



Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2022

County of Ventura, California

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Supervisors
County of Ventura, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of County of Ventura, California (County), as of and for the year then ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 23, 2023. Our report includes a reference to other auditors who audited the financial statements of the Ventura County Employees' Retirement Association, the Ventura County Public Financing Authority and the Children and Families First Commission of Ventura County, as described in our report on the County's financial statements. Our report also includes an emphasis-of-matter regarding the County's adoption of Governmental Auditing Standards Board Statement No. 87, *Leases*, effective July 1, 2021, and a prior period adjustment was recorded to the governmental activities and general fund to correct an error resulting in an overstatement of amounts previously reported for accounts receivable and revenue as of June 30, 2021, discovered by management of the County during the current year. Accordingly, a restatement has been made to the general fund fund balance and governmental activities net position as of June 30, 2021, to correct the error for the over accrual of State revenues. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001 and 2022-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

County's Response to Findings

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

Purpose of this Report

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



Rancho Cucamonga, California
March 23, 2023



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

To the Board of Supervisors
County of Ventura, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Ventura, California’s (County)’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2022. 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.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

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 (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

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

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County’s basic financial statements include the operations of the Children and Families First Commission of Ventura County, a discretely presented component unit, which expended \$13,540 in federal awards which is not included in the County’s schedule of expenditures of federal awards during the year ended June 30, 2022. Our compliance audit, described in the “Opinion on Each Major Federal Program” does not include the operations of the Children and Families First Commission of Ventura County because they engaged other auditors.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 23, 2023, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors who audited the financial statements of the Ventura County Employees' Retirement Association, Ventura County Public Financing Authority and the Children and Families First Commission of Ventura County, as described in our report on the County's financial statements. Our report also includes an emphasis-of-matter regarding the County's adoption of Governmental Auditing Standards Board Statement No. 87, *Leases*, effective July 1, 2021, and a prior period adjustment was recorded to the governmental activities and general fund to correct an error resulting in an overstatement of amounts previously reported for accounts receivable and revenue as of June 30, 2021, discovered by management of the County during the current year. Accordingly, a restatement has been made to the general fund fund balance and governmental activities net position as of June 30, 2021, to correct the error for the over accrual of State revenues. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards is presented for purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the

underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Rancho Cucamonga, California

June 9, 2023

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER [1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE:				
Passed-through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care - Glassy Winged Sharp Shooter (GWSS)	10.025	AP20PPQFO000C001	\$ 829,250	\$ -
Plant and Animal Disease, Pest Control, and Animal Care - Sudden Oak Death (SOD)	10.025	AP21PPQO000C393	256	-
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM)	10.025	AP21PPQO000C520	1,550	-
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid Bulk Citrus Regulatory	10.025	AP21PPQFO000C176	146,007	-
Sub-total			977,063	-
CHILD NUTRITION CLUSTER				
Passed-through California Department of Education:				
School Breakfast Program	10.553	03069-SN-56R	37,530	-
National School Lunch Program	10.555	03069-SN-56R	74,799	-
Total Child Nutrition Cluster			112,329	-
Direct Programs:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	561	-
Passed-through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	21-10130	3,058,699	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	20-10130	1,424,370	-
Sub-total			4,483,069	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER				
Passed-through 2-1-1 San Diego:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Outreach	10.561	21-1004-SUB-VCAAA	16,396	-
Passed-through California Department of Aging:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	SP-2021-18	25,512	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	SP-2122-18	109,111	-

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER [1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF AGRICULTURE (Continued):</u>				
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER (Continued)				
Passed-through California Department of Public Health:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - The Nutrition Education and Obesity Prevention Program	10.561	19-10350	\$ 140,672	\$ -
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - The Nutrition Education and Obesity Prevention Program	10.561	19-10350	553,744	-
Passed-through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Welfare Fraud CalFresh Admin	10.561	CFL 15/16-15, 40	303,630	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh CalWIN	10.561	WCDS 5/25/2022	267,833	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Admin	10.561	CFL 21/22-30.92	16,855,787	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Employment & Training	10.561	CFL 21/22-100	124,503	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh SSI Cash Out	10.561	CFL 21/22-07	390,542	-
Total Supplemental Nutrition Assistance Program (SNAP) Cluster			<u>18,787,730</u>	<u>-</u>
FOREST SERVICE SCHOOLS AND ROADS CLUSTER				
Passed-through State Controller's Office:				
Schools and Roads - Grants to States - Federal Forest Reserve	10.665	9400	44,718	-
Direct Programs:				
Watershed Protection and Flood Prevention - Beardsley-Ferro Channel	10.904	NR209104XXXXC007	2,703,673	-
Total U.S. Department of Agriculture			<u>27,109,143</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>				
CDBG - ENTITLEMENT GRANTS CLUSTER				
Direct Programs:				
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 18	14.218	B-18-UC-06-0507	271,402	125,000
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 19	14.218	B-19-UC-06-0507	46,662	46,662
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 20	14.218	B-20-UC-06-0507	166,905	166,905
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 21	14.218	B-21-UC-06-0507	577,459	276,727
COVID-19 - Community Development Block Grants/Entitlement Grants - CDBG-CV	14.218	B-20-UW-06-0507	252,387	230,423
Passed-through City of San Buenaventura:				
Community Development Block Grants/Entitlement Grants	14.218	95-6000807	30,000	-
Total CDBG - Entitlement Grants Cluster			<u>1,344,815</u>	<u>845,717</u>

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER [1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued):				
Passed-through California Department of Housing and Community Development:				
Community Development Block Grants/State's program and non-entitlement grants in Hawaii:				
Disaster Recovery 2017	14.228	20-DRMHP-00003	\$ 374,395	\$ 298,897
Disaster Recovery 2018	14.228	21-DRMHP-21011	11,967	-
Sub-total			386,362	298,897
Direct Programs:				
Emergency Solutions Grant Program - State 19	14.231	19-ESG-13118	97,802	97,802
Emergency Solutions Grant Program - State 20	14.231	20-ESG-15568	161,198	156,662
COVID-19 - Emergency Solutions Grant Program - ESG-CV	14.231	20-ESGVC1-00017	889,647	703,992
Sub-total			1,148,647	958,456
Direct Programs:				
Home Investment Partnerships Program - HOME Grant 18	14.239	M-18-UC-06-0540	266,591	266,591
Home Investment Partnerships Program - HOME Grant 20	14.239	M-20-UC-06-0540	265,201	265,201
Home Investment Partnerships Program - HOME Grant 21	14.239	M-21-DC-06-0540	141,631	15,000
Sub-total			673,423	546,792
Passed-through California Department of Public Health:				
Housing Opportunities for Persons with AIDS	14.241	19-10526	424,871	-
Direct Programs:				
Continuum of Care Program - Shelter Plus Care				
Oxnard/East County	14.267	N/A	81,505	-
Continuum of Care Program - Shelter Plus Care: All				
Ventura County	14.267	N/A	257,572	-
Continuum of Care Program - Continuum of Care 21-1	14.267	CA1903L9D111900	10,000	-
Continuum of Care Program - Continuum of Care 21-3	14.267	CA1372L9D111905	25,447	25,447
Continuum of Care Program - Continuum of Care 22-1	14.267	CA1619L9D112003	197,209	197,209
Continuum of Care Program - Continuum of Care 22-2	14.267	CA1956L9D112000	106,110	-
Continuum of Care Program - Continuum of Care 22-3	14.267	CA1372L9D112006	30,293	30,293
Continuum of Care Program - Homeless HUD - VCRRH 21-22	14.267	CA1240L9D112007	81,829	-
Continuum of Care Program - HMIS Continuum of Care 20-21	14.267	CA0715L9D111912	88,567	-
Continuum of Care Program - HMIS Continuum of Care 21-22	14.267	CA0715L9D112013	88,567	-
Continuum of Care Program - HMIS Expansion-CES CoC 20-21	14.267	CA1521L9D111904	5,112	-
Continuum of Care Program - HMIS Expansion-CES CoC 21-22	14.267	CA1521L9D112005	96,528	-
Continuum of Care Program - Choices PSH 21-22	14.267	CA1618L9D112004	263,667	-
Sub-total			1,332,406	252,949
Total U.S. Department of Housing and Urban Development			5,310,524	2,902,811

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER [1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF THE INTERIOR:</u>				
Direct Programs:				
Fish and Wildlife Coordination and Assistance:				
Fish and Wildlife Coordination and Assistance - Hopper				
Mountain Fuel Break Maintenance	15.664	F20AP10273	\$ 45,000	\$ -
Passed-through State of California Resources				
Agency Department of Parks and Recreation:				
Historic Preservation Fund Grants-In-Aid	15.904	P20AF00006	5,000	-
Total U.S. Department of the Interior			50,000	-
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
Direct Programs:				
Domestic Cannabis Eradication Suppression - FY 2021 DEA				
Domestic Cannabis Eradication Suppression Program	16.U01	2021-53	27,794	-
Domestic Cannabis Eradication Suppression - FY 2022 DEA				
Domestic Cannabis Eradication Suppression Program	16.U01	2022-54	2,981	-
Sub-total			30,775	-
Passed-through Board of State and Community Corrections California:				
COVID-19 - Coronavirus Emergency Supplemental Funding				
Program - Coronavirus Emergency				
Supplemental Funding Program	16.034	BSCC 125-20	1,214,026	249,900
Direct Programs:				
Services for Trafficking Victims:				
Services for Trafficking Victims - FY 19 Enhanced Collaborative				
Model Task Force to Combat Human Trafficking	16.320	N/A	223,984	-
Services for Trafficking Victims - FY 19 Enhanced Collaborative				
Model	16.320	N/A	2,258	-
Sub-total			226,242	-
Passed-through California Victim Compensation Board:				
Antiterrorism Emergency Reserve - Antiterrorism and				
Emergency Assistance Program (AEAP)	16.321	VC-G8007	444,535	-
Passed-through California Governor's Office of Emergency Services:				
Crime Victim Assistance - Victim/Witness Assistance Program	16.575	VW20390560	92,056	-
Crime Victim Assistance - Victim/Witness Assistance Program	16.575	VW21400560	775,047	-
Crime Victim Assistance - Unserved/Underserved (UV)	16.575	UV20030560	45,607	-
Crime Victim Assistance - Unserved/Underserved (UV)	16.575	UV21040560	97,259	-
Crime Victim Assistance - Child Abuse Treatment AT	16.575	AT20010560	125,142	35,228
Crime Victim Assistance - Child Abuse Treatment AT	16.575	AT21020560	113,458	33,958
Crime Victim Assistance - Elder Abuse Program XE	16.575	XE20030560	101,931	-
Crime Victim Assistance - Elder Abuse Program XE	16.575	XE21040560	107,637	-
Crime Victim Assistance - County Victim Services XC Program	16.575	XC20030560	165,838	85,636
Crime Victim Assistance - County Victim Services XC Program	16.575	XC21040560	175,443	97,924

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER [1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (Continued):				
Passed-through California Governor's Office of Emergency Services (Continued):				
Crime Victim Assistance - Child Advocacy Center Program (KC)	16.575	KC20A40560	\$ 191,241	\$ -
Crime Victim Assistance - Child Advocacy Center Program (KC)	16.575	KC20040560	171,819	-
Crime Victim Assistance - Child Advocacy Center Program (KC)	16.575	KC21A50560	74,157	-
Crime Victim Assistance - Child Advocacy Center Program (KC)	16.575	KC21050560	76,240	-
Crime Victim Assistance - Transitional Housing 20-21	16.575	XH20030560	121,397	-
Crime Victim Assistance - Transitional Housing 21-22	16.575	XH21040560	134,113	-
Sub-total			<u>2,568,385</u>	<u>252,746</u>
Passed-through Board of State and Community Corrections California:				
Edward Byrne Memorial Justice Assistance Grant Program - Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 655-19	689,701	-
Edward Byrne Memorial Justice Assistance Grant Program - Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 655-19	29,565	-
Edward Byrne Memorial Justice Assistance Grant Program - Mental Health Training Grant	16.738	N/A	11,802	-
Sub-total			<u>731,068</u>	<u>-</u>
Direct Programs:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program - Improving Criminal Justice Responses	16.590	N/A	257,234	-
State Criminal Alien Assistance Program: State Criminal Alien Assistance Program	16.606	N/A	765,480	-
Bulletproof Vest Partnership Program - Bulletproof Vest Partnership Grant	16.607	N/A	18,058	-
Bulletproof Vest Partnership Grant	16.607	N/A	21,434	-
Sub-total			<u>39,492</u>	<u>-</u>
Public Safety Partnership and Community Policing Grants - Community Policing Development (CPD) Program - De-Escalation Training	16.710	N/A	25,485	-
DNA Backlog Reduction Program - 17 DNA Lab Efficiency Improv-CapEnhance	16.741	2017-DNBX-0199	37,363	-
DNA Backlog Reduction Program - 19 DNA Cap Enhance & Backlog Reduction	16.741	2019-DN-BX-0014	49,177	-
DNA Backlog Reduction Program - 20 DNA Cap Enhance & Backlog Reduction	16.741	2020-DN-BX-0144	268,686	-
DNA Backlog Reduction Program - 21 DNA Cap Enhance & Reduction Program	16.741	15PBJA-21-GG- 03096-DNAX	9,781	-
Sub-total			<u>365,007</u>	<u>-</u>

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER [1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF JUSTICE (Continued):</u>				
Direct Programs:				
Paul Coverdell Forensic Sciences Improvement Grant Program - Coverdell NFS Improvement Grant 2020	16.742	CQ20030560	\$ 35,697	\$ -
Paul Coverdell Forensic Sciences Improvement Grant Program - 20 Coverdell 20COVFSIA	16.742	CQ20160560	63,739	-
Paul Coverdell Forensic Sciences Improvement Grant Program - 21COVFSIA	16.742	CQ21170560	11,538	-
Paul Coverdell Forensic Sciences Improvement Grant Program - BJA FY 20 Paul Coverdell Forensic Science Improvement Grants Program	16.742	2020-CDBX-0055	73,669	-
Sub-total			184,643	-
Harold Rogers Prescription Drug Monitoring Program - Ventura County Opioid Abuse Suppression Taskforce	16.754	2018-PM-BX-K040	97,042	-
National Sexual Assault Kit Initiative:				
National Sexual Assault Kit Initiative - BJA FY 2021	16.833	15PBJA-21-GG-04347-SAKI	1,041	698
Equitable Sharing Program - Federal Equitable Sharing Agreement F.E.S.A.	16.922	N/A	229,857	-
Equitable Sharing Program - Federal Equitable Sharing Agreement F.E.S.A.	16.922	N/A	93,413	-
Sub-total			323,270	-
Total U.S. Department of Justice			7,273,725	503,344
<u>U.S. DEPARTMENT OF LABOR:</u>				
Passed-through California Department of Aging:				
Senior Community Service Employment Program Title V - Senior Employment - SCSEP	17.235	TV-2122-18	39,887	-
WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) CLUSTER				
Passed-through California Employment Development Department:				
WIOA Adult Program - High Performing Grant	17.258	AA011044	3,846	-
WIOA Adult Program - WIOA Adult (201)	17.258	AA011044	254,617	101,598
WIOA Adult Program - WIOA Adult (202)	17.258	AA011044	449,368	-
WIOA Adult Program - WIOA Adult (202)	17.258	AA011044	682,762	-
WIOA Adult Program - Equity & Special Populations (WESP-1245)	17.258	AA011044	13,590	-
WIOA Adult Program - Disability Employment Accelerator (WDEA-1224)	17.258	AA011044	164,249	-
WIOA Adult Program - Regional Plan Implem. 3.0 (WDB 1169)	17.258	AA011044	154,236	-
WIOA Adult Program - Regional Plan Implem. 4.0 (WDB 1218)	17.258	AA011044	308,901	-
WIOA Adult Program - ELL Pathways to Careers (WDB 1206)	17.258	AA011044	198,149	122,663
Sub-total			2,229,718	224,261

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U.S. DEPARTMENT OF LABOR (Continued):				
WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) CLUSTER (Continued)				
Passed-through California Employment Development Department:				
WIOA Youth Activities - WIOA Youth (301)	17.259	AA011044	\$ 429,294	\$ 291,988
WIOA Youth Activities - WIOA Youth (301)	17.259	AA011044	545,164	291,988
Sub-total			974,458	583,976
Passed-through California Employment Development Department:				
WIOA Dislocated Worker Formula Grants - Rapid Response 292	17.278	AA011044	8,823	-
WIOA Dislocated Worker Formula Grants - Rapid Response 293	17.278	AA011044	37,544	-
Passed-through California Employment Development Department:				
WIOA Dislocated Worker Formula Grants - Rapid Response 540	17.278	AA011044	29,514	-
WIOA Dislocated Worker Formula Grants - Rapid Response 541	17.278	AA011044	156,386	120,000
WIOA Dislocated Worker Formula Grants - Dislocated Youth Worker (1233)	17.278	AA011044	163,510	-
WIOA Dislocated Worker Formula Grants - WIOA DLW (501)	17.278	AA011044	350,972	-
WIOA Dislocated Worker Formula Grants - WIOA DLW (502)	17.278	AA011044	642,073	-
WIOA Dislocated Worker Formula Grants - WIOA DLW (502)	17.278	AA011044	460,472	-
Sub-total			1,849,294	120,000
Total Workforce Innovation and Opportunity Act (WIOA) Cluster			5,053,470	928,237
Passed-through California Employment Development Department:				
Reintegration of Ex-Offenders - DOL Pathway Home	17.270	PE-35034-20-60-A-6	591,772	-
Passed-through California Employment Development Department:				
COVID-19 - Workforce Investment Act (WIA) National Emergency Grants - Employment Recovery NDWG 1194	17.277	AA011044	122,161	-
Passed-through California Employment Development Department:				
Hurricanes and Wildfires of 2017 Supplemental - National Dislocated Worker Grants - 2018 CA Megafires NDWG (1202, 1203)	17.286	AA011044	232,353	224,256
Total U.S. Department of Labor			6,039,643	1,152,493
U.S. DEPARTMENT OF TRANSPORTATION:				
Direct Programs:				
Airport Improvement Program - Reconstruct 7-25 TXWY A-E - Design; OXR 179-037	20.106	N/A	548	-
Airport Improvement Program - Rehabilitate Runway 725; OXR 179-038	20.106	N/A	12,555,904	-
Airport Improvement Program - Rehabilitate Taxiway H; CMA 339-37	20.106	N/A	9,550	-
Airport Improvement Program - Airport Layout Plan Update (Formerly Master Plan); CMA 339-038	20.106	N/A	41,449	-
COVID-19 - Airport Improvement Program - CMA 339-040 FAA CARES Act Airport Grants	20.106	N/A	57,000	-
COVID-19 - Airport Improvement Program - OXR 179-039 FAA CARES Act Airport Grants	20.106	N/A	57,162	-
Sub-total			12,721,613	-

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U.S. DEPARTMENT OF TRANSPORTATION (Continued):				
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
Passed-through California Department of Transportation:				
Highway Planning and Construction	20.205	07-VEN-0-CR	\$ 802,703	\$ -
Total Highway Planning and Construction Cluster			<u>802,703</u>	<u>-</u>
FEDERAL TRANSIT CLUSTER				
Passed-through Ventura County Transportation Commission:				
Federal Transit Formula Grants - Work Reliability				
Transport Program	20.507	CA-2021-106-00	28,761	-
Federal Transit Formula Grants - FTA Funds Various	20.507	CA-2021-106 (300-A3)	137,278	-
Federal Transit Formula Grants - FTA Funds Various	20.507	CA-2020-120 (117-A3)	137,278	-
Total Federal Transit Cluster			<u>303,317</u>	<u>-</u>
HIGHWAY SAFETY CLUSTER				
Passed-through California Office of Traffic Safety:				
State and Community Highway Safety - FY21 Selective				
Traffic Enforcement Program	20.600	68-0297066	17,239	-
State and Community Highway Safety - FY21 Selective				
Traffic Enforcement Program	20.600	68-0297066	1,959	-
State and Community Highway Safety - FY21 Selective				
Traffic Enforcement Program	20.600	68-0297066	1,420	-
State and Community Highway Safety - FY22 Selective				
Traffic Enforcement Program	20.600	68-0297066	49,885	-
State and Community Highway Safety - FY22 Selective				
Traffic Enforcement Program	20.600	68-0297066	3,953	-
State and Community Highway Safety - FY22 Selective				
Traffic Enforcement Program	20.600	68-0297066	31,849	-
State and Community Highway Safety - FY22 Selective				
Traffic Enforcement Program	20.600	68-0297066	506	-
State and Community Highway Safety - FY22 Selective				
Traffic Enforcement Program	20.600	68-0297066	10,193	-
State and Community Highway Safety - FY22 Selective				
Traffic Enforcement Program	20.600	68-0297066	12,857	-
State and Community Highway Safety - FY22 Selective				
Traffic Enforcement Program	20.600	68-0297066	4,612	-
Sub-total			<u>134,473</u>	<u>-</u>
Passed-through California Office of Traffic Safety:				
National Priority Safety Programs - Alcohol and Drug				
Impaired Driver	20.616	DI21012	50,934	-
National Priority Safety Programs - Alcohol and Drug				
Impaired Driver	20.616	DI22019	296,353	-
National Priority Safety Programs - Child Passenger				
Safety Program	20.616	69A3752130000405BCAH	17,878	-
National Priority Safety Programs - Child Passenger				
Safety Program	20.616	69A3752230000405BCAH	44,574	-
National Priority Safety Programs - FY21 Selective Traffic				
Enforcement Program	20.616	68-0297066	7,840	-
Sub-total			<u>417,579</u>	<u>-</u>
Total Highway Safety Cluster			<u>552,052</u>	<u>-</u>

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<u>U.S. DEPARTMENT OF TRANSPORTATION (Continued):</u>				
Passed-through California Office of Traffic Safety:				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY21 Selective Traffic Enforcement Program	20.608	68-0297066	\$ 35,903	\$ -
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY21 Selective Traffic Enforcement Program	20.608	68-0297066	949	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY21 Selective Traffic Enforcement Program	20.608	68-0297066	21,119	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY21 Selective Traffic Enforcement Program	20.608	68-0297066	35,000	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY22 Selective Traffic Enforcement Program	20.608	68-0297066	41,399	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY22 Selective Traffic Enforcement Program	20.608	68-0297066	2,438	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY22 Selective Traffic Enforcement Program	20.608	68-0297066	21,760	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - FY22 Selective Traffic Enforcement Program	20.608	68-0297066	3,604	-
Sub-total			162,172	-
Total U.S. Department of Transportation			14,541,857	-
<u>U.S. DEPARTMENT OF TREASURY:</u>				
Direct Programs:				
Volunteer Income Tax Assistance (VITA) Matching Grant Program 20-21	21.009	21VITA0171	17,549	-
Volunteer Income Tax Assistance (VITA) Matching Grant Program 21-22	21.009	22VITA0231	53,376	53,376
Sub-total			70,925	53,376
Equitable Sharing - Federal Equitable Sharing Agreement	21.016	N/A	5,000	-
COVID-19 - Coronavirus Relief Fund	21.019	N/A	19,957,901	15,945,000
Passed-through California Department of Housing and Community Development:				
COVID-19 - Emergency Rental Assistance Program Round 1	21.023	20-ERAP-10010	284,142	-
COVID-19 - Emergency Rental Assistance Program Round 2	21.023	21-ERAP-10010	92,454	-
Sub-total			376,596	-
Direct Programs:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (ARPA SLFRF)	21.027	N/A	3,332,963	577,250

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<u>U.S. DEPARTMENT OF TREASURY (Continued):</u>				
Passed-through California State Water Resources Control Board COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (ARPA SLFRF)	21.027	N/A	\$ 60,792	\$ -
Sub-total			3,393,755	577,250
Total U.S. Department of Treasury			23,804,177	16,575,626
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES:</u>				
Passed-through California State Library: Grants to States - Library Services and Technology Act (LSTA) Funds	45.310	LS-249951-OLS-21	100,000	-
Total Institute of Museum and Library Services			100,000	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>				
<u>AGING CLUSTER</u>				
Passed-through California Department of Aging: Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation - Title VII-B-Elder Abuse Program	93.041	AP-2122-18	10,358	6,000
Passed-through California Department of Aging: Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals - Title VIIA-Ombudsman	93.042	AP-2122-18	50,225	50,225
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals - Robotic Companion Pet Project - OMB - Title VII	93.042	AP-2021-18-AM2	3,423	3,423
Sub-total			53,648	53,648
Passed-through California Department of Aging: Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services - Title IIID-Disease Prevention	93.043	AP-2122-18	51,199	-
Passed-through California Department of Aging: Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB-Ombudsman	93.044	AP-2122-18	36,588	36,588
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB-Supportive Services	93.044	AP-2122-18	663,417	111,222
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB-Supportive Services Admin	93.044	AP-2122-18	92,045	-
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - CARES ACT - Title IIIB-Supportive Services	93.044	N/A	385,905	-
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - ARP - Supportive Services - IIIB	93.044	AP-2021-18 AM3	310,193	-

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
AGING CLUSTER (Continued)				
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Expanding Access to COVID-19 Vaccines via the Aging Network	93.044	2101CAVAC 5-00	\$ 47,464	\$ -
Sub-total			1,535,612	147,810
Passed-through California Department of Aging:				
Special Programs for the Aging, Title III, Part C, Nutrition Services - Title IIIC-Nutrition Services	93.045	AP-2122-18	1,437,812	839,116
Special Programs for the Aging, Title III, Part C, Nutrition Services - Title IIIC1-Nutrition Services	93.045	AP-2122-18	103,663	-
Special Programs for the Aging, Title III, Part C, Nutrition Services - IIIC2-Nutrition Services	93.045	AP-2122-18	83,893	-
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services - CAA Home Delivered Meals - Title IIIC2	93.045	AP-2021-18 AM2	336,822	-
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services - ARP Home Delivered Meals - IIIC1	93.045	AP-2021-18 AM3	1,597,104	-
Sub-total			3,559,294	839,116
Passed-through California Department of Aging:				
National Family Caregiver Support, Title III, Part E - Title IIIE-Family Caregiver Support	93.052	AP-2122-18	354,223	127,527
COVID-19 - National Family Caregiver Support, Title III, Part E - CARES ACT - Title IIIE-Family Caregiver Support	93.052	N/A	47,590	-
Sub-total			401,813	127,527
Passed-through California Department of Aging:				
Nutrition Services Incentive Program - Nutrition Services Incentive Program (NSIP)	93.053	AP-2122-18	177,299	-
Total Aging Cluster			5,789,223	1,174,101
Passed-through California Health Advocates:				
Special Programs for the Aging Title IV and Title II Discretionary Projects - California Senior Medical Patrol	93.048	#90MPPG0019-03-00	5,500	-
Passed-through California Department of Public Health:				
Public Health Emergency Preparedness - Public Health Emergency Preparedness (PHEP)	93.069	17-10209	564,250	-

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
Passed-through California Department of Aging:				
Medicare Enrollment Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-2021-18	\$ 45,374	\$ -
Medicare Enrollment Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-2122-18	86,275	-
Passed-through National Council on Aging:				
Medicare Enrollment Assistance Program - ACA-Medicare Improvement for Patients and Providers	93.071	PO# 2098	35,020	-
Sub-total			<u>166,669</u>	<u>-</u>
Passed-through California Department of Social Services:				
Guardianship Assistance - FedGAP & KinGAP	93.090	CFL 21/22-115	2,493,622	-
Passed-through California Department of Public Health:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2156BASE00	103,975	-
Passed-through California Department of Mental Health:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	1946001347J5	113,072	-
HEALTH CENTER PROGRAM CLUSTER				
Direct Programs:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Healthcare for the Homeless Grant H80CS00247	93.224	N/A	1,446,306	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Healthcare for the Homeless Grant H80CS00247	93.224	N/A	595,791	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Healthcare for the Homeless Grant H80CS00247	93.224	N/A	19,911	-
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Capital Assistance for Disaster Response and Recovery Efforts Grant C14CS39774	93.224	N/A	100,000	-
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Grant H8FCS41339	93.224	N/A	10,000,000	-
Total Health Center Program Cluster			<u>12,162,008</u>	<u>-</u>

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
Passed-through California Department of Public Health:				
Immunizations Cooperative Agreements - Immunization Local Assistance Grant	93.268	17-10362A03	\$ 156,819	\$ -
COVID-19 - Immunizations Cooperative Agreements - Local Assistance Supplemental Funding (COVID-19 Round 2)	93.268	17-10362A03	72,887	-
COVID-19 - Immunizations Cooperative Agreements - Local Assistance Supplemental Funding (COVID-19 Round 3)	93.268	17-10362A03	779,260	-
COVID-19 - Immunizations Cooperative Agreements - Local Assistance Supplemental Funding (COVID-19 Round 4)	93.268	17-10362A03	479,616	-
Sub-total			1,488,582	-
Passed-through California Department of Aging:				
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2122-18	75,954	3,000
Passed-through California Department of Public Health:				
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - ELC Detection & Mitigation of COVID-19 in Confinement Facilities	93.323	ELCCON-94	323,991	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - ELC Enhancing Detection Funding	93.323	COVID-19ELC56	4,827,804	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - ELC Enhancing Detection Expansion Funding	93.323	COVID-19ELC114	5,981,506	-
Passed-through Public Health Foundation Enterprises, Inc.:				
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	187.608	213,046	-
Sub-total			11,346,347	-
Passed-through California Department of Public Health:				
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response - PH Workforce Development Supplemental Funding	93.354	WFD-056	112,211	-
Direct Programs:				
Alzheimer's Disease Program Initiative (ADPI) - AoA - Alzheimer's Disease Program Initiative	93.470	90-ADPI0007-01-00	297,814	-
Passed-through Administration for Children and Families:				
Title IV-E Kinship Navigator Program (A) - Title IV-E Kinship Navigator Program	93.471	ACVF-CB-PI-21-09	523,198	-
Passed-through California Department of Social Services:				
MaryLee Allen Promoting Safe and Stable Families Program - Promoting Safe/Stable Families	93.556	CFL 21/22-115	469,304	-

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<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):</u>				
Passed-through California Department of Social Services:				
Temporary Assistance for Needy Families - Welfare				
Fraud CalWORKs	93.558	CFL 15/16-5, 11	\$ 577,910	\$ -
Temporary Assistance for Needy Families - CalWORKs -				
CalWIN/CalSAWS	93.558	WCDS 5/25/2022	242,559	-
Temporary Assistance for Needy Families - CalWORKs	93.558	CFL 21/22-115	20,278,850	5,012,928
Temporary Assistance for Needy Families - CalWORKs	93.558	CFL 21/22-115	10,783,086	-
Temporary Assistance for Needy Families - CWS - TANF	93.558	CFL 21/22-115	2,028,406	-
Temporary Assistance for Needy Families - HVI - CalWorks	93.558	CFL 21-22	823,030	-
Temporary Assistance for Needy Families - CalWORKs				
Family Stabilization	93.558	CFL 21-22	208,608	-
Temporary Assistance for Needy Families - Cal-Learn				
Program	93.558	CFL 21-22	255,076	-
Sub-total			<u>35,197,525</u>	<u>5,012,928</u>
Passed-through California Department of Child Support Services:				
Child Support Enforcement - Title IV - D: Child Support				
Enforcement (FFP)	93.563	2101CACSES	14,158,860	-
Passed-through California Department of Social Services:				
Refugee and Entrant Assistance_State Administered				
Program - Refugee Cash Assistance	93.566	CFL 21/22-115	55,124	-
Passed-through California Department of Social Services:				
Adoption Incentive Payments				
Adoption Incentive	93.603	CFL 21/22-115	78,715	-
Passed-through California Department of Social Services:				
Stephanie Tubbs Jones Child Welfare Services Program -				
Children Welfare Services - IV-B	93.645	CFL 21/22-115	376,615	-
Passed-through California Department of Aging:				
COVID-19 - Affordable Care Act State Health Insurance Assistance				
Program (SHIP) and Aging And Disability Resource Center				
(ADRC) Options Counseling for Medicare-Medicaid				
Individuals in States with Approved Financial Alignment				
Models - ADRC CARES Act Funds	93.626	N/A	54,762	-
Passed-through California Department of Aging:				
COVID-19 - Elder Abuse Prevention Interventions Program -				
LTC OMB Elder Justice	93.747	AP-2021-18 AM2	5,703	5,703
Passed-through California Department of Social Services:				
Foster Care Title IV-E - CCR CWD/FURS/CWS				
Foster Care Title IV-E - Foster Care (Non CWS)	93.658	CFL 21/22-115	1,625,540	-
Foster Care Title IV-E - Foster Care	93.658	CFL 21/22-115	149,427	-
Foster Care Title IV-E - Foster Care	93.658	CFL 21/22-115	1,284,677	-
Foster Care Title IV-E - Foster Care	93.658	CFL 21/22-115	3,653,007	1,169,686
Foster Care Title IV-E - CWS IV-E	93.658	CFL 21/22-115	10,697,086	-
Foster Care Title IV-E - CSEC	93.658	CFL 21/22-115	132,605	-
Foster Care Title IV-E - SACWIS	93.658	CFL 21/22-115	7,402	-
Foster Care Title IV-E - Foster Care Title IV-E	93.658	CFL 11/12-18,24,39	1,059,329	-
Sub-total			<u>18,609,073</u>	<u>1,169,686</u>

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER [1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
Passed-through California Department of Social Services:				
Adoption Assistance - Adoptions	93.659	CFL 21/22-115	\$ 700,320	\$ -
Adoption Assistance - Adoptions	93.659	CFL 21/22-115	11,196,348	-
Sub-total			11,896,668	-
Passed-through California Department of Social Services:				
Social Services Block Grant - CWS - Title XX	93.667	CFL 21/22-115	584,968	-
Passed-through California Department of Social Services:				
John H. Chafee Foster Care Program for Successful Transition to Adulthood - Independent Living Program	93.674	CFL 21/22-115	135,835	-
MEDICAID CLUSTER				
Passed-through California Department of Aging:				
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778	MS-2122-34	964,096	-
Passed-through California Department of Health Care Services:				
Medical Assistance Program - Home & Community Based Alternatives	93.778	18-95229	396,532	-
Medical Assistance Program - Child Health & Disability Prevention/Health Care for Children in Foster Care (CHDP/HCPFC)	93.778	CHDP Letter 21-02	145,014	-
Medical Assistance Program - Child Health & Disability Prevention -Foster Care (CHDPFC) in Foster Care (CHDP/HCPFC)	93.778	CHDP Letter 21-02	232,018	-
Medical Assistance Program - Child Health & Disability Prevention -Foster Care (CHDPFC) in Foster Care (CHDP/HCPFC)	93.778	CHDP Letter 21-02	55,450	-
Medical Assistance Program - California Children's Services Admin Allocations (CCS, Healthy Families, & Medi-Cal Admin)	93.778	Titles XIX & XXI	2,484,175	-
Medical Assistance Program - Child Health & Disability Prevention/Early and Periodic Screening, Diagnosis, and Treatment (CHDP/EPST)	93.778	Title XIX	371,268	-
Medical Assistance Program - Child Health and Disability Prevention (CHDP) - Fluoride Varnish - Oral Health	93.778	Title XIX	171,578	-
Medical Assistance Program - RX for Kids (CFS-SPMP)	93.778	CFL 21-22	2,180,144	-
Medical Assistance Program - Medi-Cal - Admin	93.778	MCAC 21-22 01	15,863,397	-
Passed-through California Department of Social Services:				
Medical Assistance Program - Medi Cal - CalWIN/CalSAWS	93.778	WCDS 5/25/2022	849,884	-
Medical Assistance Program - CWS IV-E Health Related	93.778	CFL 21/22-115	3,399,840	-
Medical Assistance Program - PA in Home Support Svcs	93.778	CFL 21/22-115	691,856	-
Medical Assistance Program - In Home Supportive Services Title XIX	93.778	CFL 21/22-115	6,514,356	-
Medical Assistance Program - APS/CSBG	93.778	CFL 21/22-115	1,223,072	-
Medical Assistance Program - In Home Supportive Services Title XIX,Skilled Prof. Med Personnel (SPMP), Adult & Fam Services	93.778	CFL 21-22	1,312,760	-

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER [1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
MEDICAID CLUSTER (Continued)				
Passed-through California Department of Public Health:				
Medical Assistance Program - Childhood Lead Poisoning Prevention Program (CLPPP)	93.778	17-10250	\$ 111,955	\$ -
Total Medicaid Cluster			<u>36,967,395</u>	<u>-</u>
Passed-through California Department of Public Health:				
National Bioterrorism Hospital Preparedness Program - Hospital Preparedness Program (HPP)	93.889	17-10209	<u>261,080</u>	<u>-</u>
Passed-through California Department of Public Health:				
HIV Care Formula Grants - Ryan White Title II, Part B	93.917	18-10895	460,028	-
HIV Care Formula Grants - Ryan White Title II, Part B	93.917	18-10895	<u>95,366</u>	<u>-</u>
Sub-total			<u>555,394</u>	<u>-</u>
Direct Programs:				
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Ryan White Title III, Part C	93.918	H76HA25703	159,608	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Ryan White Title III, Part C	93.918	H76HA25703	<u>51,022</u>	<u>-</u>
Sub-total			<u>210,630</u>	<u>-</u>
Passed-through California Department of Mental Health:				
Block Grants for Community Mental Health Services - SAMHSA	93.958	1946001347J5	<u>579,847</u>	<u>383,267</u>
Passed-through California Health and Human Services Agency:				
Block Grants for Prevention and Treatment of Substance Abuse - SABG PRIME	93.959	18-95288 A01	4,481,563	1,585,557
Block Grants for Prevention and Treatment of Substance Abuse - SABG	93.959	18-95288 A01	334,157	-
Block Grants for Prevention and Treatment of Substance Abuse - SABG-CRRSAA	93.959	18-95288 A01	355,899	-
Block Grants for Prevention and Treatment of Substance Abuse - SABG-ARPA	93.959	18-95288 A01	<u>91,523</u>	<u>13,970</u>
Sub-total			<u>5,263,142</u>	<u>1,599,527</u>
Passed-through California Department of Public Health:				
Maternal and Child Health Services Block Grant to the States - Maternal, Child & Adolescent Health	93.994	2021-56	1,500,418	-
Maternal and Child Health Services Block Grant to the States - Adolescent Family Life and Positive Youth Development	93.994	2021-56	<u>413,524</u>	<u>-</u>
Sub-total			<u>1,913,942</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>162,617,007</u>	<u>9,348,212</u>

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER [1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>				
Passed-through California Governor's Office of Emergency Services:				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Great Plates Delivered	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	\$ 15,981,777	\$ -
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Project Room Key	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	1,404,678	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - DR4482 California COVID-19 Pandemic	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	61,442,045	-
Sub-total			78,828,500	-
Passed-through California Governor's Office of Emergency Services:				
Hazard Mitigation Grant - Hazard Mitigation Grant Program (HMGP)	97.039	HMGP#4407-341-36P	97,404	-
Hazard Mitigation Grant - Hazard Mitigation Grant Program (HMGP)	97.039	111-91041	4,889	-
Hazard Mitigation Grant - Hazard Mitigation Grant Program (HMGP)	97.039	111-91041	4,883	-
Hazard Mitigation Grant - Hazard Mitigation Grant Program (HMGP)	97.039	111-91041	4,850	-
Sub-total			112,026	-
Passed-through California Governor's Office of Emergency Services:				
Emergency Management Performance Grants - FY 2020 Emergency Management Performance Grant (EMPG)	97.042	2020-0006-111-00000	258,346	165,908
Emergency Management Performance Grants - FY 2021 Emergency Management Performance Grant (EMPG)	97.042	2021-0015-111-00000	61,284	-
Emergency Management Performance Grants - FY 2021 Emergency Management Performance Grant - ARPA (American Rescue Plan Act)	97.042	2021-0014-111-00000	40,403	-
COVID-19 - Emergency Management Performance Grants - FY 2020 Emergency Management Performance Grant COVID-19 Supplemental	97.042	2020-0019 111-00000	80,742	-
Sub-total			440,775	165,908
Direct Programs:				
Assistance to Firefighters Grant - FY 2019 FPS	97.044	EMW-2019-FP-00245	7,295	-
Passed-through California Governor's Office of Emergency Services:				
COVID-19 - Assistance to Firefighters Grant - Disaster Expedited Claim	97.044	111-U1YTQ-00	45,320	-
Passed-through City of Fillmore:				
Assistance to Firefighters Grant - FY 2020 AFG	97.044	EMW-2020-FG-18234	119,368	-
Passed-through City of Ventura:				
Assistance to Firefighters Grant - FY 2019 AFG	97.044	EMW-2019-FG-10771	19,361	-
Sub-total			191,344	-

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER [1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (Continued):				
Passed-through California Governor's Office of Emergency Services:				
Homeland Security Grant Program - FY 2019 Homeland Security Grant Program (HSGP)	97.067	2019-0035-111-00000	\$ 129,561	\$ -
Homeland Security Grant Program - FY 2019 Homeland Security Grant Program (HSGP)	97.067	2019-0035-111-00000	331,461	111,477
Homeland Security Grant Program - FY 2020 Homeland Security Grant Program (HSGP)	97.067	2020-0095-111-00000	173,995	-
Homeland Security Grant Program - FY 2020 Homeland Security Grant Program (HSGP)	97.067	2020-0095-111-00000	408,129	105,383
Homeland Security Grant Program - OPSG Joint Operations Reimbursement - 2018 Operation Stonegarden	97.067	2018-0054	196,018	-
Homeland Security Grant Program - OPSG Joint Operations Reimbursement - 2019 Operation Stonegarden	97.067	2019-0035	214,446	-
Homeland Security Grant Program - OPSG Joint Operations Reimbursement - 2020 Operation Stonegarden	97.067	2020-0095	84,999	-
Sub-total			<u>1,538,609</u>	<u>216,860</u>
Total U.S. Department of Homeland Security			<u>81,111,254</u>	<u>382,768</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 327,957,330</u>	<u>\$ 30,865,254</u>

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the County of Ventura, California (County) with the exception of the federal award programs of the Children and Families First Commission of Ventura County, a discretely presented component unit, in the amount of \$13,540, which is not included in the schedule during the year ended June 30, 2022 and were subject to separate audits by other independent auditors. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or fund balance, or cash flows of the County. The County's reporting entity is defined in Note 1 of the notes to the County's basic financial statements.

Note 2 - Summary of Significant Accounting Policies

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

Note 3 - Pass-Through Entities' Identifying Number

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

Note 4 - Aging Cluster

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

Note 5 - Medicaid Cluster

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

Medi-Cal administrative expenditures are included in the Schedule as they do not represent fees for services.

Note 6 - Indirect Cost Rate

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

Federal Assistance Listing Number	Federal Program Title	County Program Title
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
16.321	Antiterrorism Emergency Reserve	Antiterrorism and Emergency Assistance Program (AEAP)
16.575	Crime Victim Assistance	Victim/Witness Assistance Program
16.575	Crime Victim Assistance	Victim/Witness Assistance Program
16.575	Crime Victim Assistance	Unserved/Underserved (UV)
16.575	Crime Victim Assistance	Unserved/Underserved (UV)
16.575	Crime Victim Assistance	Child Abuse Treatment AT
16.575	Crime Victim Assistance	Child Abuse Treatment AT
16.575	Crime Victim Assistance	Child Advocacy Center Program (KC)
16.575	Crime Victim Assistance	Child Advocacy Center Program (KC)
16.575	Crime Victim Assistance	Elder Abuse Program XE
16.575	Crime Victim Assistance	Elder Abuse Program XE
16.575	Crime Victim Assistance	County Victim Services XC Program
16.575	Crime Victim Assistance	County Victim Services XC Program
20.616	National Priority Safety Programs	Alcohol and Drug Impaired Driver
20.616	National Priority Safety Programs	Alcohol and Drug Impaired Driver
93.150	Projects for Assistance in Transition from Homelessness (PATH)	PATH-Homeless
93.958	Block Grants for Community Mental Health Services	Block Grants for Community Mental Health Services-SAMHSA
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Block Grants for Prevention and Treatment of Substance Abuse - SABG

Note 7 - Grant Programs Reimbursed in Arrears

The County participates in federal programs where payments are received in arrears because eligibility, as determined by the federal agency, is determined in arrears. The County reports actual revenues for these programs in the year that the funds are received, since the County’s eligible expenditures are not determinable until reimbursement is received.

Disaster Grants – Public Assistance (Presidentially Declared Disasters), CFDA# 97.036

FY Federal Expenditures Incurred	FY Federal Expenditures Reimbursed	Amount
19-20, 20-21	21-22	\$ 76,568,372

Note 8 - Provider Relief Fund and American Rescue Act Rural Distribution

The County received \$2,228,709 from the U.S. Department of Health and Human Services (HHS) through the Provider Relief Fund and American Rescue Act Rural Distributions (PRF) program (Federal Financial Assistance Listing #93.498) during the year ended June 30, 2022. The County incurred eligible expenditures including lost revenues and, therefore, recognized revenues totaling \$2,228,709 for the year ended June 30, 2022 on the financial statements. The PRF expenditures are not recognized on the schedule until the expenditures are included in the reporting to HHS as required under the PRF program. In accordance with the 2022 OMB Compliance Supplement, the PRF expenditures of \$228,271 and \$2,000,438 will be recognized on the schedule for the year ended June 30, 2023, based on reporting to HHS for Period 4, defined as payments (including interest) received during July 1, 2021 to December 31, 2021, and June 30, 2024, based on reporting to HHS for Period 5, defined as payments (including interest) received during January 1, 2022 to June 30, 2022, respectively.

The amount of PRF expenditures included in the schedule requires management to make estimates and assumptions that affect the reported amounts. Accordingly, such expenditures are considered a significant estimate. Estimates and assumptions may include reducing actual expenses by amounts that have been reimbursed or are obligated to be reimbursed by other sources and estimating marginal increases in expenses related to coronavirus. Actual amounts could differ from those estimates.

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

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

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	No

Identification of major programs:

Name of Federal Program / Cluster	Federal Financial Assistance Listing
Supplemental Nutrition Assistance Program (SNAP) Cluster	10.561
Workforce Innovation and Opportunity Act (WIOA) Cluster	17.258, 17.259, 17.278
COVID-19 Coronavirus Relief Fund	21.019
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323
Adoption Assistance	93.659
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

2022-001 Financial Reporting

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

Criteria:

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein and for the fair presentation of the financial statements in conformity with U.S. Generally Accepted Accounting Principles (GAAP). This requires management to work through the financial reporting process to accumulate, reconcile, and summarize information for inclusion in the annual financial statements. A good system of internal control contemplates an adequate system for recording and processing adjusting journal entries significant to the financial statements.

Condition Found:

During the audit, we noted management identified an adjustment to beginning net position of the governmental activities and fund balance of the general fund for an overstatement by the Human Services Agency of receivables and revenue balances in the prior year.

Context:

A prior period adjustment was detected and proposed by management.

Effect:

A prior period adjustment was recorded to the financial statements.

Cause:

The County did not accurately detect the over accrual of year-end balances.

Recommendation:

We recommend that the County strengthen their current procedures requiring that all departments with year-end revenue accruals verify the accruals are accurate, exist and are recorded in the proper period.

Views of Responsible Officials and Planned Corrective Action:

Management agrees. See separately issued Corrective Action Plan.

2022-002 System Procedures Related to Patient Accounts and Patient Credits

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

Criteria:

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

Condition Found:

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

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

We noted during FY 2022, the Medical System, through a manual process, also systematically wrote off patient accounts with negative credit balance without a documented review and approval for each adjustment.

Context:

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

Repeat Finding from Prior Year(s):

This finding is a partial repeat finding of prior year finding 2021-001.

Effect:

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

Cause:

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

Recommendation:

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

View of Responsible Officials and Planned Corrective Action:

Management agrees. See separately issued Corrective Action Plan.

Section III – Federal Award Findings and Questioned Costs

None identified.

Summarized below is the current status of all audit findings reported in the prior audit’s schedule of findings and questioned costs.

Financial Statements Findings

Finding No.	Category	Status of Corrective Action
2021-001	System Procedures Related to Patient Accounts and Patient Credits	Partially Implemented See current year finding 2022-002
2021-002	Third Party Settlements and Reserves	Implemented
2021-003	Internal Controls Over Changes of Rates in the Charge Description Master	Implemented

Federal Awards Findings

Finding No.	Program	CFDA No.	Compliance	Status of Corrective Action
2021-004	Crime Victim Assistance	16.575	Subrecipient Monitoring	Implemented
2021-005	Airport Improvement Program	20.106	Reporting	Implemented
2021-006	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Procurement and Suspension and Debarment	Implemented
2021-007	Medical Cluster	93.778	Reporting	Implemented

County of Ventura, California

Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards
Year Ended June 30, 2022

<u>U.S. DEPT / PASS-THROUGH AGENCY / PROGRAM TITLE</u>	<u>CFDA NO.</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>	<u>FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS</u>	<u>STATE EXPENDITURES</u>
<u>STATE PROGRAMS:</u>					
Passed-through California Department of Aging:					
Ombudsman Initiative	State	AP-21-22-18	\$ -	\$ -	\$ 79,496
Total State Programs			<u>-</u>	<u>-</u>	<u>79,496</u>
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>					
Passed-through California Department of Aging:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	SP-2021-18	25,512	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	SP-2122-18	<u>109,111</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>134,623</u>	<u>-</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>					
Passed-through California Department of Aging:					
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation - Title VIIB - Elder Abuse Program	93.041	AP-2122-18	10,358	6,000	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals - Title VIIA - Ombudsman	93.042	AP-2122-18	50,225	50,225	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services - Title IIID - Disease Prevention	93.043	AP-2122-18	51,199	-	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB - Ombudsman	93.044	AP-2122-18	36,588	36,588	213,620
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title IIIB- Supportive Services	93.044	AP-2122-18	755,462	111,222	100,000
Title IIIC- Nutrition Services Diverted	93.045	AP-2122-18	1,625,368	839,116	762,913
National Family Caregiver Support, Title III, Part E - Title IIIE - Family Caregiver Support	93.052	AP-2122-18	354,223	127,527	-
Nutrition Services Incentive Program - NSIP-Nutrition Services Incentive	93.053	AP-2122-18	177,299	-	-
State Health Insurance Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-2021-18	45,374	-	-
State Health Insurance Assistance Program - Medical Improvements for Patients & Providers Act	93.071	MI-2122-18	86,275	-	-
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2122-18	75,954	3,000	255,446
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778	MS-2122-34	<u>964,096</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>4,232,421</u>	<u>1,173,678</u>	<u>1,331,979</u>
<u>U.S. DEPARTMENT OF LABOR:</u>					
Passed-through California Department of Aging:					
Senior Community Service Employment Program - Title V - Senior Employment - SCSEP	17.235	TV-2122-18	<u>39,887</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Labor			<u>39,887</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			<u>\$ 4,406,931</u>	<u>\$ 1,173,678</u>	<u>\$ 1,411,475</u>

**JEFFERY S. BURGH
AUDITOR-CONTROLLER**

COUNTY OF VENTURA
800 SOUTH VICTORIA AVE.
VENTURA, CA 93009-1540



**ASSISTANT
AUDITOR-CONTROLLER
MICHELLE YAMAGUCHI**

**CHIEF DEPUTIES
BARBARA BEATTY
JASON McGUIRE
KATHLEEN O'KEEFE
RICHARD WHOBREY**

**COUNTY OF VENTURA,
CALIFORNIA**

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2022

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

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2022

I. FINANCIAL STATEMENT FINDINGS

Finding 2022-001

Financial Reporting

Department's Management Response:

The Auditor-Controller's Office (ACO) management agrees with the recommendation that the County strengthen our current internal control procedure to ensure the proper recording and accuracy of year-end revenue accruals.

View of Responsible Officials and Corrective Action:

Currently, the ACO requires departments to review and provide collection information for their year-end revenue accruals, which includes amount collected, projected remaining, and explanations for accrual to actual differences. In addition to our current procedure, the ACO will reiterate the importance of the current procedure when requesting the information from departments and begin sample testing revenue accruals to determine validity and proper reporting.

Name of Responsible Persons:

Jason McGuire, Chief Deputy Auditor-Controller

Implementation Date:

June 30, 2023

Finding 2022-002

System Procedures Related to Patient Accounts and Patient Credits

Department's Management Response:

Management agrees with the recommendation to review its current policies and procedures and ensure secondary review and approvals of credit balance corrections are documented in the patient encounter.

View of Responsible Officials and Corrective Action:

During fiscal year ended June 2021, Patient Financial Services leadership established and strengthened effective controls to correct Cerner's duplicate contractual posting and monitor any potential "fall outs". A program (aka script) is run each day, including weekends, to review the secondary payor electronic postings and correct any duplicate posting. Total credit balances have been reduced more than 70% since November 2019.

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2022

Some credit balances may fall outside the program noted above. To ensure secondary review and approval of these credit balances are performed and documented, management is creating logic in Cerner for encounters with a credit balance to pend for review and route to a worklist for supervisor/management review and approval, after being manually worked by staff. The adjustment or credit reversal would pend in a queue for supervisor/manager approval before being released to adjust. This will ensure there is a second review and staff are documenting the encounter appropriately. This also ensures the credit balance on the encounter matches the overpayment.

Name of Responsible Persons:

Tim Hawkins, HCA – Ambulatory Care Chief Finance Officer, will be responsible for Federally Qualified Healthcare Center (FQHC) Prospective Payment System (PPS) reconciliation reporting requirements, associated balance sheet reserves and receivables.

Ursula Sutherland, HCA Assistant Chief Finance Officer, will be responsible for Medical Center cost reports and associated balance sheet reserves and receivables.

Implementation Date:

September 30, 2022

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2022

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None identified.

**JEFFERY S. BURGH
AUDITOR-CONTROLLER**

COUNTY OF VENTURA
800 SOUTH VICTORIA AVE.
VENTURA, CA 93009-1540



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RICHARD WHOBREY**

**COUNTY OF VENTURA,
CALIFORNIA**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2022

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

COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2022

I. FINANCIAL STATEMENT FINDINGS

Finding 2018-001, Finding 2019-001, Finding 2020-001, and Finding 2021-001

System Procedures Related to Patient Accounts and Patient Credits

Status of Corrective Action:

Partially implemented.

Department's Management Response:

Management agrees with the recommendation to review its current policies and procedures and ensure secondary review and approvals of credit balance corrections are documented in the patient encounter.

View of Responsible Officials and Corrective Action:

During fiscal year ended June 2021, Patient Financial Services leadership established and strengthened effective controls to correct Cerner's duplicate contractual posting and monitor any potential "fall outs". A program (aka script) is run each day, including weekends, to review the secondary payor electronic postings and correct any duplicate posting. Total credit balances have been reduced more than 70% since November 2019.

Some credit balances may fall outside the program noted above. To ensure secondary review and approval of these credit balances are performed and documented, management is creating logic in Cerner for encounters with a credit balance to pend for review and route to a worklist for supervisor/management review and approval, after being manually worked by staff. The adjustment or credit reversal would pend in a queue for supervisor/manager approval before being released to adjust. This will ensure there is a second review and staff are documenting the encounter appropriately. This also ensures the credit balance on the encounter matches the overpayment.

Name of Responsible Persons:

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Ursula Sutherland, HCA Assistant Chief Finance Officer, will be responsible for Medical Center cost reports and associated balance sheet reserves and receivables.

Implementation Date:

September 30, 2022

Finding 2021-002

Third Party Settlements and Reserves

Status of Corrective Action:

Implemented.

COUNTY OF VENTURA, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

Finding 2021-003

Internal Controls Over the Changes of Rates in the Charge Description Master

Status of Corrective Action:
Implemented.

COUNTY OF VENTURA, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2021-004

Program: Crime Victim Assistance

CFDA No.: 16.575

Federal Grantor: U.S. Department of Justice

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

Award No. and Year: Various

Compliance Requirements: Subrecipient Monitoring

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

Status of Corrective Action:

Implemented.

Finding 2021-005

Program: Airport Improvement Program

CFDA No.: 20.106

Federal Grantor: U.S. Department of Transportation

Award No. and Year: Various

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control

Status of Corrective Action:

Implemented.

Finding 2021-006

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

CFDA No.: 10.557

Federal Grantor: U.S. Department of Agriculture

Passed Through: California Department of Public Health

Award No. and Year: 2020-2021

Compliance Requirements: Procurement and Suspension and Debarment

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

Status of Corrective Action:

Implemented.

COUNTY OF VENTURA, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

Finding 2021-007

Program: MediCal Cluster

CFDA No.: 93.778

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

Passed-through: California Department of Health Care Services

Award No. and Year: CFL 20-21

Status of Corrective Action:

Implemented.