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# County of Solano, California

Corrective Action Plan

June 30, 2023

Compiled by: Matthew Fong, Deputy Auditor-Controller

I. Financial Statement Findings:

**Finding 2023-001:** Financial Reporting

**Type of Finding:** *Material Weakness in Internal Control over Financial Reporting*

**Views of Responsible Officials and Planned Corrective Action:**

Management agrees with the finding. Management will strengthen its review of transactions and year-end closing, to include additional training and year-end transactions checklist, and working closely with Solano County Auditor-Controller's Office throughout the fiscal year.

**Responsible Individual(s):**

Michele Harris, Executive Director of Children & Families Commission

**Anticipated Completion Date:**

November 1, 2023

II. Federal Award Findings and Questioned Costs:

**Finding 2023-002**

**Federal Agency:** U.S. Department of Housing and Urban Development

**Program/Cluster:** Housing Voucher Cluster

**Federal Assistance Listing Number:** 14.871, 14.879

**Pass-through:** n/a – direct award

**Award No. and Year:** CA131, 2022/2023

**Compliance Requirement:** Subrecipient Monitoring

**Type of Finding:** *Material Weakness in Internal Control over Compliance, Material Noncompliance*

**Views of Responsible Officials and Corrective Action Plan:**

The subrecipient agreement was updated to include required federal award identification elements and was approved by the Board of Supervisors and executed on July 25, 2023. Discussion between the County and the City of Vacaville, including several meetings about the new contract took place throughout the audit period of July 1, 2022 and June 30, 2023.

The risk assessment was completed in November 2022. The risk assessment will be updated on an annual basis going forward. A site visit was conducted in December 2022. Monitoring activities were occurring for this contract but were not formally documented. Documentation will be retained as support monitoring activities are occurring for this contract going forward.

**Responsible Individual(s):**

James Bezek, Director of Resources Management

**Anticipated Completion Date:**

June 30, 2024

**Finding 2023-003**

**Federal Agency:** U.S. Department of Housing and Urban Development

**Program/Cluster:** Housing Voucher Cluster

**Federal Assistance Listing Number:** 14.871, 14.879

**Pass-through:** n/a – direct award

**Award No. and Year:** CA131, 2022/2023

**Compliance Requirement:** Reporting

**Type of Finding:** *Material Weakness in Internal Control over Compliance, Material Noncompliance*

**Views of Responsible Officials and Corrective Action Plan:**

The County spent many months contacting multiple agencies trying to report through the FSRS system on the multiple Housing Voucher awards, with no success. The County's assigned Housing and Urban Development (HUD) office is the San Francisco regional office. Per their director, "These are systems that we don't work with in HUD PIH so I won't be able to be of assistance relative to this." The County is unable to complete FFATA reporting for reasons outside of the County's control.

**Responsible Individual(s):**

James Bezek, Director of Resources Management

**Anticipated Completion Date:**

Because the corrective action is outside of the County's control, we cannot determine an anticipated completion date.

#### **Finding 2023-004**

**Federal Agency:** U.S. Department of Health and Human Services

**Program/Cluster:** Temporary Assistance for Needy Families

**Federal Assistance Listing Number:** 93.558

**Pass-through:** California Department of Social Services

**Award No. and Year:** 1946001347 A7, 2022/2023

**Compliance Requirement:** Allowable Costs, Eligibility, and Special Tests and Provisions

**Type of Finding:** *Material Weakness in Internal Control over Compliance, Instance of Noncompliance*

#### **Views of Responsible Officials and Corrective Action Plan:**

Solano County has policies and procedures as well as systematic processes set up to ensure the required collection and documentation of the applicant's intent to cooperate with child support.

It is Solano County's policy that the Child Support Questionnaire and Notice and Agreements be processed which require workers to:

- Conduct an interview either via telephone, or in-person with the applicant, print the forms, and document the County Use Section which requires worker's signature and date.
- Mail the form to the applicant for a wet signature or collect the signature via electronic means.
- Upon return, review the CW2.1 form(s) for completeness.
- Initiate the required case action(s) based upon information provided on the forms.

Solano County has a Quality Assurance Unit of lead workers to conduct 2-3 case reviews per month for all workers. Case reviews are a valuable tool in assessing case accuracy and recognizing quality casework. The case reviews are used to develop and strengthen worker and supervisory skills, provide structure for measuring results, identify, correct and prevent errors, and strengthen accountability to the programs and services we delivery as an agency.

Specific corrective actions are outlined below to prevent this error in the future:

- The CalWORKs Program Specialist will work with Hiring and Staff Development to strengthen the pertinent CalWORKs Eligibility Handbook sections with verbiage to emphasize the following:
  - The requirement to review and collect the information needed to complete the notice and agreement (form CW2.1) for child, spousal, and medical support from the applicant.
  - That the case be authorized according to program rules only after required forms are received by the county, reviewed to ensure that the case is updated with the correct information, documented in the case journal, and the form(s) scanned into the document imaging system.
  - Highlight these requirements when training this topic.
- The CalWORKs Program Specialist will discuss the findings and requirement in the following ways:
  - Monthly Program Support Forum conducted with managers, supervisors, and lead workers.

- Issue a reminder to all staff.
- Written material will be published in the Monthly Program Support Newsletter to all staff.

**Responsible Individual(s):**

Daniel Horel, Employment and Eligibility Services Manager  
Thomas West, Employment and Eligibility Services Manager  
Diana Hernandez, Employment and Eligibility Services Manager

**Anticipated Completion Date:**

May 31, 2024

**Finding 2023-005**

**Federal Agency:** U.S. Department of Health and Human Services

**Program/Cluster:** Epidemiology and Laboratory Capacity for Infectious Diseases

**Federal Assistance Listing Number:** 93.323

**Pass-through:** California Department of Public Health

**Award No. and Year:** COVID-19ELC48, COVID-19ELC106, 2021/2022

**Compliance Requirement:** Reporting

**Type of Finding:** *Material Weakness in Internal Control over Compliance*

**Views of Responsible Officials and Corrective Action Plan:**

Management agrees with the finding. Corrective action was implemented in April 2023.

**Responsible Individual(s):**

Nina Delmendo, Director of Administrative Services

**Anticipated Completion Date:**

April 2023

**Finding 2023-006**

**Federal Agency:** U.S. Department of Health and Human Services

**Program/Cluster:** Epidemiology and Laboratory Capacity for Infectious Diseases

**Federal Assistance Listing Number:** 93.323

**Pass-through:** California Department of Public Health

**Award No. and Year:** COVID-19ELC48, COVID-19ELC106, 2021/2022

**Compliance Requirement:** Procurement, Suspension and Debarment

**Type of Finding:** *Material Weakness in Internal Control over Compliance, Instances of Noncompliance*

**Views of Responsible Officials and Corrective Action Plan:**

Management agrees with the finding. The purchasing division of General Services is in the process of updating the County's purchasing and contracting policy. Input from stakeholders is being sought and an outside vendor engaged to assist with revisions.

**Responsible Individual(s):**

Lorraine Tang, Support Services Manager

**Anticipated Completion Date:**

June 2025



**Finding 2023-007**

**Federal Agency:** U.S. Department of Transportation

**Program/Cluster:** Highway Planning and Construction

**Federal Assistance Listing Number:** 20.205

**Pass-through:** California Department of Transportation

**Award No. and Year:** 5923, 2022/2023

**Compliance Requirement:** Subrecipient Monitoring

**Type of Finding:** *Material Weakness in Internal Control over Compliance, Material Noncompliance*

**Views of Responsible Officials and Corrective Action Plan:**

Management agrees with the finding. All Public Works contracts receiving federal funding will be evaluated to determine if the vendor is a contractor or subrecipient going forward. This practice is already followed for the other divisions within the Department, and Public Works will now be included.

**Responsible Individual(s):**

James Bezek, Director of Resources Management

**Anticipated Completion Date:**

June 30, 2024

**Finding 2023-008**

**Federal Agency:** U.S. Department of Health and Human Services

**Program/Cluster:** Medicaid Cluster

**Federal Assistance Listing Number:** 93.778

**Pass-through:** California Department of Public Health

**Award No. and Year:** 1946001347 A7, 2022/2023

**Compliance Requirement:** Eligibility

**Type of Finding:** *Material Weakness in Internal Control over Compliance, Material Noncompliance*

**Views of Responsible Officials and Corrective Action Plan:**

Solano County agrees that eligibility determinations and redeterminations including obtaining documentation and verifications should be performed annually to determine if individuals are eligible in accordance with the compliance requirements of the programs.

Since the current single audit timeframe, we have made several changes in how we approach overdue redetermination. Maintaining adequate staffing for IHSS clients is an ongoing goal, but not the only approach to this issue. We have increased accountability for our Social Workers' work by assigning cases to them and following completion of these cases. We are using performance improvement plans and other supports to ensure Social Workers are meeting the performance standard. We have created a more efficient case documentation tool which may save time. Overtime is offered to staff to support extra case work. We participate in State level discussions related to advocacy, budget requests for IHSS administrative funding and related issues.

**Responsible Individual(s):**

Gwendolyn Gill, Health Services Administrator

Bela Matyas, Chief Deputy Director

**Anticipated Completion Date:**

July 1, 2024