

**COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY**

(A component unit of the
County of San Diego, California)

Statement of Claims and Fiscal Report
with Independent Auditor's Report

June 30, 2021

**COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY**

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MOSS, LEVY & HARTZHEIM LLP

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Independent Auditor's Report

To the Governing Board
County of San Diego Health and Human Services Agency
San Diego, California

Report on the Financial Statements

We have audited the accompanying Statement of Claims and Fiscal Report of the County of San Diego Health and Human Services Agency (County) for the California State Department of Education Child Development Program (Project No. 37-02001-00-0), and Contract No. CLPC-0036 for the fiscal year ended June 30, 2021, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the Statements of Claims and Fiscal Reports in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Statements of Claims and Fiscal Reports that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the Statements of Claims and Fiscal Reports based on our audit. We conducted our audit 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 California Department of Education Audit Guide issued by the California Department of Education. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statements of Claims and Fiscal Reports (the financial statements) are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the program expenditures, program funds received, and fiscal year reimbursements for the fiscal year ended June 30, 2021, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the Statements of Claims and Fiscal Report that collectively comprise the County's Statement of Claims and Fiscal Report as a whole. The accompanying schedule of expenditures of federal and state awards, schedule of activities, schedule of expenditures by state categories, reconciliation of CDE and GAAP expense reporting, schedule of reimbursable equipment expenditures, schedule of expenditures for renovations and repairs, and schedule of administrative costs are presented for purposes of additional analysis and are not required parts of the Statements of Claims and Fiscal Report.

The schedule of expenditures of federal and state awards, schedule of activities, schedule of expenditures by state categories, reconciliation of CDE and GAAP expense reporting, schedule of reimbursable equipment expenditures, schedule of expenditures for renovations and repairs, and schedule of administrative costs are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the Statements of Claims and Fiscal Reports. The information has been subjected to the auditing procedures applied in the audit of Statements of Claims and Fiscal Reports (and in conformity with the CDE Audit Guide issued by the California Department of Education), including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Statements of Claims and Fiscal Reports or to the Statements of Claims and Fiscal Reports themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the Statements of Claims and Fiscal Reports taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance.



Moss, Levy & Hartzheim, LLP
Culver City, California
November 15, 2021

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
STATEMENT OF CLAIMS – CLPC-0036
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY**

Child Care Development Fund
Project No.: 37-02001-00-0
Contract No.: CLPC-0036

Program Expenditures:

Administrative and support services costs	<u>\$ 94,786</u>	
Total Expenditures		\$ 94,786

Program Funds Received:

State of California	37,635	
Funds used to satisfy MATCH requirement	21,750	
Other: Interest earned on State advances	<u>735</u>	
Total Funds Received		<u>60,120</u>
Program Funds Due to the County (Due to the State)		<u><u>\$ 34,666</u></u>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
 AUDITED FISCAL REPORT CLPC-0036
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

California Department of Education
 Audited Fiscal Report for
 Child Development Support Contracts
 AUD 9529 Page 1 of 4

Fiscal Year Ending
 Contract Number
 Vendor Code

June 30, 2021
 CLPC-0036
 2001

Full Name of Contractor: **County of San Diego Health and Human Services Agency**

Section 1 - Revenue

Revenue Category	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Match Requirement (CCIP and CLPC only)	\$ -	\$ 21,750	\$ -	\$ 21,750
Restricted Income - County Maintenance of Effort (EC Section 8279)	\$ -	\$ -	\$ -	\$ -
Restricted Income - Other	\$ -	\$ -	\$ -	\$ -
Restricted Income Subtotal	\$ -	\$ 21,750	\$ -	\$ 21,750
Interest Earned on Child Development Apportionment Payments	\$ -	735	\$ -	735
Unrestricted Income - Match Requirement (CCIP and CLPC only)	\$ -	\$ -	\$ -	\$ -
Unrestricted Income - Other	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ 22,485	\$ -	\$ 22,485

COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
 AUDITED FISCAL REPORT CLPC-0036
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

AUD 9529 Page 2 of 4

Contract Number

CLPC-0036

Full Name of Contractor:

County of San Diego Health and Human Services Agency

Section 2 - Reimbursable Expenses

Reimbursable Expense Category	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	-	3,175	-	3,175
3000 Employee Benefits	-	2,459	-	2,459
4000 Books and Supplies	-	-	-	-
5000 Services and Other Operating Expenses	-	89,152	-	89,152
6100/6200 New Equipment (program-related)	-	-	-	-
6500 Equipment Replacement (program-related)	-	-	-	-
Depreciation or Use Allowance	-	-	-	-
Indirect Costs (include in Total Administrative Cost)	-	-	-	-
Non-Reimbursable (State use only)	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Reimbursable Expenses	\$ -	\$ 94,786	\$ -	94,786
Total Administrative Cost (included in Section2 above)	-	9,746	-	9,746

Approved Indirect Cost Rate

10.00%

NO SUPPLEMENTAL REVENUE/EXPENSES Check this box and omit page 3.

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
 AUDITED FISCAL REPORT CLPC-0036
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

AUD 9529 Page 4 of 4

Contract Number

CLPC-0036

Full Name of Contractor:

County of San Diego Health and Human Services Agency

Section 5 - Summary

Summary Category	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income	\$ -	\$ -	\$ -	\$ -
Restricted Income - Match Requirement (CCIP and CLPC only)	-	21,750	-	21,750
Unrestricted Income - Match Requirement	-	-	-	-
Interest Earned on Child Development Apportionment Payments	-	735	-	735
Total Reimbursable Expenses	-	94,786	-	94,786
Total Administrative Cost	-	9,746	-	9,746

Comments:

COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County of San Diego is a political subdivision of the State of California (State) and is governed by an elected Board of Supervisors. As such, it can exercise the powers specified by the Constitution and Statutes of the State. The Health and Human Services Agency is a department within the County of San Diego and operates the California State Department of Education Child Development Programs within the County of San Diego.

The accompanying financial statement presentations relate to the County of San Diego Health and Human Services Agency operations and include only selected data that is required to be reported to the California State Department of Education, pursuant to Contract No. CLPC-0036. In accordance with criteria adopted by the Governmental Accounting Standards Board (GASB), the entire operation of the County of San Diego Health and Human Services Agency is included in the County of San Diego's Comprehensive Annual Financial Report.

B. General Program Information

The County of San Diego Health and Human Services Agency administered the following California State Department of Education Child Development Program during the fiscal year ended June 30, 2021: Local Child Care Planning Council.

The Local Child Care Planning Council (CLPC-0036) was established to develop a comprehensive long-range plan for a broad spectrum of childcare and development services. Items that may be addressed by the council include the expansion of care for all children with childcare and development need within the County of San Diego and the development of strategies and mechanisms for upgrading the quality of care.

C. Basis of Presentation

The Statements of Claims and Fiscal Reports, Schedule of Activities, Schedule of Expenditures by State Categories, and Schedule of Reimbursable Administrative Costs were prepared from the accounts and transactions of the County. The statements summarized revenues, expenditures, and matching funds recorded by the County for the fiscal year ended June 30, 2021 and follow the formats prescribed by the California State Department of Education.

D. Method of Accounting

Prior to July 1, 2000, the County used the modified accrual basis of accounting for the Statements of Claims and Fiscal Reports, Schedule of Activities, Schedule of Expenditures by State Categories, and Schedule of Administrative Costs. The Program began to utilize the accrual basis of accounting during the fiscal year ending June 30, 2001. Revenues are recognized in the period earned and expenses are recognized in the period incurred.

NOTE 2 – ADMINISTRATIVE EXPENDITURES AND SUPPORT COSTS

Costs related to the administration of the child development programs are reported as administrative expenditures on the Statement of Claims. The administrative expenditures consist of administrative and support services costs. For the fiscal year ended June 30, 2021, such costs consisted of the following:

COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 – ADMINISTRATIVE EXPENDITURES AND SUPPORT COSTS (Continued)

	<u>Administrative</u>	<u>Support</u>	<u>Total</u>
CLPC-0036			
Salaries and benefits	\$ 846	\$ 4,788	\$ 5,634
Services and other operating expenses	-	80,252	80,252
Audit fee	8,900	-	8,900
Total	<u>\$ 9,746</u>	<u>\$ 85,040</u>	<u>\$ 94,786</u>

NOTE 3 – MAINTENANCE OF EFFORT REQUIREMENT

The County satisfied its Maintenance of Effort requirement of \$21,750 for contract number CLPC-0036. The amount retained by the County’s Child Development Programs was \$0. The amount spent on administrative and support costs was \$21,750 which is 100% of the required Maintenance of Effort.

NOTE 4 – INTEREST EARNED ON STATE ADVANCES

Interest was calculated, based on County cash investment yields applied to amounts advanced from the State that were outstanding during the period. Amounts earned by the County were retained and reported in accordance with the Contract Funding Terms and Conditions, which are recorded in the County’s General Fund. Interest earned must be used for Child Development Program expenditures.

NOTE 5 – FISCAL YEAR REIMBURSABLE EARNINGS

Fiscal year reimbursable earnings are the lesser of the contract amount or total expenditures incurred during the fiscal year in the provision of child care and development services for subsidized children, reduced by disallowed costs and restricted income.

NOTE 6 – AMOUNT DUE FROM/(TO) THE STATE

The amount of program funds due from (due to) the State:

CLPC-0036	<u>\$ 34,666</u>
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For the fiscal year ending June 30, 2021, the County received \$37,635 for CLPC-0036 and interest income of \$735. Total expenditures claimed for CLPC-0036 of \$94,786 were less than the total maximum contract amount of \$101,302.

NOTE 7 – CONTINGENCIES

The County has received federal and other governmental funds for specific purposes that are subject to review and audit by the funding agencies. Such audits could generate expenditure disallowances or refunds payable under terms of the agency contracts. No material amounts are currently payable. Loss of governmental support would have a significant impact on the County’s ability to provide its program services.

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/Program	CFDA Number	Grantor's Number	Award Amount		Expenditures	
			Federal	State	Federal	State
U.S. Department of Health and Human Services:						
Passed through California Department of Education:						
Child Care and Development Fund (CCDF):						
CCDF Local Child Care and Development Planning Council	93.575	CLPC-0036	\$ 72,623	\$ 6,929	\$ 86,530	\$ 8,256
Total			<u>\$ 72,623</u>	<u>\$ 6,929</u>	<u>\$ 86,530</u>	<u>\$ 8,256</u>

Maintenance of Effort funds of \$21,750 were received from the County of San Diego and expended on the Local Planning Council Program in accordance with the County and Child Development Division. Some amounts presented in this schedule may differ from amounts presented in the Statement of Claims, Audited Fiscal Reports, and combining schedules as this schedule is presented in accordance with the requirements of OMB Uniform Grant Guidance.

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
SCHEDULE OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY**

	<u>CLPC-0036</u>
Revenue and Support	
Government contracts:	
Child care programs	\$ 72,301
Subtotal government contracts	<u>72,301</u>
Interest earned on State advances	<u>735</u>
Total Revenues	<u>735</u>
Total Revenues and Support	<u>73,036</u>
Expenses	
Classified Salaries:	
Office personnel	3,175
Employee benefits	2,459
Legal, audit, and accounting	8,900
Other operating expenses	<u>80,252</u>
Total Expenditures	<u>94,786</u>
Over (under) of support, revenues, and expenditures	<u>\$ (21,750)</u>

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
 SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**COUNTY OF SAN DIEGO
 HEALTH AND HUMAN SERVICES AGENCY**

<u>Account</u>	<u>Description</u>	<u>CLPC-0036</u>
	Direct payments to providers	\$ -
2000	Classified salaries	3,175
3000	Employee benefits	2,459
5000	Services and other operating expenses	<u>89,152</u>
	Total CDE CD Contracts	<u>\$ 94,786</u>

We have examined the claims filed for reimbursement and the original records supporting the transactions recorded under the contract listed above to an extent considered necessary to assure ourselves that the amounts claimed by the contractor were eligible for reimbursement, reasonable, necessary and adequately supported, according to governing laws, regulations, and contract provisions.

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
RECONCILIATION OF CDE AND GAAP EXPENSE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY**

<u>Expenses</u>	<u>CLPC-0036</u>
Schedule of Expenditures by State Categories (CDE)	\$ 94,786
Adjustments to Reconcile Differences in Reporting:	
Audit fees expensed on AUD forms (in advance of services)	(8,900)
Audit fees expensed in year of service on Combining Statement of Activities	<u>983</u>
Combining Statement of Activities (GAAP)	<u><u>\$ 86,869</u></u>

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
SCHEDULE OF REIMBURSABLE EQUIPMENT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

The County did not incur any equipment expenditures in relation to the CLPC-0036 contract during the fiscal year ended June 30, 2021.

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
SCHEDULE OF EXPENDITURES FOR RENOVATIONS AND REPAIRS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

The County did not incur any expenditures for renovations or repairs in relation to the CLPC-0036 contract during the fiscal year ended June 30, 2021.

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
SCHEDULE OF REIMBURSABLE ADMINISTRATIVE COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY**

	<u>CLPC-0036</u>
Reimbursable Administrative Costs	
Administrative salaries	\$ 477
Employee benefits	369
Audit and legal	<u>8,900</u>
 Total Administrative Costs	 <u>\$ 9,746</u>



MOSS, LEVY & HARTZHEIM LLP

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

Governing Board
County of San Diego Health and Human Services Agency
San Diego, 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 Statements of Claims and Fiscal Report of the County of San Diego Health and Human Services Agency (County) for the California State Department of Education Child Development Program (Project No. 37-02001-00-0, and Contract No. CLPC-0036) California, as of and for the fiscal year ended June 30, 2021, and the related notes to the Statements of Claims and Fiscal Report and have issued our report thereon dated November 15, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the Statements of Claims and Fiscal Reports of the County of San Diego Health and Human Services Agency (County) for the California State Department of Education Child Development Program (Project No. 37-02001-00-0, and Contract No. CLPC-0036), we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the Statements of Claims and Fiscal Report, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

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

Purpose of the 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.

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim, LLP
Culver City, California
November 15, 2021

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified not considered
to be material weaknesses?

_____ Yes X None reported

Noncompliance material to financial statements noted?

_____ Yes X No

Section II – Findings – Financial Statement Audit

No findings noted.

Section III – Compliance Findings and Questioned Costs

No findings noted.

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

There were no findings reported for the fiscal year ended June 30, 2020.