

**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, 2023

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

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June 30, 2023

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# MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

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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 Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying Statement of Claims and Fiscal Report (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. 37-02001-00-2), and Contract No. CLPC-2035 for the fiscal year ended June 30, 2023, and the related notes to the financial statements.

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, 2023, in conformity with accounting principles generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* and the California Department of Education Audit Guide.

#### **Basis for Opinions**

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. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

#### **Emphasis of Matter**

As discussed in Note 1A, the Statement of Claims and Fiscal Report of the County of San Diego Health and Human Services Agency for the California State Department of Education Child Development Program are intended to discuss the program expenditures, program funds received, and fiscal year reimbursements for the fiscal year ended June 30, 2023 in accordance with auditing principles generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* and the California Department of Education Audit Guide. Our opinion is not modified with respect to this matter.

#### **Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Report that is free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County of San Diego Health and Human Services Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the 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 claimed equipment expenditures, schedule of claimed expenditures for renovations and repairs, and schedule of claimed administrative costs are presented for purposes of additional analysis and are not required parts of the Report. 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 Report. The information has been subjected to the auditing procedures applied in the audit of Report (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 Report or to the Report 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 Report 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 14, 2023, 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 14, 2023

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY  
 STATEMENT OF CLAIMS – CLPC-2035  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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

Child Care Development Fund  
 Project No.: 37-02001-00-2  
 Contract No.: CLPC-2035

Program Expenditures:

Administrative and support services costs	<u>\$ 199,269</u>	
Total Expenditures		\$ 199,269

Program Funds Received:

State of California	166,074	
Funds used to satisfy MATCH requirement	21,750	
Other: Interest earned on State advances	<u>649</u>	
Total Funds Received		<u>188,473</u>
Program Funds Due to the County (Due to the State)		<u>\$ -</u>

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

**AUDITED FISCAL REPORT FOR  
CHILD DEVELOPMENT SUPPORT CONTRACTS**

**Fiscal Year Ending** June 30, 2023  
**Contract Number** CLPC2035  
**Vendor Code** 2001

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

**Section 1 - Revenue**

	Column A Cumulative FY 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 (WIC Section 10308.5)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>	<b>21,750</b>		<b>21,750</b>
Interest Earned on Child Development Apportionment Payments	649		649
Unrestricted Income - Match Requirement (CCIP and CLPC only)			
Unrestricted Income - Other:			
<b>Total Revenue</b>	<b>22,399</b>		<b>22,399</b>

**Contract Number** CLPC2035

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

**Section 2 - Reimbursable Expenses**

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries	605		605
3000 Employee Benefits	350		350
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6100/6200 Other Approved Capital Outlay	198,314		198,314
6400 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)			
<b>Total Reimbursable Expenses</b>	<b>199,269</b>		<b>199,269</b>
Total Administrative Cost (included in Section 2 above)	9,325		9,325

Approved Indirect Cost Rate:

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

**Contract Number** CLPC2035

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

**Section 5 - Summary**

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income	21,750		21,750
Restricted Income - Match Requirement (CCIP and CLPC only)	21,750		21,750
Unrestricted Income - Match Requirement			
Interest Earned on Child Development Apportionment Payments	649		649
Total Reimbursable Expenses	199,269		199,269
Total Administrative Cost	9,325		9,325

**Comments:** Audit fee is included in the Services and Other Operating Expenses and in the Total Administrative Cost.



**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**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-2035. 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 Annual Comprehensive 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, 2023: Local Child Care Planning Council.

The Local Child Care Planning Council (CLPC-2035) 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 Claimed 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, 2023 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, 2023, such costs consisted of the following:

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY  
 NOTES TO FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**NOTE 2 – ADMINISTRATIVE EXPENDITURES AND SUPPORT COSTS (Continued)**

	<u>Administrative</u>	<u>Support</u>	<u>Total</u>
CLPC-2035			
Salaries and benefits	\$ -	\$ 955	\$ 955
Services and other operating expenses	-	188,989	188,989
Audit fee	9,325	-	9,325
Total	<u>\$ 9,325</u>	<u>\$ 189,944</u>	<u>\$ 199,269</u>

**NOTE 3 – MAINTENANCE OF EFFORT REQUIREMENT**

The County satisfied its Maintenance of Effort requirement of \$21,750 for contract number CLPC-2035. 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 childcare 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-2035	<u>\$ -</u>
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For the fiscal year ending June 30, 2023, the County received \$166,074 for CLPC-2035 and interest income of \$649. Total expenditures claimed for CLPC-2035 of \$199,269 exceed the total maximum contract amount of \$187,824.

**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, 2023**

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<u>Federal Grantor/Pass-Through Grantor/Program</u>	<u>CFDA Number</u>	<u>Grantor's Number</u>	<u>Award Amount</u>		<u>Expenditures</u>	
			<u>Federal</u>	<u>State</u>	<u>Federal</u>	<u>State</u>
<b>U.S. Department of Health and Human Services:</b>						
Passed through California Department of Education:						
Child Care and Development Fund (CCDF):						
CCDF Local Child Care and Development Planning Council	93.575	CLPC-2035	\$155,325	\$10,749	\$186,371	\$12,898
Total			<u>\$155,325</u>	<u>\$10,749</u>	<u>\$186,371</u>	<u>\$12,898</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, 2023**

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

	<u>CLPC-2035</u>
Revenue and Support	
Government contracts:	
Child care programs	\$ 166,074
Subtotal government contracts	<u>166,074</u>
Interest earned on State advances	<u>649</u>
Total Revenues	<u>649</u>
Total Revenues and Support	<u>166,723</u>
Expenses	
Classified Salaries:	
Office personnel	605
Employee benefits	350
Legal, audit, and accounting	9,325
Other operating expenses	<u>188,989</u>
Total Expenditures	<u>199,269</u>
Over (under) of support, revenues, and expenditures	<u>\$ (32,546)</u>

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY  
 SCHEDULE OF EXPENDITURES BY STATE CATEGORIES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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

<u>Account</u>	<u>Description</u>	<u>CLPC-2035</u>
	Direct payments to providers	\$ -
2000	Classified salaries	605
3000	Employee benefits	350
5000	Services and other operating expenses	<u>198,314</u>
	Total CDE CD Contracts	<u>\$ 199,269</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, 2023**

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

<u>Expenses</u>	<u>CLPC-2035</u>
<b>Schedule of Expenditures by State Categories (CDE)</b>	\$ 199,269
<b>Adjustments to Reconcile Differences in Reporting:</b>	
Audit fees expensed on AUD forms (in advance of services)	(9,325)
Audit fees expensed in year of service on Combining Statement of Activities	<u>9,125</u>
<b>Combining Statement of Activities (GAAP)</b>	<u><u>\$ 199,069</u></u>

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY  
 SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**COUNTY OF SAN DIEGO  
 HEALTH AND HUMAN SERVICES AGENCY  
 SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES**

	<u>CLPC-2035</u>
Capitalized Equipment Expensed on the AUD With Prior Written Approval	
None	\$ -
Subtotal	<u>-</u>
Capitalized Equipment Expensed on the AUD Without Prior Written Approval	
None	<u>-</u>
Subtotal	<u>-</u>
Total	<u>\$ -</u>

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY  
 SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS AND REPAIRS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**COUNTY OF SAN DIEGO  
 HEALTH AND HUMAN SERVICES AGENCY  
 SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS AND REPAIRS**

	<u>CLPC-2035</u>
<u>Unit Cost Under \$10,000 Per Item</u>	
None	<u>\$ -</u>
Subtotal	<u>-</u>
<u>Unit Cost \$10,000 or More Per Item With Prior Written Approval</u>	
None	<u>-</u>
Subtotal	<u>-</u>
<u>Unit Cost \$10,000 or More Per Item Without Prior Written Approval</u>	
None	<u>-</u>
Subtotal	<u>-</u>
Total	<u>\$ -</u>



**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY  
SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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

	<u>CLPC-2035</u>
Reimbursable Administrative Costs	
Administrative salaries	\$ -
Employee benefits	-
Audit and legal	<u>9,325</u>
 Total Administrative Costs	 <u><u>\$ 9,325</u></u>

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY  
NOTES TO THE CHILD CARE AND DEVELOPMENT SUPPLEMENTAL INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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In accordance with the applicable requirements from the Funding Terms & Conditions:

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. No interest expense was claimed as a reimbursable expense for the fiscal year ended June 30, 2023 on Contract #CLPC-2035.
2. All expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. No related party rent expense was claimed as a reimbursable expense for the fiscal year ended June 30, 2023 on Contract #CLPC-2035.
3. Bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exist. No bad debt expense was claimed on Contract #CLPC-2035 for the fiscal year ended June 30, 2023.



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 (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. 37-02001-00-2, and Contract No. CLPC-2035) California, as of and for the fiscal year ended June 30, 2023, and the related notes to the Report and have issued our report thereon dated November 14, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the 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. 37-02001-00-2, and Contract No. CLPC-2035), 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 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 or significant deficiencies may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's Report is 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 Report 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 14, 2023

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**Section I – Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued	<u>Unmodified</u>		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ Yes	<u>  X  </u> No	
Significant deficiency(ies) identified not considered to be material weaknesses? reported	_____ Yes	<u>  X  </u> None	
Noncompliance material to financial statements noted?	_____ Yes	<u>  X  </u> 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, 2023**

There were no findings reported for the fiscal year ended June 30, 2022.