

Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the Contra Costa County Economic Opportunity Council (EOC) to a majority of members of the EOC less than 96 hours prior to that meeting are available for public inspection at 1470 Civic Ct. Suite 200, Concord, CA 94520 during normal business hours.

**Group/Meeting Name:** Economic Opportunity Council Business Meeting

**Date:** 10/13/2022 **Time: From:** 6:00 PM **To** 7:30 PM

**Location:** Video Conference Meeting

**ZOOM call:**

- Visit <https://us06web.zoom.us/j/89642388758?pwd=VFUxNWVhbnU1vTUprQnRXbEFkTjkzZz09>
- Click Join meeting and enter the following ID #: **896 4238 8758**
- You will be prompted to enter *your name* and the following password: **199710**
- Wait for host to join

**Call-in:**

- Dial 1-669-900-9128 US (San Jose)
- Enter Conference code: **199710**

**Meeting Leader:** Renee Zeimer, Chair

**Purpose:** To Conduct EOC Business Meeting

The Economic Opportunity Council will provide reasonable accommodations for persons with disabilities planning to participate in EOC meetings. Please contact staff at least 24 hours before the meeting at [AKaur@ehsd.cccounty.us](mailto:AKaur@ehsd.cccounty.us)

**Opportunities for Public Comment:** Persons who wish to address the EOC during the public comment or with respect to an agenda item may email their comments [AKaur@ehsd.cccounty.us](mailto:AKaur@ehsd.cccounty.us) before or during the meeting, or should join the teleconference meeting prior to the meeting to state their intent to provide public comments and will be limited to two minutes.

All votes taken during a teleconference will be by roll call.

The Board Chair may reduce the amount of time allotted per speaker at the beginning of each item or public comment period depending on the number of speakers and the business of the day.  
Your patience is appreciated.

**Desired Outcome: By the end of this meeting, we will:**

Understand the desired outcomes and ground rules for this meeting so that we accomplish our meeting objectives in a timely and efficient manner.
Receive any public comments so that the public has an opportunity to provide input and we are knowledgeable of the community's concerns and/or interests for potential inclusion on future agenda.
Introduce new CSB Interim Director Nicholas Bryant.
Review and approve the draft September 8, 2022 EOC Business Meeting minutes for official record.
Receive updates on Fiscal reports so that members are fully informed.
Discuss CSBG Revenue Agreement Amendment #2 Discretionary Funds and Approve additional CSBG discretionary funds and budget line items.
Discuss Contra Costa County Single Audit so that members are fully informed.
Discuss on-site subcontractor monitoring visits sign-up schedule and program monitoring forms.
Discuss CSBG Contract renewals timelines, budgets, and Contract content changes. Discuss new demand Attestation Form for sub recipients to use.
Receive reports so that we are informed of activities and have identified appropriate next steps.

List next steps so that everyone is aware of their assigned tasks, upcoming meetings, and deadlines.

Evaluate the meeting.

<b>Agenda</b>			
<b>What</b>	<b>How</b>	<b>Who</b>	<b>Time</b>
<b>1. Review Desired Outcomes &amp; Ground Rules</b>	Present Clarify Check for Understanding	Chair	3 Minutes
<b>2. Public Comment</b>	Present	Members of the Public	2 Minutes
<b>3. Introduction of new CSB Interim Director Nicholas Bryant</b>	Present	CSB staff	10 Minutes
<b>4. Action:</b> <ul style="list-style-type: none"> <li>September 8, 2022 EOC Business Meeting minutes draft review and approve</li> </ul>	Present Clarify Check for Understanding Check for Approval	Group	5 Minutes
<b>5. Fiscal Reports:</b> <ul style="list-style-type: none"> <li>2020 CSBG CARES expenditure report</li> <li>CSBG August 2022 expenditure report</li> </ul>	Present Clarify Check for Understanding	CSB staff	10 Minutes
<b>6. Action: CSBG Revenue Agreement Amendment #2 Discretionary Funds</b> <ul style="list-style-type: none"> <li>Approve additional CSBG discretionary funds and budget line items</li> </ul>	Present Clarify Check for Understanding Check for Approval	CSB staff	15 Minutes
<b>7. Contra Costa County Single Audit</b>	Present Clarify Check for Understanding	CSB staff	5 Minutes
<b>8. On-site Subcontractor Monitoring:</b> <ul style="list-style-type: none"> <li>Discuss on-site subcontractor monitoring visits sign-up schedule</li> <li>Review program monitoring on-site visits forms for use</li> </ul>	Present Clarify Check for Understanding	CSB staff	15 Minutes

## Agenda

What	How	Who	Time
<b>9. CSBG Contract Renewals:</b> <ul style="list-style-type: none"> <li>• Discuss CSBG Contracts renewals timelines, budgets, and content changes</li> <li>• Discuss new demand Attestation Form for sub recipients to use</li> </ul>	Present Clarify Check for Understanding	CSB staff	5 Minutes
<b>10. Reports:</b> <ul style="list-style-type: none"> <li>• CSB Interim Director</li> <li>• CSB Staff               <ul style="list-style-type: none"> <li>▪ Discuss Point in Time Infographic data</li> </ul> </li> <li>• EOC Chair</li> <li>• EOC Members</li> </ul>	Present Clarify Check for Understanding	Group	15 Minutes
<b>11. Next Steps</b>	Present Clarify Check for Understanding	Group	3 Minutes
<b>12. Meeting Evaluation</b>	+/ $\Delta$	Group	2 Minutes



## Economic Opportunity Council (EOC) Business Meeting Minutes

Location: Zoom Call



**Date:** 9/8/2022      **Time Convened:** 6:16 pm      **Time Terminated:** 7:29/7:40 pm\*      **Recorder:** Desiré Medlen

**Conference Call attendees:** Renee Zeimer, Devlyn Sewell, Desiré Medlen, Monisha Merchant, Ajit Kaushal, Brendan Foley, Sofia Navarro, LaTonia Peoples-Stokes.

**Absentees:** Noe Gudino, Alison McKee.

**Staff:** Amanda Cleveland, Michael Morris, Dr. Easter Calvit.

**Quorum:** Yes \*Action items were taken care of by 7:29pm and meeting lost quorum. Information on fiscal reports and other items presented until 7:40pm.

TOPIC	RECOMMENDATION / SUMMARY
Review desired outcomes and ground rules.	<ul style="list-style-type: none"> <li>Chair Zeimer called the meeting to order at 6:16 pm.</li> <li>Medlen read the desired outcomes.</li> </ul>
Public Comment	<ul style="list-style-type: none"> <li>None present.</li> </ul>
<p><b>Action:</b></p> <ul style="list-style-type: none"> <li>➤ Interview EOC Board Member Applicant Patricia J. Campbell</li> <li>➤ Discuss and vote for EOC Board Member Applicant Patricia J. Campbell</li> </ul>	<ul style="list-style-type: none"> <li>EOC Members went over and divided up interview questions for new member interview.</li> <li>EOC Members discussed their history on the board before asking questions to Campbell.</li> <li>Campbell answered questions and asked one to the board.</li> <li>Board deliberated confirming Campbell before moving forward with the vote.</li> </ul> <p><b>A motion to approve Patricia J. Campbell as a new EOC Board Member was made by Foley and seconded by Sewell.</b></p> <p><b>The motion passed with EOC members voting as follows:</b>  <b>Ayes: Merchant, Sewell, Zeimer, Peoples-Stokes, Kaushal, Foley, Navarro, Medlen.</b>  <b>Nays: None</b>  <b>Abstentions: None</b>  <b>Absent: Gudino, McKee.</b></p>



TOPIC	RECOMMENDATION / SUMMARY
<p><b>Action:</b></p> <ul style="list-style-type: none"> <li>➤ June 9<sup>th</sup>, 2022, EOC Business Meeting minutes</li> </ul>	<ul style="list-style-type: none"> <li>• The group reviewed the draft June 9<sup>th</sup>, 2022, Business Meeting minutes with no changes.</li> </ul> <p><b>A motion to approve the draft June 9<sup>th</sup>, 2022, Business Meeting minutes was made by Sewell and seconded by Navarro.</b></p> <p><b>The motion passed with EOC members voting as follows:</b>  <b>Ayes: Merchant, Sewell, Zeimer, Peoples-Stokes, Kaushal, Foley, Navarro, Medlen.</b>  <b>Nays: None</b>  <b>Abstentions: None</b>  <b>Absent: Gudino, McKee.</b></p>
<p><b>Action:</b></p> <ul style="list-style-type: none"> <li>➤ June 29<sup>th</sup>, EOC Special Business Meeting minutes</li> </ul>	<ul style="list-style-type: none"> <li>• The group reviewed the draft June 29<sup>th</sup>, Special Business Meeting minutes with no changes.</li> </ul> <p><b>A motion to approve the draft June 29<sup>th</sup>, Special Business Meeting minutes was made by Peoples-Stokes and seconded by Kaushal.</b></p> <p><b>The motion passed with EOC members voting as follows:</b>  <b>Ayes: Merchant, Sewell, Zeimer, Peoples-Stokes, Kaushal, Foley, Navarro, Medlen.</b>  <b>Nays: None</b>  <b>Abstentions: None</b>  <b>Absent: Gudino, McKee.</b></p>
<p><b>Action:</b></p> <ul style="list-style-type: none"> <li>➤ Ratify proposal to extend next year's CSBG 2022 base contracts</li> </ul>	<ul style="list-style-type: none"> <li>• Zeimer presented case to extend CSBG 2022 base contracts into 2023.</li> <li>• During Special Meeting on August 16<sup>th</sup>, Executive Committee passed the extension, but the full board must ratify before it goes into effect.</li> <li>• Kaushal asked if that would change site visit schedule. Zeimer assured that annual site visits will remain the same.</li> <li>• Morris underlined how helpful the two-year model will be from an administrative perspective.</li> </ul> <p><b>A motion to ratify the CSBG 2022 base contracts was made by Kaushal and seconded by Merchant.</b></p> <p><b>The motion passed with EOC members voting as follows:</b>  <b>Ayes: Merchant, Sewell, Zeimer, Peoples-Stokes, Kaushal, Foley, Navarro, Medlen.</b>  <b>Nays: None</b>  <b>Abstentions: None</b>  <b>Absent: Gudino, McKee.</b></p>

TOPIC	RECOMMENDATION / SUMMARY
<p><b>Action:</b></p> <ul style="list-style-type: none"> <li>➤ Ratify CSB Strategic Plan (approved at EOC Special Called Meeting August 16, 2022)</li> </ul>	<ul style="list-style-type: none"> <li>• Zeimer went over the CSB Strategic Plan. The initial plan was passed during the August 16<sup>th</sup> Special Meeting. However, it needs to be ratified by the main board to go into effect.</li> </ul> <p><b>A motion to ratify the EOC’s CSB Strategic Plan was made by Peoples-Stokes and seconded by Navarro.</b></p> <p><b>The motion passed with EOC members voting as follows:</b>  <b>Ayes: Merchant, Sewell, Zeimer, Peoples-Stokes, Kaushal, Foley, Navarro, Medlen.</b>  <b>Nays: None</b>  <b>Abstentions: None</b>  <b>Absent: Gudino, McKee.</b></p>
<p><b>Action:</b></p> <ul style="list-style-type: none"> <li>➤ Discuss 2022-2023 Executive Committee Elections</li> <li>➤ Vote for 2022-2023 Executive Committee Election Board Members <ul style="list-style-type: none"> <li>○ Secretary</li> <li>○ Vice Chair</li> <li>○ Chair</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Zeimer went over voting procedures for Executive Committee Elections over Zoom.</li> <li>• Zeimer nominated Desiré Medlen for Secretary. Medlen accepted the nomination. Medlen voted in as Secretary.</li> <li>• Zeimer nominated Devlyn Sewell for Vice Chair and Sewell accepted. Zeimer went over expected duties of Vice Chair. Sewell voted in as Vice Chair.</li> <li>• Nomination for Renee Zeimer was made in the chat for the Chair position. Zeimer voted in as Chair.</li> </ul> <p><b>A motion to accept the new Executive Committee was made by Kaushal and seconded by Peoples-Stokes.</b></p> <p><b>The motion passed with EOC members voting as follows:</b>  <b>Ayes: Merchant, Sewell, Zeimer, Peoples-Stokes, Kaushal, Foley, Navarro, Medlen.</b>  <b>Nays: None</b>  <b>Abstentions: None</b>  <b>Absent: Gudino, McKee.</b></p>
<p><b>Discuss:</b></p> <ul style="list-style-type: none"> <li>➤ On-site subcontractor monitoring visits timeline, signups, and next steps</li> </ul>	<ul style="list-style-type: none"> <li>• Zeimer stated Staff will reach out for site visit scheduling.</li> <li>• Cleveland brought up a list of subcontractors EOC members need to visit. EOC members claimed what sites they would like to visit.</li> <li>• Members can visit more than one site and staff will accompany EOC site visits.</li> </ul>
<p><b>Fiscal Reports:</b></p> <ul style="list-style-type: none"> <li>➤ 2020 CSBG CARES expenditure report</li> <li>➤ 2021 CSBG June 2022 expenditure reports</li> <li>➤ 2021 CSBG July 2022 expenditure reports</li> </ul>	<ul style="list-style-type: none"> <li>• Morris went over 2020 CSBG Expenditure Report as of May 2022.</li> <li>• Morris went over 2021 CSBG as of July, more money will be expended as Backpack items are purchased.</li> <li>• Morris went over LIHEAP reports as of the end of 2021 and updated contracts as of March 2022. LIHEAP amounts will now be presented quarterly.</li> </ul>

TOPIC	RECOMMENDATION / SUMMARY
<ul style="list-style-type: none"> <li>➤ LIHEAP/ Weatherization reports October 1, 2021- December 31, 2021</li> <li>➤ LIHEAP/ Weatherization reports January 1, 2022 - March 31, 2022</li> </ul>	
<p><b>Action:</b></p> <ul style="list-style-type: none"> <li>➤ <i>Community Action Month Board of Supervisors Meeting</i></li> <li>➤ <i>Community Action Month Roundtable Event</i></li> </ul>	<ul style="list-style-type: none"> <li>• <i>Kaur presented information on the EOC’s presentation for Community Action Month’s Board of Supervisors meeting.</i></li> <li>• <i>Stuart updated the EOC with agenda of Board of Supervisors meeting.</i></li> <li>• <i>Stuart noted COVID-19 distancing and mask protocols were in place due to a rise in local cases.</i></li> <li>• <i>Stuart showed the video prepared by staff member Amanda Cleveland highlighting work from subcontractors throughout the year.</i></li> <li>• <i>Reich updated the group about the Roundtable Event moving to virtual only, due to a rise in local COVID-19 cases.</i></li> <li>• <i>Reich shared the 1-hour program agenda.</i></li> <li>• <i>Reich and Kaur presented virtual background made by staff member Cleveland and EOC member Medlen. A motion needed to be made to authorize use of the background for all members.</i></li> <li>• <i>Staff assured the group instructions for installing the background on their personal Zoom set up will be provided.</i></li> <li>• <i>Zeimer went over detailed agenda overview for the Roundtable Event and staff clarified Zoom details.</i></li> </ul> <p><b><i>A motion to approve the Community Action Month virtual background was made by Peoples-Stokes and seconded by Navarro.</i></b></p> <p><b><i>The motion passed with EOC members voting as follows:</i></b>  <b><i>Ayes: Mckee, Merchant, Sewell, Zeimer, Peoples-Stokes, Kaushal, Navarro, Medlen.</i></b>  <b><i>Nays: None</i></b>  <b><i>Abstentions: None</i></b>  <b><i>Absent: Gudino, Nelson, Foley.</i></b></p>

TOPIC	RECOMMENDATION / SUMMARY
<b>Reports:</b> <ul style="list-style-type: none"> <li>• CSB Director</li> <li>• EOC Chair</li> <li>• CSB Staff</li> <li>• EOC Members</li> </ul>	<p><b><u>CSB Director</u></b></p> <ul style="list-style-type: none"> <li>• None.</li> </ul> <p><b><u>EOC Chair</u></b></p> <ul style="list-style-type: none"> <li>• None.</li> </ul> <p><b><u>CSB Staff</u></b></p> <ul style="list-style-type: none"> <li>• None.</li> </ul> <p><b><u>EOC Members</u></b></p> <ul style="list-style-type: none"> <li>• None.</li> </ul>
<b>Next Steps</b>	<p><b><u>Next Steps</u></b></p> <ul style="list-style-type: none"> <li>• Staff will reach out to Patricia J. Campbell to let her know of board approval.</li> <li>• Staff will send out a solid schedule for subcontractor site visits.</li> <li>• Cleveland will update other staff about motions passed at meeting.</li> </ul>
<b>➤ Evaluate the Meeting</b>	We did it.

Community Services Block Grant													
Monthly Expenditures													
2020 CARES Contract # 20F-3646													
Term: MAR 27, 2020 - AUG 31, 2022													
August 31, 2022 (not closed out)													
Line		sub	CAA CARES	FEB	MAR	APR	MAY	JUN	JUL	AUG	YTD	YTD	
Item	Description	object	Budget	2022	2022	2022	2022	2022	2022	2022	Total	Balance	%
<b>ADMINISTRATIVE COSTS:</b>													
1	Salaries and Wages	1011	30,877	702.50	798.09	437.05	-	2,049.46	4,312.77	-	34,031	(3,154)	110%
2	Fringe Benefits		22,539.00	313.81	427.03	269.88	-	1,431.74	2,834.75	-	18,831	3,708	84%
<b>Total Administrative Costs</b>			<b>53,416</b>	<b>1,016</b>	<b>1,225.11</b>	<b>706.93</b>	<b>-</b>	<b>3,481.20</b>	<b>7,147.52</b>	<b>-</b>	<b>52,862</b>	<b>554</b>	<b>99%</b>
<b>PROGRAM COSTS:</b>													
1	Salaries and Wages	1011	54,733.00	-	-	3,256.33	-	-	-	879	60,191	(5,458)	110%
2	Fringe Benefits		39,954	-	-	7,373.90	-	-	-	587	43,921	(3,967)	110%
3	Operating Expenses		44,089	4,419.00	462.20	-	-	-	-	9,440	22,401	21,688	51%
4	Subcontractor Services	2310	996,989	3,519.00	84,964.07	118,656.08	75,255.12	23,352.80	139,075.92	79,253	897,705	99,284	90%
1	Bay Area Community Resources		78,869	2,520			888.00		6,300.00	2,100	40,165	38,704	51%
2	Bay Area Legal Aid		99,999			15,120.00	23,218.00			5,870	99,999	-	100%
3	Contra Costa County Health Services Dept.		66,999		55,058.54	11,928.83					66,987	12	100%
4	Contra Costa Interfaith Housing		74,000	999							74,999	(999)	101%
5	Greater Richmond Interfaith Program		49,001			16,566.34		6,848.66	17,557.94	8,027	49,000	1	100%
6	Lao Family Community Development		98,999					9,027.00		3,700	85,348	13,651	86%
7	Loaves and Fishes of Contra Costa		66,492		5,119.13	5,816.56	24,829.98		12,173.00		66,492	0	100%
8	Monument Crisis Center		69,999		9,380.00				9,335.62	6,775	41,771	28,228	60%
9	Monument Impact		78,869		5,983.72						78,869	(0)	100%
10	Opportunity Junction, Inc		60,922			33,077.10	16,950.00				53,897	7,025	88%
11	Shelter Inc of Contra Costa		60,922						52,723.69		58,569	2,353	96%
12	St Vincent de Paul of Contra Costa County		64,999			33,219.21		902.14	31,779.19		65,901	(902)	101%
13	STAND! For Families Free of Violence		60,922			2,928.04	9,369.14	6,575.00	9,206.48		50,605	10,317	83%
14	The Conta Costa Clubhouses, Inc.		65,997		9,422.68					52,781	65,104	893	99%
<b>Total Program Costs</b>			<b>1,135,765</b>	<b>7,938</b>	<b>85,426.27</b>	<b>129,286.31</b>	<b>75,255.12</b>	<b>23,352.80</b>	<b>139,075.92</b>	<b>90,159</b>	<b>1,024,217</b>	<b>111,548</b>	<b>90%</b>
<b>Total Expenditures</b>			<b>1,189,181</b>	<b>8,954</b>	<b>86,651.38</b>	<b>129,993.24</b>	<b>75,255.12</b>	<b>26,834.00</b>	<b>146,223.44</b>	<b>90,159</b>	<b>1,077,079</b>	<b>112,102</b>	<b>91%</b>

<b>Community Services Block Grant</b>											
<b>Monthly Expenditures</b>											
<b>2020 Contract # 20F-3646 DISC</b>											
<b>August 31, 2022 (not closed out)</b>											
Line	sub	Total							YTD	YTD	
Item	Description	object	Budget	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Total	Balance	%
<b>Subcontractor Services</b>											
1	Opportunity Junction, Inc	2310	2,883.57				2,883.57		2,883.57	-	100%
2	Monument Impact	2310	2,883.57						-	2,883.57	0%
3	The Contra Costa Clubhouse Inc	2310	2,883.57		2,883.57				2,883.57	-	100%
4	CC Interfaith (Hope Solutions)	2310	2,883.57		2,883.57				2,883.57	-	100%
5	White Pony Express	2310	2,883.57		2,883.57				2,883.57	-	100%
6	Shelter Inc of Contra Costa	2310	2,883.57		1,632.22				1,632.22	1,251.35	57%
7	CC Health Services Homeless Program	2310	2,883.57						2,884.00	(0.43)	100%
8	Loaves and Fishes of Contra Costa	2310	2,883.57		1,238.47				2,883.57	-	100%
9	Monument Crisis Center	2310	2,883.57				2,883.57		2,883.57	-	100%
10	St. Vincent de Paul of Contra Costa County	2310	2,883.57		688.12				2,198.39	685.18	76%
11	Lao Family Community Development	2310	2,883.57	2,779.61					2,779.61	103.96	96%
12	Bay Area Community Resources	2310	2,883.57				2,883.57		2,883.57	-	100%
13	Rising Sun Center For Opportunity	2310	2,883.57		2,227.88				2,883.57	-	100%
14	Great Richmond Interfaith Program	2310	2,883.57		1,478.28		143.78		1,622.06	1,261.51	56%
<b>Total</b>			<b>40,369.98</b>	<b>2,779.61</b>	<b>15,915.68</b>	<b>-</b>	<b>8,794.49</b>	<b>-</b>	<b>34,184.84</b>	<b>6,185.14</b>	<b>85%</b>

Community Services Block Grant														
Monthly Expenditures														
2022 Contract # 22F-5007														
Term: Jan 1, 2022 through May 31, 2023														
Line		sub	Original	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	YTD		
Item	Description	object	Budget	2021	2021	2021	2021	2021	2022	2022	2022	Total	Balance	% Spent
<b><u>ADMINISTRATIVE COSTS:</u></b>														
1	Salaries and Wages	1011	15,818	1,342	-	-	-	-	-	-	-	1,342	14,476	8%
2	Fringe Benefits		11,547	861	-	-	-	-	-	-	-	861	10,686	7%
3	Other Costs-Indirect Costs		70,500	6,531	-	-	-	-	-	-	-	6,531	63,969	9%
	<b>Total Administrative Costs</b>		<b>97,865</b>	<b>8,734</b>	-	-	-	-	-	-	-	<b>8,734</b>	<b>89,131</b>	<b>9%</b>
<b><u>PROGRAM COSTS:</u></b>														
1	Salaries and Wages	1011	246,255									-	246,255	0%
	<b>Subtotal Program</b>		<b>138,588</b>	<b>16,809</b>	-	-	-	-	-	-	-	<b>16,809</b>	<b>121,779</b>	<b>12%</b>
	Student Interns		107,667									-	107,667	0%
2	Fringe Benefits		115,167	8,472	-	-	-	-	-	-	-	8,472	106,695	7%
3	Operating Expenses		5,682	-	-	-	-	-	-	-	-	-	5,682	0%
4	Out-of-State Travel		-	-	-	-	-	-	-	-	-	-	-	
5	Subcontractor Services		409,000	-	-	-	-	-	-	-	-	-	409,000	0%
1	Opportunity Junction, Inc	2310	36,000	-	-	-	-	-	-	-	-	-	36,000	0%
2	GRIP	2310	26,000	-	-	-	-	-	-	-	-	-	26,000	0%
3	The Contra Costa Clubhouse Inc	2310	35,200	-	-	-	-	-	-	-	-	-	35,200	0%
4	CC Interfaith (Hope Solutions)	2310	36,200	-	-	-	-	-	-	-	-	-	36,200	0%
5	White Pony Express	2310	37,000	-	-	-	-	-	-	-	-	-	37,000	0%
6	Bay Area Legal Aid (BALA)	2310	29,000	-	-	-	-	-	-	-	-	-	29,000	0%
7	STAND!	2310	33,000	-	-	-	-	-	-	-	-	-	33,000	0%
8	Loaves and Fishes of Contra Costa	2310	27,000	-	-	-	-	-	-	-	-	-	27,000	0%
9	Monument Crisis Center	2310	33,200	-	-	-	-	-	-	-	-	-	33,200	0%
10	St. Vincent de Paul	2310	26,200	-	-	-	-	-	-	-	-	-	26,200	0%
11	Lao Family Community Development	2310	32,200	-	-	-	-	-	-	-	-	-	32,200	0%
12	Bay Area Community Resources	2310	30,000	-	-	-	-	-	-	-	-	-	30,000	0%
13	Rising Sun Center For Opportunity	2310	28,000	-	-	-	-	-	-	-	-	-	28,000	0%
	<b>Total Program Costs</b>		<b>776,104</b>	<b>25,282</b>	-	-	-	-	-	-	-	<b>25,282</b>	<b>750,822</b>	<b>3%</b>
	<b>Total Expenditures</b>		<b>873,969</b>	<b>34,016</b>								<b>34,016</b>	<b>839,953</b>	<b>4%</b>



DAVID SCRIBNER  
DIRECTOR

State of California-Health and Human Services Agency  
**DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT**  
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833  
Telephone: (916) 576-7109 | Fax: (916) 263-1406  
[www.csd.ca.gov](http://www.csd.ca.gov)



GAVIN NEWSOM  
GOVERNOR

Dear Executive Director:

The purpose of this letter is to notify you that on August 29, 2022, the Department of Community Services and Development (CSD) received additional Community Services Block Grant (CSBG) funds for Fiscal Year (FY) 2022 from the U.S. Department of Health and Human Services (HHS).

The source of the additional CSBG funds is the one percent of FY 2022 CSBG funding withheld by HHS for discretionary projects. Because HHS did not utilize the funds for discretionary projects, HHS has elected to distribute the one percent funding allocation to states. California's share of the one percent funding distribution is \$605,101, bringing the final 2022 CSBG allocation to \$62,658,955.

Attached is the 2022 CSBG Contract Amendment 2 for the term of January 1, 2022 through May 31, 2023. Due to the increased CSBG contract amount, all agencies must submit a revised CSD 425 CSBG Budget Series reflecting the amount identified on the 2022 CSBG Allocation Spreadsheet listed under the column labeled "Total 2022 Contract." A revised CSD 641 is optional if there are changes to your current work plan.

The budget and work plan forms may be accessed through CSD's [Local Agencies Portal](#), located under the "Forms" tab after selecting "CSBG." Please refer to the contract checklist, which itemizes the contract deliverables that must be returned to CSD.

CSD looks forward to a continued productive partnership so that, together, we can effectively administer our critical programs and services designed to strengthen the economic security of vulnerable Californians.

Sincerely,

A handwritten signature in black ink that reads 'Jason Wimbley'.

JASON WIMBLEY  
Chief Deputy Director



## 2022 Community Services Block Grant (CSBG) Contract Amendment 2 Checklist

---

### General Comments and Requirements:

Contact your assigned Field Operations Representative immediately if this Agreement requires corrections. To access the DocuSign form, click on the following link: [Local Agencies Portal](#).

### Contract Amendment Packet:

The completed contract packet (list of documents/forms below) must be returned to CSD to execute the contract. Please use the checkboxes below to indicate the completed documents/forms are included:

- Submitted contract via DocuSign, which includes the signed Contract Face Sheet (STD 213)** with the name and title of the individual authorized to sign the Agreement
- Current insurance documents or Self-Insurance Authority Certification** if not already on file with CSD. New evidence of insurance (ACORD 25) is required if current insurance expires during the contract term, or if the amount of insurance needs to be increased.
- Board resolution.** (Not applicable if a general board resolution has already been submitted and is not specific to the program, program year, or contract number, and does not contain any changes).

**Please submit your completed contract packet within 30 days (45 days for public agencies) from the release of the contract via DocuSign.**

### Contract Amendment 2 Deliverables:

The following **contract amendment deliverables** (as applicable) must be completed and returned to your Field Representative within 30 calendar days for private non-profit agencies and 45 calendar days for public agencies from the date of this contract release. Please use the checkboxes below to indicate the completed documents/forms are included:

- Completed 425 Budget Series Forms, ensuring all numbers match the Allocation Spreadsheet posted to the Local Agencies Portal.
  - o **CSBG Contract Budget Summary (CSD 425.S)**
  - o **CSBG Budget Support Personnel Costs (CSD 425.1.1)**
  - o **CSBG Budget Support Non-Personnel Costs (CSD 425.1.2)**
  - o **CSBG Budget Support Other Agency Operating Funds (CSD 425.1.3)**
  - o **CSBG Contract Budget Narrative (CSD 425.1.4)**

## 2022 Community Services Block Grant (CSBG) Contract Amendment 2 Checklist

---

- **CSBG Annual Work Plan (CSD 641) (If applicable)**

Please return your completed **contract deliverables** (as applicable) via email to your assigned Field Operations Representative.

All forms are located on the **Forms** page under the **CSBG tab** of the CSD's Local Agencies Portal at: [Local Agencies Portal](#).

**State of California**  
**Department of Community Services and Development**  
**2022 CSBG Allocation**  
**Non-CAAs**

**Attachment A**

**NATIVE AMERICAN INDIANS**

Agency	Contract Number	First Release (8/9/21)	Second Release (5/20/22)*	Third Release (8/29/22)	Total 2022 Contract
Karuk Tribe (NAI-LPA) (Core Funding)	22F-5101	42,000	0	0	42,000
Karuk Tribe (NAI-LPA)	22F-5102	81,891	32,182	914	114,987
NCIDC, Inc. (NAI-LPA) (Core Funding)	22F-5103	122,000	0	0	122,000
NCIDC, Inc./LIFE (NAI-LPA) (Core Funding)	<i>(Included with NCIDC below)</i>				
NCIDC, Inc. (NAI-LPA)	22F-5104	2,016,115	59,297	21,880	2,097,292
LA Co. Executive Office of the Board of Supervisors	22F-5105	293,253	35,343	3,358	331,954
<b>TOTAL</b>		<b>2,555,259</b>	<b>126,822</b>	<b>26,152</b>	<b>2,708,233</b>

PROJECT BUDGETS		
NAI	NAI - Discretionary	Total 2022 Contract
42,000	0	42,000
83,987	31,000	114,987
122,000	0	122,000
2,066,292	31,000	2,097,292
300,954	31,000	331,954
<b>2,615,233</b>	<b>93,000</b>	<b>2,708,233</b>

**MIGRANT & SEASONAL FARMWORKERS**

Agency	Contract Number	First Release (8/9/21)	Second Release (5/20/22)*	Third Release (8/29/22)	Total 2022 Contract
California Human Development Corporation	22F-5201	1,506,947	50,947	15,423	1,573,317
Proteus, Inc.	22F-5202	2,424,220	63,088	24,811	2,512,119
Central Valley Opportunity Center, Inc.	22F-5203	589,675	7,805	6,035	603,515
Center for Employment Training	22F-5204	2,031,103	57,884	20,788	2,109,775
<b>TOTAL</b>		<b>6,551,945</b>	<b>179,724</b>	<b>67,057</b>	<b>6,798,726</b>

PROJECT BUDGETS		
MSFW	MSFW - Discretionary	Total 2022 Contract
1,542,317	31,000	1,573,317
2,481,119	31,000	2,512,119
603,515	0	603,515
2,078,775	31,000	2,109,775
<b>6,705,726</b>	<b>93,000</b>	<b>6,798,726</b>

**LIMITED PURPOSE AGENCIES  
(DISCRETIONARY FUNDS)**

Agency	Contract Number	First Release (8/9/21)	Second Release (5/20/22)*	Third Release (8/29/22)	Total 2022 Contract
Community Design Center	22F-5301	174,886	683	528	176,097
Del Norte Senior Center, Inc.	22F-5302	141,224	683	528	142,435
Rural Community Assistance Corporation	22F-5303	189,677	683	528	190,888
<b>TOTAL</b>		<b>505,787</b>	<b>2,049</b>	<b>1,584</b>	<b>509,420</b>

PROJECT BUDGETS		
DISC	N/A	Total 2022 Contract
176,097	0	176,097
142,435	0	142,435
190,888	0	190,888
<b>509,420</b>	<b>0</b>	<b>509,420</b>

\*The Second Release consists of additional funds due to an increase in the CSBG award and discretionary funds to enhance or expend direct services, agency capacity, or disaster related services.

**State of California**  
**Department of Community Services and Development**  
**2022 CSBG Allocation**  
**CAAs**

**Attachment A**

County	Agency	Contract Number	First Release (8/9/21)	Second Release (5/20/22)*	Third Release (8/29/22)	Total 2022 Contract	PROJECT BUDGETS		
							CAA	CAA - Discretionary	Total 2022 Contract
Alameda	Berkeley Community Action Agency	22F-5001	274,202	34,629	2,806	311,637	280,637	31,000	311,637
Alameda	City of Oakland, Human Services Department	22F-5002	1,391,569	49,419	14,242	1,455,230	1,424,230	31,000	1,455,230
Alpine	Inyo Mono Advocates for Community Action, Inc.	22F-5003	1,344	17	14	1,375	1,375	0	1,375
Amador/Tuolumne	Amador-Tuolumne Community Action Agency	22F-5004	268,469	34,553	2,747	305,769	274,769	31,000	305,769
Butte	Community Action Agency of Butte County, Inc.	22F-5005	371,228	35,914	3,799	410,941	379,941	31,000	410,941
Calaveras/Mariposa	Calaveras-Mariposa Community Action Agency	22F-5006	267,779	34,545	2,740	305,064	274,064	31,000	305,064
Colusa	SEE GLENN COUNTY								
Contra Costa	Contra Costa Employment & Human Services Dept/CSB	22F-5007	873,970	42,568	8,945	925,483	894,483	31,000	925,483
Del Norte	Del Norte Senior Center, Inc.	22F-5008	52,584	31,696	538	84,818	53,818	31,000	84,818
El Dorado	El Dorado County Health and Human Services Agency	22F-5009	293,811	34,889	3,007	331,707	300,707	31,000	331,707
Fresno	Fresno County Economic Opportunities Commission	22F-5010	1,905,650	56,224	19,504	1,981,378	1,950,378	31,000	1,981,378
Glenn/Colusa/Trinity	Glenn County Community Action Department	22F-5011	269,282	34,564	2,756	306,602	275,602	31,000	306,602
Humboldt	Redwood Community Action Agency	22F-5012	276,589	34,661	2,831	314,081	283,081	31,000	314,081
Imperial	Campesinos Unidos, Inc.	22F-5013	321,966	35,261	3,296	360,523	329,523	31,000	360,523
Inyo/Mono	Inyo Mono Advocates for Community Action, Inc.	22F-5014	265,960	34,520	2,722	303,202	272,202	31,000	303,202
Kern	Community Action Partnership of Kern	22F-5015	1,530,496	51,258	15,664	1,597,418	1,566,418	31,000	1,597,418
Kings	Kings Community Action Organization, Inc.	22F-5016	309,457	35,095	3,167	347,719	316,719	31,000	347,719
Lake/Mendocino	North Coast Opportunities, Inc.	22F-5017	561,536	38,433	5,746	605,715	574,715	31,000	605,715
Lassen/Plumas/Sierra	Plumas County Community Development Commission	22F-5018	267,437	34,539	2,738	304,714	273,714	31,000	304,714
Los Angeles	Foothill Unity Center, Inc.	22F-5019	331,185	35,383	3,390	369,958	338,958	31,000	369,958
Los Angeles	Long Beach Community Action Partnership	22F-5020	808,733	41,705	8,277	858,715	827,715	31,000	858,715
Los Angeles	County of Los Angeles Dept. of Public Social Services	22F-5021	6,239,069	113,582	63,856	6,416,507	6,385,507	31,000	6,416,507
Los Angeles	City of Los Angeles Community Investment for Families Dept.	22F-5022	6,756,987	120,444	69,155	6,946,586	6,915,586	31,000	6,946,586
Madera	Community Action Partnership of Madera County, Inc.	22F-5023	286,748	34,796	2,935	324,479	293,479	31,000	324,479
Marin	Community Action Marin	22F-5024	277,112	34,668	2,836	314,616	283,616	31,000	314,616
Mariposa	SEE CALAVERAS COUNTY								
Mendocino	SEE LAKE COUNTY								
Merced	Merced County Community Action Agency	22F-5025	513,137	37,792	5,252	556,181	525,181	31,000	556,181
Modoc/Siskiyou	Modoc-Siskiyou Community Action Agency	22F-5026	269,282	34,564	2,756	306,602	275,602	31,000	306,602
Mono	SEE INYO COUNTY								
Monterey	Monterey County Community Action Partnership	22F-5027	514,145	37,806	5,262	557,213	526,213	31,000	557,213
Napa	Community Action Napa Valley	22F-5028	294,879	34,903	3,018	332,800	301,800	31,000	332,800
Nevada	Nevada County Dept. of Housing & Community Services	22F-5029	278,748	34,689	2,853	316,290	285,290	31,000	316,290
Orange	Community Action Partnership of Orange County	22F-5030	2,808,423	68,173	28,744	2,905,340	2,874,340	31,000	2,905,340
Placer	Project GO, Inc.	22F-5031	343,522	35,547	3,516	382,585	351,585	31,000	382,585
Plumas	SEE LASSEN COUNTY								
Riverside	Community Action Partnership of Riverside County	22F-5032	2,672,059	66,369	27,348	2,765,776	2,734,776	31,000	2,765,776
Sacramento	Sacramento Employment and Training Agency	22F-5033	1,815,891	55,035	18,586	1,889,512	1,858,512	31,000	1,889,512
San Benito	San Benito County H&HSA, CS & WD	22F-5034	275,298	34,644	2,818	312,760	281,760	31,000	312,760

**State of California**  
**Department of Community Services and Development**  
**2022 CSBG Allocation**  
**CAAs**

**Attachment A**

County	Agency	Contract Number	First Release (8/9/21)	Second Release (5/20/22)*	Third Release (8/29/22)	Total 2022 Contract	PROJECT BUDGETS		
							CAA	CAA - Discretionary	Total 2022 Contract
San Bernardino	Community Action Partnership of San Bernardino County	22F-5035	2,766,917	67,623	28,319	2,862,859	2,831,859	31,000	2,862,859
San Diego	County of San Diego, H&HSA, CAP	22F-5036	3,427,251	76,364	35,077	3,538,692	3,507,692	31,000	3,538,692
San Francisco	Urban Services YMCA	22F-5037	878,653	42,631	8,993	930,277	899,277	31,000	930,277
San Joaquin	San Joaquin County Dept. of Aging & Community Services	22F-5038	1,001,853	44,261	10,254	1,056,368	1,025,368	31,000	1,056,368
San Luis Obispo	CAP of San Luis Obispo County, Inc.	22F-5039	305,707	35,046	3,129	343,882	312,882	31,000	343,882
San Mateo	San Mateo County Human Services Agency	22F-5040	465,921	37,167	4,768	507,856	476,856	31,000	507,856
Santa Barbara	Community Action Commission of Santa Barbara County	22F-5041	544,516	38,208	5,573	588,297	557,297	31,000	588,297
Santa Clara	Sacred Heart Community Service	22F-5042	1,454,766	50,255	14,889	1,519,910	1,488,910	31,000	1,519,910
Santa Cruz	Community Action Board of Santa Cruz County, Inc.	22F-5043	298,195	34,947	3,052	336,194	305,194	31,000	336,194
Shasta	Shasta County Community Action Agency	22F-5044	307,734	35,074	3,149	345,957	314,957	31,000	345,957
Sierra	SEE LASSEN COUNTY								
Siskiyou	SEE MODOC COUNTY								
Solano	Community Action Partnership of Solano, JPA	22F-5045	395,290	36,232	4,046	435,568	404,568	31,000	435,568
Sonoma	Community Action Partnership of Sonoma County	22F-5046	461,030	37,102	4,719	502,851	471,851	31,000	502,851
Stanislaus	Central Valley Opportunity Center, Inc.	22F-5047	787,054	41,418	8,055	836,527	805,527	31,000	836,527
Sutter	Sutter County Community Action Agency	22F-5048	276,561	34,661	2,831	314,053	283,053	31,000	314,053
Tehama	Tehama County Community Action Agency	22F-5049	293,419	34,884	3,003	331,306	300,306	31,000	331,306
Trinity	SEE GLENN COUNTY								
Tulare	Community Services & Employment Training, Inc.	22F-5050	923,427	43,222	9,451	976,100	945,100	31,000	976,100
Tuolumne	SEE AMADOR COUNTY								
Ventura	Community Action of Ventura County, Inc.	22F-5051	700,758	40,275	7,172	748,205	717,205	31,000	748,205
Yolo	County of Yolo Health and Human Services Agency	22F-5052	302,667	35,006	3,098	340,771	309,771	31,000	340,771
Yuba	Yuba County Community Services Commission	22F-5053	280,035	34,706	2,866	317,607	286,607	31,000	317,607
TOTAL, all counties			49,860,301	2,271,967	510,308	52,642,576	51,030,576	1,612,000	52,642,576

\*The Second Release consists of additional funds due to an increase in the CSBG award and discretionary funds to enhance or expend direct services, agency capacity, or disaster related services.

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

**STANDARD AGREEMENT - AMENDMENT**

STD. 213A (Rev. 10/2019) CSD Rev (12/2019)

AGREEMENT NUMBER <b>22F-5007</b>	AMENDMENT NUMBER <b>2</b>	PURCHASING AUTHORITY NUMBER (if applicable)
-------------------------------------	------------------------------	---

1. This Agreement is entered into between the State Agency and the Contractor named below

STATE AGENCY NAME

**Department of Community Services and Development**

CONTRACTOR NAME

**Contra Costa Employment & Human Services Department/Community Services Bureau**

2. The term of this Agreement is : January 1, 2022 through May 31, 2023

3. The maximum amount of this Agreement is: Total \$925,483.00

4. The parties mutually agree to this amendment as follows. All actions noted below are by this reference made a part of the Agreement and incorporated herein:

A. The maximum amount of this Agreement payable to Contractor by the State has changed from \$916,538.00 to \$925,483.00, reflecting an increase of \$8,945.00

All other terms and conditions shall remain the same.

Documents can be accessed at <https://providers.csd.ca.gov/>.

All other terms and conditions shall remain the same.

**IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.**

<b>CONTRACTOR</b>				<b>CALIFORNIA Department of General Services Use Only</b>	
CONTRACTOR NAME <i>(If other than an individual, state whether a corporation, partnership, etc.)</i>					
<b>Contra Costa Employment &amp; Human Services Department/Community Services Bureau</b>					
CONTRACTOR BUSINESS ADDRESS, CITY, STATE ZIP					
40 Douglas Drive, Martinez, CA 94553					
PRINTED NAME OF PERSON SIGNING				TITLE	
CONTRACTOR AUTHORIZED SIGNATURE				DATE SIGNED	
<b>STATE OF CALIFORNIA</b>					
CONTRACTING AGENCY NAME					
<b>Department of Community Services and Development</b>					
CONTRACTING AGENCY ADDRESS		CITY	STATE	ZIP	
<b>2389 Gateway Oaks Drive, Suite 100</b>		<b>Sacramento</b>	<b>CA</b>	<b>95833</b>	
PRINTED NAME OF PERSON SIGNING		TITLE			
<b>Chris Vail</b>		<b>Chief Financial Officer</b>			
CONTRACTING AGENCY AUTHORIZED SIGNATURE				DATE SIGNED	
<input type="checkbox"/> Exempt per _____					

I hereby certify that all conditions for exemption have been complied with, and the document is exempt from the Department of General Services approval.



## Staff Recommendation for \$8,945 Discretionary Funds

### 2022 CalCAPA Annual Conference in San Diego – November 1-4

- \$1600 per person (includes airfare, lodging, registration fee, ground transportation and food)
- Recommendation: Send Ajit, as he is First Vice President of CalCAPA Board of Directors and it is customary for the home agency to pay for travel expenses.

### Incentives for Participation for Low-Income Population in Three Public Hearings:

- Public Hearing will be used to inform the 2023 Community Assessment and subsequent 2022-2024 Community Action Plan
- Steps to Success Messenger Bags or Backpacks: Include daily calendar, journal, pens, healthy snacks, hand sanitizer, portfolio for notes and taking to interviews, printed resources, tag for bag
- 100 bags at \$73.45 each - \$7,345

### Summary:

**Training:           \$1,600.00**

**Incentives:       \$7,345.00**

---

**Total:               \$8,945.00**

**COUNTY OF CONTRA COSTA, CALIFORNIA**

Single Audit Reports

For the Year Ended June 30, 2021



Certified  
Public  
Accountants



**COUNTY OF CONTRA COSTA, CALIFORNIA**  
 Single Audit Reports  
 For the Year Ended June 30, 2021

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Certified  
Public  
Accountants

**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 Contra Costa  
Martinez, 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 Contra Costa, California (County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 15, 2022. Our report includes a reference to other auditors who audited the financial statements of the First 5 Contra Costa Children and Families Commission and the Housing Authority of the County of Contra Costa, as described in our report on the County's financial statements. 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.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2021-001 that we consider to be a significant deficiency.

### **Compliance and Other Matters**

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

### **County's Response to Findings**

The County's response to the findings identified in our audit is described in the in the accompanying corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **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.

*Macias Gini & O'Connell LLP*

Walnut Creek, California  
February 15, 2022



**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; Schedule of Expenditures of Federal and  
State Awards Provided by the California Department of Aging; Schedule of Child Nutritional  
Program Revenues; and Schedules of Revenue and Expenditures Provided by the  
California Department of Community Services and Development**

To the Board of Supervisors  
of the County of Contra Costa  
Martinez, California

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

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

The County's basic financial statements include the operations of the Housing Authority of the County of Contra Costa (Housing Authority), which expended \$184,825,418 in federal awards which is not included in the County's schedule of expenditures of federal awards during the year ended June 30, 2021. Our audit, described below, did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

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

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

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

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, 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; Schedule of Expenditures of Federal and State Awards Provided by the California Department of Aging; Schedule of Child Nutritional Program Revenues; and Schedules of Revenue and Expenditures Provided by the California Department of Community Services and Development**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 15, 2022, 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,

schedule of expenditures of federal and state awards provided by the California Department of Aging, schedule of child nutritional program revenues, and schedules of revenue and expenditures provided by the California Department of Community Services and Development (collectively, Supplemental Schedules), as listed in the table of contents, are presented for the purposes of additional analysis as required by the Uniform Guidance and the State of California, 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 Supplemental Schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

*Macias Gini & O'Connell LLP*

Walnut Creek, California  
September 19, 2022



**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2021**

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Agriculture</b>				
Supplemental Nutrition Assistance Program Cluster:				
<u>Passed through State of California Department of Public Health</u>				
Supplemental Nutrition Assistance Program	10.551	16-10165	\$ 1,004,746	\$ 290,635
Supplemental Nutrition Assistance Program	10.551	18-10551	38,066	-
		<b>Subtotal</b>	<b>1,042,812</b>	<b>290,635</b>
<u>Passed through State of California Department of Aging</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SP-2021-07	59,339	57,224
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CF-1920-07	1,641	-
		<b>Subtotal</b>	<b>60,980</b>	<b>57,224</b>
<u>Passed through State of California Department of Social Services</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CFL 20/21-12, CFET CFL 20/21-40	21,242,234	-
		<b>Cluster Subtotal</b>	<b>22,346,026</b>	<b>347,859</b>
<u>Passed through State of California Department of Education</u>				
Child Nutrition Cluster:				
National School Lunch Program	10.555	N/A	150,127	-
Child and Adult Care Food Program	10.558	07-1195-1J	262,261	-
<u>Passed through State of California Department of Public Health</u>				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10143 A01,A02	4,649,635	-
<u>Passed through State of California Department of Food and Agriculture</u>				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP20PPQFO000C010	68,861	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C546	16,666	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C448	44,421	-
		AP19PPQFO000C447,		
		AP19PPQFO000C390	505,653	-
COVID-19 Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C390,		
		AP20PPQFO000C460	292,347	-
COVID-19 Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP21PPQFO000C001	268,338	-
COVID-19 Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP20PPQFO000C368,		
		AP20PPQFO000C001	11,606	-
		<b>Subtotal</b>	<b>1,207,892</b>	<b>-</b>
<b>Total U.S. Department of Agriculture</b>			<b>28,615,941</b>	<b>347,859</b>
<b>U.S. Department of Housing and Urban Development</b>				
<u>Direct Program(s)</u>				
CDBG - Entitlement Grants Cluster:				
		B-17-UC-06002, B-18-UC- 06002, B-19-UC-06002, B-20- UC-060002, B-21-UC-060002	3,030,178	1,804,816
Community Development Block Grants / Entitlement Grants	14.218		4,379,730	4,210,144
COVID-19 Community Development Block Grants / Entitlement Grants	14.218	B-20-UW-060002	7,409,908	6,014,960
		<b>Cluster Subtotal</b>	<b>14,819,816</b>	<b>11,029,920</b>
Emergency Solutions Grant Program	14.231	E-20-UC-060002	333,242	255,472
COVID-19 Emergency Solutions Grant Program	14.231	E-20-UW-060002	99,729	-
		<b>Subtotal</b>	<b>432,971</b>	<b>255,472</b>
Home Investment Partnerships Program	14.239	M-20-DC-060231	2,741,582	-
<u>Passed through State of California</u>				
Emergency Solutions Grant Program	14.231	19-ESG-13114	158,888	158,888
<u>Passed through City of Oakland</u>				
Housing Opportunities for Persons with AIDS	14.241	CA-H2-0F001	155,087	30,000
<b>Total U.S. Department of Housing and Urban Development</b>			<b>10,898,436</b>	<b>6,459,320</b>
<b>U.S. Department of Justice</b>				
<u>Direct Program(s)</u>				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1048	16,379	-
Services for Trafficking Victims	16.320	2018-VT-BX-K038	176,903	127,360
Services for Trafficking Victims	16.320	2018-VT-BX-K090	162,836	-
		<b>Subtotal</b>	<b>339,739</b>	<b>127,360</b>
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	N/A	7,022	3,991
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2015-WE-AX-0014	345,898	253,636
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-HI-AX-K003	465,560	340,870
		<b>Subtotal</b>	<b>811,458</b>	<b>594,506</b>
DNA Backlog Reduction Program	16.741	2018-DN-BX-0091	41,293	-
DNA Backlog Reduction Program	16.741	2019-DN-BX-0084	108,559	-
		<b>Subtotal</b>	<b>149,852</b>	<b>-</b>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0936	45,920	7,111
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0119	34,311	31,345
		<b>Subtotal</b>	<b>80,231</b>	<b>38,456</b>
Equitable Sharing Program	16.922	N/A	51,605	-

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2021**

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Justice (Continued)</b>				
<u>Passed through State of California Office of Emergency Services</u>				
Crime Victim Assistance	16.575	VW19380070	\$ 371,222	\$ -
Crime Victim Assistance	16.575	XE19 02 0070 18VOCA	140,004	-
Crime Victim Assistance	16.575	XE20 03 0070 18VOCA	35,900	-
COVID-19 Crime Victim Assistance	16.575	XC19 02 0070 18VOCA	210,565	15,575
Crime Victim Assistance	16.575	XC 20 03 0070 18VOCA	76,163	76,163
Crime Victim Assistance	16.575	VW20390070	966,484	-
Crime Victim Assistance	16.575	HA19020070	77,579	-
Crime Victim Assistance	16.575	UV19040070	79,857	-
Crime Victim Assistance	16.575	UV20050070	104,112	-
Crime Victim Assistance	16.575	HA20030070	76,101	-
		<b>Subtotal</b>	<b>2,137,987</b>	<b>91,738</b>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-19	790,554	205,206
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	27,828	26,503
		<b>Subtotal</b>	<b>818,382</b>	<b>231,709</b>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ19150070	72,335	-
<b>Total U.S. Department of Justice</b>			<b>4,485,190</b>	<b>1,087,760</b>
<b>U.S. Department of Labor</b>				
<u>Passed through State of California Employment Development Department</u>				
COVID-19 WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	AA011003	252,823	-
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program	17.258	AA111003	1,380,078	377,166
WIOA Adult Program	17.258	AA011003	553,831	411,324
WIOA Adult Program	17.258	K9110004	92,639	-
		<b>Subtotal</b>	<b>2,026,548</b>	<b>788,490</b>
WIOA Youth Activities	17.259	AA111003	922,147	397,491
WIOA Youth Activities	17.259	AA011003	578,543	274,210
		<b>Subtotal</b>	<b>1,500,690</b>	<b>671,701</b>
WIOA Dislocated Worker Formula Grants	17.278	AA111003	1,033,284	107,771
WIOA Dislocated Worker Formula Grants	17.278	AA011003	1,118,431	385,334
COVID-19 WIOA Dislocated Worker Formula Grants	17.278	AA011003	845,364	575,217
		<b>Subtotal</b>	<b>2,997,079</b>	<b>1,068,322</b>
		<b>Cluster Subtotal</b>	<b>6,524,317</b>	<b>2,528,513</b>
<b>Total U.S. Department of Labor</b>			<b>6,777,140</b>	<b>2,528,513</b>
<b>U.S. Department of Transportation</b>				
<u>Direct Program(s)</u>				
COVID-19 Airport Improvement Program	20.106	AIP-06-0050-24	178,432	-
Airport Improvement Program	20.106	AIP 3-06-0050-030-2021	145,359	-
Airport Improvement Program	20.106	AIP 3-06-0050-025-2019	4,419,783	-
COVID-19 Airport Improvement Program	20.106	AIP 3-06-0050-029-2021	57,000	-
COVID-19 Airport Improvement Program	20.106	AIP 3-06-0008-017-2021	13,000	-
COVID-19 Airport Improvement Program	20.106	AIP-06-0050-26	105,587	-
		<b>Subtotal</b>	<b>4,919,161</b>	<b>-</b>
<u>Passed through State of California Department of Transportation</u>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	HSIPL-5928 (130)	1,469	-
Highway Planning and Construction	20.205	HSIP-5928 (145)	1,054,762	-
Highway Planning and Construction	20.205	BRLS-5928 (125)	211,242	-
Highway Planning and Construction	20.205	HSIP-5928 (155)	114,938	-
Highway Planning and Construction	20.205	BPMP-5928 (155)	145,198	-
Highway Planning and Construction	20.205	BRLS-5928 (128)	652,100	-
Highway Planning and Construction	20.205	ATPL-5928 (136)	1,523,834	-
Highway Planning and Construction	20.205	ATPL-5928 (147)	5,849	-
Highway Planning and Construction	20.205	HSIPL-5928 (140)	110,241	-
Highway Planning and Construction	20.205	STPL-5928 (148)	36,236	-
Highway Planning and Construction	20.205	HSIPL-5928 (143)	29,640	-
Highway Planning and Construction	20.205	HSIPL-5928 (142)	26,007	-
Highway Planning and Construction	20.205	ATPL-5928 (151)	132,514	-
Highway Planning and Construction	20.205	HSIPL-5928 (144)	187,301	-
Highway Planning and Construction	20.205	BRLS-5928 (104)	320,767	-
Highway Planning and Construction	20.205	CMLNI-5928 (153)	4,858	-
Highway Planning and Construction	20.205	ER-32LO (517)	43,954	-
		<b>Cluster Subtotal</b>	<b>4,600,910</b>	<b>-</b>
<u>Passed through State of California Office of Traffic Safety</u>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL20011	79,469	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL21001	283,966	-
		<b>Subtotal</b>	<b>363,435</b>	<b>-</b>
Highway Safety Cluster:				
National Priority Safety Programs	20.616	N/A	387,311	-
National Priority Safety Programs	20.616	OP20008, OP21003	39,570	-
		<b>Cluster Subtotal</b>	<b>426,881</b>	<b>-</b>
<b>Total U.S. Department of Transportation</b>			<b>10,310,387</b>	<b>-</b>

See accompanying notes to the Schedule of Expenditures of Federal Awards.



**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2021**

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Treasury</b>				
<u>Direct Program(s)</u>				
Equitable Sharing	21.016	N/A	\$ 5	\$ -
COVID-19 Coronavirus Relief Fund	21.019	N/A	113,711,426	-
<u>Passed through State of California Department of Finance</u>				
COVID-19 Coronavirus Relief Fund	21.019	N/A	26,546,260	-
<u>Passed through State of California Department of Housing and Community Development</u>				
COVID-19 Emergency Rental Assistance Program	21.023	20-ERAP-004	45,000	-
<b>Total U.S. Department of Treasury</b>			<b>140,302,691</b>	<b>-</b>
<b>Environmental Protection Agency</b>				
<u>Direct Program(s)</u>				
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	357,551	-
<b>Total Environmental Protection Agency</b>			<b>357,551</b>	<b>-</b>
<b>U.S. Department of Energy</b>				
<u>Passed through State of California Department of Community Services and Development</u>				
Weatherization Assistance for Low-Income Persons	81.042	20C-6004	104,788	-
<b>Total U.S. Department of Energy</b>			<b>104,788</b>	<b>-</b>
<b>U.S. Department of Education</b>				
<u>Passed through State of California Department of Rehabilitation</u>				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	31446	912,139	-
<b>Total Department of Education</b>			<b>912,139</b>	<b>-</b>
<b>U.S. Department of Health and Human Services</b>				
<u>Direct Program(s)</u>				
Health Center Program Cluster:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H80CS0050-19-04	2,555,816	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H80CS0050-20-02	1,832,537	-
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	IH8FCS41183-01-00	41,824	-
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H8DCS35572-01-01	561,450	-
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	H8CCS34226	69,035	-
<b>Subtotal</b>			<b>5,060,662</b>	<b>-</b>
COVID-19 Grants for New and Expanded Services Under the Health Center Program	93.527	H8ECS38713-01-01	411,499	-
<b>Cluster Subtotal</b>			<b>5,472,161</b>	<b>-</b>
COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	N/A	25,120,009	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	N/A	353,935	63,917
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	20H7CHA37327C3	86,102	5,690
<b>Subtotal</b>			<b>440,037</b>	<b>69,607</b>
Head Start Cluster:				
Head Start	93.600	N/A	24,314,732	6,394,839
<u>Passed through California Health Advocates</u>				
Special Programs for the Aging - Title IV - and Title II - Discretionary Projects	93.048	90MPPG0019-03-00	5,000	-
<u>Passed through State of California Department of Aging</u>				
Aging Cluster:				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2021-07	14,257	14,140
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2021-07	57,635	56,395
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-2021-07	78,327	25,450
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-2021-07	1,248,806	523,744
COVID-19 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CARES-07	269,065	212,894
<b>Subtotal</b>			<b>1,517,871</b>	<b>736,638</b>
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	FFCRA-07	677,138	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	AP-2021-07	1,931,597	510,772
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CARES-07	773,012	-
<b>Subtotal</b>			<b>3,381,747</b>	<b>510,772</b>
National Family Caregiver Support, Title III, Part E	93.052	AP-2021-07	522,696	522,696
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	CARES-07	139,992	135,871
<b>Subtotal</b>			<b>662,688</b>	<b>658,567</b>
Nutrition Services Incentive Program	93.053	AP-2021-07	437,122	-
<b>Cluster Subtotal</b>			<b>6,149,647</b>	<b>2,001,962</b>
COVID-19 Medicare Enrollment Assistance Program	93.071	MI-2021-07	60,694	-
State Health Insurance Assistance Program	93.324	HI-2021-07	108,748	-

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2021**

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Health and Human Services (Continued)</b>				
<i>Passed through California Health and Human Services</i>				
COVID-19 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	28-932	\$ 100,000	\$ -
<i>Passed through State of California Department of Social Services</i>				
Guardianship Assistance	93.090	N/A	1,589,381	-
Adoption and Legal Guardianship Incentive Payments	93.603	CFL 20/21-93	218,960	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CFL 20/21-32	549,288	-
Foster Care - Title IV-E	93.658	CFL 20/21-50	120,610	-
Foster Care - Title IV-E	93.658	CFL 11/12-18	7,606,244	50,499
Foster Care - Title IV-E	93.658	CFL 11/12-18, CFL 20/21-32	539,658	76,350
Foster Care - Title IV-E	93.658	N/A	7,467,649	-
Foster Care - Title IV-E	93.658	CFL 20/21-14	401,245	-
Foster Care - Title IV-E	93.658	CFL 20/21-59	82,388	-
		<b>Subtotal</b>	<b>16,217,794</b>	<b>126,849</b>
Adoption Assistance	93.659	N/A	11,358,855	-
Social Services Block Grant	93.667	N/A	3,110,621	-
Social Services Block Grant	93.667	CFL 20/21-32	1,466,868	-
		<b>Subtotal</b>	<b>4,577,489</b>	<b>-</b>
Community-Based Child Abuse Prevention Grants	93.590	N/A	61,685	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	CFL 11/12-18; CFL 20/21-108	299,914	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	CFL 20/21-19, CFL 20/21-39	598,502	459,171
Temporary Assistance for Needy Families	93.558	N/A	36,467,768	1,110,336
Temporary Assistance for Needy Families	93.558	19-890-06	78,044	-
Temporary Assistance for Needy Families	93.558	CFL 20/21-32	4,697,688	-
		<b>Subtotal</b>	<b>41,243,500</b>	<b>1,110,336</b>
Refugee and Entrant Assistance - State Administered Programs	93.566	N/A	96,168	-
Refugee and Entrant Assistance - State Administered Programs	93.566	20-07-90899-00	43,300	-
		<b>Subtotal</b>	<b>139,468</b>	<b>-</b>
Medicaid Cluster:				
COVID-19 Medical Assistance Program	93.778	CFL 20/21-24	1,115	-
Medical Assistance Program	93.778	CFL 20/21-24	1,111,744	-
Medical Assistance Program	93.778	CFL 20/21-25,-82	9,620,022	-
		<b>Subtotal</b>	<b>10,732,881</b>	<b>-</b>
<i>Passed through California Department of Health Care Services</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	1X06SM083731-01 15-10053 A02 (Core)	143,792	143,792
HIV Care Formula Grants	93.917	18-10866 A01 (Supplemental)	658,546	1,884
HIV Prevention Activities - Health Department Based	93.940	15-10939	435,164	901
National Bioterrorism Hospital Preparedness Program	93.889	14-10498	316,842	-
National Bioterrorism Hospital Preparedness Program	93.889	U3REP200652	8,217	-
COVID-19 National Bioterrorism Hospital Preparedness Program	93.889	U3REP200652	8,217	-
		<b>Subtotal</b>	<b>333,276</b>	<b>-</b>
<i>Passed through State of California Department of Child Support Services</i>				
Child Support Enforcement	93.563	2001CACSES	12,106,972	-
<i>Passed through State of California Department of Community Services and Development</i>				
Low-Income Home Energy Assistance	93.568	20B-2005 (WX)	506,329	-
Low-Income Home Energy Assistance	93.568	20B-2005 (EHA 16)	363,420	-
COVID-19 Low-Income Home Energy Assistance	93.568	20U-2554 CARES (EHA16)	201,360	-
Low-Income Home Energy Assistance	93.568	21B-5005 (WX)	529,846	-
Low-Income Home Energy Assistance	93.568	21B-5005 (EHA16)	245,110	-
		<b>Subtotal</b>	<b>1,846,065</b>	<b>-</b>
Community Services Block Grant	93.569	20F-3007	524,815	294,375
COVID-19 Community Services Block Grant	93.569	20F-3646	212,621	142,820
Community Services Block Grant	93.569	20F-3007 Discretionary	32,000	32,000
Community Services Block Grant	93.569	21F-4007	168,612	23,480
		<b>Subtotal</b>	<b>938,048</b>	<b>492,675</b>
<i>Passed through State of California Department of Education - Child Development Program</i>				
CCDF Program Cluster:				
Child Care and Development Block Grant	93.575	CAPP0010	2,278,268	-
Child Care and Development Block Grant	93.575	CAPP9010	2,586,047	-
Child Care and Development Block Grant	93.575	CCTR0025	380,145	-
		<b>Subtotal</b>	<b>5,244,460</b>	<b>-</b>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP0010	664,758	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP9010	511,842	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR0025	831,287	-
		<b>Subtotal</b>	<b>2,007,867</b>	<b>-</b>
		<b>Cluster Subtotal</b>	<b>7,252,347</b>	<b>-</b>
<i>Passed through State of California Department of Public Health</i>				
Public Health Emergency Preparedness	93.069	14-10498 A04	984,977	-
COVID-19 Public Health Emergency Responses: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19-08	1,248,625	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1907BASE00	163,836	441
Disabilities Prevention	93.184	29-338-26	368,731	3,997

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2021**

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Health and Human Services (Continued)</b>				
<u>Passed through State of California Department of Public Health (Continued)</u>				
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	17-10220	\$ 75,179	\$ -
COVID-19 Immunization Cooperative Agreements	93.268	17-10316-A01	66,968	-
Immunization Cooperative Agreements	93.268	17-10316-A02	174,919	-
COVID-19 Immunization Cooperative Agreements	93.268	17-10316-A02	113,551	-
		<b>Subtotal</b>	<b>355,438</b>	<b>-</b>
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 ELC66	5,615,933	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 ELC08	3,049,579	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19-0811	123,736	-
		<b>Subtotal</b>	<b>8,789,248</b>	<b>-</b>
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	15-10155	905,652	3,000
Medicaid Cluster:				
Medical Assistance Program	93.778	29-338-26	41,284	-
Medical Assistance Program	93.778	CFL 11/12-18	4,356,748	-
Medical Assistance Program	93.778	N/A	30,762,860	-
Medical Assistance Program	93.778	CFL 19/20-91	6,069,034	-
Medical Assistance Program	93.778	AGMT 202007	895,610	9,734
		<b>Subtotal</b>	<b>42,125,536</b>	<b>9,734</b>
COVID-19 Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817	COVID 19-0802	165,079	-
<u>Passed through Heluna Health</u>				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6NU50CK000539-01-10	145,833	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6NU50CK000539-01-08	50,456	-
		<b>Subtotal</b>	<b>196,289</b>	<b>-</b>
<u>Passed through County of Alameda</u>				
HIV Emergency Relief Project Grants	93.914	Master 8697	1,926,024	199,805
COVID-19 HIV Emergency Relief Project Grants	93.914	15-10939	59,178	13,811
		<b>Subtotal</b>	<b>1,985,202</b>	<b>213,616</b>
<u>Passed through Public Health Foundation Enterprise Inc.</u>				
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876	5U01FD005796-04	9,950	9,950
<u>Passed through State of California Department of Health Care Services</u>				
Block Grants for Community Mental Health Services	93.958	1B09SM082588-01	2,746,966	913,603
<u>Passed through State of California Department of Alcohol and Drug Programs</u>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	6,033,426	4,702,713
<u>Passed through State of California Department of Public Health</u>				
Maternal and Child Health Services Block Grant to the States	93.994	AGMT 202007	360,536	-
<b>Total U.S. Department of Health and Human Services</b>			<b>239,587,625</b>	<b>16,659,070</b>
<b>U.S. Department of Homeland Security</b>				
<u>Direct Program(s)</u>				
Assistance to Firefighters Grant	97.044	AFG EMW 2020-FG-02290	83,138	-
Port Security Grant Program	97.056	N/A	13,937	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	SAFER EMW 2017-FH-00353	979,379	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	SAFER EMW 2018-FH-00299	540,741	-
		<b>Subtotal</b>	<b>1,520,120</b>	<b>-</b>
<u>Passed through State of California Natural Resources</u>				
Boating Safety Financial Assistance	97.012	N/A	3,192	-
<u>Passed through State of California Office of Emergency Services</u>				
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-00591	144,795	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-00602	276,467	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-00609	384,174	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-00607	417,331	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-00791	2,006,732	-
		<b>Subtotal</b>	<b>3,229,499</b>	<b>-</b>
Emergency Management Performance Grants	97.042	2019-0003	124,425	18,000
Emergency Management Performance Grants	97.042	2020-0006	101,555	-
		<b>Subtotal</b>	<b>225,980</b>	<b>18,000</b>
Homeland Security Grant Program	97.067	2017-0083	261,801	-
Homeland Security Grant Program	97.067	2018-0054	155,892	-
Homeland Security Grant Program	97.067	2019-0035	707,044	79,600
<u>Passed through City and County of San Francisco</u>				
Homeland Security Grant Program	97.067	2019-0035	33,714	-
		<b>Subtotal</b>	<b>1,158,451</b>	<b>79,600</b>
<b>Total U.S. Department of Homeland Security</b>			<b>6,234,317</b>	<b>97,600</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 448,586,205</b>	<b>\$ 27,180,122</b>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2021

**1. REPORTING ENTITY**

The financial reporting entity, as defined by the Governmental Accounting Standards Board (GASB), consists of the primary government, which is the County of Contra Costa, California (County), organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*A. Basis of Accounting*

Funds received under the various grant programs have been recorded within the general fund, special revenue funds, capital projects fund, and enterprise funds of the County. The County utilizes the modified accrual method of accounting for the general fund, special revenue funds, and capital projects fund and full accrual basis of accounting for the enterprise funds.

The accompanying schedule of expenditures of federal awards (SEFA) 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). Therefore, some amounts presented in the SEFA may differ from amounts presented in, or used in, the preparation of the County's basic financial statements.

*B. Schedule of Expenditures of Federal Awards*

The accompanying SEFA presents the activity of all federal financial assistance programs of the County, except for the awards related to the County of Contra Costa Housing Authority (Housing Authority) that conducted a separate single audit in accordance with the Uniform Guidance. Federal financial assistance received directly from federal agencies, as well as any federal financial assistance passed through the State of California and other agencies, is included in the SEFA. The SEFA was prepared from only the accounts of various grant programs and therefore does not present the financial position, change in fund balance/net position, or results of operations of the County.

The SEFA also includes the grant identifying number as provided by the federal or pass-through grantors. If no such number was provided, the County denotes "N/A" on the SEFA.

*C. Loan Programs*

The County has provided loans under several U.S. Department of Housing and Urban Development programs. These loans are made to carry out activities for affordable housing and economic development. The programs are administered both internally and by servicing and trust arrangements with financial institutions to collect loan repayments. The funds will be returned to the County programs upon repayment of the principal and interest and will be recorded as program income at that time. Loans extended under the Community Development Block Grants/Entitlement Grants (CDBG) and the Home Investment Partnerships Program (HOME) by the County are not considered loans as described in 2 CFR section 200.502(b) *Loans and Loan Guarantees (Loans)*.

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
Notes to the Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2021

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*D. Other Cluster Designated by the State of California*

The SEFA includes the State-designated Aging Cluster, which is different than Part 5 of the 2020 OMB Compliance Supplement, as permitted by the Uniform Guidance in 2 CFR 200.1. The State-designated Aging Cluster includes Assistance Listing numbers 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053.

**3. SUMMARY OF FEDERAL EXPENDITURES OF THE HOUSING AUTHORITY**

The Housing Authority's federal expenditures are excluded from the accompanying SEFA because they are separately audited by other auditors. Expenditures of federal awards of the Housing Authority for the fiscal year ended March 31, 2021, were as follows:

Federal Grantor	Assistance Listing Number	Passed Through to Subrecipients	Federal Expenditures
<b>Department of Housing and Urban Development (HUD):</b>			
Housing Choice Voucher Program	14.871	\$ -	\$ 159,811,157
COVID-19 - CARES Act			
Administrative Fee Allocation	14.871	-	4,026,124
Supplemental HCV HAP	14.871	-	3,664,138
Mainstream Voucher Program	14.879	-	1,184,646
COVID-19 - CARES Act			
Administrative Fee Allocation	14.879	-	16,729
Subtotal Housing Voucher Cluster			<u>168,702,794</u>
Continuum of Care Program	14.267	194,911	6,708,386
Public and Indian Housing	14.850	-	5,261,864
COVID-19 - CARES Act			
Supplemental Operating Funds	14.850	-	808,551
Subtotal Public Housing			<u>6,070,415</u>
Public Housing - Capital Fund Program	14.872	-	3,219,311
Family Self Sufficiency Program	14.896	-	124,512
Total expenditures of federal awards		<u>\$ 194,911</u>	<u>\$ 184,825,418</u>

**4. INDIRECT COSTS**

The County did not elect to use the 10% de minimis cost rate as covered in 2 CFR section 200.414 *Indirect (F&A) Costs*.



**COUNTY OF CONTRA COSTA, CALIFORNIA**  
Notes to the Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2021

**5. PROGRAM TOTALS**

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

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing Number	Federal Expenditures
<b>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)</b>		
Passed through State of California Department of Aging	10.561	\$ 60,980
Passed through State of California Department of Social Services	10.561	21,242,234
Total State Administrative Matching Grants for the SNAP		<u>\$ 21,303,214</u>
<b>Emergency Solutions Grant Program</b>		
Direct from U.S. Department of Housing and Urban Development	14.231	\$ 333,242
Direct from U.S. Department of Housing and Urban Development (COVID-19)	14.231	99,729
Passed through State of California	14.231	158,888
Total Emergency Solutions Grant Program		<u>\$ 591,859</u>
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>		
Direct from U.S. Department of Justice	16.738	\$ 80,231
Passed through State of California Office of Emergency Services	16.738	818,382
Total Edward Byrne Memorial Justice Assistance Grant Program		<u>\$ 898,613</u>
<b>COVID-19 Coronavirus Relief Fund</b>		
Direct from U.S. Department of Treasury	21.019	\$ 113,711,426
Passed through State of California Department of Finance	21.019	26,546,260
Total COVID-19 Coronavirus Relief Fund		<u>\$ 140,257,686</u>
<b>COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>		
Passed through State of California Department Public Health	93.323	\$ 8,789,248
Passed through Heluna Health	93.323	196,289
Total COVID-19 ELC		<u>\$ 8,985,537</u>
<b>Medicaid Cluster</b>		
<b>Medical Assistance Program:</b>		
Passed through State of California Department of Social Services	93.778	\$ 10,731,766
Passed through State of California Department of Social Services (COVID-19)	93.778	1,115
Passed through State of California Department of Public Health	93.778	42,125,536
Total Medical Assistance Program		<u>\$ 52,858,417</u>

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
 Schedule of Findings and Questioned Costs  
 For the Year Ended June 30, 2021

**Section I Summary of Audit Results**

***Financial Statements:***

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

***Federal Awards:***

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported

Type of auditor's report issued on compliance with major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number(s)</u>
(1) WIC Special Supplemental Nutrition Program for Women, Infants, and Children .....	10.557
(2) Community Development Block Grants/Entitlement Grants .....	14.218
(3) Highway Planning and Construction .....	20.205
(4) Coronavirus Relief Fund .....	21.019
(5) Health Center Program Cluster:	
Health Center program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) .....	93.224
Grants for New and Expanded Services Under the Health Center Program .....	93.527
(6) Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution.....	93.498
(7) Temporary Assistance for Needy Families .....	93.558
(8) Child Support Enforcement.....	93.563
(9) Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).....	93.323
(10) Disaster Grants – Public Assistance (Presidentially Declared Disasters) .....	97.036

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2021

**Section I Summary of Audit Results (Continued)**

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

**Section II Financial Statement Findings**

**Finding 2021-001 – Accuracy of the Schedule of Expenditures of Federal Award  
*Significant Deficiency***

***Criteria:***

U.S. Code of Federal Regulations, Title 2, Part 200, section 510(b) Schedule of Expenditures of Federal Awards requires recipients of federal awards to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the entity's financial statements to accurately reflect federal awards expended and amounts provided to subrecipients for individual federal programs by assistance listing (AL) numbers.

***Condition and Context:***

During our audit, we identified various misstatements in the County's SEFA for the year ended June 30, 2021. The following lists the significant adjustments:

- The WIC Special Supplemental Nutrition Program for Women, Infants, and Children program (AL no. 10.557) misclassified 100% of its \$4,649,635 expenditures as COVID-19 funded.
- The Medical Assistance Program (AL no. 93.778) overstated expenditures by \$10,732,881, or 20% of the corrected amount.
- The Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution program (AL no. 93.498) overstated expenditures by a net amount of \$828,348, or 3% of the corrected amount. This represents an overstatement of \$1,399,465 for funding received outside of the current reporting period and an understatement of \$571,117 for the County Fire's portion of the program.
- Public Health Emergency Preparedness program (AL no. 93.069) was overstated by \$4,298,204, or 436% of the corrected amount. Of the overstated amount, \$3,049,579 should have been reported as Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program (AL no. 93.323) and \$1,248,625 should have been reported as Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response program (AL no. 93.354).
- Community Development Block Grants/Entitlement Grants (AL no. 14.218) originally reported \$3,030,178 of its non-COVID-19 funded expenditures under grant identifying number B-20-UC-060002. However, \$3,030,178 of the expenditures should have been reported under five other grant awards.

The County subsequently corrected the expenditure amounts reported in its fiscal year 2021 SEFA prior to its issuance.



**COUNTY OF CONTRA COSTA, CALIFORNIA**  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2021

***Cause:***

Due to the coronavirus pandemic and other priorities, the County was challenged with staffing resources. In addition to turnover of staff, there was a need to allocate substantial County resources to address public health and safety needs while managing the significant inflow of new federal funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

***Effect:***

The County's SEFA serves as the basis in determining the audit scope, including the identification of major programs required to be audited in a given fiscal year.

***Recommendation:***

The County should reevaluate its process and controls for the preparation of the SEFA to ensure the completeness and accuracy of the SEFA. Considerations may include:

- Providing training or reference materials to personnel responsible for communicating federal expenditures and related information to the Office of the Auditor-Controller, to enhance understanding of SEFA reporting requirements;
- Enhancing reviews by the grant-administering departments prior to submission of program expenditures and related information to the Office of the Auditor-Controller; and
- Strengthening the review and monitoring functions, such as more detailed analytical reviews and/or reconciliations to supporting documents on a sampled basis.

***Views of Responsible Officials:***

Refer to the Corrective Action Plan section of this report for County management's response.

**Section III Federal Award Findings and Questioned Costs**

None reported.

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Schedule of Expenditures of Federal and State Awards Provided by the California Department of Aging**  
**For the Year Ended June 30, 2021**

Program Title	Assistance Listing (AL) Number	Grant/ Contract Number	State Expenditures	Federal Expenditures
<b>FEDERAL AND STATE AWARDS</b>				
<b>Aging Cluster</b>				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2021-07	\$ -	\$ 14,257
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2021-07	-	57,635
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-2021-07	-	78,327
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-2021-07	296,479	1,248,806
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CARES-07	-	269,065
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	AP-2021-07	649,268	1,931,597
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CARES-07	-	773,012
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	FFCRA-07	-	677,138
National Family Caregiver Support, Title III, Part E	93.052	AP-2021-07	-	522,696
National Family Caregiver Support, Title III, Part E	93.052	CARES-07	-	139,992
Nutrition Services Incentive Program	93.053	AP-2021-07	-	437,122
<b>Subtotal Aging Cluster</b>			<u>945,747</u>	<u>6,149,647</u>
<b>Other Aging Programs</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SP-2021-07	-	59,339
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CF-1920-07	-	1,641
State Health Insurance Assistance Program	93.324	HI-2021-07	211,441	108,748
Medicare Enrollment Assistance Program	93.071	MI-2021-07	-	60,694
<b>Total Expenditures of Federal and State Awards</b>			<u>\$ 1,157,188</u>	<u>\$ 6,380,069</u>
<b>STATE AWARDS</b>				
Special Deposit Fund (SDF) - State Facilities Citation Penalties	N/A	AP-2021-07	\$ 48,555	
Skilled Nursing Facility Quality and Accountability (SNFQAF)	N/A	AP-2021-07	71,089	
Public Health L&C Program Fund (PH L&C)	N/A	AP-2021-07	14,966	
<b>Total Expenditures State Awards</b>			<u>\$ 134,610</u>	

**COUNTY OF CONTRA COSTA  
 EHSD-Community Services Bureau  
 Schedule of Child Nutritional Program Revenues  
 For the Year Ended June 30, 2021**

**Child and Adult Care Food Program (CACFP)**  
 CFDA 10.558

The Child and Adult Care Food Program income represents the assistance received from the Federal government in relation to the maintenance of a subsidized food program.

The following is a summary of the total assistance received by the County and the various child development programs to which the funds were allocated for the fiscal year ended June 30, 2021.

	<b>Total Federal Assistance</b>
State Funded Programs:	
General Child Care Program	\$ 47,024
CA State Preschool Program	159,601
Other Programs:	
Head Start and Early Head Start	55,636
<b>Total Federal Assistance</b>	<b>\$ 262,261</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Statement of Revenue and Expenditures (SSRE)**  
**CSD Contract No. 20F-3007 (Assistance Listing No. 93.569)**  
**For the Period January 1, 2020 through May 31, 2021**

	1-Jan-20 through 30-Jun-20	1-Jul-20 through 31-May-21	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>					
Grant Revenue	\$ 212,645	\$ 664,207	\$ 876,852		\$ 876,852
<b>Total Revenue:</b>	<u>212,645</u>	<u>664,207</u>	<u>876,852</u>		<u>876,852</u>
<b>EXPENDITURES</b>					
<b>Administrative Costs</b>					
Salaries & Wages	10,158	10,703	20,861	20,861	18,964
Fringe Benefits	5,748	6,999	12,747	12,747	13,844
Other Costs	66,446	2,815	69,261	69,261	69,261
<b>Total Administrative Costs</b>	<u>82,352</u>	<u>20,517</u>	<u>102,869</u>	<u>102,869</u>	<u>102,069</u>
<b>Program Costs</b>					
Salaries & Wages	102,449	132,895	235,344	235,344	235,346
Fringe Benefits	58,880	50,981	109,861	109,861	111,574
Operating Expenses	6,004	19,597	25,601	25,601	26,913
Out-of-State Travel	-	950	950	950	950
Subcontractor/Consultant Services	102,352	299,875	402,227	402,227	400,000
<b>Total Program Costs</b>	<u>269,685</u>	<u>504,298</u>	<u>773,983</u>	<u>773,983</u>	<u>774,783</u>
<b>Total Expenses:</b>	<u>\$ 352,037</u>	<u>\$ 524,815</u>	<u>\$ 876,852</u>	<u>\$ 876,852</u>	<u>\$ 876,852</u>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Statement of Revenue and Expenditures (SSRE)**  
**CSD Contract No. 20F-3007 Discretionary (Assistance Listing No. 93.569)**  
**For the Period January 1, 2020 through May 31, 2021**

	1-Jan-21 through 31-May-21	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 32,000	\$ 32,000		\$ 32,000
<b>Total Revenue:</b>	<u>32,000</u>	<u>32,000</u>		<u>32,000</u>
<b>EXPENDITURES</b>				
<b>Program Costs</b>				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Subcontractor/Consultant Services	32,000	32,000	32,000	32,000
<b>Total Program Costs</b>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>
<b>Total Expenses:</b>	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 32,000</u>

\* No expenditures were incurred prior to January 1, 2021.

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Statement of Revenue and Expenditures (SSRE)**  
**CSD Contract No. 20F-3646 CARES (Assistance Listing No. 93.569)**  
**For the Period July 1, 2020 through June 30, 2021**

	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 297,295	\$ 297,295		\$ 1,189,181
<b>Total Revenue:</b>	<u>297,295</u>	<u>297,295</u>		<u>1,189,181</u>
<b>EXPENDITURES</b>				
<b>Administrative Costs</b>				
Salaries & Wages	17,092	17,092	17,092	30,877
Fringe Benefits	9,705	9,705	9,705	22,539
Other Costs	-	-	-	-
<b>Total Administrative Costs</b>	<u>26,797</u>	<u>26,797</u>	<u>26,797</u>	<u>53,416</u>
<b>Program Costs</b>				
Salaries & Wages	27,418	27,418	27,418	54,733
Fringe Benefits	15,586	15,586	15,586	39,954
Operating Expenses	-	-	-	44,089
Out-of-State Travel	-	-	-	-
Subcontractor/Consultant Services	142,820	142,820	142,820	996,989
<b>Total Program Costs</b>	<u>185,824</u>	<u>185,824</u>	<u>185,824</u>	<u>1,135,765</u>
<b>Total Expenses:</b>	<u>\$ 212,621</u>	<u>\$ 212,621</u>	<u>\$ 212,621</u>	<u>\$ 1,189,181</u>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Statement of Revenue and Expenditures (SSRE)**  
**CSD Contract No. 20F-3646 Discretionary (Assistance Listing No. 93.569)**  
**For the Period July 1, 2020 through June 30, 2021**

	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ -	\$ -		\$ 40,370
<b>Total Revenue:</b>	-	-		40,370
<b>EXPENDITURES</b>				
<b>Program Costs</b>				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Subcontractor/Consultant Services	-	-	-	40,370
<b>Total Program Costs</b>	-	-	-	40,370
<b>Total Expenses:</b>	\$ -	\$ -	\$ -	\$ 40,370

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Statement of Revenue and Expenditures (SSRE)**  
**CSD Contract No. 21F-4408 Discretionary (Assistance Listing No. 93.569)**  
**For the Period July 1, 2020 through June 30, 2021**

	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ -	\$ -		\$ 28,250
<b>Total Revenue:</b>	-	-		28,250
<b>EXPENDITURES</b>				
<b>Program Costs</b>				
Salaries & Wages	-	-	-	1,170
Fringe Benefits	-	-	-	854
Subcontractor/Consultant Services	-	-	-	26,226
<b>Total Program Costs</b>	-	-	-	28,250
<b>Total Expenses:</b>	\$ -	\$ -	\$ -	\$ 28,250



**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Statement of Revenue and Expenditures (SSRE)**  
**CSD Contrat No. 21F-4007 (Assistance Listing No. 93.569)**  
**For the Period July 1, 2020 through June 30, 2021**

	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 219,213	\$ 219,213		\$ 876,852
<b>Total Revenue:</b>	<u>219,213</u>	<u>219,213</u>		<u>876,852</u>
<b>EXPENDITURES</b>				
<b>Administrative Costs</b>				
Salaries & Wages	3,184	3,184	3,184	19,561
Fringe Benefits	70	70	70	14,279
Other Costs	-	-	-	70,500
<b>Total Administrative Costs</b>	<u>3,254</u>	<u>3,254</u>	<u>3,254</u>	<u>104,340</u>
<b>Program Costs</b>				
Salaries & Wages	78,469	78,469	78,469	233,217
Fringe Benefits	56,494	56,494	56,494	108,134
Operating Expenses	6,915	6,915	6,915	22,112
Out-ofState Travel	-	-	-	-
Subcontractor/Consultant Services	23,480	23,480	23,480	409,049
<b>Total Program Costs</b>	<u>165,358</u>	<u>165,358</u>	<u>165,358</u>	<u>772,512</u>
<b>Total Expenses:</b>	<u>\$ 168,612</u>	<u>\$ 168,612</u>	<u>\$ 168,612</u>	<u>\$ 876,852</u>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Statement of Revenue and Expenditures (SSRE)**  
**CSD Contract No. 20B-2005 (EHA16) (Assistance Listing No. 93.568)**  
**For the Period October 1, 2019 through June 30, 2021**

	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>					
Grant Revenue	\$ 537,514	\$ 363,420	\$ 900,934		\$ 1,132,577
<b>Total Revenue:</b>	<u>537,514</u>	<u>363,420</u>	<u>900,934</u>		<u>1,132,577</u>
<b>EXPENDITURES</b>					
<b>Assurance 16 Costs</b>					
Assurance 16	159,916	98,013	257,929	257,929	257,929
<b>Administrative Costs</b>					
Administrative Costs	120,021	80,931	200,952	200,952	257,929
Total A-16/Administration Costs	<u>279,937</u>	<u>178,944</u>	<u>458,881</u>	<u>458,881</u>	<u>515,858</u>
<b>Program Support Costs</b>					
Intake	122,461	74,025	196,486	196,486	246,688
Outreach	99,757	54,423	154,180	154,180	154,180
Training & Technical Assistance	26,619	21,823	48,442	48,442	61,672
Total Program Support Costs	<u>248,837</u>	<u>150,271</u>	<u>399,108</u>	<u>399,108</u>	<u>462,540</u>
<b>Program Services Costs</b>					
ECIP Emergency Heating and Cooling Services	8,740	34,205	42,945	42,945	154,179
<b>Total Expenses:</b>	<u>\$ 537,514</u>	<u>\$ 363,420</u>	<u>\$ 900,934</u>	<u>\$ 900,934</u>	<u>\$ 1,132,577</u>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Statement of Revenue and Expenditures (SSRE)**  
**CSD Contract No. 21B-5005 (EHA16) (Assistance Listing No. 93.568)**  
**For the Period November 1, 2020 through June 30, 2022**

	1-Nov-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 245,110	\$ 245,110		\$ 1,028,290
<b>Total Revenue:</b>	245,110	245,110		1,028,290
<b>EXPENDITURES</b>				
<b>Assurance 16 Costs</b>				
Assurance 16	80,443	80,443	80,443	233,954
<b>Administrative Costs</b>				
Administrative Costs	26,210	26,210	26,210	233,954
Total A-16/Administration Costs	106,653	106,653	106,653	467,908
<b>Program Support Costs</b>				
Intake	66,482	66,482	66,482	224,153
Outreach	56,293	56,293	56,293	140,096
Training & Technical Assistance	15,682	15,682	15,682	56,038
Total Program Support Costs	138,457	138,457	138,457	420,287
<b>Program Services Costs</b>				
ECIP Emergency Heating and Cooling Services	-	-	-	140,095
<b>Total Expenses:</b>	<b>\$ 245,110</b>	<b>\$ 245,110</b>	<b>\$ 245,110</b>	<b>\$ 1,028,290</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Statement of Revenue and Expenditures (SSRE)**  
**CSD Contract No. 20B-2005 (WX) (Assistance Listing No. 93.568)**  
**For the Period October 1, 2019 through June 30, 2021**

	1-Oct-19 through 30-Jun-20	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>					
Grant Revenue	\$ 773,767	\$ 506,329	\$ 1,280,096		\$ 1,280,226
<b>Total Revenue:</b>	<u>773,767</u>	<u>506,329</u>	<u>1,280,096</u>		<u>1,280,226</u>
<b>EXPENDITURES</b>					
<b>Weatherization Program Costs</b>					
Intake	23,720	31,563	55,283	55,283	102,418
Outreach	14,458	7,821	22,279	22,279	64,011
Training and Technical Assistance	40,122	15,078	55,200	55,200	64,011
<b>Total Program Costs:</b>	<u>78,300</u>	<u>54,462</u>	<u>132,762</u>	<u>132,762</u>	<u>230,440</u>
<b>Weatherization Direct Program Costs</b>					
Weatherization Activity Expenditures	695,467	451,867	1,147,334	1,147,334	1,049,786
<b>Total Expenses:</b>	<u>\$ 773,767</u>	<u>\$ 506,329</u>	<u>\$ 1,280,096</u>	<u>\$ 1,280,096</u>	<u>\$ 1,280,226</u>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Statement of Revenue and Expenditures (SSRE)**  
**CSD Contract No. 21B-5005 (WX) (Assistance Listing No. 93.568)**  
**For the Period November 1, 2020 through June 30, 2022**

	1-Nov-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 529,846	\$ 529,846		\$ 1,162,508
<b>Total Revenue:</b>	<u>529,846</u>	<u>529,846</u>		<u>1,162,508</u>
<b>EXPENDITURES</b>				
<b>Weatherization Program Costs</b>				
Intake	15,987	15,987	15,987	93,001
Outreach	8,729	8,729	8,729	58,125
Training and Technical Assistance	6,500	6,500	6,500	58,125
Total Program Costs:	<u>31,216</u>	<u>31,216</u>	<u>31,216</u>	<u>209,251</u>
<b>Weatherization Direct Program Costs</b>				
Weatherization Activity Expenditures	498,630	498,630	498,630	953,257
<b>Total Expenses:</b>	<u>\$ 529,846</u>	<u>\$ 529,846</u>	<u>\$ 529,846</u>	<u>\$ 1,162,508</u>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Statement of Revenue and Expenditures (SSRE)**  
**CSD Contract No. 20U-2554 CARES (EHA16) (Assistance Listing No. 93.568)**  
**For the Period July 1, 2020 through December 31, 2021**

	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 201,360	\$ 201,360		\$ 317,141
<b>Total Revenue:</b>	<u>201,360</u>	<u>201,360</u>		<u>317,141</u>
<b>EXPENDITURES</b>				
<b>Assurance 16 Costs</b>				
Assurance 16	58,712	58,712	58,712	58,712
<b>Administrative Costs</b>				
Administrative Costs	21,955	21,955	21,955	58,712
Total A-16/Administration Costs	<u>80,667</u>	<u>80,667</u>	<u>80,667</u>	<u>117,424</u>
<b>Program Support Costs</b>				
Intake	58,412	58,412	58,412	79,849
Outreach	46,765	46,765	46,765	49,906
Training & Technical Assistance	15,516	15,516	15,516	19,962
Business Continuation Plan Costs	-	-	-	50,000
Total Program Support Costs	<u>120,693</u>	<u>120,693</u>	<u>120,693</u>	<u>199,717</u>
<b>Total Expenses:</b>	<u>\$ 201,360</u>	<u>\$ 201,360</u>	<u>\$ 201,360</u>	<u>\$ 317,141</u>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Statement of Revenue and Expenditures (SSRE)**  
**CSD Contract No. 20C-6004 (Assistance Listing No. 81.042)**  
**For the Period June 1, 2020 through June 30, 2021**

	1-Jul-20 through 30-Jun-21	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 104,788	\$ 104,788		\$ 125,000
<b>Total Revenue:</b>	<u>104,788</u>	<u>104,788</u>		<u>125,000</u>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Administrative Costs	7,060	7,060	7,060	7,092
<b>Training &amp; Technical Assistance</b>				
Training & Technical Assistance	3,082	3,082	3,082	14,626
<b>Program Costs</b>				
Intake	3,740	3,740	3,740	3,746
Outreach	335	335	335	2,498
Direct Program Activities	-	-	-	52,022
General Overhead Costs	5,749	5,749	5,749	12,488
Other Program Costs	83,801	83,801	83,801	4,995
Client Education	1,022	1,022	1,022	2,495
Health and Safety Activities	-	-	-	25,038
Total Program Costs	<u>94,647</u>	<u>94,647</u>	<u>94,647</u>	<u>103,282</u>
<b>Total Expenses:</b>	<u>\$ 104,788</u>	<u>\$ 104,788</u>	<u>\$ 104,788</u>	<u>\$ 125,000</u>



# Contra Costa County

**Robert R. Campbell**  
Auditor-Controller

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**Harjit S. Nahal**  
Assistant Auditor-Controller

## **Corrective Action Plan Year Ended June 30, 2021**

### **Finding 2021-001 – Accuracy of the Schedule of Expenditures of Federal Award** *Significant Deficiency*

The Office of the Auditor-Controller will work with the Office of the County Administrator and County departments to determine the best approach to ensure accuracy of the Countywide SEFA. Additionally, using available resources, the Office of the Auditor-Controller has implemented several processes and procedures to promote the quality of the reported SEFA information.

- The Office of the Auditor-Controller provides each department with a copy of the prior year SEFA and has each department address whether or not their prior year grants had any current year expenditures. If a prior year grant did not have any current year expenditures, the department provides an explanation.
- The Office of the Auditor-Controller compares the current year SEFA to the prior year SEFA to determine if any programs have been deleted. That comparison is then used to investigate any discrepancies.
- The Office of the Auditor-Controller requires departments to provide a schedule of any costs disallowed by grantors.
- In January 2023, the County is implementing a new finance system that will provide departments with grant tracking functionality.

The Office of the Auditor-Controller also has organized multiple venues for educating operating departmental staff in Single Audit reporting and compliance.

- On June 2, 2021, the County's external auditors conducted a work session for operating departmental staff to review Single Audit reporting requirements and deficiencies that were detected during the Fiscal Year End June 30, 2020, Single Audit process.
- The Office of the Auditor-Controller and the County's external auditors will be scheduling a work session for departmental staff to review Single Audit reporting requirements and deficiencies that were detected during the Fiscal Year End June 30, 2021, Single Audit process.

Effective with the Fiscal Year End June 30, 2021, Single Audit, departments with SEFA reporting findings are providing their corrective action plans for the prevention of future SEFA errors. The corrective action plans provided by the departments are as follows:

#### Health Services Department-WIC Special Supplemental Nutrition Program

In order to ensure that Public Health submits accurate SEFA information to the Office of the Auditor-Controller, Internal Audit division, management of Health Services-Public Health will conduct a final review of the completed SEFA prior to submission. To ensure that grants are reported under the correct program, the SEFA will also be compared to the prior year submission for accuracy. Public Health Finance will confirm the Countywide SEFA provided by Internal Audit for review prior to submission to the external auditors is accurate and complete.

New grants will be confirmed by Health Services-Public Health's management by reviewing Public Health's internal listing of all current grants (new and previous), to ensure all federal grants are reported on Public Health's SEFA listing.

#### Employment and Human Services Department-Medical Assistance Program

The Office of the Auditor-Controller compiles the Countywide SEFA from information provided by County departments. Due to a revision of the Employment and Human Services Department's SEFA during the audit of the program, expenditures were duplicated on the Countywide SEFA causing an overstatement of \$10,732,881. To ensure accuracy of the Countywide SEFA, the Office of the Auditor-Controller has implemented an additional process to ensure a second review is performed to prevent overstatements.

#### Health Services Department-Provider Relief Fund and American Rescue Plan Rural Distribution

The Health Services Department will require appropriate finance managers to make sure that any new and latest Federal guidelines on SEFA reporting for COVID-19 grants are followed. This process will ensure that grants are reported accurately in the correct reporting period.

#### Health Services Department-Public Health Emergency Preparedness Program

In order to ensure that Public Health Finance provides the correct AL# on their SEFA, accountants will be required to confirm the correct AL# with the grantor. This documentation will be required to be submitted with Single Audit Questionnaire packet and will be verified during Health Services-Public Health's management review. Management will compare the AL# provided by the grantor against what was provided by the accountant to verify accuracy in their SEFA reporting.

#### Conservation and Development Department-Community Development Block Grants/Entitlement Grants

County CDBG staff will continue to report total expenditures for the program for the fiscal year. Moving forward, County CDBG staff will provide all the grant agreement award numbers that are associated to the program year that a project appears in the County's CDBG Action Plan. For example, if a project was awarded CDBG funds in the FY 2019/20 program year (which would be associated with the B-19 grant agreement number) and that project has expenditures in FY 22/23, County CDBG staff would report in the FY 22/23 SEFA those expenditures but also indicate and include in the SEFA the B-19 grant agreement number.

# Contra Costa County

**Robert R. Campbell**  
Auditor-Controller

**Harjit S. Nahal**  
Assistant Auditor-Controller

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## Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2021

### **Financial Statement Findings:**

None reported.

### **Federal Audit Findings:**

#### **Finding 2018-001-Wage Rate Requirements:**

(Significant Deficiency in Internal Control Over Compliance)  
Highway Planning and Construction (HPC) Program  
Assistance Listing Number 20.205

#### **Current Status:**

Public Works identified procedure and documentation improvements to ensure compliance with the Wage Rate Requirement and that all certified payroll is received prior to the issuance of payment to the contractor. The "checklist" utilized in the review and approval process of invoices will be revised to include certified payroll for both the primary contractor and all subcontractors. Invoices are not approved for payment until the checklist is completed. We have identified two opportunities to include additional notation to the contractor regarding the requirement for certified payroll. A specific notice will be made to the front of the Special Provisions to point out Section 7-1.03K(3) Certified Payroll Records of the Caltrans Standard Specifications to the contractor's attention, specifying the requirement for weekly certified payroll, including all subcontractors, as part of the invoicing process and prior to any approval for payments. An additional item will be added on the Preconstruction Checklist to the contractor regarding the requirement of certified payroll.

As of June 30, 2021, modifications to the forms identified, training for staff, and implementation was still in progress. Implementation, including finalizing updated forms, was completed in September 2019. However, additional staff training, including updating staff procedures manual, and procedure modifications were identified to ensure implementation of corrective action. In November 2021, corrective action included updating contract language to incorporate a note to the Special Notices section of the Special Provisions, updating the staff procedures manual, and annual training of project managers and resident engineers. Also, additional documentation is required for subcontractors and a 10% deduction for an omission of a certified payroll report to ensure implementation of corrective action.

#### **Contact person responsible for corrective action plan:**

Diana Oyler, Chief of Fiscal Services  
Contra Costa County Public Works Department

Joe Yee, Deputy Director  
Contra Costa County Public Works Department

## 2022 CSBG ONSITE PROGRAM MONITORING VISITS

EOC Member	Subrecipient
Monisha Merchant	Monument Crisis Center
Ajit Kaushal	<del>White Pony &amp; Shelter Inc</del> Bay Area Legal Aid
Sofia Navarro	<del>Monument Impact</del> SI Program & Loaves and Fishes
Latonia Peoples Stokes	Opportunity Junction & St. Vincent de Paul
Desire Medlen	Opportunity Junction & St. Vincent de Paul
Brendan Foley** (needs virtual option)	Hope Solutions & Contra Costa Clubhouse
Devlyn Sewell	Rising Sun
Renee Zeimer	STAND! And BACR
Noe Gudino	Lao Family Community Development
Alison McKee	Greater Richmond Interfaith Program

**Note:** The agencies shown here with a strike-through are not current subrecipients for the 2022-23 CSBG Contract Year.

**Scheduling:** Christina will reach out to each EOC member/team to schedule the visit. Christina will be accompanying each EOC member/Team on the visit and will set up Zoom for those who cannot attend in person. Visits will occur between October 17 and November 18. (Some will be scheduled by the 10/13/22 meeting and will be shared then).

**Tools:** There is an onsite monitoring tool for use by EOC and Christina and a File Review Tool to be used by Christina. These are included in your 10/13/2022 EOC Meeting Packet

**Supplemental Documents:** Each member/team will have a copy of the close out budgets for the 2021-22 contract year to discuss during the visit and a copy of the 2022-23 contract service plan for the subrecipient.

**Non-Compliances:** Any need for corrections identified by these visits will require a corrective action plan by the subrecipient that will be due one month from the date the report is submitted to them. Staff will manage this part of the process and report out to the EOC in January.



# Contra Costa County Employment & Human Services Department Community Services Bureau



## CSBG Site Monitoring Evaluation

<b>Site Location:</b>	<b>Date of Visit:</b> _____
<b>Site Representative:</b>	<b>Title:</b> _____
<b>EOC Representative:</b>	<b>Time of Visit:</b> _____
<b>CSB Representative:</b>	
<b>Purpose of Facility</b> _____	<b>21-23 CSBG Amount</b> _____

Attach Mission Statement or Brochure(s)

Does the Service Provider Mission Support the EOC Mission Statement?      Yes       No

**Site Program(s) (Check all Applicable Programs):**

<input type="checkbox"/> Education	<input type="checkbox"/> Medical
<input type="checkbox"/> Job Training	<input type="checkbox"/> Probation
<input type="checkbox"/> Housing	<input type="checkbox"/> After School Program
<input type="checkbox"/> Emergency Shelter Childcare	<input type="checkbox"/> Tutoring
<input type="checkbox"/> Transportation	<input type="checkbox"/> Others: skill-building

Population served (i.e. families, specific high-risk groups, neighborhood, etc):

**Interview Questions:**

- How does your program receive referrals? (i.e. Religious Organization(s), Walk-in's, Outreach, Schools, Corrections, Self, Other)
- How many client(s) does the facility support?      Daily:      Weekly:      Monthly:      Annual:
- Number staff employed:      Volunteers:
- Is staffing fully in place for your CSBG funded program? If not, why?
- What screening criteria are used to determine eligibility?
- What obstacles do your clients face before, during, and after your program? (i.e. unemployment, housing, etc)
- In general, is your program well known and received positively in the community?
- What issues/barriers have you encountered as an organization? What specific actions are you taking to address these problems? Are any of these issue areas in which the EOC might provide assistance?
- Are there other issues or facets of your program of which you would like the EOC to be aware?



# Contra Costa County Employment & Human Services Department Community Services Bureau



**Environment Observation:**

	Lowest			Highest	
1. Was the facility clean?	1	2	3	4	5
2. Was the staff professional and easily to be identified?	1	2	3	4	5
3. Was the facility organized and professional?	1	2	3	4	5
4. How were the clients interacting with staff?	1	2	3	4	5
5. What is your overall perception of the facility?	1	2	3	4	5

**Contract Service Activities:**

Activity:	Status:

**Review of 2021-22 Closeout Budgets:**

Did Provider Spend Down Entire Contract?	If not, explain:

**NOTES:**


**Improvement(s) / Recommendations:**




## File REVIEW Tool:

### CSBG Client File Requirements

County/Staff Name: \_\_\_\_\_ Name of Client: \_\_\_\_\_ Date: \_\_\_\_\_

Program: \_\_\_\_\_ Reviewed by: \_\_\_\_\_

- Application for services (agency specific)
  - Collect demographics (CSBG Annual Report- Module 4 All Characteristics)
  - Income eligibility verified (See Federal Poverty Guideline)
  - File must have copies of income verification for eligibility confirmation and audit purposes
  - Residency verification (lives in the county) or homeless (hotel receipt or self-declaration/perjury statement)  
**NOTE:** CSBG does not require legal status or legal residency for services to be provided
  - Copies of ID or verification of identity
- Intake Assessment
  - Based on Service Domain
  - Intake – Entrance to program date
  - Assessment period: Monthly or Quarterly
  - Exit- Upon completion of program (track outcomes)
  - Outcomes documented for CSBG Annual Report (Module 4)
- Case Notes
  - Completed when having any contact with the client in-person, by phone, by mail or referral(s) status/completion.
  - Case notes must follow clear history of service—all case notes will be reviewed by audit/monitoring by funder.
- Documents
  - Case plan and/or Goals (developed with client)
  - Copies of vouchers, passes, purchase orders, or other financial assistance documentation
  - Copies of referrals sent on behalf of client to other agencies/partners
  - Copies of case plan completion documents
  - Copies of income verification and changes during assessment periods
  - Track/Log of trainings, workshops or sessions attended by client/family to meet case plan
- Closed Cases
  - Completed assessment
  - Domain Outcomes captured
  - Quarterly Report & Annual Report Completed (data)
  - Enter data on system to reflect client exiting program/closing
  - Retain records/file for a 5-year period, after closing the case.

#### Quarterly Reviews

*Thank you for all your hard work!*



## **CSBG Contract Renewal - New Content Added to Service Plans**

*Note for EOC: New content added to Service Plan agreements require County Counsel approval prior to becoming finalized into executed contracts.*

### **Funding Disclaimer**

Funding for this Contract is contingent upon CSD CSBG funding allocated and awarded to Contra Costa County. Funding terms and conditions are subject to change at the discretion of CSD.

### **Program Monitoring**

#### A. Program Monitoring

##### a. Monitoring Frequency

Monitoring will take place during the Contract term and will occur on an ongoing basis throughout the term. A full-scale on-site monitoring review will be conducted annually. On-site visits will be scheduled and conducted randomly throughout the Contract term.

##### b. Monitoring Methods

A variety of inspection methods may be used to evaluate the contractor's performance, including, but not limited to:

- Desk reviews, including a review of contractor's quarterly reports;
- On-site evaluations and monitoring;
- Review of contractor's administrative, programmatic and fiscal records;
- Review of participant case files; and
- Evaluation of complaints from any source.

##### c. On-Site Visits

The on-site review may be on either an announced or unannounced basis. When visits are announced or pre-scheduled, the County will schedule a mutually agreed upon date and time with the contractor. Prior to the on-site visit, the County will provide contractor with a Checklist of Documents requested that will be reviewed during the visit. The County will ask that the contractor staff be present during the entirety of the visit to answer questions and also have all identified documents available for review. Unannounced site visits are performed as deemed necessary by the

County and are intended to give the County assurance that observations made during announced visits are representative of the agency's on-going operating practices.

d. Monitoring Reports

A Monitoring Report shall be issued to the contractor within ten (10) business days after the site visit. The report shall include a letter that identifies the contract number, the date of the on-site visit, the name of County who conducted the monitoring, and the period for which monitoring occurred, and in general terms, the findings resulting from the monitoring conducted.

e. Documentation

During the term of the Contract, the County must maintain on file all monitoring tools and supporting documentation used to conduct the Contract monitoring and prepare the monitoring report. Additionally, any Corrective Action Plans and supporting documentation should be maintained in the Contract folder.

f. Fiscal and administrative monitoring will be conducted by EHSD Administrative staff and not CSBG Program staff. Refer to section IV. Sub recipient monitoring below. *Note for EOC: section IV created by EHSD Admin Fiscal.*

B. County may place Contractor on a Corrective Action Plan if it is determined through program and fiscal monitoring the Contractor has failed to comply with contractual provisions outlined in this Contract.

*Note to EOC: content taken from CSB Quality Assurance Monitoring Plan for CSBG*

### **Attestation Form**

County will reimburse Contractor for its actual allowable costs incurred performing program services requested on County Demand Form D-15 and supported by evidence of provision of eligible services as documented on Attachment B, Monthly Fiscal Expenditure Report CSD 425 Budget Form (Rev 10/19). Contractor will also provide Attachment F, Invoice Attestation 45 CFR 75.403 2CFR 200.403 Form with each monthly D-15. *Note for EOC: Attestation form created by EHSD Admin Fiscal.*

### **Quarterly Report Deadlines**

Contractor will submit quarterly reports of quantifiable data, including enrollment, completion, and outcomes to ensure all objectives are met at the end of the grant year on Attachment C, CSBG Quarterly Report Form, attached hereto and incorporated herein. Quarterly Reports are due as follows. *Note for EOC: Quarterly template created by CSB staff.*

- Quarter 1 from March 2023 to May 2023 due on June 12, 2023
- Quarter 2 from June 2023 to August 2023 due on September 8, 2023
- Quarter 3 from September 2023 to November 2023 due on December 8, 2023
- Quarter 4 from December 2023 to February 2024 due on March 8, 2024

**ATTESTATION**  
Compliance with 45 CFR 75.403 (g), 2 CFR 200.403  
Undocumented accrued liabilities are not billed to EHSD  
Invoice Payment

I acknowledge, with my signature below, that the current attached invoice and supporting documentation represent allowable expenditures for the period this invoice is submitted.

I understand that I must provide detailed documentation to support all allowable costs billed.

I understand that if I receive reimbursement and/or a refund/credit for a previously submitted allowable cost, I must notify Employment and Human Service Department (EHSD) immediately and provide copies of the reimbursement and/or refund with reference to the paid invoice. EHSD will advise the proper handling of the reimbursement and/or refund/credit.

I declare under the penalty of perjury, under the laws of the state of California, that what I stated above is true and correct.

Contract Name \_\_\_\_\_ Contract Number \_\_\_\_\_

Subrecipient \_\_\_\_\_  
Printed Name Signature

Contractor \_\_\_\_\_  
Printed Name Signature

Title \_\_\_\_\_

Date \_\_\_\_\_

**ECFR 45 CFR 75.403**

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also [§ 75.306\(b\)](#).
- (g) Be adequately documented. See also [§§ 75.300](#) through [75.309](#).

**2 CFR 200.403 Factors affecting allowability of costs.**

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also § 200.306(b).
- (g) Be adequately documented. See also §§ 200.300 through 200.309 of this part.
- (h) Cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to § 200.308(e)(3).

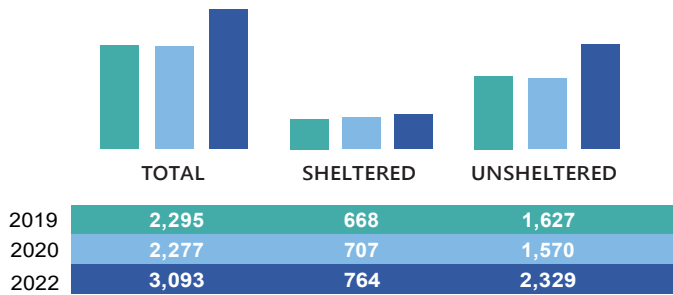
# CONTRA COSTA

## 2022 HOMELESS POINT-IN-TIME COUNT & SURVEY

Every year, Contra Costa County conducts a comprehensive count of people experiencing homelessness to measure the prevalence of homelessness across the county. This data is important to help identify local needs, determine the best practices for our community, and compare our experiences with other communities in the bay area.

The 2022 Point-in-Time Count was a community-wide effort to identify sheltered and unsheltered people in the county on the night of February 23rd, 2022. In the weeks following the street count, a survey was administered to 326 people experiencing homelessness; the majority of which were unsheltered the night of the count. This data captures the experiences and characteristics of the unsheltered population and supplements the full count data.

### 2019-2022 HOMELESS COUNT POPULATION<sup>^</sup>

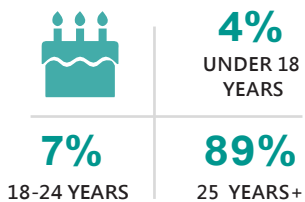


<sup>^</sup>PIT was not conducted in 2021 due to the COVID-19 shelter in place order.

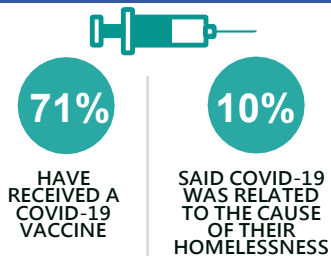
### LENGTH OF TIME IN CONTRA COSTA COUNTY\*



### AGE



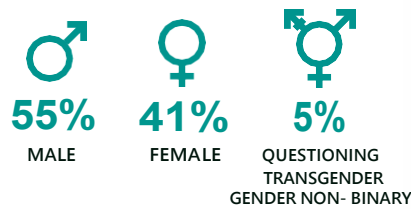
### COVID-19\*



### RESIDENCE AT TIME OF HOMELESSNESS\*



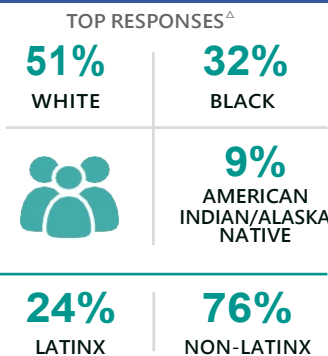
### GENDER



### LGBTQIA+ STATUS\*



### RACE/ETHNICITY



### 2022 SHELTERED/UNSHeltered POPULATION



### 2019 & 2022 TOTAL UNSHELTERED POPULATION BY CITY & REGION

City	2019	2022
<b>WEST COUNTY</b>		
Crockett	12	6
El Cerrito	8	31
El Sobrante	16	13
Hercules	1	0
North Richmond	38	31
Pinole	3	53
Richmond	333	632
Rodeo	41	27
San Pablo	58	84
<b>Total</b>	<b>510</b>	<b>877</b>
<b>CENTRAL COUNTY</b>		
Alamo	N/A	3
Clayton	N/A	0
Concord	350	436
Danville	N/A	8
Lafayette	3	6
Martinez	156	106
Moraga	N/A	4
Orinda	N/A	2
Pacheco	10	30
Pleasant Hill	59	58
San Ramon	1	27
Walnut Creek	99	74
<b>Total</b>	<b>678</b>	<b>754</b>
<b>EAST COUNTY</b>		
Antioch	226	342
Bay Point	57	23
Bethel Island	1	0
Brentwood	14	69
Discovery Bay	N/A	0
Oakley	13	43
Pittsburg	128	221
<b>Total</b>	<b>439</b>	<b>698</b>

## SLEEP SETTING ON THE NIGHT OF THE COUNT\*



## HOUSEHOLD BREAKDOWN

### SINGLE ADULTS



### PEOPLE IN FAMILIES

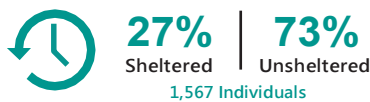


### UNACCOMPANIED CHILDREN AND TRANSITION-AGE YOUTH

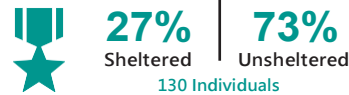


## SELECT POPULATIONS

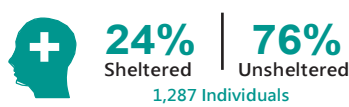
### CHRONIC HOMELESSNESS



### VETERANS



### SERIOUS MENTAL ILLNESS



## FIRST EPISODE OF HOMELESSNESS\*



## DURATION OF CURRENT EPISODE OF HOMELESSNESS\*



## AGE AT FIRST EPISODE OF HOMELESSNESS\*

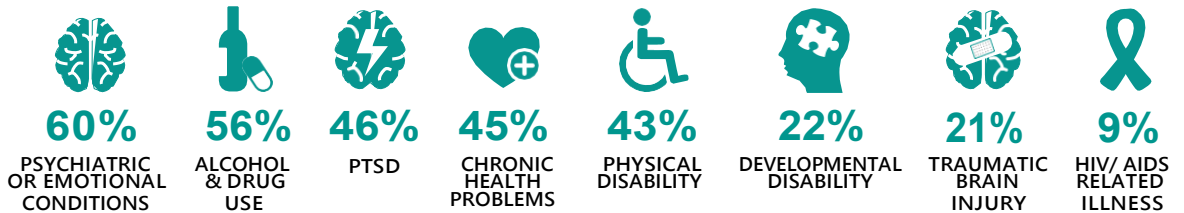


## PRIMARY CONDITION THAT LEAD TO HOMELESSNESS+ TOP 6 RESPONSES<sup>Δ\*</sup>



## SELF REPORTED HEALTH+\*

Current health conditions that may affect the housing stability or employment of those experiencing homelessness.

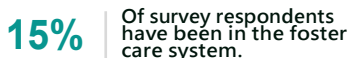


## DISABLING CONDITIONS\*



A disabling condition is defined by HUD as a developmental disability, HIV/AIDS, or a long-term physical or mental impairment that impacts a person's ability to live independently but could be improved with stable housing.

## FOSTER CARE\*



## EMPLOYMENT STATUS\*



## JUSTICE SYSTEM INVOLVEMENT\*



## SELECT POPULATION DEFINITIONS

### CHRONICALLY HOMELESS

An individual with one or more disabling conditions or a family with a head of household with a disabling condition who:

- » Has been continuously homeless for 1 year or more and/or;
- » Has experienced 4 or more episodes of homelessness within the past 3 years.

### VETERANS

Persons who have served on active duty in the Armed Forces of the United States. This does not include inactive military reserves or the National Guard unless the person was called up to active duty.

### FAMILIES

A household with at least one adult member (persons 18 or older) and at least one child member (persons under 18).

### UNACCOMPANIED YOUTH & YOUNG ADULTS

Youth under the age of 18 and young adults between the ages of 18 and 24 years old (TAY) who are experiencing homelessness and living without a parent or legal guardian.

+ Multiple response question, results may not add up to 100%.  
<sup>Δ</sup> Only displaying top responses, all response data is available upon request.  
 \* Survey data is representative of the unsheltered population.  
 Note: Some percentages have been round to ensure the total equals 100%.

For more information about Contra Costa County's Continuum of Care on Homelessness, please visit: <https://cchealth.org/h3/coc/>  
 Source: Applied Survey Research, 2022, Contra Costa County Homeless Census & Survey, Watsonville, CA.





**BOARD OF DIRECTORS**

August 29, 2022

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CCC Community Services Bureau  
Attn: Christina Reich  
1470 Civic Ct., ste 200  
Concord, CA 94520

Dear Christina and staff,

On behalf of all of us at Opportunity Junction, I want to express my deepest gratitude for your recent donation of **COVID-19 PPE Supplies**, received on **8/19/2022**.

Thanks to you and other consistent and generous supporters, we have been able to sustain and expand our job training offerings this year. We now offer Certified Nursing Assistant job training in our Antioch office (in addition to partnering to provide the training at Mt. Diablo Adult Education). And our Administrative Careers Training program has returned to the office, where graduates can once again ring the bell when they leave with a job.



None of this would be possible without supporters like you.

We appreciate your commitment to improving our community, and we thank you for your generosity.

With gratitude,

Alexis Bonn  
Director of Development

*Opportunity Junction is a nonprofit, charitable organization and is tax exempt under section 501(c)(3) of the Internal Revenue Code. Our tax ID number is #68-0459131. No goods or services were provided in connection with this donation.*

www.OpportunityJunction.org | 3102 Delta Fair Boulevard, Antioch, CA 94509 | 925.776.1133

**Opportunity Junction helps motivated Contra Costa job seekers develop the skills and confidence to launch careers that lead to financial security.**

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