

Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2025

County of Ventura, California

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

To the Board of Supervisors
County of Ventura, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of County of Ventura, California (County), as of and for the year then ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 30, 2025. Our report includes a reference to other auditors who audited the financial statements of the Ventura County Employees' Retirement Association, the Ventura County Public Financing Authority and the Children and Families First Commission of Ventura County, as described in our report on the County's financial statements. Our report also includes an emphasis of matter paragraph regarding the County's adoption of GASB Statement No. 101, *Compensated Absences*, as of July 1, 2024. 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. 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 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 result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Sully LLP".

Ontario, California
December 30, 2025



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

To the Board of Supervisors
County of Ventura, California

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the County of Ventura, California’s (County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2025. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Health Center Program Cluster (93.224)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have had a direct and material effect on Health Center Program Cluster for the year ended June 30, 2025.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2025.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

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

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

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding Assistance Listing Nos. 93.224 Health Center Program Cluster as described in finding number 2025-006 for Special Tests and Provisions. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County's basic financial statements include the operations of the Children and Families First Commission of Ventura County, a discretely presented component unit, which expended \$26,783 in federal awards which is not included in the County's schedule of expenditures of federal awards during the year ended June 30, 2025. Our compliance audit, described in the "Qualified and Unmodified Opinions" does not include the operations of the Children and Families First Commission of Ventura County because they engaged other auditors to perform an audit of compliance.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed other 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 items 2025-001, 2025-004 and 2025-009. 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 the County’s responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County’s responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-001, 2025-006, 2025-007, and 2025-009, to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-002, 2025-003, 2025-004, 2025-005, and 2025-08 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 30, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures 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.



Ontario, California
March 25, 2026

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE:				
Passed-through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care - Glassy Winged Sharp Shooter (GWSS)	10.025	AP24PPQF0000C002	\$ 1,041,581	\$ -
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid Bulk Citrus Regulatory	10.025	AP24PPQF0000C005	66,015	-
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid Bulk Citrus Regulatory	10.025	AP25PPQF0000C001	148,969	-
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid Bulk Citrus Regulatory	10.025	AP24PPQF0000C257	24,183	-
Sub-total			<u>1,280,748</u>	<u>-</u>
Direct Programs:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	1,497	-
Passed-through California Department of Public Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10307	4,551,870	-
Sub-total			<u>4,553,367</u>	<u>-</u>
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER				
Passed-through California Department of Aging:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	CF-2223-18	251,986	-
Passed-through California Department of Public Health:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	19-10350	1,058,954	-
Passed-through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Welfare Fraud CalFresh Admin	10.561	CFL 15/16-15,40	1,204,119	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh CalWIN	10.561	WCDS 1/30/2023	152,044	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Admin	10.561	CFL 24/25-19	17,088,630	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh Employment & Training	10.561	CFL 24/25-35	176,830	-
Total Supplemental Nutrition Assistance Program (SNAP) Cluster			<u>19,932,563</u>	<u>-</u>
SCHOOLS AND ROADS CLUSTER				
Passed-through State Controller's Office:				
Schools and Roads - Grants to States - Federal Forest Reserve	10.665	9400	50,635	-
Total Schools and Roads Cluster			<u>50,635</u>	<u>-</u>
Direct Programs:				
Watershed Restoration and Enhancement Agreement Authority Ojai Community Defense Zone Fuel Treatments	10.693	N/A	35,000	-
Law Enforcement Agreements - 2020 Controlled Substance	10.704	20-LE-11051360-038	70,499	-
Passed-through Natural Resources Conservation Service:				
Emergency Watershed Program: EWP-Ventura Co, CA Coyote Creek - DSR 06-24-23-5227-043	10.923	NR249104XXXXC003	1,247,399	-
Emergency Watershed Program: Ventura County Local Buyout: CA Coyote Creek - DSR 06-24-23-5227-945	10.923	NR249104XXXXC044	1,388,881	-
Sub-total			<u>2,636,280</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>28,559,092</u>	<u>-</u>

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
CDBG - ENTITLEMENT/SPECIAL PURPOSE GRANTS CLUSTER				
Direct Programs:				
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 20	14.218	B-20-UC-06-0507	\$ 48,315	\$ 48,315
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 21	14.218	B-21-UC-06-0507	252,559	252,559
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 22	14.218	B-22-UC-06-0507	575,670	575,670
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 23	14.218	B-23-UC-06-0507	580,935	580,935
Community Development Block Grants/Entitlement Grants - Community Development Block Grant - Entitlement 24	14.218	B-24-UC-06-0507	494,296	230,821
COVID-19 - Community Development Block Grants/Entitlement Grants - COVID-19 - CDBG-CV	14.218	B-20-UW-06-0507	574,506	574,506
Passed-through City of San Buenaventura:				
Community Development Block Grants/Entitlement Grants	14.218	95-6000807	33,884	-
Total CDBG-Entitlement/Special Purpose Grants Cluster			<u>2,560,165</u>	<u>2,262,806</u>
Passed-through California Department of Housing and Community Development:				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii- Non-Entitlement Grants in Hawaii- CDBG-CV2	14.228	21-CDBG-HK-0010	2,030,457	2,030,457
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii- Ventura County Healthcare Employment Accelerator	14.228	18-DRWD-23003	947,394	382,845
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii- Mitigation Disaster Year 2017	14.228	17-MITPPS-21029	251,968	-
Sub-total			<u>3,229,819</u>	<u>2,413,302</u>
Direct Programs:				
Emergency Solutions Grant Program - State 22	14.231	22-ESG-17010	83,650	83,650
Direct Programs:				
Home Investment Partnerships Program - HOME Grant 20	14.239	M-20-UC-06-0540	78,001	78,001
Home Investment Partnerships Program - HOME Grant 21	14.239	M-21-UC-06-0540	765,800	765,800
Home Investment Partnerships Program - HOME Grant 22	14.239	M-22-DC-06-0540	206,468	206,468
Home Investment Partnerships Program - HOME Grant 23	14.239	M-23-DC-06-0540	6,824	6,824
Home Investment Partnerships Program - HOME Grant 24	14.239	M-24-DC-06-0540	122,131	-
Sub-total			<u>1,179,224</u>	<u>1,057,093</u>
Passed-through California Department of Public Health:				
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	23-10404	502,368	-
Direct Programs:				
Continuum of Care Program - Shelter Plus Care	14.267	CA1521L9D112207	441,755	-
Continuum of Care Program - Continuum of Care 24-1	14.267	CA2184L9D112200	66,908	66,908
Continuum of Care Program - Continuum of Care 24-2	14.267	CA1619L9D112205	32,563	32,563
Continuum of Care Program - Continuum of Care 24-3	14.267	CA1372L9D112208	8,966	8,966
Continuum of Care Program - Continuum of Care 25-1	14.267	CA1619L9D112306	125,384	125,384
Continuum of Care Program - Continuum of Care 25-2	14.267	CA2301L9D112300	66,449	66,449
Continuum of Care Program - Homeless HUD - VCRRH 24-25	14.267	CA1240L9D112310	81,830	-
Continuum of Care Program - Choices PSH 24-25	14.267	CA1618L9D112307	494,187	-
Continuum of Care Program - HMIS CES 23-24	14.267	CA1521L9D1122207	47,483	-
Continuum of Care Program - HMIS CES 24-25	14.267	CA1521L9D112307	402,632	-
Sub-total			<u>1,768,157</u>	<u>300,270</u>
Passed-through California Department of Public Health:				
Lead Hazard Reduction Capacity Building Grant Program Lead Hazard Reduction Capacity Building Grant	14.912	CALCB000323 LBA	433,373	-
Lead Hazard Control for High Risk Areas Lead Hazard Reduction - Healthy Homes Ventura County	14.920	21-10702	376,491	-
Total U.S. Department of Housing and Urban Development			<u>10,133,247</u>	<u>6,117,121</u>

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR:				
Direct Programs:				
Fish and Wildlife Coordination and Assistance - Hopper Mountain Fuel Break Maintenance	15.664	N/A	\$ 20,000	\$ -
Total U.S. Environmental Protection Agency			20,000	-
U.S. DEPARTMENT OF JUSTICE:				
Direct Programs:				
Eradication Suppression FY 2024 DEA Domestic Cannabis Eradication Suppression Program	16.U01	2024-48	50,000	-
Eradication Suppression FY 2025 DEA Domestic Cannabis Eradication Suppression Program	16.U01	2025-48	16,838	-
Sub-total			66,838	-
Comprehensive Forensic DNA Analysis Grant Program - FY24 DNA Capacity Enhancement for Backlog Reduction (CEBR) Program	16.036	N/A	34,512	-
Services for Trafficking Victims - FY 22 Enhanced Collaborative Model Task Force to Combat Human Trafficking	16.320	N/A	227,516	-
Passed-through California Governor's Office of Emergency Services:				
Crime Victim Assistance - Victim Witness (VW)	16.575	VW23420560	263,331	-
Crime Victim Assistance - Victim Witness (VW)	16.575	VW24430560	689,545	-
Crime Victim Assistance - Unserved/Underserved (UV)	16.575	UV23020560	109,467	-
Crime Victim Assistance - Unserved/Underserved (UV)	16.575	UV24020560	103,719	-
Crime Victim Assistance - Child Abuse Treatment AT	16.575	AT24030560	114,890	46,974
Crime Victim Assistance - Child Abuse Treatment AT	16.575	AT23020560	134,114	41,067
Crime Victim Assistance - Child Advocacy Center Program (KC East)	16.575	KC24A50560	49,846	-
Crime Victim Assistance - Child Advocacy Center Program (KC West)	16.575	KC24050560	76,019	-
Crime Victim Assistance - Child Advocacy Center Program (KC East)	16.575	KC23A10560	175,535	-
Crime Victim Assistance - Child Advocacy Center Program (KC West)	16.575	KC23010560	162,308	-
Crime Victim Assistance - County Victim Services XC Program	16.575	XC23060560	146,575	102,605
Crime Victim Assistance - Family Justice Center Program (FJ Vent)	16.575	FJ23010560	100,192	-
Crime Victim Assistance - Family Justice Center Program (FJ Oxnard)	16.575	FJ21A10560	727,151	-
Crime Victim Assistance - Violence Against Women Vertical Prosecution (VV)	16.575	VV23010560	89,527	-
Crime Victim Assistance - Violence Against Women Vertical Prosecution (VV)	16.575	VV24010560	80,573	-
Passed-through California Victim Compensation Board: Criminal Restitution	16.575	VCB-7870	71,737	-
Passed-through Office on Violence Against Women: Improving Criminal Justice Response (ICJR)	16.575	2020 ICJR/OVW	221,347	-
Improving Criminal Justice Response (ICJR)	16.575	2024 ICJR/OVW	57,662	-
Sub-total			3,373,538	190,646
Direct Programs:				
State Criminal Alien Assistance Program: BJA FY 2024 State Criminal Alien Assistance Program	16.606	15PBJA-24-RR-05581-SCAA	572,769	-
Public Safety Partnership and Community Policing Grants: FY24 COPS Office Technology and Equipment Program	16.710	N/A	729,618	-
FY21 Community Policing Development (CPD) Program - De-Escalation Training	16.710	N/A	9,429	-
Sub-total			739,047	-
Passed-through Board of State and Community Corrections California: Edward Byrne Memorial Justice Assistance Grant Program - FY 22 Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 1223-23	1,377,393	781,432
Direct Programs:				
DNA Backlog Reduction Program - 22 DNA Cap Enhance & Reduction Program	16.741	15PBJA-22-GG-01618-DNAX	129,302	-
DNA Backlog Reduction Program - 23 DNA Cap Enhance & Reduction Program	16.741	15PBJA-23-GG-01254-DNAX	49,318	-
Sub-total			178,620	-

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (Continued):				
Direct Programs:				
Paul Coverdell Forensic Sciences Improvement Grant Program - FY 23 Paul Coverdell Forensic Science Improvement Grants Program - Competitive	16.742	15PBJA-23-GG-02694-COVE	\$ 94,916	\$ -
Passed-through California Governor's Office of Emergency Services:				
Paul Coverdell Forensic Sciences Improvement Grant Program - Paul Coverdell Forensic Science Improvement Program	16.742	CQ23050560	50,655	-
Paul Coverdell Forensic Sciences Improvement Grant Program - Paul Coverdell Forensic Science Improvement Program	16.742	CQ24026501	23,102	-
Paul Coverdell Forensic Sciences Improvement Grant Program - Paul Coverdell Forensic Science Improvement Program	16.742	CQ23 19 0560	91,550	-
Paul Coverdell Forensic Sciences Improvement Grant Program - Paul Coverdell Forensic Science Improvement Program	16.742	CQ24027101	12,674	-
Sub-total			<u>272,897</u>	<u>-</u>
Direct Programs:				
Congressionally Recommended Awards:				
BJA FY 2022 Invited to Apply - Byrne Discretionary Comm. Project Funding/Byrne Discretionary	16.753	15PBJA-22-GG-00172-BRND	2,914	-
BJA FY 2022 Invited to Apply - Byrne Discretionary Comm. Project Funding/Byrne Discretionary	16.753	15PBJA-22-GG-00172-BRND	131,657	-
BJA FY 2022 Invited to Apply - Byrne Discretionary Comm. Project Funding/Byrne Discretionary	16.753	15PBJA-22-GG-00172-BRND	175,813	-
Byrne Discretionary Grants Program- VC Cold Case & Sexual Assault Investigation BJA FY 2022 Invited to Apply - Byrne Discretionary Comm. Project Funding/Byrne Discretionary	16.753	15PBJA-22-GG-00172-BRND	58,400	-
Sub-total			<u>368,784</u>	<u>-</u>
Second Chance Act Reentry Initiative:				
Second Chance Act Grant	16.812	N/A	323,827	-
National Sexual Assault Kit Initiative:				
National Sexual Assault Kit Initiative - BJA FY 2021	16.833	15PBJA-21-GG-04347-SAKI	242,061	-
National Sexual Assault Kit Initiative - BJA FY 2021	16.833	15PBJA-21-GG-04347-SAKI	1,040,965	1,569
National Sexual Assault Kit Initiative - BJA FY 2023	16.833	15PBJA-23-GG-02298-SAKI	187,357	-
National Sexual Assault Kit Initiative - BJA FY 2023	16.833	15PBJA-23-GG-02298-SAKI	1,063,526	-
Sub-total			<u>2,533,909</u>	<u>1,569</u>
Comprehensive Opioid Abuse Site-Based Program:				
BJA FY 22 Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program	16.838	15PBJA-22-GG-04439-COAP	536,576	364,017
Equitable Sharing Program - Federal Equitable Sharing Agreement F.E.S.A.				
	16.922	N/A	338,311	-
Total U.S. Department of Justice			<u>10,944,537</u>	<u>1,337,664</u>
U.S. DEPARTMENT OF LABOR:				
Passed-through California Department of Aging:				
Senior Community Service Employment Program Title V - Senior Employment - SCSEP	17.235	AAA-2425-18	8,602	-
WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) CLUSTER				
Passed-through California Employment Development Department:				
WIOA Adult Program - Equity Target Population (1269)	17.258	AA311044	305,820	205,055
WIOA Adult Program - Farmworkers Advancement Program (1283)	17.258	AA411044	464,930	324,615
WIOA Adult Program - Opportunity Young Adult Career Pathway Prog PY23 (1291)	17.258	AA411044	430,356	326,038
WIOA Adult Program - Opportunity Young Adult Career Pathway Prog PY23 (1290)	17.258	AA411044	84,724	-
WIOA Adult Program - WIOA Adult (201)	17.258	AA511044	285,000	285,000
WIOA Adult Program - WIOA Adult (202)	17.258	AA511044	1,164,707	1,033,865
WIOA Adult Program - WIOA Adult (500)	17.258	AA411044	408,734	49,172
WIOA Adult Program - WIOA Adult (500)	17.258	AA511044	142,341	-
Sub-total			<u>3,286,612</u>	<u>2,223,745</u>

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<u>U.S. DEPARTMENT OF LABOR (Continued):</u>				
Passed-through California Employment Development Department:				
WIOA Youth Activities - WIOA Youth (301)	17.259	AA411044	\$ 1,262,028	\$ 686,467
WIOA Youth Activities - WIOA Youth (301)	17.259	AA511044	345,204	-
Sub-total			1,607,232	686,467
Passed-through California Employment Development Department:				
WIOA Dislocated Worker Formula Grants - Rapid Response	17.278	AA511044	192,747	85,279
WIOA Dislocated Worker Formula Grants - Pathways to Transition 2024	17.278	AA411044	37,248	9,962
WIOA Dislocated Worker Formula Grants - WIOA DLW (501)	17.278	AA511044	400,158	82,006
WIOA Dislocated Worker Formula Grants - WIOA DLW (502)	17.278	AA511044	535,916	312,802
WIOA Dislocated Worker Formula Grants - WIOA DLW (502)	17.278	AA411044	299,949	-
Sub-total			1,466,018	490,049
Total Workforce Innovation and Opportunity Act (WIOA) Cluster			6,359,862	3,400,261
Passed-through California Employment Development Department:				
Reintegration of Ex-Offenders:				
DOL Pathways Home	17.270	PE-35034-20-60-A-6	409,909	-
National Farm Workers Jobs Program	17.270	AC000058WZ0	331,324	144,218
Sub-total			741,233	144,218
WIOA National Dislocated Worker Grants:				
2023 Severe Winter Storms DR NDWG (1271)	17.277	AA311044	35,321	-
Total U.S. Department of Labor			7,145,018	3,544,479
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Direct Programs:				
Airport Improvement Program - 179-041 OXR Part 150 Noise Study	20.106	N/A	142,326	-
Airport Improvement Program - 179-042 OXR Reconstruct Twy A-F	20.106	N/A	8,286	-
Airport Improvement Program - 339-044 CMA Runway 8-26 Phase 1 Design	20.106	N/A	724,533	-
Airport Improvement Program - 179-038 OXR Rehabilitate Rwy 07/25	20.106	N/A	3,314	-
Airport Improvement Program - 179-044 OXR Reconstruction of all Taxiway Connectors	20.106	N/A	4,214,741	-
Airport Improvement Program - 339-043 CMA Part 150 Noise Study	20.106	N/A	136,214	-
Sub-total			5,229,414	-
Passed-through California Department of Transportation:				
Highway Planning and Construction	20.205	07-VEN-0-CR	733,656	-
FEDERAL TRANSIT CLUSTER				
Passed-through Ventura County Transportation Commission:				
Federal Transit Formula Grants - Work Reliability Transport Program	20.507	CA-2023-194-00	21,743	-
Federal Transit Formula Grants - FTA Funds Various	20.507	CA-2024-144	85,665	-
Total Federal Transit Cluster			107,408	-
HIGHWAY SAFETY CLUSTER				
Passed-through California Office of Traffic Safety:				
State and Community Highway Safety - FY24 Selective Traffic Enforcement Program	20.600	68-0297066	73,123	-
State and Community Highway Safety - FY25 Selective Traffic Enforcement Program	20.600	68-0297066	84,288	-
Sub-total			157,411	-

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<u>U.S. DEPARTMENT OF TRANSPORTATION (Continued):</u>				
HIGHWAY SAFETY CLUSTER (Continued)				
Passed-through California Office of Traffic Safety:				
National Priority Safety Programs - Alcohol and Drug Impaired Driver	20.616	DI24028	\$ 109,315	\$ -
National Priority Safety Programs - Alcohol and Drug Impaired Driver	20.616	DI25028	366,977	-
National Priority Safety Programs - Improved Detection of Drugs in Impaired Drivers and Testimony	20.616	DI25022	339,209	-
National Priority Safety Programs - Child Passenger Safety Program	20.616	69A3752230000405BCAH	91,717	-
Sub-total			907,218	-
Total Highway Safety Cluster			1,064,629	-
Passed-through California Office of Traffic Safety:				
State and Community Highway Safety - FY24 Selective Traffic Enforcement Program	20.608	68-0297066	81,994	-
State and Community Highway Safety - FY25 Selective Traffic Enforcement Program	20.608	68-0297066	109,105	-
Sub-total			191,099	-
Total U.S. Department of Transportation			7,326,206	-
<u>U.S. DEPARTMENT OF TREASURY:</u>				
Direct Programs:				
Volunteer Income Tax Assistance (VITA) Matching Grant Program 23-24	21.009	24VITA0176	2,728	2,728
Volunteer Income Tax Assistance (VITA) Matching Grant Program 24-25	21.009	25VITA0160	58,871	58,871
Sub-total			61,599	61,599
Total U.S. Department of Treasury			61,599	61,599
<u>THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES:</u>				
Passed-through California State Library:				
Grants to States - LSTA (eBooks for All)	45.310	LS-249951-OLS-21	500	-
Total The Institute of Museum and Library Services			500	-
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>				
Direct Programs:				
Climate Pollution Reduction Grant	66.046	N/A	285,875	214,908
Total U.S. Environmental Protection Agency			285,875	214,908
<u>U.S. DEPARTMENT OF EDUCATION:</u>				
Passed-through Foundation for California Community College:				
Rehabilitation Services Vocational Rehabilitation Grants to States Summer Training and Employment Program for Student	84.126	HI26A22005	371,125	301,788
Total U.S. Department of Education			371,125	301,788
<u>U.S. ELECTION ASSISTANCE COMMISSION (EAC):</u>				
Passed-through California Secretary of State:				
Help America Vote Act Election Security - HAVA Polling Place Accessibility Training Program	90.404	946001347.000	2,516	-
Total U.S. Election Assistance Commission (EAC)			2,516	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>				
Passed-through California Department of Public Health:				
Medical Reserve Corps Small Grant Program - Ventura County Medical Reserve Corps MRC-STTRONG Award	93.008	U3REP230707	333,671	-
Passed-through National Association of County and City Health Officials:				
Medical Reserve Corps Small Grant Program - Ventura County Medical Reserve Corps MRC-STTRONG Award	93.008	U3REP230718	5,582	-
Sub-total			339,253	-

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
AGING CLUSTER				
Passed-through California Department of Aging:				
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation - Title VII-Elder Abuse Program	93.041	AP-2425-18	\$ 10,384	\$ 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-2425-18	58,553	58,553
Special Programs for the Aging, Title III, Part D Disease Prevention and Health Promotion Services Title IIID-Disease Prevention	93.043	AP-2425-18	70,541	-
Special Programs for the Aging, Title III, Part B Grants For Supportive Services and Senior Centers Title IIIB-Supportive Services	93.044	AP-2425-18	634,949	140,247
Special Programs for the Aging, Title III, Part C Nutrition Services - Title IIIC-Nutrition Services	93.045	AP-2425-18	2,359,466	1,046,885
Passed-through California Department of Aging:				
National Family Caregiver Support, Title III, Part E - Title IIIE-Family Caregiver Support	93.052	AP-2425-18	420,391	105,619
Nutrition Services Incentive Program - Nutrition Services Incentive Program (NSIP)	93.053	AP-2223-18	165,393	-
Total Aging Cluster			3,719,677	1,357,304
Passed-through California Department of Public Health:				
Public Health Emergency Preparedness - Public Health Emergency Preparedness (PHEP)	93.069	22-10698	543,514	-
Public Health Emergency Preparedness - Lab Training and Assistance	93.069	22-10698	44,882	-
Sub-total			588,396	-
Passed-through California Department of Aging:				
Medicare Enrollment Assistance Program - Medical Improvements for Patients & Providers Act	93.071	AAA-2425-18	97,059	-
Passed-through California Department of Social Services:				
Guardianship Assistance - FedGAP & KinGAP	93.090	CFL 24/25-82	2,481,663	-
Passed-through California Department of Public Health:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2156BASE00	90,732	-
Passed-through California Department of Mental Health:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	1946001347J5	115,598	-
HEALTH CENTER PROGRAM CLUSTER				
Direct Programs:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Healthcare for the Homeless Grant H80CS00247	93.224	N/A	2,111,360	-
Passed-through The Regents of the University of California:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Comparing Hypertension Remote Monitoring Evaluation Redesign	93.224	HM-2022C2-28339	295,987	-
Total Health Center Program Cluster			2,407,347	-

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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	\$ 165,572	\$ -
COVID-19 - Immunizations Cooperative Agreements - Local Assistance Supplemental Funding (COVID-19 Round 3)	93.268	17-10362A03	611,848	-
COVID-19 - Immunizations Cooperative Agreements - Local Assistance Supplemental Funding (COVID-19 Round 4)	93.268	17-10362A03	1,642,788	-
Sub-total			<u>2,420,208</u>	<u>-</u>
Passed-through California Department of Public Health:				
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - ELC Enhancing Detection Expansion Funding	93.323	COVID-19ELC114	4,139,555	-
Passed-through California Department of Aging:				
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2425-18	35,739	3,000
Insurance Counseling and Advocacy Program (HICAP)	93.324	AAA-2425-18	81,135	-
Sub-total			<u>116,874</u>	<u>3,000</u>
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response - PH Workforce Development Supplemental Funding	93.354	WFD-056	272,927	-
Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises - California Equitable Recovery Initiative	93.391	CERI-21-23-48	117,457	-
Direct Programs:				
Alzheimer's Disease Program Initiative (ADPI) Care Team Navigator (CTN)	93.470	90ADPI0088-01-00	121,542	-
Passed-through California Department of Social Services:				
Title IV-E Prevention Program - FFPS CWD	93.472	CFL 21/22-84	228,910	-
Direct Programs:				
COVID-19 - Grants for Capital Development in Health Centers - Capital Improvements Grant C8ECS43748	93.526	N/A	338,663	-
Passed-through California Department of Social Services:				
MaryLee Allen Promoting Safe and Stable Families Program - Promoting Safe/Stable Families	93.556	CFL 24/25-46, 24/25-52	566,995	-
Temporary Assistance for Needy Families - CalWORKs - CWS - TANF	93.558	CFL 24/25-60	2,088,588	-
Temporary Assistance for Needy Families - CalWORKs	93.558	CFL 24/25-24	26,123,464	8,057,564
Temporary Assistance for Needy Families - CalWORKs CalWIN/CalSAWS	93.558	WCDS 1/30/2023	36,816	-
Temporary Assistance for Needy Families - CalWORKS	93.558	CFL 24/25-82	25,963,105	-
Temporary Assistance for Needy Families - Cal-Learn Program	93.558	CFL 23-24	95,352	-
Temporary Assistance for Needy Families - HVI - CalWORKs	93.558	CFL 23-24	1,157,075	-
Temporary Assistance for Needy Families - CalWORKs Family Stabilization	93.558	CFL 23-24	351,467	-
Sub-total			<u>55,815,867</u>	<u>8,057,564</u>
Passed-through California Department of Child Support Services:				
Child Support Enforcement - Title IV - D: Child Support Enforcement (FFP)	93.563	2401CACSES	14,727,928	-
Passed-through California Department of Social Services:				
Refugee and Entrant Assistance State Administered Program - Refugee Cash Assistance	93.566	CFL 24/25-82	85,722	-
Stephanie Tubbs Jones Child Welfare Services Program - Children Welfare Services - IV-B	93.645	CFL 24/25-60	355,675	-

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):				
Passed-through California Department of Social Services (Continued):				
Foster Care Title IV-E - CCR CWD	93.658	CFL 24/25-24, 25-73	\$ 1,883,346	\$ -
Foster Care Title IV-E - Excellence in Family Finding	93.658	CFL 22/23-49	165,862	-
Foster Care Title IV-E - Emergency Child Care Bridge	93.658	CFL 24/25-34, 25-74	70,531	-
Foster Care Title IV-E - CSEC	93.658	CFL 24/25-49	150,535	-
Foster Care Title IV-E - CWS IV-E	93.658	CFL 24/25-60	13,510,666	-
Foster Care Title IV-E - Foster Care	93.658	CFL 24/25-82	2,937,972	-
Foster Care Title IV-E - Foster Care	93.658	CFL 24/25-60	973,462	-
Foster Care Title IV-E - Foster Care (Non CWS)	93.658	CFL 24/25-34, 25-74	468,557	-
Foster Care Title IV-E - SACWIS	93.658	CFL 23/24-56	46,713	-
Foster Care Title IV-E - Foster Care Title IV-E	93.658	CFL 11/12-18,24,39	969,049	-
Passed-through California Department of Health Care Services:				
Foster Care Title IV-E - Medical Assistance Program: Health Care for Children in Foster Care - Administrative	93.658	HCPCFC Letter 24-01	126,380	-
Direct Programs:				
Foster Care Title IV-E - KinShip Support Services	93.658	N/A	380,427	-
Sub-total			21,683,500	-
Passed-through California Department of Social Services:				
Adoption Assistance - Adoptions	93.659	CFL 24/25-82	12,689,569	-
Adoption Assistance - Adoptions	93.659	CFL 23/24-74, 76	614,153	-
Sub-total			13,303,722	-
Social Services Block Grant - CWS - Title XX	93.667	CFL 24/25-60	595,460	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood - Independent Living Program	93.674	CFL 24/25-44	149,412	-
MEDICAID CLUSTER				
Passed-through California Department of Aging:				
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778	MS-2223-34	805,327	-
Passed-through California Department of Health Care Services:				
Medical Assistance Program - Home & Community Based Alternatives	93.778	18-95229	399,374	-
Medical Assistance Program - Health for Children in Foster Care - Base	93.778	HCPCFC Letter 24-01	204,282	-
Medical Assistance Program - Health for Children in Foster Care - Caseload Relief	93.778	HCPCFC Letter 24-01	149,848	-
Medical Assistance Program - Health for Children in Foster Care - PMMO	93.778	HCPCFC Letter 24-01	71,999	-
Medical Assistance Program - California Children's Services Admin Allocations (CCS, Healthy Families, & Medi-Cal Admin)	93.778	Titles XIX & XXI	3,088,254	-
Medical Assistance Program - California Children's Services County Monitoring and Oversight - CM64	93.778	Title XIX	125,109	-
Medical Assistance Program - Medi-Cal - Admin	93.778	MCAC 24-25 01F	24,673,684	-
Passed-through California Department of Social Services:				
Medical Assistance Program - Medi Cal - CalWIN/CalSAWS	93.778	WCDS 1/30/2023	673,624	-
Medical Assistance Program - CWS IV-E Health Related	93.778	CFL 23/24-56	2,666,290	-
Medical Assistance Program - PA in Home Support Svcs	93.778	CFL 24/25-77	905,402	-
Medical Assistance Program - In Home Supportive Services Title XIX	93.778	CFL 24/25-21, 25-66	9,120,200	-
Medical Assistance Program - RX for Kids (CFS-SPMP)	93.778	CFL 23-24	2,470,383	-
Medical Assistance Program - APS/CSBG	93.778	CFL 24/25-28	2,212,724	-
Medical Assistance Program - In Home Supportive Services Title XIX, Skilled Prof. Med Personnel (SPMP), Adult & Fam Services	93.778	CFL 23-24	1,720,326	-
Passed-through California Department of Public Health:				
Medical Assistance Program - Childhood Lead Poisoning Prevention Program (CLPPP)	93.778	2019-01	265,651	-
Total Medicaid Cluster			49,552,477	-
Passed-through California Department of Public Health:				
National Bioterrorism Hospital Preparedness Program - Hospital Preparedness Program (HPP)	93.889	22-10698	303,668	-
HIV Care Formula Grants - Ryan White Title II, Part B	93.917	23-10991	509,192	-

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<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued):</u>				
Direct Programs:				
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Ryan White Title III, Part C	93.918	H76HA25703	\$ 211,246	\$ -
Passed-through California Department of Health Care Services: Block Grants for Community Mental Health Services	93.958	194600134715	232,466	-
Passed-through California Department of Mental Health: Block Grants for Community Mental Health Services - SAMHSA	93.958	194600134715	809,291	393,264
Sub-total			1,041,757	393,264
Passed-through California Health and Human Services Agency: Block Grants for Prevention and Treatment of Substance Abuse - SABG PRIME	93.959	18-95288 A01	4,809,551	1,393,669
Block Grants for Prevention and Treatment of Substance Abuse - SABG-ARPA	93.959	18-95288 A01	447,971	282,000
Sub-total			5,257,522	1,675,669
Passed-through California Department of Public Health: CDC's Collaboration with Academia to Strengthen Public Health: California Strengthening Public Health Initiative (CASPHI)	93.967	CASPHI0048	131,320	-
Preventive Health Services Sexually Transmitted Diseases Control Grants: DIS Workforce Development Grant	93.977	NH25PS005127	108,646	-
Maternal and Child Health Services Block Grant to the States - Maternal, Child & Adolescent Health	93.994	2023-56	2,059,381	-
Maternal and Child Health Services Block Grant to the States - California Home Visiting Program State General Fund Expansion	93.994	CHVP 24-56	536,796	-
Maternal and Child Health Services Block Grant to the States - Adolescent Family Life and Positive Youth Development	93.994	2023-56	452,925	-
Sub-total			3,049,102	-
Total U.S. Department of Health and Human Services			185,045,072	11,486,801
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>				
Passed-through California Governor's Office of Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) DR 4482: Category AAA NCS Food Box Cost #2	97.036	111-00000	303,311	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Management Cost CAT-Z	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	2,375,894	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) COVID19-Vaccinations Project#684214	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	401,509	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) COVID19-Vaccinations Project#168694	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	247,695	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) VCFPD-COVID19 DR4482 CAT B	97.036	111-91041	923,026	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) VCFPD-COVID19 DR4482 CAT Z	97.036	111-91041	55,215	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters) California Severe Winter Storms - Dec 2022 DR4683 CAT B	97.036	111-91041	932,017	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters) California Severe Winter Storms - Dec 2022 DR4683 CAT C	97.036	111-91041	211,941	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters) California Severe Winter Storms - Feb 2023 DR4699 CAT B	97.036	111-91041	414,720	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters) California Severe Winter Storms - Feb 2023 DR4699 CAT C	97.036	111-91041	23,827	-

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U.S. DEPARTMENT OF HOMELAND SECURITY (Continued):				
Passed-through California Governor's Office of Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) California Severe Winter Storms - Feb 2023 DR4699 CAT Z	97.036	111-91041	\$ 29,236	\$ -
Disaster Grants - Public Assistance (Presidentially Declared Disasters) California Severe Winter Storms - Feb 2024 DR4769 CAT B	97.036	111-91041	216,106	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) VCFPD-COVID19 DR4482 CAT B	97.036	111-00000	568,732	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters) DR-4683 CA SEVERE WINTER STORMS PROJECT 722462	97.036	CAL OES ID: 111-00000	68,509	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters) DR-4683 CA SEVERE WINTER STORMS PROJECT 737135	97.036	CAL OES ID: 111-00000	25,392	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) DR4482 COVID-19: Vaccination Efforts	97.036	CAL OES ID: 111-00000	4,866,278	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance Grants Program	97.036	FEMA-4683-DR-CA, Cal OES ID: 111-00000	48,581	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Management Cost CAT-Z	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	327,005	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Vaccines#1	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	149,508	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Vaccines#2	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	585,362	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - COVID-19 Testing Efforts #1	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	(13,080)	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - COVID-19 Testing Efforts #5	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	1,539,389	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Sheriff's Beach Patrol	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	239,344	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - NCS Project Roomkey #1	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	(228,972)	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - EOC Expenses #3	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	919,101	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Emergency NCS Expenses #3	97.036	FEMA-4482-DR-CA, CAL OES ID 111-00000	682,449	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance (DR: 4683: California Severe Winter Storms, Flooding, Landslides, and Mudslides)	97.036	FEMA 4683-DR-CA, CalOES ID: 111-0000	243,609	-
Sub-total			16,155,704	-
Passed-through California Governor's Office of Emergency Services:				
Hazard Mitigation Program Grant - PJ0287	97.039	111-91041	56,833	-
Hazard Mitigation Program Grant - PJ0289	97.039	111-91041	17,584	-
Hazard Mitigation Program Grant - PJ0290	97.039	111-91041	48,821	-
Hazard Mitigation Program Grant - Improvement in Coverage of Alert2 Flood Warning System	97.039	FEMA-4353-DR-CA Project # PJ0106	27,412	-
Sub-total			150,650	-

County of Ventura, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (Continued):				
Passed-through California Governor's Office of Emergency Services:				
Emergency Management Performance Grants - FY 2023 Emergency Management Performance Grant (EMPG)	97.042	2023-0006-111-00000	\$ 167,464	\$ -
Emergency Management Performance Grants - FY 2024 Emergency Management Performance Grant (EMPG)	97.042	2024-0050-111-00000	175,850	-
Sub-total			343,314	-
Direct Programs:				
Assistance to Firefighters Grant - FY 2020 AFG	97.044	EMW-2020-FG-18616	10,599	9,085
Assistance to Firefighters Grant - FY 2021 AFG	97.044	EMW-2021-FG-02473	49,108	49,108
Assistance to Firefighters Grant - FY 2021 AFG	97.044	EMW-2021-FG-05756	326,364	-
Assistance to Firefighters Grant - FY 2022 AFG	97.044	EMW-2022-FG-05063	115,495	132,109
Passed-through City of Oxnard:				
Assistance to Firefighters Grant - FY 2022 AFG	97.044	EMW-2021-FG-03878	30,927	-
Sub-total			532,493	190,302
Passed-through California Governor's Office of Emergency Services:				
BRIC: Building Resilient Infrastructure and Communities FY19 Pre-Disaster Mitigation Competitive Grant Program	97.047	Grant #2020-0006, Project #P10095, FIPS #111-91042	1,700,685	-
Homeland Security Grant Program - FY 2021 Homeland Security Grant Program (HSGP)	97.067	2021-0081-111-00000	63,631	-
Homeland Security Grant Program - FY 2022 Homeland Security Grant Program (HSGP)	97.067	2022-0043-111-00000	353,641	126,181
Homeland Security Grant Program - FY 2022 Homeland Security Grant Program (HSGP)	97.067	2022-0043-111-00000	9,198	-
Homeland Security Grant Program - FY 2023 Homeland Security Grant Program (HSGP)	97.067	2023-0042-111-00000	108,535	-
Homeland Security Grant Program - FY 2023 Homeland Security Grant Program (HSGP)	97.067	2023-0042-111-00000	297,188	-
Homeland Security Grant Program - FY 2024 Homeland Security Grant Program (HSGP)	97.067	2024-0088-111-00000	92,499	-
Homeland Security Grant Program - OPSG Joint Operations Reimbursement - 2022 Operation Stonegarden	97.067	2022-0043	356,807	-
Homeland Security Grant Program - OPSG Joint Operations Reimbursement - 2023 Operation Stonegarden	97.067	2023-0042	222,522	-
Sub-total			1,504,021	126,181
Passed-through California Department of Water Resources:				
Rehabilitation of High Hazard-Potential Dams Grant Program FY 2020 Rehabilitation of High Hazard Potential Dams Grant Program	97.152	4600014893.000	81,646	-
Total U.S. Department of Homeland Security			20,468,513	316,483
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 270,363,300	\$ 23,380,843

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 \$26,783, which is not included in the schedule during the year ended June 30, 2025 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 de minimis indirect cost rate of up to 15 percent.

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)
14.228	Community Development Block Grants/Entitlement Grants:	Community Development Block Grant - Disaster Recovery 2017
14.228	Community Development Block Grants-Mitigation Disaster Year 2017	DR-Infrastructure and MIT-Resilient Infrastructure Program NOI
16.575	Crime Victim Assistance	Child Abuse Treatment (AT)
16.575	Crime Victim Assistance	Child Abuse Treatment (AT)
16.575	Crime Victim Assistance	Family Justice Center Program (FJ Vent)
16.575	Crime Victim Assistance	Unserved/Underserved (UV)
16.575	Crime Victim Assistance	Unserved/Underserved (UV)
16.575	Crime Victim Assistance	Victim Witness (VW)
16.575	Crime Victim Assistance	Victim Witness (VW)
16.575	Crime Victim Assistance	Violence Against Women Vertical Prosecution (VV)
16.575	Crime Victim Assistance	Violence Against Women Vertical Prosecution (VV)
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
93.958	Block Grants for Community Mental	Block Grants for Community Mental Health

Note 7 - Grant Programs Reimbursed in Arrears

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

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

Program Name	Direct or Pass-Through Entity Identifying Number	Federal Expenditures Incurred Prior to FY 2025	Federal Expenditures Incurred in FY 2025	Total
DR 4482: Category AAA NCS Food Box Cost #2	111-00000	\$ 303,311	\$ -	\$ 303,311
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Management Cost CAT-Z	FEMA-4482-DR-CA, CAL OES ID 111-00000	2,702,899	-	2,702,899
COVID19-Vaccinations Project#684214	FEMA-4482-DR-CA, Cal OES ID: 111-00000	401,509	-	401,509
COVID19-Vaccinations Project#168694	FEMA-4482-DR-CA, Cal OES ID: 111-00000	247,695	-	247,695
VCFPD-COVID19 DR4482 CAT B	111-91041	923,026	-	923,026
VCFPD-COVID19 DR4482 CAT B	111-00000	568,732	-	568,732
VCFPD-COVID19 DR4482 CAT Z	111-91041	55,215	-	55,215
California Severe Winter Storms - Dec 2022 DR4683 CAT B	111-91041	932,017	-	932,017
California Severe Winter Storms - Dec 2022 DR4683 CAT C	111-91041	211,941	-	211,941
California Severe Winter Storms - Feb 2023 DR4699 CAT B	111-91041	414,720	-	414,720
California Severe Winter Storms - Feb 2023 DR4699 CAT C	111-91041	23,827	-	23,827
California Severe Winter Storms - Feb 2023 DR4699 CAT Z	111-91041	29,236	-	29,236
California Severe Winter Storms - Feb 2024 DR4769 CAT B	111-91041	216,106	-	216,106
DR-4683 CA SEVERE WINTER STORMS PROJECT 722462	CAL OES ID: 111-00000	68,509	-	68,509
DR-4683 CA SEVERE WINTER STORMS PROJECT 737135	CAL OES ID: 111-00000	25,392	-	25,392
DR4482 COVID-19: Vaccination Efforts	Cal OES ID 111-00000	4,866,278	-	4,866,278
Public Assistance Grants Program	FEMA-4683-DR-CA, Cal OES ID: 111-00000	48,581	-	48,581
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Vaccines #1	FEMA-4482-DR-CA, CAL OES ID 111-00000	149,508	-	149,508
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Vaccines #2	FEMA-4482-DR-CA, CAL OES ID 111-00000	585,362	-	585,362
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - COVID-19 Testing Efforts #1	FEMA-4482-DR-CA, CAL OES ID 111-00000	(13,080)	-	(13,080)
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - COVID-19 Testing Efforts #5	FEMA-4482-DR-CA, CAL OES ID 111-00000	1,539,389	-	1,539,389
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Sheriff's Beach Patrol	FEMA-4482-DR-CA, CAL OES ID 111-00000	239,344	-	239,344
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - NCS Project Roomkey #1	FEMA-4482-DR-CA, CAL OES ID 111-00000	(228,972)	-	(228,972)
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - EOC Expenses #3	FEMA-4482-DR-CA, CAL OES ID 111-00000	919,101	-	919,101
COVID-19 - Disaster Grants - Public Assistance (Presidentially FEMA-4482-DR, CA Declared Disaster) - Emergency NCS Expenses #3	FEMA-4482-DR-CA, CAL OES ID 111-00000	682,449	-	682,449
Public Assistance Grants (DR:4683: California Severe Winter Storms, Flooding, Landslides and Mudslides)	FEMA 4683-DR-CA, CalOES ID: 111-0000	243,609	-	243,609
Total		<u>\$ 16,155,704</u>	<u>\$ -</u>	<u>\$ 16,155,704</u>

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified for all major programs, except for the Health Center Program Cluster, which is qualified.
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	Yes

Identification of major programs:

Name of Federal Program / Cluster	Federal Financial Assistance Listing
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557
SNAP Cluster	10.561
CDBG-Entitlement/Special Purpose Grants Cluster	14.218
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228
Crime Victim Assistance Program	16.575
WIOA Cluster	17.258, 17.259, 17.278
Health Center Program Cluster	93.224
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC)	93.323
Adoption Assistance	93.659
Maternal and Child Health Services Block Grant to the States	93.994
Temporary Assistance for Needy Families	93.558
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

None noted.

Section III – Federal Award Findings and Questioned Costs

2025-001 **Program:** Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Assistance Listing No.: 10.557
Federal Grantor: U.S. Department of Agriculture
Passed-through: California Department of Public Health
Award No.: 22-10307
Award Year: 2022

Compliance Requirement: Procurement and Suspension and Debarment

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

Criteria:

2 CFR section 200.303(a), Internal Controls, states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

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

Condition:

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

1. For three (3) out of three (3) contracts selected for testing, the County did not include the applicable provisions described in 2 CFR 200 Appendix II.
2. For one (1) out of three (3) contracts selected for testing, the County could not provide a copy of the approved contract.
3. For three (3) out of three (3) contracts tested, we noted that there was no evidence the County verified that the contracted entities were not suspended or debarred or otherwise excluded from participating in federal programs prior to entering into the contract.

Cause:

The County did not follow their policy documenting the approval of the procurement.

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

The County's policy does not include the requirement to include each of the applicable provisions identified in 2 CFR 200 Appendix II in its contracts or purchase orders.

Effect:

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

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of three (3) out of ten (10) procurement contracts were tested. This represented a total of \$184,840 in contracted services under the grant.

Repeat Finding from Prior Years:

Yes. Finding 2024-002

Recommendation:

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

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2025-002

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

Assistance Listing No.: 10.557

Federal Grantor: U.S. Department of Agriculture

Passed-through: California Department of Public Health

Award No.: 22-10307

Award Year: 2022

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

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria:

2 CFR Section 200.303(a), Internal Controls, states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

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

Condition:

For one (1) of sixty-five (65) expenditures tested, we noted one timecard where the employee's timecard was not approved by a supervisor.

Cause:

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

Effect:

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

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of sixty-five (65) out of one thousand ninety-two (1,092) expenditures were tested, totaling \$164,654 out of \$4,553,367 of the federal program expenditures.

Repeat Finding from Prior Years:

Yes. Finding 2024-003.

Recommendation:

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

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2025-003 **Program:** CDBG-Entitlement/Special Purpose Grants Cluster
Assistance Listing No.: 14.218
Federal Grantor: U.S. Department of Housing and Urban Development
Passed-through: Direct Award
Award No.: B-20-UC-06-0507, B-20-UW-06-0507, B-21-UC-06-0507, B-22-UC-06-0507, B-23-UC-06-0507, B-24-UC-06-0507
Award Year: 2024

Compliance Requirements: Reporting
Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria:

2 CFR Section 200.303(a), Internal Controls, states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

For two (2) out of four (4) CDBG Cash on Hand PR29 and CDBG-CV Cash on Hand PR29 reports, the County did not retain evidence to document the individual who reviewed and approved the required reports.

For three (3) out of three (3) Federal Funding Accountability and Transparency Act (FFATA) report submissions, we noted the County did not retain evidence to document the individual who reviewed and approved the required reports.

Cause:

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

Effect:

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

Questioned Costs:

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

Context/Sampling:

A non-statistical sample of two (2) out of four (4) CDBG Cash on Hand reports were selected for testing. We tested the entire population of three (3) subawards obligations during the year.

Repeat Finding from Prior Years:

Yes. Finding 2024-007 and 2024-008.

Recommendation:

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

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2025-004

Program: CDBG-Entitlement/Special Purpose Grants Cluster

Assistance Listing No.: 14.218

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

Passed-through: Direct Award

Award No.: B-20-UC-06-0507, B-20-UW-06-0507, B-21-UC-06-0507, B-22-UC-06-0507, B-23-UC-06-0507, B-24-UC-06-0507

Award Year: 2024

Compliance Requirement: Special Tests and Provisions - Wage Rate Requirements

Type of Finding: Significant Deficiency in Internal Control Over Compliance and Instance of Noncompliance

Criteria:

All laborers and mechanics employed by contractors or subcontractors to work on construction contracts in excess of \$2,000 financed by federal assistance funds must be paid wages not less than those established for the locality of the project (prevailing wage rates) by the Department of Labor (DOL) 40 USC 3141–3144, 3146, and 3147.

Nonfederal entities shall include in their construction contracts subject to the Wage Rate Requirements a provision that the contractor or subcontractor comply with those requirements and the DOL regulations (29 CFR Part 5, Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction). This includes a requirement for the contractor or subcontractor to submit to the nonfederal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls) (29 CFR sections 5.5 and 5.6; the A-102 Common Rule (section 36(i)(5)); OMB Circular A-110 (2 CFR Part 215, Appendix A, Contract Provisions); 2 CFR Part 176, Subpart C; and 2 CFR section 200.326.

2 CFR 200.303, the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. This includes internal controls over maintaining records of the receipt and review of certified payrolls.

Condition:

For one (1) of three (3) construction contracts selected for testing, we noted that the County did not obtain and review the contractors' certified payroll submissions.

Cause:

The County's procedures did not include verifying all weekly certified payrolls were obtained.

Effect:

Ineffective controls over this area of compliance could result in noncompliance with the wage rate compliance requirements.

Questioned Costs:

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

Context/Sampling:

A non-statistical sample of three (3) out of three (25) certified payrolls were selected for testing.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County strengthen its internal controls to ensure that timely reviews of certified payroll submissions are being performed and documented by the County.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2025-005 **Program:** Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
Assistance Listing No.: 14.228
Federal Grantor: U.S. Department of Housing and Urban Development
Passed-through: Pass-Through California Department of Housing and Community Development
Award No.: 17-MITPPS-21029, 18-DRWD-23003, 21-CDBG-HK-0010
Award Year: 2022, 2024

Compliance Requirements: Reporting
Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria:

2 CFR Section 200.303(a), Internal Controls, states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

For two (2) out of five (5) CDBG-CV2, four (4) out of six (6) CDBG-MIT, and four (4) out of eight (8) VC Heal Activity reports, the County did not retain evidence to document the individual who reviewed and approved the required reports.

Cause:

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

Effect:

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

Questioned Costs:

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

Context/Sampling:

A non-statistical sample of nineteen (19) out of thirty-one (31) reports were selected for testing.

Repeat Finding from Prior Years:

No.

Recommendation:

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

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2025-006

Program: Health Center Program Cluster

Assistance Listing No.: 93.224

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

Passed-through: N/A

Award No.: 5 H80CS00247-22-00

Award Year: 2024

Compliance Requirement: Special Tests and Provisions - Sliding Fee Discounts

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

Criteria:

2 CFR section 200.303(a), Internal Controls, states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per Title 42 USC 254b(k)(3)(F), the Center has made or will make and will continue to make every reasonable effort to collect appropriate reimbursement for its costs in providing health services to persons who are entitled to insurance benefits under title XVIII of the Social Security Act [42 U.S.C. 1395 et seq.], to medical assistance under a State plan approved under title XIX of such Act [42 U.S.C. 1396 et seq.], or to assistance for medical expenses under any other public assistance program or private health insurance program; (G) the center—(i) has prepared a schedule of fees or payments for the provision of its services consistent with locally prevailing rates or charges and designed to cover its reasonable costs of operation and has prepared a corresponding schedule of discounts to be applied to the payment of such fees or payments, which discounts are adjusted on the basis of the patient's ability to pay; (ii) has made and will continue to make every reasonable effort—(I) to secure from patients payment for services in accordance with such schedules.

Condition:

We noted three (3) out of sixty (60) where the County did not appropriately adjust patient charges based on the Health Center's sliding fee discount program schedules in accordance with 42 USC 254b(k)(3)(F). We also noted there was no review of the sliding fee discount by the County for two (2) out of sixty (60) sliding fee samples.

Cause:

The condition is primarily caused by the County not following the policies and procedures in place to ensure the sliding fee discounts to patient charges were applied consistent with its sliding fee discount program schedules.

Effect:

Discounts applied to patient charges were inconsistent with its sliding fee discount program schedules.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of sixty (60) out of three thousand seven hundred forty-eight (3,748) participants were tested.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County strengthen its established policies and procedures to ensure the sliding fee discount program schedules are applied to patient charges consistent with its sliding fee discount schedules, ensure that policies and procedures are strictly adhered to by County personnel and the County's review is performed and documented.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2025-007 **Program:** COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC)
Assistance Listing No.: 93.323
Federal Grantor: U.S. Department of Health and Human Services
Passed-through: California Department of Public Health
Award No.: COVID-19ELC114
Award Year: 2021

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

Criteria:

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

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

Condition:

During our audit procedures performed over the SEFA and expenditures reported for the ELC program, we noted the County initially reported expenditures totaling \$408,471 that should have been reported on the FY 2024 SEFA, as the County incurred the expenditures prior to June 30, 2024. The June 30, 2025 SEFA was corrected for this reporting error.

Cause:

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

Effect:

Prior to the correction, expenditures for the ELC program were overstated by \$408,471. We noted the FY 2024 expenditures incorrectly reported on the FY 2025 SEFA did not have a direct and material effect on the FY 2024 SEFA.

Questioned Costs:

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

Context/Sampling:

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

Repeat Finding from Prior Years:

No.

Recommendation:

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

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2025-008

Program: COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC)

Assistance Listing No.: 93.323

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

Passed-through: California Department of Public Health

Award No.: COVID-19ELC114

Award Year: 2021

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria:

2 CFR Section 200.303(a), Internal Controls, states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

For one (1) out of three (3) Quarterly Progress reports, the County did not retain evidence to document the individual who reviewed and approved the required reports.

Cause:

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

Effect:

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

Questioned Costs:

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

Context/Sampling:

A non-statistical sample of three (3) out of four (4) Quarterly Progress reports were selected for testing. The condition above was identified during our procedures over reporting testing.

Repeat Finding from Prior Years:

No.

Recommendation:

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

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2025-009

Program: COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC)

Assistance Listing No.: 93.323

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

Passed-through: California Department of Public Health

Award No.: COVID-19ELC114

Award Year: 2021

Compliance Requirement: Procurement, Suspension, and Debarment

Type of Finding: Material Weakness and Instance of Noncompliance

Criteria:

2 CFR section 200.303(a), Internal Controls, states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

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

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

Condition:

For three (3) out of three (3) contracts tested, we noted that there was no evidence the County verified that the contracted entities were not suspended or debarred or otherwise excluded from participating in federal programs prior to entering into the contract.

Cause:

The County did not have adequate internal controls in place to ensure vendor eligibility was verified and documented prior to contract execution, resulting in a lack of evidence supporting compliance with suspension and debarment requirements.

Effect:

As a result of this condition, the County was not able to demonstrate compliance with Uniform Guidance procurement requirements, increasing the risk that federal funds could be awarded to ineligible vendors.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of three (3) out of twelve (12) contracts were tested.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the County enhance internal controls over procurement to ensure verification and documentation of vendor eligibility related to suspension and debarment are performed prior to contract execution, in accordance with Uniform Guidance requirements.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

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

Financial Statements Findings

Finding No.	Category	Status of Corrective Action
2024-001	System Procedures Related to Patient Accounts and Patient Credits	Implemented

Federal Awards Findings

Finding No.	Program	Federal Financial Assistance Listing Number	Compliance	Status of Corrective Action
2024-002	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	Procurement and Suspension and Debarment	Not Implemented. See Finding 2025-001.
2024-003	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	Activities Allowable or Unallowed and Allowable Costs/Cost Principles	Not Implemented. See Finding 2025-002.
2024-004	Crime Victim Assistance	16.575	Other - Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) - Schedule of Expenditures of Federal Awards	Implemented
2024-005	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	Implemented
2024-006	COVID-19 - Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	Other - Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) - Schedule of Expenditures of Federal Awards	Implemented
2024-007	CDBG-Entitlement/Special Purpose Grants Cluster	14.218	Reporting	Partially Implemented. See Finding 2025-003.
2024-008	CDBG-Entitlement/Special Purpose Grants Cluster	14.218	Reporting	Partially Implemented. See Finding 2025-003.
2024-009	CDBG-Entitlement/Special Purpose Grants Cluster	14.218	Other - Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) - Schedule of Expenditures of Federal Awards	Implemented
2024-010	COVID-19 Health Center Program Cluster	93.224	Procurement and Suspension and Debarment	Implemented

County of Ventura, California

Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards
Year Ended June 30, 2025

U.S. DEPT / PASS-THROUGH AGENCY / PROGRAM TITLE	FEDERAL FINANCIAL ASSISTANCE LISTING	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS	STATE EXPENDITURES
STATE PROGRAMS:					
Passed-through California Department of Aging: Ombudsman Initiative	State	AP-2425-18	\$ -	\$ -	\$ 217,120
Total State Programs			-	-	217,120
U.S. DEPARTMENT OF AGRICULTURE:					
Passed-through California Department of Aging: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Supplemental Nutrition Assistance Education Program	10.561	CF-2223-18	251,986	-	-
Total U.S. Department of Agriculture			251,986	-	-
U.S. DEPARTMENT OF TRANSPORTATION:					
Passed-through Ventura County Transportation Commission: Federal Transit Formula Grants - FTA Funds Various	20.507	CA-2024-144	85,665	-	-
Total U.S. Department of Transportation			85,665	-	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
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-2425-18	10,384	6,000	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals - Title VII A - Ombudsman	93.042	AP-2425-18	58,553	58,553	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services - Title III D - Disease Prevention	93.043	AP-2425-18	70,541	-	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title III B - Ombudsman	93.044	AP-2425-18	634,949	140,247	-
COVID-19 Special Programs for the Aging, Title III, Part D, Grants for Preventative Services	93.043	AP-2021-18 AM3			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Title III C - Nutrition Services	93.045	AP-2425-18	2,359,466	1,046,885	1,096,728
National Family Caregiver Support, Title III, Part E - Title III E - Family Caregiver Support	93.052	AP-2425-18	420,391	105,619	-
COVID-19 National Family Caregiver Support, Title III, Part E - Title III E - Family Caregiver Support	93.052	AP-2425-18			
Nutrition Services Incentive Program - NSIP-Nutrition Services Incentive	93.053	AP-2425-18	165,393	-	-
Medicare Enrollment Assistance Program - Medical Improvements for Patients & Providers Act	93.071	AAA-2425-18	97,059	-	-
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2425-18	35,739	3,000	-
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	AAA-2425-18	81,135	-	-
Alzheimer's Disease Program Initiative (ADPI) Care Team Navigator (CTN)	93.470	90ADPI0088-01-00	121,542	-	-
Medical Assistance Program - Home & Community Based Alternatives	93.778	18-95229	399,374	-	-
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778	MS-2223-34	805,327	-	-
Total U.S. Department of Health and Human Services			5,259,853	1,360,304	1,096,728
U.S. DEPARTMENT OF LABOR:					
Passed-through California Department of Aging: Senior Community Service Employment Program - Title V - Senior Employment - SCSEP	17.235	AAA-2425-18	8,602	-	-
Total U.S. Department of Labor			8,602	-	-
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ 5,606,106	\$ 1,360,304	\$ 1,313,848

**JEFFERY S. BURGH
AUDITOR-CONTROLLER**

COUNTY OF VENTURA
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**ASSISTANT
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JASON McGUIRE
KATHLEEN O'KEEFE
RICHARD WHOBREY**

**COUNTY OF VENTURA,
CALIFORNIA**

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2025

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, 2025

I. FINANCIAL STATEMENT FINDINGS

None noted.

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2025-001

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

Assistance Listing No.: 10.557

Federal Grantor: U.S. Department of Agriculture

Passed-through: California Department of Public Health

Award No.: 22-10307

Award Year: 2022

Compliance Requirement: Procurement and Suspension and Debarment

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

Department's Management Response:

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

View of Responsible Officials and Corrective Action:

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

Name of Responsible Persons:

Mike Taylor, HCA CFO

John Fankhauser, HCA Director

Implementation Date:

March 2026 – Added documentation of suspension and debarment check for applicable contracts

April 2026 – Include applicable provisions described in 2 CFR 200 Appendix II to contracts

Finding 2025-002

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

Assistance Listing No.: 10.557

Federal Grantor: U.S. Department of Agriculture

Passed-through: California Department of Public Health

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2025

Award No.: 22-10307

Award Year: 2022

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

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Department's Management Response:

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

View of Responsible Officials and Corrective Action:

The timesheet identified during this audit were submitted in the County's payroll system prior to the completion of the 2024 fiscal year audit and related finding 2024-003; therefore, the related corrective actions had not yet been implemented at the time of submission. In response to the prior year's finding, VCPH Management implemented enhanced controls to ensure compliance with timecard approval requirements moving forward from that date. Payroll staff now sends reminder notifications to supervisors, managers, and VCPH Management before and after each pay period closing to identify and resolve unapproved timecards. Management has also reinforced expectations through additional training for supervisors and managers. When a primary supervisor is unavailable, the established alternate approver process will be used to ensure timely approvals. VCPH Management will continue monitoring compliance with these procedures, and these requirements will be reviewed again with all supervising staff at the next scheduled WIC Supervisor Meeting.

Name of Responsible Persons:

Laura Flores, Manager, VCPH

Rigoberto Vargas, Director, VCPH

Implementation Date:

May 1, 2025 – Instructions were provided to all supervisors at the WIC Supervisor Team Meeting

May 7, 2026 – Timecard instructions will again be discussed at the WIC Supervisor Team Meeting

Finding 2025-003

Program: CDBG-Entitlement/Special Purpose Grants Cluster

Assistance Listing No.: 14.218

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

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

Award No.: B-20-UC-06-0507, B-20-UW-06-0507, B-21-UC-06-0507, B-22-UC-06-0507, B-23-UC-06-0507, B-24-UC-06-0507, 95-6000807

Award Year: 2024

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2025

Department's Management Response:

The County Executive Office Community Development Division agrees with the recommendation to revise its procedures to include evidence to document the individual who reviewed and approved required reports prior to submission.

View of Responsible Officials and Corrective Action:

Reporting procedures were revised beginning in April 2025 in response to prior year findings 2024-007 and 2024-008 to incorporate documented review and approval requirements for all applicable federally required reports. These enhanced internal controls were phased in across all relevant reporting processes, with full implementation completed by the end of June 2025. The changes ensure that evidence of review and approval is consistently retained and that reporting remains accurate, complete, and compliant with federal requirements. The reports identified in the finding were completed prior to implementation of these corrective actions.

Name of Responsible Persons:

Kimberlee Albers, Deputy Executive Officer

Implementation Date:

April – June 2025

Finding 2025-004

Program: CDBG-Entitlement/Special Purpose Grants Cluster

Assistance Listing No.: 14.218

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

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

Award No.: B-20-UC-06-0507, B-20-UW-06-0507, B-21-UC-06-0507, B-22-UC-06-0507, B-23-UC-06-0507, B-24-UC-06-0507, 95-6000807

Award Year: 2024

Compliance Requirement: Special Tests and Provisions - Wage Rate Requirements

Type of Finding: Significant Deficiency in Internal Control Over Compliance and Instance of Noncompliance

Department's Management Response:

The County Executive Office Community Development Division agrees with the recommendation to strengthen its internal controls to ensure compliance with wage rate requirements.

View of Responsible Officials and Corrective Action:

The County Executive Office Community Development Division will conduct a comprehensive review and update of its Federal Labor Standards Policy and Procedure (FLSPP), with completion targeted no later than July 1, 2026. The updated FLSPP will include a requirement for County staff to obtain and retain certified payroll submissions monthly for all construction activities subject to prevailing wage requirements. Although the formal policy update will not be effective until July 1, staff will begin implementing this control immediately.

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2025

Name of Responsible Persons:

Kimberlee Albers, Deputy Executive Officer

Tracy McAulay, Housing Solutions Director

Ying Vang, Management Analyst (Community Development Block Grant)

Michael Skinner, Management Analyst (HOME Investment Partnerships Program)

Implementation Date:

April 2026

Finding 2025-005

Program: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Assistance Listing No.: 14.228

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

Passed-through: Pass-Through California Department of Housing and Community Development

Award No.: 17-MITPPS-21029, 18-DRWD-23003, 21-CDBG-HK-0010

Award Year: 2022, 2024

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Department's Management Response:

Management agrees with the recommendation to revise its procedures to include evidence documenting the individual who reviewed and approved required reports prior to submission.

View of Responsible Officials and Corrective Action:

- a. With regards to the CDBG-CV2 and CDBG-MIT reports managed by the County Executive Office Community Development Division, reporting procedures were revised beginning in April 2025 in response to prior year findings 2024-007 and 2024-008 to incorporate documented review and approval requirements for all applicable federally required reports. These enhanced internal controls were phased in across all relevant reporting processes, with full implementation completed by the end of June 2025. The changes ensure that evidence of review and approval is consistently retained and that reporting remains accurate, complete, and compliant with federal requirements. The reports identified in the finding were completed prior to implementation of these corrective actions.
- b. With regards to the VC Heal Activity reports managed by Ventura County Workforce Development (VCWD) management, the required reports were prepared by the subrecipient (Career TEAM) using the standardized HCD format and underwent multiple levels of review, the County acknowledges that documentation of the specific individual review and approval prior to submission was not consistently retained. To strengthen internal controls to ensure all required reports include documented evidence of review and approval prior to submission, VCWD management will:
 - Implement a standardized review and approval protocol requiring documented sign-off by designated VCWD management prior to submission.
 - Require Career TEAM to use a formal certification or routing process identifying the preparer

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2025

and reviewer.

- Maintain centralized documentation identifying the report preparer, reviewer/approver, and date of review.
- Incorporate these requirements into internal procedures and contractor guidance.
- Conduct periodic internal monitoring to verify compliance.

Name of Responsible Persons:

- a. Kimberlee Albers, Deputy Executive Officer
- b. Estelle Bussa, Deputy Executive Officer
VCWD staff responsible for the CDBG program
Career TEAM (Subrecipient – Report Preparation)

Implementation Date:

- a. April – June 2025
- b. April 2026

Finding 2025-006

Program: Health Center Program Cluster

Assistance Listing No.: 93.224

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

Passed-through: N/A

Award No.: 5 H80CS00247-22-00

Award Year: 2024

Compliance Requirement: Special Tests and Provisions - Sliding Fee Discounts

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

Department’s Management Response:

HCA management agrees and acknowledges the findings related to the application and review of sliding fee discounts under the Self-Pay Discount Program. The Department recognizes the importance of consistent application of sliding fee discount schedules and proper documentation of review processes to ensure full compliance with federal requirements. The Department is committed to maintaining strong internal controls and ensuring adherence to all applicable policies, procedures, and regulatory standards governing the Sliding Fee Discount Program.

View of Responsible Officials and Corrective Action:

HCA Management agrees with the finding and will implement corrective actions to strengthen internal controls and ensure consistent application of the sliding fee discount program. The following actions will be taken:

- *Reinforcement of Policies and Procedures:*

Re-educate all applicable staff on existing sliding fee discount program policies, including proper calculation and application of discounts. First re-education session was held on February 4, 2026.

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2025

- *Standardization of Workflow:*

Update and implement standardized workflows and job aids within the registration and billing processes to ensure discounts are applied accurately and consistently. Standardized workflows completed on February 2, 2026.

- *Enhanced Review and Oversight:*

Establish a formalized secondary review process for sliding fee discount determinations, including required documentation and supervisory sign-off. Supervisor sign off on sliding fee applications by April 1, 2026.

- *Ongoing Training:*

Incorporate sliding fee discount program requirements into onboarding and annual refresher training for relevant staff beginning April 1, 2026.

- *Audit and Monitoring:*

Conduct monthly internal audits of sliding fee discount applications to monitor compliance and identify any trends or gap by May 1, 2026.

These corrective actions are designed to ensure compliance with federal requirements, improve consistency in application, and strengthen overall internal controls.

Name of Responsible Persons:

Octavius Gonzaga, Ambulatory Care CFO – Establishes sliding fee discount program policy, procedures, and fee schedules.

Erika Herinx, Ambulatory Care Revenue Cycle Manager – Responsible for the oversight of the training program and ensures the listed activities in the Corrective Action Plan are executed.

Implementation Date:

February 4 - March 30, 2026 – Training of front-end staff and clinic management.

April 1, 2026 – Implementation of supervisor sign off for each sliding fee application.

April 1, 2026 – Re-Training of Medical Billing Specialists on adjustments.

May 1, 2026 – Monthly sampling of encounters

December 1, 2026 – Year-to-date report and internal audit

Finding 2025-007

Program: COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC)

Assistance Listing No.: 93.323

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

Passed-through: California Department of Public Health

Award No.: COVID-19ELC114

Award Year: 2021

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

Type of Finding: Material Weakness in Internal Control Over Compliance

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2025

Department's Management Response:

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

View of Responsible Officials and Corrective Action:

To ensure compliance with §200.510(b) of the Uniform Guidance, the Auditor-Controller's Office will issue additional detailed instructions clarifying the period covered by the amounts to be reported when requesting departmental information for the County's SEFA. These clarifications will support consistency, accuracy, and improved internal controls over federal expenditure reporting.

Name of Responsible Persons:

Jason McGuire, Deputy Director, Auditor-Controller

Implementation Date:

August 2026

Finding 2025-008

Program: COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC)

Assistance Listing No.: 93.323

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

Passed-through: California Department of Public Health

Award No.: COVID-19ELC114

Award Year: 2021

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Department's Management Response:

VCPH Management agrees with the recommendation for the Department to strengthen its policies and procedures to ensure all required reports are reviewed, approved and retained as evidence in the applicable grant folder.

View of Responsible Officials and Corrective Action:

VCPH Management will implement a requirement that all applicable reports must include documented review and approval (e.g. email approval, signed cover sheet, or workflow confirmation) before submission and retention of such approval evidence in the applicable grant folder location.

Name of Responsible Persons:

Maria Macias, Manager, VCPH

Rigoberto Vargas, Director, VCPH

Implementation Date:

April 2026

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2025

Finding 2025-009

Program: COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC)

Assistance Listing No.: 93.323

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

Passed-through: California Department of Public Health

Award No.: COVID-19ELC114

Award Year: 2021

Compliance Requirement: Procurement, Suspension, and Debarment

Type of Finding: Material Weakness and Instance of Noncompliance

Department's Management Response:

HCA management agrees with the recommendation for the County to strengthen its policies and procedures to ensure that the verification of the debarment and suspension is documented and retained, the history of procurement transactions is documented and retained in its official record, and that contracts include all applicable provisions of 2 CFR 200 Appendix II.

View of Responsible Officials and Corrective Action:

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

Name of Responsible Persons:

Mike Taylor, HCA CFO

John Fankhauser, HCA Director

Implementation Date:

March 2026 – Added documentation of suspension and debarment check for applicable contracts

**JEFFERY S. BURGH
AUDITOR-CONTROLLER**

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



**ASSISTANT
AUDITOR-CONTROLLER
MICHELLE YAMAGUCHI**

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

**COUNTY OF VENTURA,
CALIFORNIA**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2025

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, 2025

I. FINANCIAL STATEMENT FINDINGS

Finding 2024-001

System Procedures Related to Patient Accounts and Patient Credits

Status of Corrective Action:

Implemented

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2024-002

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

Assistance Listing No.: 10.557

Federal Grantor: U.S. Department of Agriculture

Passed-through: California Department of Public Health

Award No.: 22-10307

Award Year: 2024

Compliance Requirement: Procurement and Suspension and Debarment

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

Status of Corrective Action:

Not implemented

Department's Management Response:

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

View of Responsible Officials and Corrective Action:

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

Name of Responsible Persons:

Mike Taylor, HCA CFO

John Fankhauser, HCA Director

Implementation Date:

March 2026 – Add documentation of suspension and debarment check for applicable contracts

April 2026 – Include applicable provisions described in 2 CFR 200 Appendix II to contracts

COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2025

Finding 2024-003

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

Assistance Listing No.: 10.557

Federal Grantor: U.S. Department of Agriculture

Passed-through: California Department of Public Health

Award No.: 22-10307

Award Year: 2024

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

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Status of Corrective Action:

Not implemented

Department's Management Response:

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

View of Responsible Officials and Corrective Action:

The timesheet identified during this audit were submitted in the County's payroll system prior to the completion of the 2024 fiscal year audit and related finding 2024-003; therefore, the related corrective actions had not yet been implemented at the time of submission. In response to the prior year's finding, VCPH Management implemented enhanced controls to ensure compliance with timecard approval requirements moving forward from that date. Payroll staff now sends reminder notifications to supervisors, managers, and VCPH Management before and after each pay period closing to identify and resolve unapproved timecards. Management has also reinforced expectations through additional training for supervisors and managers. When a primary supervisor is unavailable, the established alternate approver process will be used to ensure timely approvals. VCPH Management will continue monitoring compliance with these procedures, and these requirements will be reviewed again with all supervising staff at the next scheduled WIC Supervisor Meeting.

Name of Responsible Persons:

Laura Flores, Manager, VCPH

Rigoberto Vargas, Director, VCPH

Implementation Date:

May 1, 2025 – Instructions were provided to all supervisors at the WIC Supervisor Team Meeting

May 7, 2026 – Timecard instructions will again be discussed at the WIC Supervisor Team Meeting

Finding 2024-004

Program: Crime Victim Assistance

Assistance Listing No.: 16.575

Federal Grantor: U.S. Department of Justice

COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2025

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

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

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

Type of Finding: Material Weakness in Internal Control Over Compliance

Status of Corrective Action:

Implemented

Finding 2024-005

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

Assistance Listing No.: 97.036

Federal Grantor: U.S. Department of Homeland Security

Passed-through: County of El Dorado, California

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

Award Year: 2024

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

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

Status of Corrective Action:

Implemented

Finding 2024-006

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

Assistance Listing No.: 97.036

Federal Grantor: U.S. Department of Homeland Security

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

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

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

Type of Finding: Material Weakness in Internal Control Over Compliance

Status of Corrective Action:

Implemented

COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2025

Finding 2024-007

Program: CDBG-Entitlement/Special Purpose Grants Cluster

Assistance Listing No.: 14.218

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

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

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

Award Year: 2024

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Status of Corrective Action:

Partially implemented

Department's Management Response:

The County Executive Office Community Development Division agrees with the recommendation to revise its procedures to include evidence to document the individual who reviewed and approved required reports prior to submission.

View of Responsible Officials and Corrective Action:

Reporting procedures were revised beginning in April 2025 in response to prior year findings 2024-007 and 2024-008 to incorporate documented review and approval requirements for all applicable federally required reports. These enhanced internal controls were phased in across all relevant reporting processes, with full implementation completed by the end of June 2025. The changes ensure that evidence of review and approval is consistently retained and that reporting remains accurate, complete, and compliant with federal requirements. The reports identified in the finding were completed prior to implementation of these corrective actions.

Name of Responsible Persons:

Kimberlee Albers, Deputy Executive Officer

Implementation Date:

April – June 2025

Finding 2024-008

Program: CDBG-Entitlement/Special Purpose Grants Cluster

Assistance Listing No.: 14.218

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

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

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

Award Year: 2024

COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2025

Compliance Requirement: Reporting

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

Status of Corrective Action:

Partially implemented

Department's Management Response:

The County Executive Office Community Development Division agrees with the recommendation to revise its procedures to include evidence to document the individual who reviewed and approved required reports prior to submission.

View of Responsible Officials and Corrective Action:

Reporting procedures were revised beginning in April 2025 in response to prior year findings 2024-007 and 2024-008 to incorporate documented review and approval requirements for all applicable federally required reports. These enhanced internal controls were phased in across all relevant reporting processes, with full implementation completed by the end of June 2025. The changes ensure that evidence of review and approval is consistently retained and that reporting remains accurate, complete, and compliant with federal requirements. The reports identified in the finding were completed prior to implementation of these corrective actions.

Name of Responsible Persons:

Kimberlee Albers, Deputy Executive Officer

Implementation Date:

April – June 2025

Finding 2024-009

Program: CDBG-Entitlement/Special Purpose Grants Cluster

Assistance Listing No.: 14.218

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

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

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

Award Year: 2024

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

Type of Finding: Material Weakness in Internal Control over Compliance

Status of Corrective Action:

Implemented

COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2025

Finding 2024-010

Program: COVID-19 Health Center Program Cluster

Assistance Listing No.: 93.224; 93.527

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

Passed-through: N/A

Award No.: 4 H8GCS48295-01-01

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

Compliance Requirement: Procurement and Suspension and Debarment

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

Status of Corrective Action:

Implemented