR-CA
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	56,241,468	-	FEMA-4482-DR-CA
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	51,666	-	FEMA-4558-DR-CA
Subtotal of Disaster Grants - Public Assistance (Presidentially Declared Disasters)		<u>56,414,808</u>	<u>-</u>	
Hazard Mitigation Grant	97.039	360,666	-	DR4301-PJ0228
Hazard Mitigation Grant	97.039	12,258	-	DR-4301-001-05R-CA
Subtotal of Hazard Mitigation Grant		<u>372,924</u>	<u>-</u>	
Emergency Management Performance Grants	97.042	280,832	-	2020-0006
Homeland Security Grant Program	97.067	1,631,704	-	2019-0035
Homeland Security Grant Program	97.067	732,320	-	2018-0054
Homeland Security Grant Program	97.067	21,579	-	2020-0095
Passed Through City and County of San Francisco				
Homeland Security Grant Program	97.067	285,846	-	2018-0054
Homeland Security Grant Program	97.067	2,537,356	-	2019-0035
Homeland Security Grant Program	97.067	2,951,258	-	2020-0095
Passed Through County of San Diego:				
Homeland Security Grant Program	97.067	107,066	-	2019-0035
Subtotal of Homeland Security Grant Program		<u>8,267,129</u>	<u>-</u>	
Subtotal of Pass-Through Programs		<u>65,335,693</u>	<u>-</u>	
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		<u>65,335,693</u>	<u>-</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 306,082,171</u>	<u>\$ 16,454,811</u>	

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

1. GENERAL

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

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

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

2. BASIS OF ACCOUNTING

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

3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

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

4. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

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

5. MEDI-CAL AND MEDICARE

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

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2021

6. HOUSING AUTHORITY OF THE COUNTY OF SAN MATEO

Housing Authority federal expenditures are excluded from the Schedule and are separately audited by other auditors. Federal expenditures for the Housing Authority programs are taken from the separately issued single audit report for the year ended June 30, 2021. The federal programs of the Housing Authority are as follows:

<u>Grantor / Program Title</u>	<u>Assistance Listing Number</u>	<u>Federal Expenditures</u>
U.S. Department of Housing and Urban Development		
Moving To Work Demonstration Program		
Moving to Work CARES Act	14.881	\$ 1,474,048
Housing Choice Vouchers	14.881	103,390,690
Total Moving to Work Demonstration Program		<u>104,864,738</u>
Housing Voucher Cluster		
Housing Choice Vouchers	14.871	7,515,562
Emergency Housing Vouchers	14.871	88,800
Mainstream Vouchers	14.879	3,654,422
Mainstream Vouchers CARES Act	14.879	18,373
Total Housing Voucher Cluster		<u>11,277,157</u>
Other Programs		
Continuum of Care	14.267	9,885,904
ROSS-FSS Coordinator	14.896	397,479
Total Other Programs		<u>10,283,383</u>
Total U.S. Department of Housing and Urban Development		<u>126,425,278</u>
Total Expenditure of Federal Awards		<u><u>\$ 126,425,278</u></u>

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2021

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

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

Federal Grantor Pass-through Grantor Program Title	Assistance Listing No.	Grant/ Contract Number	Expenditures	
			State	Federal
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through State of California, Department of Aging</i>				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2021-08	\$ -	\$ 9,000
Special Programs for the Aging - Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	AP-2021-08	-	51,116
COVID-19 Special Programs for the Aging - Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	2001CAOMC3-00	-	30,600
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-2021-08	-	30,247
Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2021-08	228,194	682,319
COVID-19 Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2001CASSC3-00	-	484,248
Special Programs of the Aging - Title III, Part C - Nutrition Services	93.045	AP-2021-08	441,315	1,555,035
COVID-19 Special Programs of the Aging - Title III, Part C - Nutrition Services	93.045	2001CAHDC2-00	-	315,205
COVID-19 Special Programs of the Aging - Title III, Part C - Nutrition Services	93.045	2001CAHDC3-00	-	657,073
COVID-19 Special Programs of the Aging - Title III, Part C - Nutrition Services	93.045	2001CACMC2-00	-	144,407
National Family Caregiver Support, Title III, Part E	93.052	AP-2021-08	-	399,920
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	2001CAFCC3-00	-	95,149
Nutrition Services Incentive Program	93.053	AP-2021-08	-	213,576
Medicare Enrolment Assistance Program	93.071	MI-1819-08	-	9,718
Medicare Enrolment Assistance Program	93.071	MI-2021-08	-	29,373
State Health Insurance Assistance Program	93.324	HI-2021-08	195,972	98,015
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counselling for Medicare-Medicaid Individuals in State with Approved Financial Alignment Models	93.626	FA-1718-08	-	5,103
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	FA-2021-08	-	15,104
Total Expenditures of CDA and Federal Awards			865,481	<u>\$ 4,825,208</u>
State Awards - California Department of Aging				
Ombudsman State Health Facilities Citation Penalties Account		AP-1920-08	30,144	
Ombudsman Skilled Nursing Facility Quality & Accountability Fund		AP-1920-08	50,100	
Ombudsman Public Health & Licensing and Certification Fund		AP-1920-08	10,547	
Dignity at Home Fall Prevention		FP-19-20-18	30,253	
Total Expenditures of CDA Awards			<u>\$ 986,525</u>	

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2021

8. PROGRAM TOTALS

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

<u>Assistance ListingNo./Program Title/ Federal Grantor or Pass-Through Grantor</u>	<u>Grant Identifying Number</u>	<u>Federal Expenditures</u>
(1) 14.231 - Emergency Solutions Grant Program		
U.S. Department of Housing and Urban Development	E20-UC-06-0006	\$ 384,092
State of California, Department of Housing and Community Development	20-ESGCV-15564	155,554
State of California, Department of Housing and Community Development	20-ESGCV1-00031	<u>1,444,914</u>
Program Total		<u>\$ 1,984,560</u>
(2) 16.738 - Edward Byrne Memorial Justice Assistance Grant Program		
U.S. Department of Justice	2020-40	\$ 9,414
U.S. Department of Justice	2021-41	37,397
State of California, Board of State and Community Corrections	BSCC 638-19	<u>642,226</u>
Program Total		<u>\$ 689,037</u>
(3) 93.323 - Epidemiology and Laboratory Capacity for Infectious Diseases		
Heluna Health	6NU50CK000539-01-08 DHHS-CDC	\$ 444,932
State of California, Department of Public Health	COVID-19ELC41	3,726,607
State of California, Department of Public Health	COVID-19ELC99	<u>3,754,664</u>
Program Total		<u>\$ 7,926,203</u>
(4) 93.767 - California Children Services		
State of California, Department of Health Care Services	None	\$ 127,291
Health Plan of San Mateo	None	<u>254,582</u>
Program Total		<u>\$ 381,873</u>
(5) 93.778 - Medical Assistance Grant Program		
State of California, Department of Social Services	None	\$ 12,151,763
State of California, Department of Health Care Services	None	583,013
State of California, Department of Health Care Services	75XO512	189,091
Health Plan of San Mateo	None	1,610,581
State of California, Emergency Medical Services Authority	C19-032	778,205
State of California, Department of Public Health	20-10546	<u>117,178</u>
Program Total		<u>\$ 15,429,831</u>

COUNTY OF SAN MATEO
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statements:

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

Federal Awards:

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

Identification of major programs:

<u>Cluster/Program Title</u>	<u>Assistance Listing Number</u>
Supplemental Nutrition Assistance Program Cluster.....	10.561
Highway Planning and Construction Cluster.....	20.205
Coronavirus Relief Fund.....	21.019
Health Center Program Cluster.....	93.224
Epidemiology and Laboratory Capacity for Infectious Diseases...	93.323
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution.....	93.498
Child Support Enforcement	93.563
Foster Care – Title IV-E	93.658
High Intensity Drug Trafficking Areas Program	95.001

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

COUNTY OF SAN MATEO
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2021

Section II – Financial Statement Findings

None reported.

Section III – Federal Awards Findings and Questioned Costs

Finding Reference Number: 2021-001
Category of Finding: Reporting
Type of Finding: Significant Deficiency in Internal Control

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

Criteria

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

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

Condition

The amount to be reported for this program in the County’s schedule of expenditures of federal awards (Schedule) is based upon the Provider Relief Fund (PRF) report that is required to be submitted to the Health Resources and Services Administration (HRSA) reporting portal. For the year ended June 30, 2021, the County should report in the Schedule, the expenditures and lost revenues from the Period 1 PRF report, which covered payments received in the period of April 10, 2020 to June 30, 2020.

During our audit, we requested the County to provide detailed transactions that supported the expenditures reported in the Period 1 PRF report. Our audit procedures identified \$102,068 of encumbered costs and canceled purchases that were erroneously included as expenditures.

Cause

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

COUNTY OF SAN MATEO
Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2021

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

Due to the coronavirus pandemic, the County was challenged with staffing resources. In addition to turnover of staff, there was a need to allocate substantial County resources to address public health and safety needs while managing the significant inflow of new federal funds related to COVID-19 funding. The reporting process established for this PRF program was new as the County navigated through complex program requirements and reporting protocols on the HRSA reporting portal.

Effect

The County provided evidence of other qualifying expenditures to fully support the amounts reported in the Period 1 PRF report and the Schedule. However, the reporting process poses a risk of claiming PRF funds with costs that had not been incurred within the reporting period or at all.

Questioned Costs

There were no questioned costs. The County provided evidence of other qualifying expenditures to fully support the amounts reported in the Period 1 PRF report and the Schedule.

Recommendation

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

Views of Responsible Officials

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



COUNTY OF SAN MATEO
OFFICE OF THE CONTROLLER

Juan Raigoza
Controller

Kristie Silva
Assistant Controller

Kim-Anh Le
Deputy Controller

Patrick Enriquez
Deputy Controller

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

COUNTY OF SAN MATEO
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2021

Prior Year Findings and Questioned Costs

Financial Statement Findings:

Reference Number: 2020-002

Audit Finding: Schedule of Expenditures of Federal Awards Accuracy

Status of Corrective Action: Corrective Action was implemented.

Federal Awards Findings:

None reported.



COUNTY OF SAN MATEO
OFFICE OF THE CONTROLLER

Juan Raigoza
Controller

Kristie Silva
Assistant Controller

Kim-Anh Le
Deputy Controller

Patrick Enriquez
Deputy Controller

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555 County Center, 4th Floor
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COUNTY OF SAN MATEO
Corrective Action Plan
Year Ended June 30, 2021

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

Section II – Financial Statement Findings

2021-001 Internal Controls Over Reporting Expenditures

In relation to the County of San Mateo (County) single audit for the year ended June 30, 2021, the County hereby submits a corrective action plan for finding number 2021-001 for internal controls over reporting expenditures.

We agree with the recommendation. We are immediately implementing new processes to reconcile all reported expenditures for the two 2022 PRF submissions to the general ledger and related supporting documentation to ensure actual expenditures were made. If we identify any errors, we will amend and refile our submissions if there is a change in the ability to do so. We will also begin using general ledger reports as the basis for any future funding claims submitted.

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

Anticipated completion date: September 2022

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

Contract No. 20F-3040, for the period January 1, 2020 – May 31, 2021

REVENUES	Fiscal Year 2019/20	Fiscal Year 2020/21	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	\$ 70,518	\$ 428,939	\$ 499,457	\$ 499,457	\$ 499,457
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ -	\$ 14,460	\$ 14,460	\$ 14,500	\$ 14,500
Program Costs					
Sub-Contractors	70,518	408,054	478,572	484,957	484,957
Total Expenditures*	<u>\$ 70,518</u>	<u>\$ 422,514</u>	<u>\$ 493,032</u>	<u>\$ 499,457</u>	<u>\$ 499,457</u>

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

REVENUES	Fiscal Year 2019/20	Fiscal Year 2020/21	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	\$ -	\$ 517,637	\$ 517,637	\$ 517,637	\$ 633,962
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Program Costs					
Sub-Contractors	-	517,637	517,637	517,637	633,962
Total Expenditures*	<u>\$ -</u>	<u>\$ 517,637</u>	<u>\$ 517,637</u>	<u>\$ 517,637</u>	<u>\$ 633,962</u>

Contract No. 21F-4040, for the period January 1, 2020 – May 31, 2022

REVENUES	Fiscal Year 2020/21	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	\$ 235,079	\$ 235,079	\$ 235,079	\$ 470,627
EXPENDITURES				
Administrative Costs				
Salaries and Wages	\$ -	\$ -	\$ -	\$ -
Program Costs				
Sub-Contractors	235,079	235,079	235,079	470,627
Total Expenditures*	<u>\$ 235,079</u>	<u>\$ 235,079</u>	<u>\$ 235,079</u>	<u>\$ 470,627</u>

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