

COUNTY OF SAN MATEO, CALIFORNIA

Single Audit Reports

Year Ended June 30, 2019



Certified
Public
Accountants

COUNTY OF SAN MATEO

Single Audit Reports
Year Ended June 30, 2019

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Mateo, California (County) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated November 25, 2019. Our report contains a reference to other auditors who audited the financial statements of the Housing Authority of the County of San Mateo, the San Mateo County Employees’ Retirement Association, the First 5 San Mateo County, and the Health Plan of San Mateo, as described in our report on the County’s financial statements. The financial statements of the Health Plan of San Mateo were not audited in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Macias Gini E O'Connell LPA". The signature is written in a cursive, slightly slanted style.

Walnut Creek, California
November 25, 2019



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

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

Report on Compliance for Each Major Federal Program

We have audited the County of San Mateo, California’s (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2019. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

The County’s basic financial statements include the operations of the Housing Authority of County of San Mateo (Housing Authority), which expended \$90,302,307 in federal awards that are not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2019. Our audit, described below, did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Management’s Responsibility

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

Auditor’s Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 25, 2019, 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 and the State of California Department of Community Services and Development, Community Services Block Grant, schedules of revenues and expenditures are presented for purposes of additional analysis as required by the Uniform Guidance and the State of California Department of Community Services and Development, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the State of California Department of Community Services and Development, Community Services Block Grant, schedules of revenues and expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

Macias Gini & O'Connell LLP

Walnut Creek, California
March 27, 2020

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through State of California, Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	\$ 222,389	\$ -	17-0453-042-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	23,255	-	18-0295-030-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	340,777	-	18-0201
Plant and Animal Disease, Pest Control, and Animal Care	10.025	90,273	-	18-0299-041-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	1,504	-	17-0549-018-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	7,515	-	18-0619-016-SF
Total Plant and Animal Disease, Pest Control, and Animal Care		<u>685,713</u>	<u>-</u>	
Senior Farmers Market Nutrition Program	10.576	12,000	12,000	None
Passed Through State of California, Department of Social Services:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	7,425,544	-	None
State Administrative Matching Grants for SNAP	10.561	589,038	-	16-10141
Subtotal of SNAP Cluster		<u>8,014,582</u>	<u>-</u>	
Passed Through State of California, Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	37,516	-	41-10413-6045223-01
National School Lunch Program	10.555	60,786	-	41-10413-6045223-01
Subtotal of Child Nutrition Cluster		<u>98,302</u>	<u>-</u>	
Passed Through State of California, Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3,018,780	-	15-10112
Subtotal of Pass-Through Programs		<u>11,829,377</u>	<u>12,000</u>	
TOTAL U.S. DEPARTMENT OF AGRICULTURE		<u>11,829,377</u>	<u>12,000</u>	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
Community Development Block Grants / Entitlement Grants	14.218	4,546,304	2,824,699	B-18UC-06-0006
Emergency Solutions Grant Program	14.231	190,870	178,870	E-18UC-06-0006
Home Investment Partnerships Program	14.239	2,444,911	2,248,372	M18-DC060216
Continuum of Care Program	14.267	178,730	-	CA1663L9T121700
Continuum of Care Program	14.267	80,110	-	CA1401L9T121803
Subtotal of Continuum of Care Programs		<u>258,840</u>	<u>-</u>	
Subtotal of Direct Programs		<u>7,440,925</u>	<u>5,251,941</u>	
Passed Through State of California, Department of Housing and Community Development:				
Emergency Solutions Grant Program	14.231	404,307	391,524	17-ESG-11835
Passed Through City and County of San Francisco:				
Housing Opportunities for Persons with AIDS	14.241	712,763	-	None
Subtotal of Pass-Through Programs		<u>1,117,070</u>	<u>391,524</u>	
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		<u>8,557,995</u>	<u>5,643,465</u>	
U.S. DEPARTMENT OF THE INTERIOR				
Passed Through State of California, Department of Parks and Recreation:				
Natural Resource Damage Assessment and Restoration	15.658	18,000	-	C1668034
TOTAL U.S. DEPARTMENT OF THE INTERIOR		<u>18,000</u>	<u>-</u>	
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
DNA Backlog Reduction Program	16.741	62,868	-	2017-DN-BX-0058
DNA Backlog Reduction Program	16.741	67,000	-	2018-DN-BX-0033
Subtotal of DNA Backlog Reduction Programs		<u>129,868</u>	<u>-</u>	
Equitable Sharing Program	16.922	1,834,953	1,630,847	CAEQ00035
Subtotal of Direct Programs		<u>1,964,821</u>	<u>1,630,847</u>	
Passed Through National Police Athletic/Academic League Inc.				
Juvenile Mentoring Program	16.726	370,984	-	2018-JU-FX-0006
Passed Through California Governor's Office of Emergency Services:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	12,192	-	CQ17 13 0410
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	41,481	-	CQ18 14 0410
Subtotal of Paul Coverdell Forensic Sciences Improvement Grant Program		<u>53,673</u>	<u>-</u>	
Crime Victim Assistance	16.575	123,454	-	VW17360410
Crime Victim Assistance	16.575	448,685	-	VW18370410
Crime Victim Assistance	16.575	192,723	-	XV15010410
Crime Victim Assistance	16.575	37,818	-	XE18010410
Crime Victim Assistance	16.575	217,605	-	XC16010410
Subtotal of Crime Victim Assistance		<u>1,020,285</u>	<u>-</u>	

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
U.S. DEPARTMENT OF JUSTICE (Continued)				
Passed Through State of California, Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	\$ 16,557	\$ -	2018-42
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15,864	-	2019-43
Subtotal of Edward Byrne Memorial Justice Assistance Grant Program		<u>32,421</u>	<u>-</u>	
Subtotal of Pass-Through Programs		<u>1,477,363</u>	<u>-</u>	
TOTAL U.S. DEPARTMENT OF JUSTICE		<u>3,442,184</u>	<u>1,630,847</u>	
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Jobs Access and Reverse Commute Program	20.516	9,603	-	CA-37-X177-00
Airport Improvement Program	20.106	263,190	-	None
Subtotal of Direct Programs		<u>272,793</u>	<u>-</u>	
Passed Through State of California, Department of Transportation:				
Highway Planning and Construction	20.205	491,209	-	BRLO-5935(053)
Highway Planning and Construction	20.205	199,304	-	BPMP-5935(069)
Highway Planning and Construction	20.205	35,940	-	BPMP-5935(064)
Highway Planning and Construction	20.205	21,131	-	BPMP-5935(079)
Highway Planning and Construction	20.205	78,794	-	STPL-5935(078)
Highway Planning and Construction	20.205	21,768	-	STPL-5935(081)
TOTAL U.S. DEPARTMENT OF TRANSPORTATION		<u>1,120,939</u>	<u>-</u>	
U.S. DEPARTMENT OF EDUCATION				
Passed Through State of California, Department of Rehabilitation:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	711,275	-	29829
TOTAL U.S. DEPARTMENT OF EDUCATION		<u>711,275</u>	<u>-</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	2,903,216	-	H80CS00051
Subtotal of Direct Programs		<u>2,903,216</u>	<u>-</u>	
Passed Through State of California, Department of Aging:				
Aging Cluster:				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	6,533	-	AP-1819-08
Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	47,868	47,868	AP-1819-08
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	63,478	63,478	AP-1819-08
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	888,786	765,597	AP-1819-08
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	1,653,439	1,470,482	AP-1819-08
National Family Caregiver Support, Title III, Part E	93.052	436,484	389,193	AP-1819-08
Nutrition Services Incentive Program	93.053	218,103	218,103	AP-1819-08
Subtotal of Aging Cluster		<u>3,314,691</u>	<u>2,954,721</u>	
Medicare Enrollment Assistance Program	93.071	9,400	9,400	MI-1718-08
Medicare Enrollment Assistance Program	93.071	40,216	40,216	MI-1819-08
Subtotal of Medicare Enrollment Assistance Programs		<u>49,616</u>	<u>49,616</u>	
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare-Medicaid Individuals in States with Approved Financial Alignment Models	93.626	36,469	36,469	FA-1718-08
State Health Insurance Assistance Program	93.324	100,571	100,571	HI-1718-08
Passed Through Health Plan of San Mateo:				
Medical Assistance Program	93.778	262,097	-	None
Passed Through State of California, Department of Community Services and Development:				
Community Services Block Grant	93.569	290,290	275,790	18F-5040
Community Services Block Grant	93.569	206,625	206,625	19F-4040
Subtotal of Community Services Block Grant		<u>496,915</u>	<u>482,415</u>	
Passed Through State of California, Department of Health Care Services:				
Disabilities Prevention	93.184	671,895	-	San Mateo (41)
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	998,657	-	15-10170 San Mateo
Immunization Cooperative Agreements	93.268	279,712	-	17-10072
Children's Health Insurance Program	93.767	569,221	-	None
Medical Assistance Program	93.778	1,808,777	-	None
Medical Assistance Program	93.778	135,279	-	17-10243
Maternal and Child Health Services Block Grant to the States	93.994	913,311	-	201841 San Mateo

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed Through State of California, Department of Public Health: National Bioterrorism Hospital Preparedness Program	93.889	\$ 319,586	\$ -	17-10192
Public Health Emergency Preparedness	93.069	768,107	-	17-10192
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	206,224	-	1841BASE00
HIV Care Formula Grants	93.917	101,834	-	18-10888
HIV Care Formula Grants	93.917	313,532	-	15-11026
HIV Care Formula Grants	93.917	224,910	-	17-10775
Subtotal of HIV Care Formula Grants Programs		<u>640,276</u>	<u>-</u>	
HIV Prevention Activities - Health Department Based	93.940	173,158	-	17-11050
Disabilities Prevention	93.184	151,362	-	San Mateo
Passed Through State of California, Department of Mental Health: Projects for Assistance in Transition from Homelessness (PATH)	93.150	141,087	141,087	None
Block Grants for Community Mental Health Services	93.958	1,432,505	275,814	None
Passed Through State of California, Department of Social Services: Guardianship Assistance	93.090	257,063	-	None
Promoting Safe and Stable Families	93.556	335,741	247,845	None
Temporary Assistance for Needy Families	93.558	19,696,868	1,174,646	None
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	5,106	-	None
Stephanie Tubbs Jones Child Welfare Services Program	93.645	332,413	-	None
Foster Care - Title IV-E	93.658	9,580,678	465,305	None
Foster Care - Title IV-E	93.658	1,692,935	-	2024.00.01
Subtotal of Foster Care - Title IV-E		<u>11,273,613</u>	<u>465,305</u>	
Adoption Assistance	93.659	2,701,313	-	None
Social Services Block Grant	93.667	265,389	-	None
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	134,526	75,642	None
Medical Assistance Program	93.778	1,027,662	-	None
Medical Assistance Program	93.778	10,181,587	-	None
Passed Through State of California, Department of Child Support Services: Child Support Enforcement	93.563	7,670,070	-	1804CACES
Passed Through State of California, Department of Education: Child Care and Development Fund (CCDF) Cluster: Child Care and Development Block Grant	93.575	124,567	124,567	CAPP-8050
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	571,304	571,304	CAPP-8055
Subtotal of CCDF Cluster		<u>695,871</u>	<u>695,871</u>	
Passed Through State of California, Alcohol and Drug Programs: Block Grants for Prevention and Treatment of Substance Abuse	93.959	5,090,298	4,601,762	None
Passed Through Council of State & Territorial Epidemiologists (CSTE): Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	4,475	-	None
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	14,172	-	None
Subtotal of Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health		<u>18,647</u>	<u>-</u>	
Passed Through City and County of San Francisco: HIV Emergency Relief Project Grants	93.914	1,155,094	-	H89HA00006
Subtotal of Pass-Through Programs		<u>74,310,777</u>	<u>11,301,764</u>	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		<u>77,213,993</u>	<u>11,301,764</u>	
OFFICE OF THE EXECUTIVE PRESIDENT				
Direct Program: High Intensity Drug Trafficking Areas Program	95.001	3,672,445	-	--
TOTAL OFFICE OF THE EXECUTIVE PRESIDENT		<u>3,672,445</u>	<u>-</u>	
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through City and County of San Francisco: Homeland Security Grant Program	97.067	152,812	-	2016-0102
Homeland Security Grant Program	97.067	3,167,324	-	2017-0083
Homeland Security Grant Program	97.067	2,622,923	-	2018-0054
Passed Through County of Santa Clara: Homeland Security Grant Program	97.067	253,014	-	None

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
U.S. DEPARTMENT OF HOMELAND SECURITY (Continued)				
Passed Through California Governor's Office of Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	\$ 81,564	\$ -	FEMA-4301-DR-CA
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	220,792	-	FEMA-4305-DR-CA
Subtotal of Disaster Grants - Public Assistance (Presidentially Declared Disasters)		<u>302,356</u>	<u>-</u>	
Emergency Management Performance Grants	97.042	281,221	-	2018-0008
Homeland Security Grant Program	97.067	63,453	-	2018-0054
Homeland Security Grant Program	97.067	790,036	-	2016-0102
Homeland Security Grant Program	97.067	1,259,585	-	2017-0083
Subtotal of Pass-Through Programs		<u>8,892,724</u>	<u>-</u>	
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		<u>8,892,724</u>	<u>-</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 115,458,932</u>	<u>\$ 18,588,076</u>	

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

1. GENERAL

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

2. BASIS OF ACCOUNTING

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

3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

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

4. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

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

5. MEDI-CAL AND MEDICARE

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

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

6. HOUSING AUTHORITY OF THE COUNTY OF SAN MATEO

Housing Authority federal expenditures are excluded from the Schedule and are separately audited by other auditors. Federal expenditures for the Housing Authority programs are taken from the separately issued single audit report for the year ended June 30, 2019. The federal programs of the Housing Authority are as follows:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
Moving To Work Demonstration Program:		
Low Rent Operating Subsidy	14.881	\$ 10
Capital Fund	14.881	379,456
Housing Choice Vouchers	14.881	<u>78,106,176</u>
Total Moving to Work Demonstration Program		<u>78,485,642</u>
Housing Voucher Cluster		
Housing Choice Vouchers	14.871	4,181,334
Mainstream Vouchers	14.879	<u>525,650</u>
Total Housing Voucher Cluster		<u>4,706,984</u>
Other Programs:		
Continuum of Care	14.267	6,791,691
ROSS-FSS Coordinator	14.896	<u>317,990</u>
Total other programs		<u>7,109,681</u>
Total Department of Housing and Urban Development		<u>90,302,307</u>
Total Expenditures of Federal Awards		<u>\$ 90,302,307</u>

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

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

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

Federal Grantor Pass-through Grantor Program Title	CFDA Number	Grant/ Contract Number	Expenditures	
			State	Federal
U.S. Department of Health and Human Services				
<i>Passed through California Department of Aging</i>				
Special Programs for Aging-Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, & Exploitation	93.041	AP-1819-08	\$ -	\$ 6,533
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1718-08	-	47,868
Special Programs for Aging-Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1819-08	-	63,478
Special Programs for Aging-Title III, Part B Grants for Supportive Services and Senior Centers (Title III-B)	93.044	AP-1819-08	92,005	888,786
Special Programs for Aging-Title III, Part C Nutrition Services (Title III-C)	93.045	AP-1819-08	155,432	1,653,439
National Family Caregiver Support, Title III, Part E	93.052	AP-1819-08	-	436,484
Nutrition Services Incentive Program (NSIP)	93.053	AP-1819-08	-	218,103
Medicare Enrollment Assistance Program (MIPPA)	93.071	MI-1718-08	-	9,400
Medicare Enrollment Assistance Program (MIPPA)	93.071	MI-1819-08	-	40,216
Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-1718-08	199,667	100,571
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare-Medicaid Individuals in States with Approved Financial Alignment Models	93.626	FA-1718-08	-	36,469
Total Expenditures of CDA and Federal Awards			447,104	\$ 3,501,347
State Awards-California Department of Aging:				
Ombudsman State Health Facilities Citation Penalties Account		AP-1819-08	15,867	
Ombudsman Skilled Nursing Facility Quality & Accountability Fund		AP-1718-08	50,509	
Ombudsman Public Health & Licensing and Certification Fund		AP-1718-08	10,790	
Total Expenditures of CDA Awards			\$ 524,270	

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

8. PROGRAM TOTALS

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

CFDA no./Program Title/ Federal Grantor or Pass-Through Grantor	Pass-Through Identifying Number	Federal Expenditures
(1) CDFA no. 14.231 – Emergency Solutions Grant Program		
U.S. Department of Housing and Urban Development	None	\$ 190,870
State of California, Department of Housing and Community Development	17-ESG-11835	404,307
Program Total		<u>\$ 595,177</u>
(2) CDFA no. 93.778 – Medical Assistance Grant Program		
State of California, Department of Health Care Services	None	\$ 1,808,777
State of California, Department of Health Care Services	17-10243	135,279
State of California, Department of Social Services	None	1,027,662
State of California, Department of Social Services	None	10,181,587
Health Plan of San Mateo	None	262,097
Program Total		<u>\$ 13,415,402</u>
(3) CDFA no. 93.184 – Disabilities Prevention		
State of California, Department of Health Care Services	San Mateo (41)	\$ 671,895
State of California, Department of Public Health	San Mateo	151,362
Program Total		<u>\$ 823,257</u>
(4) CDFA no. 97.067– Homeland Security Grant Program		
City and County of San Francisco	2016-0102	\$ 152,812
City and County of San Francisco	2017-0083	3,167,324
City and County of San Francisco	2018-0054	2,622,923
County of Santa Clara	None	253,014
State of California, Office of Emergency Services	2018-0054	63,453
State of California, Office of Emergency Services	2016-0102	790,036
State of California, Office of Emergency Services	2017-0083	1,259,585
Program Total		<u>\$ 8,309,147</u>

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

9. SCHEDULES OF STATE OF CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT EXPENDITURES

The following schedule represents expenditures for U.S. Department of Justice grants passed through the State of California Emergency Management Agency (CalEMA) as well as CalEMA funded grant expenditures for the year ended June 30, 2019. This information is included in the County's single audit report at the request of CalEMA.

Program Title and Expenditure Category	Grant Number Grant Period	Budget	Cumulative through June 30, 2018	Actual 7/1/1806/30/19		Cumulative through June 30, 2019	Remaining Budget
				Non-match ***	Match		
Victim Witness Assistance Program							
Personnel Services	VW17360410	\$ 627,469	\$ 495,376	\$ 110,033	\$ 22,060	\$ 627,469	\$ -
Operating Expenses	10/1/17-9/30/18	54,599	38,373	13,421	2,805	54,599	-
Equipment	CFDA no. 16.575	-	-	-	-	-	-
Residual expired	**	40,434	-	-	-	-	-
Total		<u>\$ 722,502</u>	<u>\$ 533,749</u>	<u>\$ 123,454</u>	<u>\$ 24,865</u>	<u>\$ 682,068</u>	<u>\$ -</u>
Victim Witness Assistance Program							
Personnel Services	VW18370410	\$ 827,472	\$ -	\$ 436,245	\$ 58,663	\$ 494,908	\$ 332,564
Operating Expenses	10/1/18-9/30/19	61,479	-	12,440	138	12,578	48,901
Equipment	CFDA no. 16.575	-	-	-	-	-	-
Total		<u>\$ 888,951</u>	<u>\$ -</u>	<u>\$ 448,685</u>	<u>\$ 58,801</u>	<u>\$ 507,486</u>	<u>\$ 381,465</u>
Underserved Victim Advocacy and Outreach Program - Elder Abuse (XE) Program							
Personnel Services	XE18010410	\$ 110,228	\$ -	\$ 36,453	\$ -	\$ 36,453	\$ 73,775
Operating Expenses	1/1/19-12/31/19	14,772	-	1,365	-	1,365	13,407
Equipment	CFDA no. 16.575	-	-	-	-	-	-
Total		<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ 37,818</u>	<u>\$ -</u>	<u>\$ 37,818</u>	<u>\$ 87,182</u>
Underserved Victim Advocacy and Outreach Program - County Victim Services (XC) Program							
Personnel Services	XC16010410	\$ 386,196	\$ 125,087	\$ 66,124	\$ -	\$ 191,211	\$ 194,985
Operating Expenses	7/1/16-12/31/19	979,610	547,523	151,481	72,458	771,462	208,148
Equipment	CFDA no. 16.575	-	-	-	-	-	-
Residual expired	*	109,099	-	-	-	-	-
Total		<u>\$ 1,474,905</u>	<u>\$ 672,610</u>	<u>\$ 217,605</u>	<u>\$ 72,458</u>	<u>\$ 962,673</u>	<u>\$ 403,133</u>
Underserved Victim Advocacy and Outreach Program - County Victim Services (XC) Program							
Personnel Services	XV15010410	\$ 820,314	\$ 579,410	\$ 192,723	\$ 48,181	\$ 820,314	\$ -
Operating Expenses	4/1/16-12/31/19	-	-	-	-	-	-
Equipment	CFDA no. 16.575	-	-	-	-	-	-
Total		<u>\$ 820,314</u>	<u>\$ 579,410</u>	<u>\$ 192,723</u>	<u>\$ 48,181</u>	<u>\$ 820,314</u>	<u>\$ -</u>
Paul Coverdell Forensic Science Improvement Grant Program							
Personnel Services	CQ17 13 0410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	7/1/18-12/31/18	20,204	8,012	12,192	-	20,204	-
Equipment	CFDA no. 16.742	-	-	-	-	-	-
Total		<u>\$ 20,204</u>	<u>\$ 8,012</u>	<u>\$ 12,192</u>	<u>\$ -</u>	<u>\$ 20,204</u>	<u>\$ -</u>
Paul Coverdell Forensic Science Improvement Grant Program							
Personnel Services	CQ18 14 0410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	1/1/19-12/31/19	67,914	-	41,481	-	41,481	26,433
Equipment	CFDA no. 16.742	-	-	-	-	-	-
Total		<u>\$ 67,914</u>	<u>\$ -</u>	<u>\$ 41,481</u>	<u>\$ -</u>	<u>\$ 41,481</u>	<u>\$ 26,433</u>

* Funding source Victim of Crime Act (VOCA). Fund year 15 expired on August 31, 2018 with a residual balance of \$109,099. The grant provisions do not allow for carryforward after August 31, 2018.

** Grant funding expired on September 30, 2018 with a residual balance of \$40,434. The grant provisions do not allow for carryforward after September 30, 2018.

*** Actual non-match expenditures are reported as federal expenditures in the Schedule under the designated CFDA numbers.

COUNTY OF SAN MATEO
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2019

Section I – Summary of Auditor’s Results

Financial Statements:

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

Federal Awards:

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

<u>Program Title</u>	<u>CFDA Number</u>
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557
Community Development Block Grants / Entitlement Grants	14.218
Home Investment Partnerships Program	14.239
Temporary Assistance for Needy Families.....	93.558
Block Grants for Prevention and Treatment of Substance Abuse	95.959

Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
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Auditee qualified as low-risk auditee?	Yes
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Section II – Financial Statement Findings

No findings are reported.

Section III – Federal Awards Findings and Questioned Costs

No findings are reported.



COUNTY OF SAN MATEO
OFFICE OF THE CONTROLLER

Juan Raigoza
Controller

Shirley Tourel
Assistant Controller

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

COUNTY OF SAN MATEO
Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2019

Prior Year Findings and Questioned Costs

Financial Statement Findings:

None reported.

Federal Awards Findings:

None reported.

COUNTY OF SAN MATEO
 Supplementary Information
 State of California Department of Community Services and Development
 Community Services Block Grant (CSBG) – CFDA No. 93.569

Contract No. 19F-4040
 Schedule of Revenues and Expenditures
 For the Period January 1, 2019 to June 30, 2019

REVENUES	Fiscal Year 2018/19	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	\$ 206,625	\$ 206,625	\$ 206,625	\$ 453,450
EXPENDITURES				
Administrative Costs				
Salaries and Wages	\$ -	\$ -	\$ -	\$ 14,500
Program Costs				
Sub-Contractors	206,625	206,625	206,625	438,950
Total Expenditures*	\$ 206,625	\$ 206,625	\$ 206,625	\$ 453,450

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

COUNTY OF SAN MATEO
 Supplementary Information
 State of California Department of Community Services and Development
 Community Services Block Grant (CSBG) – CFDA No. 93.569

Contract No. 18F-5040
 Schedule of Revenues and Expenditures
 For the Period January 1, 2018 to May 31, 2019

REVENUES	Fiscal Year 2017/18	Fiscal Year 2018/19	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	\$ 203,380	\$ 290,290	\$ 493,670	\$ 493,670	\$ 493,670
EXPENDITURES					
Administrative Costs					
Salaries and Benefits	\$ -	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Program Costs					
Sub-Contractors	203,380	275,790	479,170	479,170	479,170
Total Expenditures*	\$ 203,380	\$ 290,290	\$ 493,670	\$ 493,670	\$ 493,670

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