

**COUNTY OF MONTEREY**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2023**



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Board of Supervisors  
County of Monterey  
Salinas, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Monterey (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 23, 2024. Our report includes a reference to other auditors who audited the financial statements of Monterey County Children and Families Commission, as described in our report on the County's financial statements. This report does not include the results of 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 County's internal control.

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

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

***Report on Compliance and Other Matters***

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

***Purpose of This Report***

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



**CliftonLarsonAllen LLP**

Roseville, California  
February 23, 2024

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

The Honorable Board of Supervisors  
County of Monterey  
Salinas, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited County of Monterey's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of County of Monterey's major federal programs for the year ended June 30, 2023. County of Monterey's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, County of Monterey complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County of Monterey and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of County of Monterey's compliance with the compliance requirements referred to above.

***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 County of Monterey's federal programs.

**Auditors' 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 County of Monterey'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 County of Monterey'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 County of Monterey'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 County of Monterey'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 County of Monterey's internal control over compliance. Accordingly, no such opinion is expressed.

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

**Other Matters**

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

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

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County of Monterey's basic financial statements. We have issued our report thereon dated February 23, 2024, which contained unmodified opinions on those financial statements. We did not audit the Monterey County Children and Families Commission, which represents 100% of the assets, liabilities and revenues of the discretely presented component unit, as of and for the year ended June 30, 2023. Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Commission are based solely on the reports of the other auditors.

Our audit was conducted for the purpose of forming an opinion 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the Supplementary Schedules of the Department of Community Services and Development but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



**CliftonLarsonAllen LLP**

Roseville, California  
June 18, 2024



**COUNTY OF MONTEREY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b><u>U.S. Department of Agriculture</u></b>				
Direct Programs				
USDA Sweat Equity Loan				
Outstanding Loan Balance	10.411		\$ 132,061	\$ 132,061
Passed through State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care				
Pest Trapping / Detection - Core	10.025	21-0597-012-SF	245,708	-
Pest Trapping/ Detection - Additional	10.025	21-0597-012-SF	11,065	-
Pest Trapping / Detection - CalTrap	10.025	21-0597-012-SF	6,406	-
European Grapevine Moth - EGVM	10.025	21-0595-014-SF	36,447	-
European Grapevine Moth - EGVM	10.025	22-1695-015-SF	62,679	-
Asian Citrus Psyllid - ACP/ACP Grove	10.025	21-0516-021-SF	17,955	-
Asian Citrus Psyllid - ACP/ACP Grove	10.025	22-0294-028-SF	128,938	-
Asian Citrus Psyllid - Bulk Citrus Reg	10.025	22-0294-015-SF	20,807	-
Glassy Winged Sharp Shooter - GWSS	10.025	21-0517-031-SF	166,371	-
High Risk	10.025	22-1372-000-SG	21,880	-
Sudden Oak Death - SOD	10.025	22-0998-007-SF	12,660	-
Egg Safety Quality Inspections	10.025	22-0653-000-SA	2,629	-
Subtotal Assistance Listing Number 10.025			733,545	-
Passed through the State Department of Social Services:				
State Administrative Matching Grants for Food Stamp Program				
	10.561		16,694,077	-
Passed through State Department of Aging:				
State Administrative Matching Grants for Food Stamp Program				
	10.561	SP-2122-32	5,687	-
Passed through the State Department of Public Health:				
Supplemental Nutrition Assistance Program - Education				
	10.561	19-10329	810,669	181,962
Subtotal SNAP Cluster			17,510,433	181,962
Special Supplemental Nutrition Program for Women, Infants, and Children - Admin. Costs				
	10.557	19-10163	4,774,938	-
Passed through the State Department of Education:				
School Nutrition Program				
	10.560		143,725	-
Total U.S. Department of Agriculture			23,294,702	314,023
<b><u>U.S. Department of Commerce</u></b>				
Direct Programs:				
EDA Revolving Loan Fund	11.307		147,588	-
EDA Revolving Loan Fund - Outstanding Loan Balance	11.307		2,227,084	-
EDA Cluster Assistance Listing Number 11.307			2,374,672	-
Total U.S. Department of Commerce			2,374,672	-
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Passed through State Department of Housing and Community Development:				
Community Development Block Grants/Entitlement Grants				
Community Development Block Grants/Entitlement Grants (outstanding loan)	14.218	Entitlement/Urban County	2,322,724	2,220,771
	14.228		3,127,926	-
Home Investment Partnership Program	14.239		25,288	-
Home Investment Partnership Program (outstanding loan)	14.239	Home Investment P'ship	7,781,363	-
Subtotal Assistance Listing Number 14.239			7,806,651	-
Total U.S. Department of Housing and Urban Development			13,257,301	2,220,771
<b><u>U.S. Department of Interior</u></b>				
Passed through the U.S. Fish and Wildlife:				
Section 6 HCP				
	15.615		539,246	-
Total U.S. Department of Interior			539,246	-
<b><u>U.S. Department of Justice</u></b>				
Passed through the Governor's Office of Emergency Services:				
Child Advocacy Center- CAC				
	16.575	KC22010270	13,519	-
Victims of Crime Act (VOCA)				
	16.575	--	116,923	109,647
County Victim Services Program (VOCA) Probation				
	16.575	--	30,123	-
County Victim Services Program (VOCA) District Attorney				
	16.575	--	42,862	-
DNACC - DNA Cold Case Investigation				
	16.575	15PBJA21GG04356DNAX	95,404	-
FJC Family Just Center Grant				
	16.575	FE 21010270	106,692	-
Unserved/Underserved Victim Advocacy and Outreach Program				
	16.575	UV20030270 & UV22010270	160,104	-
Victim Witness Assistance Program				
	16.575	VW20390270 & VW22410270	479,709	-
Subtotal Assistance Listing Number 16.575			1,045,336	109,647
Total U.S. Department of Justice			1,045,336	109,647

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b><u>U.S. Social Security Administration</u></b>				
Direct Programs:				
Social Security Incentive Program	16.755		\$ 65,200	\$ -
Total U.S. Social Security Administration			<u>65,200</u>	<u>-</u>
<b><u>U.S. Department of Labor</u></b>				
Passed through State Employment Development Department:				
WIOA ADULT 202	17.258	AA211017	359,433	103,790
WIOA ADULT 201	17.258	AA311017	404,427	173,023
WIOA ADULT 202	17.258	AA311017	1,617,103	767,222
WIOA YOUTH 301	17.259	AA211017	1,594,507	802,043
WIOA YOUTH 301	17.259	AA311017	1,115,340	785,003
WIOA DISLOCATED 502	17.278	AA211017	1,596,128	741,922
WIOA DISLOCATED 501	17.278	AA311017	433,174	285,167
WIOA RAPID RESPONSE 541	17.278	AA211017	218,571	-
WIOA RAPID RESPONSE 540	17.278	AA311017	63,612	-
WIOA RAPID RESPONSE 541	17.278	AA311017	125,365	-
Subtotal - WIOA Cluster			<u>7,527,660</u>	<u>3,658,170</u>
Total U.S. Department of Labor			<u>7,527,660</u>	<u>3,658,170</u>
<b><u>U.S. Department of Transportation</u></b>				
Passed through the State Department of Transportation:				
Highway Planning and Construction	20.205	--	28,238	-
Highway Planning and Construction	20.205	--	521	-
Highway Planning and Construction	20.205	--	5,859,961	-
Highway Planning and Construction	20.205	--	554,768	-
Highway Planning and Construction	20.205	--	509,914	-
Highway Planning and Construction	20.205	--	171	-
Highway Planning and Construction	20.205	--	2,858,153	-
Highway Planning and Construction	20.205	--	33	-
Highway Planning and Construction	20.205	--	19,729	-
Highway Planning and Construction	20.205	--	2,518,066	-
Highway Planning and Construction	20.205	--	154,057	-
Highway Planning and Construction	20.205	--	1,785,873	-
Highway Planning and Construction	20.205	--	89,446	-
Highway Planning and Construction	20.205	--	234,194	-
Highway Planning and Construction	20.205	--	1,341,987	-
Highway Planning and Construction	20.205	--	44,710	-
Subtotal Highway Planning and Construction Cluster Assistance Listing 20.205			<u>15,999,821</u>	<u>-</u>
Passed through the State Office of Traffic Safety:				
STVS- Safe Travels Via Salinas	20.600	PS22008	56,017	-
TSRP - Traffic Safety Resource Prosecutor Program	20.616	DI22006 & DI23003	417,451	-
Subtotal - Office of Traffic Safety Cluster			<u>473,468</u>	<u>-</u>
Total U.S. Department of Transportation			<u>16,473,289</u>	<u>-</u>
<b><u>U.S. Department of Treasury</u></b>				
Direct Programs:				
COVID-19 Emergency Rental Assistance Program	21.023		6,237,577	6,209,249
COVID-19 Coronavirus State and Local Fiscal recovery Fund	21.027		26,993,518	2,668,433
Passed through CA State Department of Finance				
COVID-19 Coronavirus Relief Fund	21.019		328,604	-
Total U.S. Department of Treasury			<u>33,559,699</u>	<u>8,877,682</u>
<b><u>U.S. Department of Health and Human Services</u></b>				
Direct Programs:				
Virus Integration Distribution of Aid (VIDA)	93.137		2,511,084	-
Health Center Program - New Access Point (NAP)	93.224		584,264	-
Health Center Program	93.224		3,076,009	-
Subtotal Assistance Listing Number 93.224			<u>3,660,273</u>	<u>-</u>
COVID-19 FY 2023 Expanding COVID-19 Vaccination (ECV)	93.527		432,157	-
Subtotal HCP Cluster			<u>4,092,430</u>	<u>-</u>
CA Equitable Recovery Initiative (CERI)	93.391		268,747	-
California Prevention Forward (1815)	93.426		45,708	-
COVID-19 Provider Relief Fund	93.498		3,250,340	-
Adult Protective Services/Community Services Block Grant	93.747		56,828	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b><u>U.S. Department of Health and Human Services (Continued)</u></b>				
CMAA- Medical Administrative Activities (MTCM)	93.778		\$ 621,805	\$ -
Subtotal Cluster Assistance Listing 93.778 (Part 1)			621,805	-
Ryan White Part C Outpatient EIS Program	93.918		338,144	-
Passed through the State Department of Aging:				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-32	504,719	282,435
Special Programs for the Aging, Title III, Part B, Grants for Supportive COVID-19 Expanding Access to COVID-19 Vaccines via the Aging Network	93.044	VACCINE	13,252	-
Special Programs for the Aging, Title III, Part C-1, Nutrition Services	93.045	AP-2222-32	395,852	345,924
Special Programs for the Aging, Title III, Part C-2, Nutrition Services	93.045	AP-2222-32	457,791	411,059
Consolidated Appropriations Act, 2021 Supplemental Funding, Nutrition OAA Act Title III C-3	93.045	CAA	6,703	-
Nutrition Services Incentive Program	93.053	AP-2223-32	92,966	92,966
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2223-32	4,661	4,661
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2223-32	34,044	34,044
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2222-32	30,114	30,114
Medicare Enrollment Assistance Program	93.071	MI-2122-32	6,075	6,075
Medicare Enrollment Assistance Program	93.071	MI-2222-32	32,723	25,303
State Health Insurance Assistance Program	93.324	HI-2122-32	78,977	67,496
COVID-19 American Rescue Plan (ARP) for Ombudsman Program under Title VII of the OAA	93.042	AP-2122-32	9,468	6,861
COVID-19 American Rescue Plan (ARP) for Congregate Meals under Title III-C1 of the OAA	93.045	AP-2122-32	96,162	69,686
COVID-19 American Rescue Plan (ARP) for Home Delivered Meals under Title III-C2 of the OAA	93.045	AP-2122-32	201,809	146,245
Special Programs for the Aging - Title III, Part E - Family Caregivers	93.052	AP-2223-32	208,696	186,612
COVID-19 American Rescue Plan (ARP) for Family Caregivers under Title III-E of the OAA	93.052	AP-2122-32	50,176	36,361
Subtotal - Aging Cluster			2,224,188	1,745,842
Passed through the State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959		2,446,427	1,613,437
COVID-19 Substance Abuse Prevention and Treatment Block Grant (SABG) - Supplemental American Rescue Plan	93.959		333,202	
COVID-19 Substance Abuse Prevention and Treatment Block Grant (SABG) - Supplemental Coronavirus Reponse and relief Supplemental Appropriations Act (CRRSAA)	93.959		265,973	
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563		7,235,016	-
Passed through the State Department of Community Services and Development:				
Community Services Block Grant	93.569	22F-5027	245,344	153,172
Community Services Block Grant	93.569	22F-5027 DISC	31,000	20,075
Community Services Block Grant	93.569	23F-4027	261,714	203,113
Subtotal - CSBG Cluster			538,058	376,360
Passed through the State Department of Health Care Services:				
Tuberculosis Control Program	93.116	2227BAS00 /2227FSIE00 / 27U4U22	157,923	-
Targeted Case Management/Medi-Cal Administrative Activities	93.778	27-19EVRGRN	570,539	-
MCAH - Maternal Child & Adolescent Health Title XIX	93.778	2021-27	283,251	-
Medical Assistance Program (Medi-Cal Administration)	93.778		2,966,685	-
Subtotal Cluster Assistance Listing 93.778 (Part 2)			3,820,475	-
AIDS Master Agreement - HIV Care Program	93.917	18-10878	265,753	-
AIDS Master Agreement - Minority AIDS Initiative HRSA Part B	93.917	18-10878	17,139	-
AIDS Master Agreement - Prevention Program	93.917	18-10763	116,376	-
Subtotal Cluster Assistance Listing 93.917			399,268	-
ACA-Personal Responsibility Education Program PREP	93.092	18-10238	283,306	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b>U.S. Department of Health and Human Services (Continued)</b>				
Passed through the State Department of Public Health:				
Epidemiology and Laboratory Capacity for Infectious Disease (ELC)				
Heluna Health	93.323		\$ 5,121	\$ -
Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - Advanced Molecular Detection	93.323	AMDPHL05	6,199	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC) Enhancing Detection	93.323	COVID-19ELC27	839,213	-
Epidemiology and Laboratory Capacity for Infectious Disease (ELC) COVID-19 Enhancing Detection Expansion	93.323	COVID-19ELC85	2,909,180	-
Subtotal Cluster Assistance Listing 93.323			3,759,713	-
Maternal Child & Adolescent Health (MCAH) Title V California Children's Service (CCS)	93.994	2021-27	174,951	-
Health Care for Children in Foster Care (HCPCFC)	93.994		779,402	-
Health Care for Children in Foster Care-Case Relief (HCPCFC)	93.994		64,581	-
Psychotropic Medication Monitoring and Oversight (HCPCFC)	93.994		91,971	-
Subtotal Cluster Assistance Listing 93.994			28,950	-
Hospital Preparedness Program (HPP)	93.889	22-10665	1,139,855	-
Public Health Emergency Preparedness	93.069	22-10665	99,005	-
Salinas CA will Prevayl over Violence Affecting Young Lives	93.136		245,124	-
Child Lead Poisoning Prevention Program (CLPPP)	93.197	20-10533	182,476	-
Immunization Assessment Program	93.268	22-10537	108,703	-
Child Health Disability Prevention (CHDP)	93.991		932,237	-
Public Health Crisis Response Cooperative Agreement Public Health Workforce Development (WFD)	93.354	WFD-027	125,365	-
Passed through the State Department of Mental Health:				
Federal Projects for Assistance in Transition from Homelessness (PATH) Grant	93.150	X06SM016005-19	90,150	-
Substance Abuse and Mental Health Services Administration (SAMHSA) Block Grant (includes Children's System of Care (CSOC) Grant)	93.958	1B09SM083782-01	1,659,483	-
COVID-19 Community Mental Health Services Block Grant- MHBG Supplemental American Rescue Plan Act (ARPA)	93.958	1B09SM085337-01	278,812	-
COVID-19 Community Mental Health Services Block Grant (MHBG) Supplemental Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)	93.958	1B09SM083945-01	114,749	-
Behavioral Health Mobile Crisis and Non-Crisis services (Mobile Crisis CCMU)	93.959/93.958		496,634	-
COVID-19 SAMHSA Supplemental Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)- MIPMOB1	93.958	21-10156	330,044	-
COVID-19 SAMHSA Supplemental Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)- MIPMOB2	93.958	21-10156	188,633	-
COVID-19 SAMHSA Supplemental Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) - MIPMOB3	93.958	21-10156	306,888	-
Subtotal Cluster Assistance Listing 93.958			3,375,243	-
Passed through the State Department of Social Services:				
Temporary Assistance for Needy Families - Administration	93.558		19,938,053	-
Temporary Assistance for Needy Families - Assistance	93.558		12,747,201	-
Subtotal - TANF Cluster			32,685,254	-
Refugee and Entrant Assistance - State Administered Programs - Administration	93.566		32,962	-
Passed through the State Department of Social Services (Continued):				
Adoption and Legal Guardianship Incentive Payments	93.603		123,127	-
Title IV-E Placement / Foster Care (Probation)	93.658		459,476	-
Group Home (Probation)	93.658		148,802	-
Child Welfare Services - OIP (Probation)	93.658		17,451	-
Continuum of Care Reform (Probation)	93.658		2,916	-
Commercially Sexually Exploited Children (Probation)	93.658		4,635	-
Foster Care - Title IV-E (Administration)	93.658		4,613,622	-
Foster Care - Title IV-E (Assistance)	93.658		2,083,267	-
Subtotal Assistance Listing Number 93.658			7,330,169	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b><u>U.S. Department of Health and Human Services (Continued)</u></b>				
Adoption Assistance Program (Administration)	93.659		\$ 438,328	\$ -
Adoption Assistance Program (Assistance)	93.659		6,819,240	-
Subtotal Assistance Listing Number 93.659			7,257,568	-
Guardianship Assistance (Administration)	93.090		7,961	-
Guardianship Assistance (Assistance)	93.090		318,153	-
Subtotal Assistance Listing Number 93.090			326,114	-
Medical Assistance Program - Adult Protective Services County Services Block Grant	93.778		1,046,789	-
Medical Assistance Program - Child Welfare Services IV-E	93.778		611,821	-
Medical Assistance Program - In-Home Supportive Services Public Authority - Administrative Costs	93.778		15,322,734	-
Subtotal Assistance Listing Number 93.778 (Part 3)			16,981,344	-
Subtotal Assistance Listing Number 93.778 (Total)			21,423,624	-
Social Services Block Grant	93.667		396,548	-
Medical Assistance Program - In-Home Supportive Services	93.667		2,815,558	-
Subtotal Assistance Listing Number 93.667			3,212,106	-
Promoting Safe and Stable Families	93.556		361,997	-
Child Welfare Services – State Grants	93.645		165,217	-
Chafee Foster Care Independence Program	93.674		123,335	-
Total U.S. Department of Health and Human Services			108,383,566	3,735,639
<b><u>U.S. Department of Homeland Security</u></b>				
Passed through Governor's Office of Emergency Services (Cal OES):				
Emergency Management Performance Grant	97.042		237,612	-
Emergency Management Performance Grant- ARPA	97.042		63,322	-
Hazard Mitigation Grant	97.042		14,390	-
Subtotal Assistance Listing Number 97.042			315,324	-
Homeland Security Grant 2020	97.067		354,970	-
Operation Stonegarden	97.067	2020-0095	90,093	-
FY 2021 UASI Grant Funds	97.067	2021-0081	101,196	-
Subtotal Assistance Listing Number 97.067			546,259	-
Total U.S. Department of Homeland Security			861,583	-
<b>Total Expenditures of Federal Awards</b>			\$ 207,382,254	\$ 18,915,932

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the County of Monterey for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE 3 ASSISTANCE LISTING NUMBERS**

The program titles and Assistance Listing Numbers were obtained from the federal or pass-through grantor.

**NOTE 4 INDIRECT COST RATE**

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

**NOTE 5 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2023 as follows:

ALN	Federal Program	Outstanding Loans	Loans with Continuing Compliance Requirements
11.307	EDA Countywide Revolving Loan Fund	\$ 1,935,803	\$ 2,227,084
14.228	Community Development Block Grant/States Program	3,123,524	3,127,926
14.239	Home Investment Partnership Program	7,696,725	7,781,363

**COUNTY OF MONTEREY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

**NOTE 6 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the schedule of expenditures of federal awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

**NOTE 7 DEPARTMENT OF AGING FEDERAL/STATE SHARE**

The California Department of Aging (CDA) requires agencies that receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

Assistance Listing Number	Contract Number	Federal Expenditures	State Expenditures
10.561	SP-2122-32	\$ 5,687	\$ -
93.041	AP-2223-32	4,661	-
93.042	AP-2223-32	34,044	-
93.042	AP-2122-32	9,468	-
93.043	AP-2223-32	30,114	-
93.044	AP-2223-32	504,719	214,295
93.045	AP-2223-32	395,852	128,414
93.045	AP-2122-32	96,162	-
93.045	AP-2223-32	457,791	569,703
93.045	AP-2122-32	201,809	-
93.052	AP-2223-32	208,696	-
93.052	AP-2122-32	50,176	-
93.053	AP-2223-32	92,966	-
93.071	MI-2122-32	6,075	-
93.071	MI-2223-32	32,723	-
92.324	HI-2122-32	78,977	217,733
93.044	VACCINE	13,252	-
93.045	CAA	6,703	-
N/A	AP-2122-32	-	38,819
N/A	IF-2223-32	-	239,731
N/A	AD-2223-09	-	338,551
N/A	NI-2223-32	-	306,257
Total		<u>\$ 2,229,875</u>	<u>\$ 2,053,503</u>

**COUNTY OF MONTEREY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

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

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified?   x   yes      \_\_\_\_\_ no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   x   yes      \_\_\_\_\_ no

**Identification of Major Federal Programs**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
14.228 17.258; 17.259; 17.278 21.027	Community Development Block Grants WIOA Cluster COVID-19 Coronavirus State and Local Fiscal Recovery Fund
93.588 93.224; 93.527 93.778 93.958	Temporary Assistance for Needy Families Health Center Program Cluster Medical Assistance Program Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse

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

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes        x   no



**COUNTY OF MONTEREY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

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***Section II – Financial Statement Findings***

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

**COUNTY OF MONTEREY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2023 – 001 – Reporting**

Federal Agency: U.S. Department of Labor

Federal Program Title: WIOA Adult Program; WIOA Youth Activities; WIOA Dislocated Workers  
Formula Grant

Assistance Listing Number: 17.258; 17.259; 17.278

Pass-Through Agency: State Employment Development Department

Pass-Through Number(s): AA211017; AA311017

Award Period: April 1, 2021 – June 30, 2023; April 1, 2022 – June 30, 2025

Type of Finding:

- Material Weakness in Internal Control over Compliance
- Other Noncompliance

**Criteria:** Financial reports should be complete, accurate, and prepared in accordance with the required accounting basis. Amounts reported should agree to accounting records that support the audited financial statements and the Schedule of Expenditures of Federal Awards (SEFA).

**Condition:** Internal controls were not properly designed and implemented for compliance with reporting requirements of the grants.

**Questioned Costs:** None noted

**Context:** CLA found the following: Three of seven reports selected for testwork did not agree to underlying supporting documentation for the expenditures. One report out of seven did not have a signature and therefore there was no evidence internal control procedures occurred. Two out of seven reports selected were not submitted due to management not understanding the close out process for grant reporting.

**Cause:** Management oversight.

**Effect:** The County was not in compliance with the criteria for proper grant reporting. Final reconciliation of WIOA grants to SEFA expenditures was delayed resulting in the County missing the deadline for timely filing their single audit report with the federal clearinghouse.

**Repeat Finding:** Not a repeat finding.

**Recommendation:** CLA recommends that the County review and update internal controls related to the WIOA grants and provide additional training to WIOA staff on compliance with reporting requirements including proper supervision and review to allow for timely filing, accuracy and completeness of these reports.

**Views of responsible officials:** There is no disagreement with the audit finding.

**COUNTY OF MONTEREY  
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF  
COMMUNITY SERVICES AND DEVELOPMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 22F-5027 (CSBG – \$526,213)  
For the Period January 1, 2022 through May 31, 2023**

	January 1, 2022 through June 30, 2022	July 1, 2022 through May 31, 2023	Total Reported	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 280,869	\$ 245,344	\$ 526,213	\$ 526,213
Interest Income	372	863	1,235	-
Interest Income - Reimbursed to State	-	(735)	(735)	-
Total Revenue	<u>281,241</u>	<u>245,472</u>	<u>526,713</u>	<u>526,213</u>
<b>EXPENDITURES</b>				
Administration:				
Salaries and Wages	37,931	39,515	77,446	77,447
Fringe Benefits	19,555	26,629	46,184	46,184
Operating Expenses	5,063	7,062	12,125	12,124
Other Costs	16,492	18,966	35,458	35,458
Subtotal Administrative Costs	<u>79,041</u>	<u>92,172</u>	<u>171,213</u>	<u>171,213</u>
Program Costs:				
Subcontractor Services	<u>201,828</u>	<u>153,172</u>	<u>355,000</u>	<u>355,000</u>
Subtotal Program Costs	<u>201,828</u>	<u>153,172</u>	<u>355,000</u>	<u>355,000</u>
Total Expenditures	<u>280,869</u>	<u>245,344</u>	<u>526,213</u>	<u>526,213</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ 372</u>	<u>\$ 128</u>	<u>\$ 500</u>	<u>\$ -</u>

**COUNTY OF MONTEREY  
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF  
COMMUNITY SERVICES AND DEVELOPMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 22F-5027 (CSBG Discretionary – \$31,000)  
For the Period January 1, 2022 through May 31, 2023**

	January 1, 2022 through June 30, 2022	July 1, 2022 through May 31, 2023	Total Reported	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ -	\$ 31,000	\$ 31,000	\$ 31,000
Total Revenue	<u>-</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>
<b>EXPENDITURES</b>				
Administration:				
Other Costs	-	1,684	1,684	1,669
Subtotal Administrative Costs	<u>-</u>	<u>1,684</u>	<u>1,684</u>	<u>1,669</u>
Program Costs:				
Salaries and Wages	-	5,013	5,013	5,024
Fringe Benefits	-	4,228	4,228	4,232
Subcontractor Services	-	20,075	20,075	20,075
Subtotal Program Costs	<u>-</u>	<u>29,316</u>	<u>29,316</u>	<u>29,331</u>
Total Expenditures	<u>-</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF MONTEREY  
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF  
COMMUNITY SERVICES AND DEVELOPMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 23F-4027 (CSBG – \$494,172)  
For the Period January 1, 2023 through May 31, 2024**

	January 1, 2023 through June 30, 2023	Total Reported	Total Budget
<b>REVENUE</b>			
Grant Revenue	\$ 261,714	\$ 261,714	\$ 494,172
Interest Income	2,685	2,685	-
Total Revenue	264,399	264,399	494,172
<b>EXPENDITURES</b>			
Administration:			
Salaries and Wages	24,374	24,374	74,685
Fringe Benefits	15,980	15,980	41,232
Operating Expenses	5,084	5,084	12,638
Subcontractor Services	13,163	13,163	-
Other Costs	-	-	36,617
Subtotal Administrative Costs	58,601	58,601	165,172
Program Costs:			
Subcontractor Services	203,113	203,113	329,000
Subtotal Program Costs	203,113	203,113	329,000
Total Expenditures	261,714	261,714	494,172
<b>REVENUE OVER (UNDER) COSTS</b>	<b>\$ 2,685</b>	<b>\$ 2,685</b>	<b>\$ -</b>



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