

COUNTY OF SAN LUIS OBISPO
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2024



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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, 2024, 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 9, 2024. 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. 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 were not identified.

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*.

Purpose of this Report

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Roseville, California
December 9, 2024



**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, 2024. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the 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, 2024.

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' Responsibilities 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated December 9, 2024, 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 other 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 basic 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
January 27, 2025

COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	2023-2024 Expenditures	Passed-Through to Subrecipients
U. S. Department of Agriculture				
Passed through State Dept of Health Care Services:				
2023 Women Infant Children Nutrition Program	10.557	22-10284	\$ 324,564	\$ -
2023 Women Infant Children Nutrition Program - PY	10.557	22-10284	(57,358)	-
2024 Women Infant Children Nutrition Program	10.557	22-10284	1,271,332	-
Subtotal Pass-through 10.557			1,538,538	-
Passed through State Dept of Food and Agriculture:				
ACP Bulk Citrus	10.025	22-0294-020-SF, 23-0026-035-SF	8,676	-
Glassy-Winged Sharpshooter	10.025	21-0517-016-SF	349,992	-
Asian Citrus Psyllid - PY	10.025	22-0294-031-SF, 23-0026-041-SF	6,939	-
Asian Citrus Psyllid	10.025	22-0294-031-SF, 23-0026-041-SF	235,363	-
European Grape Vine Moth	10.025	22-1695-023-SF, TBD (New Agreement Pending)	27,718	-
Pest Detection Trapping	10.025	22-1694-031-SF	238,132	-
Subtotal Assistance Listing Number 10.025			866,820	-
Passed through State Department of Public Health:				
2023 Suppl'l Nutrition Asst Prog Ed (SNAP-ED)	10.561	19-10347	85,423	-
2023 Suppl'l Nutrition Asst Prog Ed (SNAP-ED) - PY	10.561	19-10347	421	-
2024 Suppl'l Nutrition Asst Prog Ed (SNAP-ED)	10.561	23-10343	292,362	-
CalFresh&CalFresh Employment Training (CFET)	10.561	N/A	8,343,172	-
CalFresh&CalFresh Employment Training (CFET) - PY	10.561	N/A	159,372	-
Subtotal SNAP Cluster			8,880,750	-
Total U.S. Department of Agriculture			\$ 11,286,108	\$ -
U.S. Department of Housing and Urban Development				
Direct Programs:				
Low Income Hsing Assist Comm Devel. Block Grants				
2018 Community Devel. Block Grants (CDBG)	14.218	B-18-UC-06-0508	\$ 84,059	\$ 84,059
2019 Community Devel. Block Grants (CDBG)	14.218	B-19-UC-06-0508	106,441	106,441
2020 Community Devel. Block Grants (CDBG)	14.218	B-20-UC-06-0508	4,500	4,500
2021 Community Devel. Block Grants (CDBG)	14.218	B-21-UC-06-0508	51,737	51,737
2022 Community Devel. Block Grants (CDBG)	14.218	B-22-UC-06-0508	224,626	224,626
2023 Community Devel. Block Grants (CDBG)	14.218	B-23-UC-06-0508	1,838,497	1,838,497
COVID-19 Coronavirus Aid, Relief, Econ. Sec. (CDBG-CV)	14.218	B-20-UW-06-0508	225,082	225,082
COVID-19 Coronavirus Aid, Relief, Econ. Sec. (CDBG-CV) - PY	14.218	N/A	(43,337)	-
COVID-19 Coronavirus Aid, Relief, Econ. Sec. (CDBG CV2)	14.218	N/A	3,918,017	3,918,017
COVID-19 Coronavirus Aid, Relief, Econ. Sec. (CDBG-CV3)	14.218	B-20-UW-06-0508	409,347	409,347
Community Development Block Grants/Entitlement Grants	14.218	N/A	4,500,226	-
Subtotal CDBG - Entitlement/Special Purpose Grants Cluster			11,319,195	6,862,306
2021 Emergency Solutions Grant (ESG)	14.231	21-ESG-16009	16,254	16,254
2022 Emergency Solutions Grant (ESG)	14.231	22-ESG-17007	150,586	150,586
2021 Emergency Solutions Grant (ESG)	14.231	E-21-UC-06-0508	6,652	6,652
2022 Emergency Solutions Grant (ESG)	14.231	E-22-UC-06-0508	9,154	9,154
2023 Emergency Solutions Grant (ESG)	14.231	E-23-UC-06-0508	156,050	156,050
COVID-19 Emergency Solutions Grant (ESG-CV)	14.231	20-ESGCV1-00030	613,580	613,580
Emergency Solutions Grant Department of Housing and Community Development (HUD) - PY	14.231	N/A	5,070	-
COVID-19 HUD Emergency Solutions Grant (CV-HESG-CV1)	14.231	E-20-UW-06-0508	27,295	27,295
COVID-19 HUD Emergency Solutions Grant (CV-HESG-CV2)	14.231	E-20-UW-06-0508	323,640	323,640
Subtotal Assistance Listing Number 14.231			1,308,281	1,303,211
2019 Home Investment Partnership (HOME)	14.239	M-19-UC-06-0545	282,001	282,001
2020 Home Investment Partnership (HOME)	14.239	M-20-UC-06-0545	287,000	287,000
2022 Home Investment Partnership (HOME)	14.239	M-22-UC-06-0545	260,000	260,000
2023 Home Investment Partnership (HOME)	14.239	M-23-UC-06-0545	91,845	91,845
2021 Home Investment Partnership (HOME-ARP)	14.239	M-21-UP-06-0545	43,387	43,387
Home Partnership Investment Programs - 3rd Party	14.239	N/A	21,000,307	-
Subtotal Assistance Listing Number 14.239			21,964,540	964,233
2021 Continuum of Care (Homeless Grants)	14.267	CA0739L9D142113	200,021	200,021
2022 Continuum of Care (Homeless Grants)	14.267	N/A	1,076,203	1,076,203
Continuum of Care (Homeless Grants) - PY	14.267	N/A	(13)	-
Subtotal Assistance Listing Number 14.267			1,276,211	1,276,224
Total U.S. Department of Housing & Urban Development			\$ 35,868,227	\$ 10,405,974

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	2023-2024 Expenditures	Passed-Through to Subrecipients
U.S. Department of Justice				
Direct Programs:				
Bureau of Immigration & Customs Enforcement	16.710	N/A	\$ 200	\$ -
2023 State Criminal Alien Assistance Program	16.606	O-BJA-2023-171698	140,000	-
Federal Asset Forfeiture (Equitable Sharing Program)	16.922	N/A	82,151	-
FY 2023 DEA Domestic Cannabis Erad & Suppress Prog	16.111	2023-40	29,963	-
FY 2024 DEA Domestic Cannabis Erad & Suppress Prog	16.111	2024-40	1,937	-
Subtotal Assistance Listing Number 16.111			31,900	-
Opioid, Stimulant and Substance Abuse Site-Based	16.838	2020-AR-BX-0126	361,985	-
Opioid, Stimulant and Substance Use Site-Based	16.838	15PBJA-23-GG-02359-COAP	15,716	-
Subtotal Assistance Listing Number 16.838			377,701	-
Bureau of Justice Assist Adult Drug Court Program - PY	16.585	2018-DC-BX-0013	6,698	-
Bureau of Justice Assist Adult Drug Court Discretionary	16.585	15PBJA-21-GG-04261-VTCX	143,117	-
OJJDP FY 2021 Family Drug Court Program	16.585	15PJDP-21-GG-04521-COAP	214,012	-
Subtotal Assistance Listing Number 16.585			363,827	-
Bureau of Justice STOP School Violence Program	16.839	15PBJA-22-GG-04660-STOP	357,627	338,283
Passed through California Emergency Mgmt Agency:				
Victim Witness Assistance	16.575	VW22410400	130,988	-
Victim Witness Assistance	16.575	VW23420400	324,595	-
Unserved/Underserved Victim Advocacy (Elder)	16.575	UV22010400	83,585	-
Unserved/Underserved Victim Advocacy (Elder)	16.575	UV23020400	85,112	-
Subtotal Assistance Listing Number 16.575			624,280	-
2022 Justice Assistance Grant	16.738	15PBJA-22-GG-04916-JAGX	14,165	-
Mental Health Diversion Program - PY	16.738	BSCC 626-19	1	-
2023 Edward Byrne Memorial Justice Assist (JAG)	16.738	BSCC 1214-23	491,766	-
Subtotal Assistance Listing Number 16.738			505,932	-
Total U.S. Department of Justice			\$ 2,483,618	\$ 338,283
U.S. Department of Labor				
Passed through CA Employment Development Dept:				
Workforce Investment Act-Adult	17.258	AA311038 & AA411038	\$ 557,423	\$ 557,421
Workforce Investment Act-Youth	17.259	AA311038 & AA411038	772,429	772,429
Workforce Innov Act-Disloc Workr&Rapid Resp	17.278	AA311038 & AA411038	785,116	785,118
Subtotal WIOA Cluster			2,114,968	2,114,968
Total U.S. Department of Labor			\$ 2,114,968	\$ 2,114,968
U.S. Department of Transportation				
Direct programs:				
FAA AIP Program (SBP Airport MasterPlan) - PY	20.106	3-06-0228-048-2020	\$ (135,450)	\$ -
FAA AIP Program Runway (ACRGP)	20.106	3-06-0228-053-2021	2,264,610	-
FAA AIP Program SBP Drainage Study	20.106	3-06-0228-058-2022	32,158	-
FAA AIP Program SBP Drainage Study - PY	20.106	3-06-0228-058-2022	(60,027)	-
FAA AIP Program Runway (11-29 Rehab)	20.106	3-06-0172-012-2022	1,541	-
FAA AIP Program Runway (11-29 Rehab) - PY	20.106	3-06-0172-012-2022	(275)	-
Subtotal Assistance Listing Number 20.106			2,102,557	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	2023-2024 Expenditures	Passed-Through to Subrecipients
U.S. Department of Transportation (Continued)				
Passed through State Department of Transportation:				
Highway Planning and Construction	20.205	HSIPL-5949(168)	\$ 655	\$ -
Highway Planning and Construction	20.205	HSIPL-5949(177)	16,810	-
Highway Planning and Construction	20.205	HSIPL-5949(192)	20,086	-
Highway Planning and Construction	20.205	HSIPL-5949(193)	10,641	-
Highway Planning and Construction	20.205	BRLO 5949(152)	552,299	-
Highway Planning and Construction - PY	20.205	BRLO-5949(152)	163,288	-
Highway Planning and Construction	20.205	BRLO-5949(156)	80,177	-
Highway Planning and Construction - PY	20.205	BRLO-5949(156)	204,083	-
Highway Planning and Construction	20.205	BRLO-5949(182)	99,868	-
Highway Planning and Construction - PY	20.205	BRLO-5949(182)	489	-
Highway Planning and Construction	20.205	BRLO-5949(183)	1,419,340	-
Highway Planning and Construction	20.205	BRLS-5949(131)	2,505,190	-
Highway Planning and Construction	20.205	BRLS-5949(135)	4,021,601	-
Highway Planning and Construction	20.205	BRLS-5949(137)	223,261	-
Highway Planning and Construction	20.205	BRLS-5949(158)	315,401	-
Highway Planning and Construction	20.205	CMFERP16-5949(161)	414,394	-
Highway Planning and Construction	20.205	BPMPPL-5949(151)	8,890	-
Highway Planning and Construction - PY	20.205	BPMPPL-5949(151)	27,001	-
Federal Transportation Improvement Program	20.205	RPSTPLE - 5949(140)	25,456	-
Subtotal Assistance Listing Number 20.205			<u>10,108,930</u>	<u>-</u>
ActiveTransportation Grant	20.219	ATPL - 5949(174)	18,656	-
ActiveTransportation Grant	20.219	ATPL - 5949(188)	228,789	-
Subtotal Assistance Listing Number 20.219			<u>247,445</u>	<u>-</u>
2023 Office Of Traffic Safety-Ped&Bicycle	20.600	PS23031	38,915	-
2023 Office Of Traffic Safety-Ped&Bicycle - PY	20.600	PS23031	40	-
2024 Office Of Traffic Safety-Ped&Bicycle	20.600	PS24036	136,115	-
Office of Traffic Safety	20.600	DD24006	106,415	-
2023 Office Of Traffic Safety-Child Pass	20.616	OP22018	4,305	-
2023 Office Of Traffic Safety-Child Pass - PY	20.616	OP22018	(1,622)	-
2024 Office Of Traffic Safety-Child Pass	20.616	OP24015	111,002	-
Subtotal Highway Safety Cluster			<u>395,170</u>	<u>-</u>
Total U.S. Department of Transportation			<u>\$ 12,854,102</u>	<u>\$ -</u>
U.S. Department of Treasury				
Direct Programs:				
COVID-19 Emergency Rental Assistance Program	21.023	21-ERAP-10006	\$ 381	\$ -
COVID-19 American Rescue Plan (ARPA)	21.027	N/A	11,699,381	2,153,750
COVID-19 American Rescue Plan Act (ARPA) Discret-Alloc	21.027	N/A	102,699	-
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	98,980	-
COVID-19 American Rescue Plan Act (ARPA) Fri-Night-Live	21.027	N/A	40,805	-
COVID-19 American Rescue Plan Act (ARPA) Food Bank	21.027	N/A	2,744	-
COVID-19 SWRCB Water Arrearages Program - PY	21.027	N/A	487	-
COVID-19 SWRCB Water Arrearages Program - PY	21.027	N/A	2,496	-
COVID-19 SWRCB Water Arrearages Program - PY	21.027	N/A	11,292	-
COVID-19 SWRCB Water Arrearages Program - PY	21.027	N/A	2,453	-
Subtotal Assistance Listing Number 21.027			<u>11,965,932</u>	<u>2,153,750</u>
Total U.S. Department of Treasury			<u>\$ 11,966,313</u>	<u>\$ 2,153,750</u>
INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
Direct Programs:				
Library Services & Technology Act	45.310	LS-1-23-2	\$ 17,807	\$ -
Total Institute of Museum and Library Services			<u>\$ 17,807</u>	<u>\$ -</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	2023-2024 Expenditures	Passed-Through to Subrecipients
U.S. Department of Health & Human Services				
Direct Programs:				
SAMHSA CATS learning	93.243	6H79SM080609-01M002	\$ 107,970	\$ -
SAMHSA CATS learning - PY	93.243	6H79SM080609-01M002	139	-
SAMHSA-SLO STOP Act	93.243	1H79SP081161-01	39,051	-
SAMHSA-SLO STOP Act - PY	93.243	1H79SP081161-01	(646)	-
SAMHSA Adult Drug Court	93.243	1H79TI085507-01	371,787	-
Subtotal Assistance Listing Number 93.243			518,301	-
Federal Admin for Community Living (APS-CSBG) - PY	93.747	N/A	6,417	-
Substance Abuse & Mental Hlth Svcs (SAMHSA)	93.958	1B09SM083782-01	408,601	-
Mental Health Services Block Grant (MHBG-ARPA)	93.958	1B09SM085337-01	163,960	-
Mental Health Services Block Grant (MHBG)	93.958	1B09SM083782-01	361,029	-
Mental Health Services Block Grant (MHBG) - PY	93.958	1B09SM083782-01	5,354	-
Mental Health Svcs Block Grant (CRRSAA-CCMU)	93.958	N/A	225,566	-
Mental Health Svcs Block Grant (CRRSAA-CCMU) - PY	93.958	N/A	(56,630)	-
Subtotal Direct Assistance Listing Number 93.958			1,107,880	-
COVID-19 ELC Strengthening HAI/AR Program Cap (SHARP)	93.323	N/A	3,657	-
COVID-19 ELC Strengthening HAI/AR Program Cap (SHARP) - PY	93.323	N/A	(613)	-
COVID-19 ELC ENHANCING DETECTION EXPANSION FUNDING	93.323	COVID-19ELC98	813,542	813,542
COVID-19 ELC ENHANCING DETECT EXPNSN FUNDING - PY	93.323	COVID-19ELC98	(672,728)	-
Subtotal Assistance Listing Number 93.323			143,858	813,542
CA Equitable Recovery Initiative	93.391	CERI-21-23-33	22,690	-
CA Equitable Recovery Initiative - PY	93.391	CERI-21-23-33	3,367	-
Subtotal Assistance Listing Number 93.391			26,057	-
Passed through State Dept of Public Health:				
Medical Reserve Corps (MRC)-PY	93.008	MRC RISE 22-1633	14,971	-
Passed through State Dept of Alcohol & Drug Programs:				
Substnce Abuse Prev&Trtmt Bick-Discret	93.959	18-95272	1,012,341	-
Substnce Abuse Prev&Trtmt Bick-Fri Night/Club	93.959	18-95272	68,647	-
Substnce Abuse Prev&Trtmt Bick-PrevSet-aside	93.959	18-95272	337,331	-
Substnce Abuse Prev&Trtmt Bick-PrevSet-aside - PY	93.959	18-95272	289	-
Substnce Abuse Prev&Trtmt Bick-Adol & Youth	93.959	18-95272	139,223	-
Substnce Abuse Prev&Trtmt Bick-Perinatal	93.959	18-95272	72,568	-
Substnce Abuse Prev&Trtmt Bick-Perinatal - PY	93.959	18-95272	942	-
Subtotal Assistance Listing Number 93.959			1,631,341	-
Passed through State Dept of Child Support Svcs:				
Child Support Enforcement:				
Federal Aid for Child Support Adm & EDP	93.563	N/A	2,851,527	-
Passed Through CA Family Health Council:				
2023 Title X	93.217	88000-5320-71219-22	110,358	-
2023 Title X - PY	93.217	88000-5320-71219-22	(37,457)	-
2024 Title X	93.217	88000-5320-71219-22	31,845	-
Subtotal Assistance Listing Number 93.217			104,746	-
Health Resources Services Admin HPP	93.074/93.889	17-10191	180,677	-
CDC-BASE PH EMERGENCY PREPAREDNESS (PHEP)	93.074/93.069	17-10191	297,078	-
CDC-BASE PH EMERGENCY PREPAREDNESS (PHEP) - PY	93.074-93.069	17-10191	726	-
CDC Base PH Emergency Preparedness (LAB)	93.074	22-10681	293,073	-
CDC Base PH Emergency Preparedness (LAB) - PY	93.074	22-10681	(1,329)	-
Subtotal Assistance Listing Number 93.074			770,225	-
TB FISE Real Time Allotment	93.116	2340R-TA00	50,605	-
TB FISE Real Time Allotment - PY	93.116	2340R-TA00	6,107	-
Subtotal Assistance Listing Number 93.116			56,712	-
Passed through State Department of Health Care Services:				
Maternal Child Health - Title V	93.994	202240	125,176	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	2023-2024 Expenditures	Passed-Through to Subrecipients
U.S. Department of Health & Human Services (Continued)				
Medicaid Cluster::				
Health Disparities				
Medi-Cal Admin (MAA)	93.778	17-9024	\$ 317,198	\$ -
Medi-Cal Admin (MAA) - PY	93.778	17-9024	100	-
First Five Medi-Cal (CBMAA)	93.778	20-10019	33,180	33,180
First Five Medi-Cal (CBMAA) - PY	93.778	20-10019	7,545	-
School Based Medi-Cal Administration - PY	93.778	N/A	441,359	441,359
Maternal Child Health - Title XIX	93.778	202240	1,482,581	-
Maternal Child Health - Title XIX - PY	93.778	202240	(582,381)	-
CA Childrens Services Title XIX (MEDI-CAL)	93.778	N/A	364,639	24,467
Child Health and Disability Prevention (CHDP)	93.778	N/A	141,969	-
Child Health and Disability Prevention (CHDP)-PY	93.778	N/A	25	-
Health Care for Fostercare (HCPCFC)	93.778	N/A	105,905	-
Health Care for Fostercare (HCPCFC) - PY	93.778	N/A	49,821	-
Health Care for Fostercare (PMMO)	93.778	N/A	38,083	-
Health Care for Fostercare (PMMO) - PY	93.778	N/A	13,484	-
Health Care for Fostercare (Caseload Relief)	93.778	N/A	53,767	-
Health Care for Fostercare (Caseload Relief) - PY	93.778	N/A	13,444	-
Childhood Lead Prevention Program (CLPP)	93.778	23-10279	90,029	-
Childhood Lead Prevention Program (CLPP) - PY	93.778	23-10279	4,766	-
IHSS, Public Authority & Medi-Cal	93.778	N/A	9,756,255	-
IHSS, Public Authority & Medi-Cal - PY	93.778	N/A	9,644	-
COUNTY MEDI-CAL ADMIN ACTIVITIES (CBMAA)	93.778	20-10019	672,962	-
COUNTY MEDI-CAL ADMIN ACTIVITIES (CBMAA) - PY	93.778	20-10019	194,441	-
Medi-Cal Administrative Activities - PY	93.778	09-86011-A01	46,192	-
Subtotal Medicaid Cluster			13,255,008	499,006
Passed through State Dept of Social Services:				
KinGap -Kingship Guardian Assistance Program	93.090	N/A	431,107	-
Promoting Safe and Stable Families	93.556	N/A	249,419	-
Temporary Assistance for Needy Families:				
Assistance : CALWORKS	93.558	N/A	3,581,785	-
Administration: CalWORKS, SAWS-CalWIN, TANF	93.558	N/A	15,789,350	-
CALWORKS HOME VISITING INITIATIVE (HVI)	93.558	CFL 18/19-51	399,559	-
CALWORKS HOME VISITING INITIATIVE (HVI) - PY	93.558	CFL 18/19-51	(1,267)	-
Administration: CalWORKS,SAWS-CalWIN,TANF - PY	93.558	N/A	174,274	-
Subtotal Assistance Listing Number 93.558			19,943,701	-
Foster Care - Title IV-E:				
Administration: Probation-Title IV E	93.658	N/A	91,701	-
Administration: Probation-Title IV E - PY	93.658	N/A	11,267	-
Child Welfare Services - Title IV E	93.658	N/A	4,937,569	-
Child Welfare Services - Title IV E - PY	93.658	N/A	80,346	-
Foster Care Assistance	93.658	N/A	2,350,780	-
Subtotal Assistance Listing Number 93.658			7,471,663	-
Adoptions & Legal Grdianship Incentive Progm	93.603	N/A	1,708	-
Adoptions & Legal Grdianship Incentive Progm - PY	93.603	N/A	3,300	-
Subtotal Assistance Listing Number 93.603			5,008	-
Child Welfare Services Title IV-B	93.645	N/A	156,051	-
Adoption Assistance	93.659	N/A	944,424	-
Adoption Assistance - PY	93.659	N/A	18,916	-
Assistance: Adoption	93.659	N/A	5,894,705	-
Subtotal Assistance Listing Number 93.659			6,858,045	-
Substance Abuse & Mntl Hlth Svcs Admin (SAMHSA) - PY	93.665	1H7921FG00425AC5	5,220	-
Child Welfare Service - Title XX	93.667	N/A	351,408	-
Foster Care Assistance - Title XX	93.667	N/A	116,258	-
Subtotal Assistance Listing Number 93.667			467,666	-
Independent Living Program	93.674	N/A	208,871	-
Independent Living Program - PY	93.674	N/A	1,544	-
Subtotal Assistance Listing Number 93.674			210,415	-
CA Childrens Services and TLIP Title XXI (OTLICP)	93.767	20-02	80,994	4,214
Disease Intervention Specialist Workforce Dev	93.977	21-10583	145,348	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	2023-2024 Expenditures	Passed-Through to Subrecipients
U.S. Department of Health & Human Services (Continued)				
Passed through State Department of Health Care Services:				
Immunization Local Assistance Grant	93.268	22-10054	\$ 423,975	\$ -
Immunization Local Assistance Grant - PY	93.268	22-10054	41	-
Subtotal Assistance Listing Number 93.268			<u>424,016</u>	<u>-</u>
Passed through State Department of Mental Health:				
Mntl Hlth-McKinney Assist in Transiti from Hmeless	93.150	N/A	46,974	-
Mntl Hlth-McKinney Assist in Transiti from Hmeless - PY	93.150	N/A	(2,388)	-
Subtotal Assistance Listing Number 93.150			<u>44,586</u>	<u>-</u>
Total U.S Department of Health & Human Services			<u>\$ 57,105,458</u>	<u>\$ 1,316,762</u>
U.S. Department of Homeland Security				
Direct Programs:				
Disaster Grants - Public Assistance - PY	97.036	FEMA-4482-DR-CA	\$ 143,310	\$ -
Disaster Grants - Public Assistance - PY	97.036	FEMA-4482-DR-CA	462,658	-
Disaster Grants - Public Assistance - PY	97.036	FEMA-4482-DR-CA	542,922	-
Disaster Grants - Public Assistance - PY	97.036	FEMA-4482-DR-CA	729,416	-
Disaster Grants - Public Assistance - PY	97.036	FEMA-4683-DR-CA	3,047	-
Disaster Grants - Public Assistance - PY	97.036	FEMA-4683-DR-CA	99,158	-
Disaster Grants - Public Assistance - PY	97.036	FEMA-4683-DR-CA	100,456	-
Disaster Grants - Public Assistance - PY	97.036	FEMA-4683-DR-CA	37,246	-
Disaster Grants - Public Assistance - PY	97.036	FEMA-4683-DR-CA	6,014	-
Disaster Grants - Public Assistance - PY	97.036	FEMA-4683-DR-CA	1,516	-
Disaster Grants - Public Assistance - PY	97.036	FEMA-4699-DR-CA	44,548	-
Disaster Grants - Public Assistance - PY	97.036	FEMA-4699-DR-CA	3,750	-
Subtotal Direct Assistance Listing Number 97.036			<u>2,174,041</u>	<u>-</u>
Emergency Management Performance Grants:				
Emergency Management Performance Grant 2022 - PY	97.042	2022-0005	(9,714)	-
Emergency Management Performance Grant 2022	97.042	2022-0005	30,751	-
Emergency Management Performance Grant 2023	97.042	2023-0006	180,559	-
Subtotal Assistance Listing Number 97.042			<u>201,596</u>	<u>-</u>
2021 Stonegarden Grant	97.067	2021-0081	160,197	-
2022 Stonegarden Grant	97.067	2022-0043	55,771	-
COVID-19 Advanced Molecular Detection (AMD#2)	97.067	ELCPHL#08SLO	199,465	-
COVID-19 Advanced Molecular Detection (AMD#2) - PY	97.067	ELCPHL#08SLO	(2,491)	-
2020 Homeland Security	97.067	N/A	30,000	-
2020 Homeland Security - PY	97.067	N/A	(196)	-
2022 Homeland Security	97.067	N/A	6,868	-
2021 Homeland Security	97.067	2021-0081	149,994	-
2021 Homeland Security	97.067	2021-0081	9,490	-
2022 Homeland Security	97.067	2022-0043	64,828	-
Subtotal Assistance Listing Number 97.067			<u>673,926</u>	<u>-</u>
Total Department of Homeland Security			<u>\$ 3,049,563</u>	<u>\$ -</u>
Total Expenditures of Federal Awards			<u>\$ 136,746,164</u>	<u>\$ 16,329,737</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, 2024

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, 2024

NOTE 6 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally funded program loans, with continuing compliance requirements, carried balances as of June 30, 2024 as follows:

Federal ALN #	Program	SEFA June 30, 2024	FY 23-24 Activity	County Balance June 30, 2024
14.218	Community Development Block Grants/ Entitlement Grants	\$ 4,500,226	\$ -	\$ 4,500,226
14.239	HOME Investment Partnerships Program	\$ 21,000,307	\$ -	\$ 21,000,307

**COUNTY OF SAN LUIS OBISPO
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

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? _____ yes x 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)

20.106
20.205
21.027

93.558
93.658
93.778

Name of Federal Program or Cluster

Airport Improvement Program
Highway Planning and Construction
COVID-19 Coronavirus State and Local Fiscal Recovery Funds
Temporary Assistance for Needy Families
Foster Care – Title IV-E
Medicaid Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

_____ yes x no

**COUNTY OF SAN LUIS OBISPO
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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).

