

COUNTY OF SAN LUIS OBISPO
SINGLE AUDIT REPORT AND
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2023



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

Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of County of San Luis Obispo, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County of San Luis Obispo's basic financial statements, and have issued our report thereon dated December 12, 2023. Our report includes references to other auditors who audited the financial statements of the San Luis Obispo County Pension Trust (SLOCPT), a pension trust, and First 5 San Luis Obispo, a discretely presented component unit, as describes in our report on the County's financial statements. This report does not include the results of other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether County of San Luis Obispo'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 of San Luis Obispo's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County of San Luis Obispo's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. County of San Luis Obispo's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



CliftonLarsonAllen LLP

Roseville, California
December 12, 2023



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

Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of San Luis Obispo's (the County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibility for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 12, 2023, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the San Luis Obispo County Pension Trust (SLOCPT), a pension trust fund and First 5 San Luis Obispo (First 5), a discretely presented component unit. Those statements were audited by another auditors whose reports have been furnished to use, and in our opinion, insofar as it relates to the amounts included for SLOCPT and First 5, are based solely on the reports of other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Roseville, California
February 20, 2024

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	Passed-Through to Subrecipients	2022-2023 Expenditures
U. S. Department of Agriculture				
Passed through State Dept of Health Care Svcs:				
2022 Women Infant Children Nutrition Program	10.557	19-10184	\$ -	\$ 295,624
2022 Women Infant Children Nutrition Program - PY	10.557	19-10184	-	172
2023 Women Infant Children Nutrition Program	10.557	19-10184	-	1,096,882
Subtotal Assistance Listing Number 10.557			-	1,392,678
Passed through State Dept of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care				
ACP Bulk Citrus	10.025	20-0709-039-SF, 22-0294-020-SF	-	9,393
Glassy-Winged Sharpshooter	10.025	21-0517-016-SF	-	349,992
Asian Citrus Psyllid	10.025	21-0516-025-SF, 22-0294-031-SF	-	251,429
European Grape Vine Moth	10.025	21-0595-022-SF	-	34,636
Phytophthora ramorum (SOD)	10.025	22-0998-024-SF	-	2,317
Pest Detection Trapping	10.025	22-1727-000-SG	-	250,364
Subtotal Assistance Listing Number 10.025			-	898,131
Passed through State Department of Public Health:				
2022 Suppl'l Nutrition Asst Prog Ed (SNAP-ED)	10.561	19-10347	-	81,646
2022 Suppl'l Nutrition Asst Prog Ed (SNAP-ED) - PY	10.561	19-10347	-	1,802
2023 Suppl'l Nutrition Asst Prog Ed (SNAP-ED)	10.561	19-10347	-	253,789
CalFresh&CalFresh Employment Training	10.561	N/A	-	8,181,116
CalFresh&CalFresh Employment Training - PY	10.561	N/A	-	(18,455)
Subtotal SNAP Cluster			-	8,499,898
Total U.S. Department of Agriculture			\$ -	\$ 10,790,707
U.S. Department of Housing and Urban Development				
Direct Programs:				
Community Development Block Grants/Entitlement Grants				
2017 Community Devel. Block Grants	14.218	B-17-UC-06-0508	\$ 16,765	\$ 16,765
2018 Community Devel. Block Grants	14.218	B-18-UC-06-0508	96,557	96,557
2019 Community Devel. Block Grants	14.218	B-19-UC-06-0508	175,914	175,914
2020 Community Devel. Block Grants	14.218	B-20-UC-06-0508	11,269	11,269
2021 Community Devel. Block Grants	14.218	B-21-UC-06-0508	300,529	300,529
2022 Community Devel. Block Grants	14.218	B-22-UC-06-0508	525,708	525,708
COVID-19 Coronavirus Aid, Relief, Econ. Sec. (CDBG-CV, CV3)	14.218	B-20-UW-06-0508	1,806,173	1,806,173
COVID-19 Coronavirus Aid, Relief, Econ. Sec. (CDBG CV2)	14.218	N/A	2,665,411	2,665,411
COVID-19 Coronavirus Aid, Relief, Econ. Sec. (CDBG-CV)	14.218	N/A	-	43,337
Community Development Block Grants/Entitlement Grants	14.218	N/A	-	3,563,239
Subtotal Assistance Listing Number 14.218			5,598,326	9,204,902
Emergency Solutions Grant Program				
Emergency Solutions Grant Department of Housing and Community Development (HUD)				
Emergency Solutions Grant Department of Housing and Community Development (HUD) - PY	14.231	N/A	2,917,171	2,917,171
2020 Emergency Solutions Grant	14.231	E-20-UC-06-0508	62,666	62,666
2021 Emergency Solutions Grant	14.231	E-21-UC-06-0508	64,299	64,299
2022 Emergency Solutions Grant	14.231	E-22-UC-06-0508	147,951	147,951
COVID-19 Coronavirus Aid, Relief, Econ. Sec. (ESG-CV, CV2)	14.231	E-20-UW-06-0508	2,408,127	2,408,127
COVID-19 Coronavirus Aid, Relief, Econ. Sec. (ESG-CV2)	14.231	N/A	27,202	27,202
Subtotal Assistance Listing Number 14.231			5,627,416	5,600,474
Home Investment Partnerships Program				
2020 Home Investment Partnership	14.239	M-20-UC-06-0545	24,800	24,800
2022 Home Investment Partnership	14.239	M-22-UC-06-0545	98,488	98,488
HOME American Rescue Plan Admin	14.239	N/A	-	26,779
Home Partnership Investment Programs - 3rd Party	14.239	N/A	-	19,208,214
Subtotal Assistance Listing Number 14.239			123,288	19,358,281
Continuum of Care Program				
Continuum of Care (Homeless Grants)	14.267	N/A	1,073,329	1,073,329
Total U.S. Department of Housing & Urban Development			\$ 12,422,359	\$ 35,236,986
U.S. Department of the Interior				
Passed through California Bureau of Land Management:				
Taylor Grazing Act	15.227	N/A	\$ -	\$ 2,922
Payments in Lieu of Taxes	15.226	N/A	-	1,365,336
Refuge Revenge Sharing Act (RRSA)	15.659	N/A	-	7,292
Total U.S. Department of Interior			\$ -	\$ 1,375,550

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	Passed-Through to Subrecipients	2022-2023 Expenditures
U.S. Department of Justice				
Direct Programs:				
Bureau of Immigration & Customs Enforcement	16.710	N/A	\$ -	\$ 17,000
2020 State Criminal Alien Assistance Program - PY	16.606	O-BJA-2020-62002	-	(5,222)
2021 State Criminal Alien Assistance Program - PY	16.606	O-BJA-2021-171190	-	(19,014)
2022 State Criminal Alien Assistance Program	16.606	O-BJA-2022-171484	-	140,000
Subtotal Assistance Listing Number 16.606			-	115,764
Federal Asset Forfeiture (Equitable Sharing Program)	16.922	N/A	-	22,637
FY 2022 DEA Domestic Cannabis Erad & Suppress Prog	16.111	2022-40	-	32,378
FY 2023 DEA Domestic Cannabis Erad & Suppress Prog	16.111	2023-40	-	20,037
Subtotal Assistance Listing Number 16.111			-	52,415
Coronavirus Emergency Supplemental Funding Program FY 2021 Dept of Justice COVID/HEPA	16.034	BSCC-120-20	-	30,574
Edward Byrne Memorial Justice Assistance Grant Program				
Mental Health Diversion Program	16.738	BSCC 626-19	-	547,477
Mental Health Diversion Program - PY	16.738	BSCC 626-19	-	152,087
FY 2021 DOJ Body Worn Cameras	16.738	15PBJA-21-GG-01201-JAGX	-	10,205
Subtotal Assistance Listing Number 16.738			-	709,769
Opioid, Stimulant and Substance Abuse Site-Based	16.838	2020-AR-BX-0126	-	304,088
Opioid, Stimulant and Subst Abuse Site-Based - PY	16.838	2020-AR-BX-0126	-	641
Subtotal Assistance Listing Number 16.838			-	304,729
Drug Court Discretionary Grant Program				
Bureau of Justice Assist Adlt Drg Crd Discret	16.585	2018-DC-BX-0013	-	49,636
Bureau of Justice Assist Adlt Drg Crd Discret - PY	16.585	2018-DC-BX-0013	-	38
Bureau of Justice Assist Adlt Drg Crd Discret	16.585	15PBJA-21-GG-04261-VTCX	-	161,586
OJJDP Fam Drug Crd Enhancement	16.585	2018-DC-BX-0026	-	68,294
OJJDP FY 2021 Family Drug Crd Program	16.585	15PJDP-21-GG-04521-COAP	-	241,338
Subtotal Assistance Listing Number 16.585			-	520,892
Bureau of Justice STOP School Violence Program	16.839	15PBJA-22-GG-04660-STOP	61,858	68,220
Passed through California Emergency Mgmt Agency:				
Victim Witness Assistance	16.575	VW21400400	-	56,664
Victim Witness Assistance	16.575	VW22410400	-	345,841
Unserved/Underserved Victim Advocacy (Elder)	16.575	UV21040400	-	59,824
Unserved/Underserved Victim Advocacy (Elder)	16.575	UV22010400	-	113,321
Unserved/Underserved Victim Advocacy (CVWD)	16.575	UV21A40400	-	60,796
Subtotal Assistance Listing Number 16.575			-	636,446
Total U.S. Department of Justice			\$ 61,858	\$ 2,478,446
U.S. Department of Labor				
Passed through CA Employment Development Dept:				
Workforce Investment Act-Adult	17.258	K9110060 & AA011038	\$ 580,760	\$ 580,760
Workforce Investment Act-Youth	17.259	K9110060 & AA011038	598,518	598,518
Workforce Innov Act-Disloc Workr&Rapid Resp	17.278	K9110060 & AA011038	816,385	816,385
Subtotal WIOA Cluster			1,995,663	1,995,663
Total U.S. Department of Labor			\$ 1,995,663	\$ 1,995,663

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	Passed-Through to Subrecipients	2022-2023 Expenditures
U.S. Department of Transportation				
Direct Programs:				
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs				
FAA AIP Program (SBP Airport MasterPlan)	20.106	3-06-0228-048-2020	\$ -	\$ 382,608
FAA AIP Program (SBP Airport MasterPlan) - PY	20.106	3-06-0228-048-2020	-	21,568
FAA AIP Program (CARES Act)	20.106	3-06-0228-050-2020	-	3,426,828
FAA AIP Program (CARES Act) - PY	20.106	3-06-0228-050-2020	-	(64,193)
FAA AIP Program Runway (ARFF)	20.106	3-06-0228-052-2021	-	1,162,461
FAA AIP Program Runway (ARPA)	20.106	3-06-0228-057-2021	-	229,529
FAA AIP Program SBP Drainage Study	20.106	3-06-0228-058-2022	-	159,066
FAA AIP Program SBP Drainage Study - PY	20.106	3-06-0228-058-2022	-	112,864
FAA AIP Program ACRGP-CRRSA	20.106	3-06-0172-010-2021	-	9,000
FAA AIP Program Airport Rescue (ARPA)	20.106	3-06-0172-011-2022	-	22,000
FAA AIP Program Runway (11-29 Rehab)	20.106	3-06-0172-012-2022	-	62,405
FAA AIP Program Runway (11-29 Rehab) - PY	20.106	3-06-0172-012-2022	-	115,507
Subtotal Assistance Listing Number 20.106			-	5,639,643
Passed through State Department of Transportation:				
Highway Planning and Construction	20.205	HSIPL-5949(167)	-	1,238
Highway Planning and Construction - PY	20.205	HSIPL-5949(167)	-	29,488
Highway Planning and Construction	20.205	HSIPL-5949(168)	-	481
Highway Planning and Construction	20.205	HSIPL-5949(169)	-	16,070
Highway Planning and Construction - PY	20.205	HSIPL-5949(169)	-	33,707
Highway Planning and Construction	20.205	HSIPL-5949(176)	-	853,481
Highway Planning and Construction	20.205	HSIPL-5949(177)	-	308,309
Highway Planning and Construction	20.205	CML-5949(171)	-	817
Highway Planning and Construction	20.205	CML-5949(178)	-	644
Highway Planning and Construction - PY	20.205	CML-5949(178)	-	3,793
Highway Planning and Construction	20.205	BRLS-5949(158)	-	163,478
Highway Planning and Construction	20.205	BRLS-5949(152)	-	15,227
Highway Planning and Construction	20.205	BRLS-5949(156)	-	175,677
Highway Planning and Construction - PY	20.205	BRLS-5949(156)	-	400
Highway Planning and Construction	20.205	BRLS-5949(157)	-	69,995
Highway Planning and Construction - PY	20.205	BRLS-5949(157)	-	5
Highway Planning and Construction	20.205	BRLS-5949(182)	-	8,095
Highway Planning and Construction	20.205	BRLS-5949(183)	-	246,717
Highway Planning and Construction	20.205	BRLS-5949(131)	-	54,202
Highway Planning and Construction	20.205	BRLS-5949(135)	-	1,479,924
Highway Planning and Construction - PY	20.205	BRLS-5949(135)	-	54,606
Highway Planning and Construction	20.205	BRLS-5949(137)	-	102,449
Highway Planning and Construction	20.205	CMFERP16-5949(161)	-	243,263
Highway Planning and Construction - PY	20.205	CMFERP16-5949(161)	-	5
Highway Planning and Construction	20.205	BPMP16-5949(151)	-	297,774
Highway Planning and Construction - PY	20.205	BPMP16-5949(151)	-	7,328
Federal Transportation Improvement Program	20.205	RPSTPL - 5949(140)	-	89,991
Federal Transportation Improvement Prgrm - PY	20.205	RPSTPL - 5949(140)	-	(752)
Subtotal Assistance Listing Number 20.205			-	4,256,412
ActiveTransportation Grant	20.219	RPSTPL - 5949(174)	-	9,189
ActiveTransportation Grant - PY	20.219	RPSTPL - 5949(174)	-	1,061
ActiveTransportation Grant	20.219	ATPL - 5949(188)	-	317,181
ActiveTransportation Grant - PY	20.219	ATPL - 5949(188)	-	153,410
Subtotal Assistance Listing Number 20.219			-	480,841
2022 Office Of Traffic Safety-Child Pass	20.616	OP22018	3,911	4,468
2022 Office Of Traffic Safety-Child Pass - PY	20.616	OP22018	-	(16,371)
2023 Office Of Traffic Safety-Child Pass	20.616	OP23018	-	92,651
2022 Office Of Traffic Safety-Ped&Bicycle	20.600	PS22015	-	26,840
2022 Office Of Traffic Safety-Ped&Bicycle - PY	20.600	PS22015	-	(1,921)
2023 Office Of Traffic Safety-Ped&Bicycle	20.600	PS23031	-	141,392
Office of Traffic Safety	20.600	DD21002	-	97,113
Subtotal Highway Safety Cluster			3,911	344,172
Total U.S. Department of Transportation			\$ 3,911	\$ 10,721,068

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	Passed-Through to Subrecipients	2022-2023 Expenditures
U.S. Department of Treasury				
Direct Programs:				
Emergency Rental Assistance Program	21.023	21-ERAP-10006	\$ -	\$ 1,696
COVID-19 American Rescue Plan Act (ARPA) Discret-Alloc	21.027	N/A	-	74,363
COVID-19 American Rescue Plan Act (ARPA) Discret-Alloc - PY	21.027	N/A	-	4,595
COVID-19 American Rescue Plan Act (ARPA) Prevent-Set-Aside	21.027	N/A	-	57,706
COVID-19 American Rescue Plan Act (ARPA) Fri-Night-Live	21.027	N/A	-	30,486
COVID-19 SWRCB Water Arrearages Program - PY	21.027	N/A	-	1,557
COVID-19 SWRCB Water Arrearages Program - PY	21.027	N/A	-	15,437
COVID-19 SWRCB Water Arrearages Program - PY	21.027	N/A	-	18,022
COVID-19 SWRCB Water Arrearages Program - PY	21.027	N/A	-	18,989
COVID-19 American Rescue Plan (ARPA)	21.027	N/A	6,093,428	17,250,476
Subtotal Assistance Listing Number 21.027			<u>6,093,428</u>	<u>17,471,631</u>
Local Assistance and Tribal Consistency (LATCF)	21.032	N/A	-	14,167
Total U.S. Department of Treasury			<u>\$ 6,093,428</u>	<u>\$ 17,487,494</u>
U.S. Department of Health & Human Services				
Direct Programs:				
SAMHSA CATS learning	93.243	6H79SM080609-01M002	\$ -	\$ 222,417
SAMHSA CATS learning - PY	93.243	6H79SM080609-01M002	-	139
SAMHSA-SLO STOP Act	93.243	1H79SP081161-01	-	54,020
SAMHSA-SLO STOP Act - PY	93.243	1H79SP081161-01	-	(646)
SAMHSA Adult Drug Court	93.243	1H79TI085507-01	-	109,650
Subtotal Assistance Listing Number 93.243			-	<u>385,580</u>
DUI MAT 2.0 Integration/Outreach	93.788	20-10313-131H79TI083285-01	-	10,628
DUI MAT 2.0 Integration/Outreach - PY	93.788	20-10313-131H79TI083285-01	-	1,214
Subtotal Assistance Listing Number 93.788			-	<u>11,842</u>
Federal Admin for Community Living (APS-CSBG)	93.747	N/A	-	217,331
Federal Admin for Community Living (APS-CSBG) - PY	93.747	N/A	-	(60)
Subtotal Assistance Listing Number 93.747			-	<u>217,271</u>
Substance Abuse & Mental Hlth Svcs (SAMHSA)	93.958	1B09SM083782-01	-	408,595
Substance Abuse & Mental Hlth Svcs (SAMHSA) - PY	93.958	1B09SM083782-01	-	9,091
Mental Health Services Block Grant (MHBG-CRRSAA)	93.958	1B09SM083945-01	-	90,580
Mental Health Services Block Grant (MHBG-ARPA)	93.958	1B09SM085337-01	-	174,919
Medication Assisted Treatment (MAT)	93.958	B09SM083945	-	97,370
Mental Health Services Block Grant (MHBG)	93.958	1B09SM083782-01	-	273,334
Mental Health Services Block Grant (MHBG) - PY	93.958	1B09SM083782-01	-	31,643
Mental Health Services Block Grant (CRRSAA-CCMU)	93.958	N/A	-	359,621
Subtotal Direct Assistance Listing Number 93.958			-	<u>1,445,153</u>
ELC Strengthening HAI/AR Program Capacity (SHARP)	93.323	N/A	-	9,610
COVID-19 ELC ENHANCING DETECTION EXPANSION FUNDING	93.323	COVID-19ELC98	-	3,168,946
COVID-19 ELC ENHANCING DETECT EXPNSN FUNDING - PY	93.323	COVID-19ELC98	-	33,894
Public Health Workforce Development	93.323	WFD-040	-	486,261
Subtotal Assistance Listing Number 93.323			-	<u>3,698,711</u>
CA Equitable Recovery Initiative (CERI)	93.391	CERI-21-23-33	-	280,679
Passed through State Dept of Health Care Services: Every Woman Counts (EBI)	93.898	22-20585	-	25,837
Passed through State Dept of Public Health: Medical Reserve Corps (MRC)	93.008	MRC RISE 22-1633	-	10,029

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	Passed-Through to Subrecipients	2022-2023 Expenditures
Passed through State Dept of Alcohol & Drug Progrms:				
Substance Abuse Prev&Trtmt Blck-Discret	93.959	18-95272	-	922,961
Substance Abuse Prev&Trtmt Blck-Discret - PY	93.959	18-95272	-	2,078
Substance Abuse Prev&Trtmt Blck-Fri Night/Club	93.959	18-95272	-	39,887
Substance Abuse Prev&Trtmt Blck-PrevSet-aside	93.959	18-95272	-	329,561
Substance Abuse Prev&Trtmt Blck-PrevSet-aside - PY	93.959	18-95272	-	8,325
Substance Abuse Prev&Trtmt Blck-Adol & Youth	93.959	18-95272	-	82,192
Substance Abuse Prev&Trtmt Blck-Perinatal	93.959	18-95272	-	68,119
Substance Abuse Prev&Trtmt Blck-Perinatal - PY	93.959	18-95272	-	918
COVID-19 Substance Abuse Prev&Trtmt COVID Rec Hous Supp	93.959	N/A	-	105,006
COVID-19 Substance Abuse Prev&Trtmt COVID PrevSet-Aside	93.959	N/A	-	119,676
COVID-19 Substance Abuse Prev&Trtmt COVID Fri Night/Club	93.959	N/A	-	31,208
COVID-19 Substance Abuse Prev&Trtmt COVID PerinatalSet-Aside	93.959	N/A	-	6,082
COVID-19 Substance Abuse Prev&Trtmt COVID Adol & Youth	93.959	N/A	-	2,110
COVID-19 Rsp & Relief Supp Appr Act Blk-Prvnt & Trtmt	93.959	B08T1083527	-	68,511
Subtotal Assistance Listing Number 93.959			-	1,786,634
Passed through State Dept of Child Support Svcs:				
Child Support Enforcement:				
Federal Aid for Child Support Adm & EDP	93.563	N/A	-	2,885,356
Passed Through CA Family Health Council:				
2023 Title X	93.217	88000-5320-71219-22	-	54,803
2024 Title X	93.217	88000-5320-71219-22	-	2,142
Subtotal Assistance Listing Number 93.217			-	56,945
Health Resources Services Admin HPP				
Health Resources Services Admin HPP	93.074/93.889	17-10191	-	207,783
Health Resources Services Admin HPP - PY	93.074/93.889	17-10191	-	22
CDC-BASE PH EMERGENCY PREPAREDNESS (PHEP)	93.074/93.069	17-10191	-	305,287
CDC Base PH Emergency Preparedness	93.074	17-10191	-	383,992
Subtotal Assistance Listing Number 93.074			-	897,084
Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
	93.116	2040R-TA00 & 1 NU52PS910219	-	6,779
Maternal Child Health - Title V				
	93.994	202040	-	122,192
Medical Assistance Program:				
Health Disparities	93.778	N/A	-	-
Medi-Cal Admin (MAA)	93.778	17-9024	-	357,168
Medi-Cal Admin (MAA) - PY	93.778	17-9024	-	108,849
First Five Medi-Cal (CBMAA)	93.778	20-10019	18,171	32,049
First Five Medi-Cal (CBMAA) - PY	93.778	20-10019	-	3,283
School Based Medi-Cal Administration - PY	93.778	N/A	537,320	537,320
Maternal Child Health - Title XIX	93.778	202040	-	1,609,035
Maternal Child Health - Title XIX - PY	93.778	202040	-	1,941
Targeted Case Management - PY	93.778	40-19EVRGRN	-	(12,841)
CA Childrens Services Title XIX (MEDI-CAL)	93.778	N/A	32,310	375,673
Child Health and Disability Prevention (CHDP)	93.778	20-02	-	181,690
Child Health and Disability Prevention (CHDP)-PY	93.778	20-02	-	(26,345)
Health Care for Fostercare (HCPCFC)	93.778	20-03	-	97,926
Health Care for Fostercare (HCPCFC) - PY	93.778	20-03	-	(66,059)
Health Care for Fostercare (PMMO)	93.778	20-03	-	38,744
Health Care for Fostercare (PMMO) - PY	93.778	20-03	-	(18,927)
Health Care for Fostercare (Caseload Relief)	93.778	20-03	-	67,675
Health Care for Fostercare (Caseload Relief) - PY	93.778	20-03	-	(35,958)
Childhood Lead Prevention Program (CLPP)	93.778	20-10545	-	29,823
IHSS, Public Authority & Medi-Cal	93.778	N/A	-	7,235,100
IHSS, Public Authority & Medi-Cal - PY	93.778	N/A	-	21,436
COUNTY MEDI-CAL ADMIN ACTIVITIES (CBMAA)	93.778	20-10019	-	754,990
COUNTY MEDI-CAL ADMIN ACTIVITIES (CBMAA) - PY	93.778	20-10019	-	44,581
Medi-Cal Administrative Activities	93.778	09-86011-A01	-	114,750
Medi-Cal Administrative Activities - PY	93.778	09-86011-A01	-	9,600
Subtotal Assistance Listing Number 93.778			587,801	11,461,503

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	Passed-Through to Subrecipients	2022-2023 Expenditures
Passed through State Dept of Social Services:				
KinGap -Kingship Guardian Assistance Program	93.090	N/A	-	418,352
Promoting Safe and Stable Families	93.556	N/A	-	144,743
Temporary Assistance for Needy Families:				
Assistance : CALWORKS	93.558	N/A	-	4,505,936
Administration: CalWORKS, SAWS-CalWIN, TANF	93.558	N/A	-	14,767,535
CALWORKS HOME VISITING INITIATIVE (HVI)	93.558	CFL 18/19-51	-	183,741
CALWORKS HOME VISITING INITIATIVE (HVI) - PY	93.558	CFL 18/19-51	-	(6,118)
Administration: CalWORKS,SAWS-CalWIN,TANF - PY	93.558	N/A	-	(877,976)
Subtotal Assistance Listing Number 93.558			-	18,573,118
Foster Care - Title IV-E:				
Administration: Probation-Title IV E	93.658	N/A	-	52,270
Child Welfare Services - Title IV E	93.658	N/A	-	4,512,323
Child Welfare Services - Title IV E - PY	93.658	N/A	-	(153)
Foster Care Assistance	93.658	N/A	-	2,262,502
Subtotal Assistance Listing Number 93.658			-	6,826,942
Child Welfare Services Title IV-B	93.645	N/A	-	147,066
Child Welfare Services Title IV-B - PY	93.645	N/A	-	3
Subtotal Assistance Listing Number 93.645			-	147,069
Adoption Assistance	93.659	N/A	-	881,607
Adoption Assistance - PY	93.659	N/A	-	(20)
Assistance: Adoption	93.659	N/A	-	5,549,917
Subtotal Assistance Listing Number 93.659			-	6,431,504
Substance Abuse & Mntl Hlth Svcs Admin (SAMHSA)	93.665	1H7921FG00425AC5	-	343,030
Child Welfare Service - Title XX	93.667	N/A	-	351,408
Child Welfare Service - Title XX - PY	93.667	N/A	-	(200)
Foster Care Assitance - Title XX	93.667	N/A	-	117,795
Subtotal Assistance Listing Number 93.667			-	469,003
Independent Living Program	93.674	N/A	-	116,428
Independent Living Program - PY	93.674	N/A	-	1,636
Subtotal Assistance Listing Number 93.674			-	118,064
CA Childrens Services and TLIP Title XXI (OTLICP)	93.767	20-02	-	71,923
CA Childrens Services and TLIP TitleXXI(OTLICP)-PY	93.767	20-02	-	64
Subtotal Assistance Listing Number 93.767			-	71,987
Disease Intervention Specialist Workforce Dev	93.977	21-10583	-	128,704
Passed through State Department of Health Care Services:				
Immunization Local Assistance Grant	93.268	17-10346, A01 & A02	-	1,038,928
Immunization Local Assistance Grant - PY	93.268	17-10346, A01 & A02	-	1,217
Subtotal Assistance Listing Number 93.268			-	1,040,145
Passed through State Department of Mental Health:				
Mntl Hlth-McKinney Assist in Transitrn from Hmeless	93.150	N/A	-	49,089
Total U.S Department of Health & Human Services			\$ 587,801	\$ 58,053,345

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	Passed-Through to Subrecipients	2022-2023 Expenditures
U.S. Department of Homeland Security				
Direct Programs:				
Disaster Grants - Public Assistance - PY	97.036	FEMA-4301-DR-CA	\$ -	\$ 95,649
Disaster Grants - Public Assistance - PY	97.036	FEMA-4482-DR-CA	-	2,595,640
Disaster Grants - Public Assistance - PY	97.036	FEMA-4482-DR-CA	-	230,858
Disaster Grants - Public Assistance - PY	97.036	FEMA-4482-DR-CA	-	23,794
Subtotal Direct Assistance Listing Number 97.036			-	2,945,941
Emergency Management Performance Grants:				
Emergency Management Perform Grant 2021 ARPA - PY	97.042	2021-0014	-	(52,827)
Emergency Management Perform Grant 2021 ARPA	97.042	2021-0014	-	17,738
Emergency Management Performance Grant 2022	97.042	2022-0005	-	194,829
Emergency Management Performance Grant 2021 - PY	97.042	2021-0015	-	(250)
Subtotal Assistance Listing Number 97.042			-	159,490
2021 Stonegarden Grant	97.067	2021-0081	-	23,691
2020 Stonegarden Grant	97.067	2020-95	-	129,506
2020 Stonegarden Grant - PY	97.067	2020-95	-	2,206
2019 Stonegarden Grant	97.067	2019-0035	-	898
COVID-19 Advanced Molecular Detection (AMD#2)	97.067	ELCPHL#08SLO	-	52,491
2019 Homeland Security	97.067	N/A	-	6,258
2020 Homeland Security	97.067	N/A	-	2,037
2020 Homeland Security - PY	97.067	N/A	-	(1)
2022 Homeland Security	97.067	N/A	-	22,359
2019 Homeland Security	97.067	2019-0035	-	99,563
2019 Homeland Security - PY	97.067	2019-0035	-	(10,528)
2021 Homeland Security - PY	97.067	2021-0081	-	(1,282)
2021 Homeland Security	97.067	2021-0081	-	43,799
2022 Homeland Security	97.067	2022-0043	146,695	146,695
Subtotal Assistance Listing Number 97.067			146,695	517,692
Total Department of Homeland Security			<u>\$ 146,695</u>	<u>\$ 3,623,123</u>
Total Expenditures of Federal Awards			<u>\$ 21,311,715</u>	<u>\$ 141,762,382</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN LUIS OBISPO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023

NOTE 1 REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the County of San Luis Obispo (County). The County's reporting entity is defined in Note 1 to the County's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included in the schedule. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE 2 BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting and the accrual basis of accounting for program expenditures accounted for in governmental funds and proprietary funds, respectively, as described in Note 1 of the County's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 FEDERAL ASSISTANCE LISTING NUMBERS

The program titles and federal assistance listing numbers were obtained from the federal or pass-through grantor.

NOTE 4 INDIRECT COST RATE

The County did not elect to use the 10% de minimis indirect cost rate as covered in 2 CFR §200.414.

NOTE 5 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

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

**COUNTY OF SAN LUIS OBISPO
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 JUNE 30, 2023**

NOTE 6 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

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

Federal ALN #	Program	SEFA June 30, 2023	FY 22-23 Payments	County Balance June 30, 2023
14.218	Community Development Block Grants/ Entitlement Grants	\$ 3,563,239	\$ -	\$ 3,563,239
14.239	HOME Investment Partnerships Program	19,208,214	-	19,208,214

**COUNTY OF SAN LUIS OBISPO
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

Assistance Listing Number(s)

Name of Federal Program or Cluster

10.561 14.239 20.205 21.027 93.558 93.659	Supplemental Nutrition Assistance Program HOME Investment Partnerships Highway Planning and Construction COVID-19 Coronavirus State and Local Fiscal Recovery Funds Temporary Assistance for Needy Families Adoptions Assistance Program
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Dollar threshold used to distinguish between Type A and Type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

 x yes no

**COUNTY OF SAN LUIS OBISPO
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Financial Statement Findings

2023-001

Material Weakness in Internal Control over Financial Reporting
Year-end Receivables for State Water Project Enterprise Fund

Condition

During the audit, the County adjusted beginning receivables and net position in the State Water Project enterprise fund by \$1.1 million to correct an erroneous adjustment during fiscal year ended June 30, 2022.

Criteria

Generally accepted accounting principles require that revenues are recognized in the period that they are earned.

Cause

During the year-end close, the County made a correcting journal entry to accounts receivable when the adjustment should have been made to reclass a negative accounts receivable balance against a positive accounts receivable balance.

Repeat Finding

Not a repeat finding.

Effect

Material adjustments, including a restatement of beginning net position, were necessary to correct the year-end receivables balance in the State Water Project enterprise fund.

Recommendation

We recommend the County review all year-end adjustments to ensure the adjusted balance agrees to the support maintained by the department, such as a listing of outstanding billings maintained for the State Water Project enterprise fund.

Views of Responsible Officials and Planned Corrective Actions

There is no disagreement with this finding.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



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