

Federal Awards Reports in Accordance
with the Uniform Guidance
For the Fiscal Year Ending June 30, 2025
County of Solano, California

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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

To the Board of Supervisors
County of Solano, California

We have audited, in accordance with 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the County of Solano, California (the County), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 19, 2025. Our report included an emphasis of matter paragraph indicating the adoption of GASB Statement No. 101, *Compensated Absences*, as of July 1, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County'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 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 County'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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Sacramento, California
December 19, 2025



Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance; and Supplemental Schedule of Office of California State Department of Aging Grants

To the Board of Supervisors
County of Solano, California

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the County of Solano, California’s (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, 2025. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Medicaid Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Medicaid Cluster for the year ended June 30, 2025.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal programs identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2025.

Basis for Qualified and Unmodified Opinions

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 (*Government Auditing Standards*); 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 Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County 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 qualified and unmodified opinions 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.

Matter Giving Rise to Qualified Opinion on the Medicaid Cluster

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 93.778, Medicaid Cluster, as described in finding number 2025-001 for eligibility.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

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.

Auditor's 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 the County'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.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a material weakness.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 and Supplemental Schedule of Office of California Department of Aging Grants

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the County as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 19, 2025, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter paragraph indicating the adoption of GASB Statement No. 101, *Compensated Absences*, as of July 1, 2024. 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 and schedule of the Office of California State Department of Aging Grants are presented for purposes of additional analysis as required by the Uniform Guidance and the California Health and Human Services Agency, Department of Aging, respectively, and are 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 and supplemental schedule of the Office of California State Department of Aging Grants, are fairly stated in all material respects in relation to the basic financial statements as a whole.



Sacramento, California
March 26, 2026

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Direct/ Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Agriculture (USDA)				
Pass-Through Programs:				
California Department of Food and Agriculture (CDFA)				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP24PPQF0000C363	\$ 41,449	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP24PPQF0000C502	70,674	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP24PPQF0000C002	283,393	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP25PPQF0000C001	50,753	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP24PPQF0000C116	<u>66,214</u>	<u>-</u>
Subtotal Plant and Animal Disease, Pest Control, and Animal Care			<u>512,483</u>	<u>-</u>
California Department of Public Health (CDPH)				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10294	<u>3,361,561</u>	<u>-</u>
SNAP Cluster:				
California Department of Public Health (CDPH)				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	23-10351	542,808	194,125
California Department of Social Services (CDSS)				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	247CACA4S2514	14,027,879	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh/CalWIN	10.561	247CACA4S2514	63,165	-
California Department of Aging (CDA)				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (CalFresh/SNAP-Ed)	10.561	CF-2223-28	<u>828,189</u>	<u>758,019</u>
Subtotal SNAP Cluster			<u>15,462,041</u>	<u>952,144</u>
US Department of Agriculture (USDA) Total			<u>19,336,085</u>	<u>952,144</u>
US Department of Housing and Urban Development (HUD)				
Direct Programs:				
Housing Voucher Cluster:				
Section 8 Housing Choice Vouchers	14.871	CA131	4,080,577	4,042,884
Mainstream Vouchers	14.879	CA131	<u>302,158</u>	<u>302,158</u>
Subtotal Housing Voucher Cluster			<u>4,382,735</u>	<u>4,345,042</u>
Family Self-Sufficiency Program	14.896	CA131	<u>140,186</u>	<u>140,186</u>
US Department of Housing and Urban Development (HUD) Total			<u>4,522,921</u>	<u>4,485,228</u>
US Department of Justice (DOJ)				
Direct Programs:				
Safe Streets Violent Crimes Initiative	16.U02	Not Applicable	<u>21,413</u>	<u>-</u>
2025 Domestic Cannabis Eradication Suppression Program	16.U03	Not Applicable	<u>2,369</u>	<u>-</u>
2024 State Criminal Alien Assistance Program (SCAAP)	16.606	Not Applicable	<u>311,701</u>	<u>-</u>
Equitable Sharing Program	16.922	Not Applicable	<u>22,336</u>	<u>-</u>

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Direct/ Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Justice (DOJ) (Continued)				
Pass-Through Programs:				
California Board of State and Community Corrections Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 1219-23	\$ 230,846	\$ -
California Office of Emergency Services (CalOES) Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ23120480	53,928	-
Crime Victim Assistance	16.575	UV23020480	108,505	-
Crime Victim Assistance	16.575	UV24030480	100,146	-
Crime Victim Assistance	16.575	VW23420480	191,167	-
Crime Victim Assistance	16.575	VW24032001	530,289	-
Subtotal Crime Victim Assistance			930,107	-
Office of Juvenile Justice Delinquency Prevention Delinquency Prevention Program	16.548	15PJDP-23-GK-06138-TITL	52,969	-
Delinquency Prevention Program	16.548	15PJDP-24-GG-02570-TITL	9,681	-
Subtotal Delinquency Prevention Program			62,650	-
US Department of Justice (DOJ) Total			1,635,350	-
US Department of Labor (DOL)				
Pass-Through Programs:				
State of California Employment Development Department (EDD)				
WIA/WIOA Cluster:				
WIA/WIOA Adult Program: WIOA Regional Planning Grant 5.0	17.258	AA411039	931,689	-
WIOA Adult	17.258	AA511039	933,760	-
Subtotal WIA/WIOA Adult Program			1,865,449	-
WIOA Youth Activities	17.259	AA511039	658,283	16,500
WIOA Youth Activities	17.259	AA411039	1,099,503	128,648
WIOA Youth Activities	17.259	AA311039	63,757	63,757
WIOA Youth Activities	17.259	AA411039	12,195	12,195
Subtotal WIA/WIOA Youth Activities			1,833,738	221,100
WIOA Dislocated Worker Formula Grants	17.278	AA411039	844,012	-
WIOA Dislocated Worker Rapid Response and Layoff Aversion	17.278	AA411039	942,878	-
WIOA Dislocated Worker Formula Grants	17.278	AA511039	742,709	-
WIOA Dislocated Worker Rapid Response and Layoff Aversion	17.278	AA511039	139,080	284
Subtotal WIA/WIOA Dislocated Worker Formula Grants			2,668,679	284
Subtotal WIA/WIOA Cluster			6,367,866	221,384
US Department of Labor (DOL) Total			6,367,866	221,384

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Direct/ Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Transportation (DOT)				
Direct Programs:				
COVID-19 Airport Improvement Program - Airport Layout	20.106	Not Applicable	\$ 92,503	\$ -
COVID-19 Airport Improvement Program - Taxilane Design	20.106	Not Applicable	737,158	-
Subtotal COVID-19 Airport Improvement Program			<u>829,661</u>	<u>-</u>
Pass-Through Programs:				
California Department of Transportation (CalTrans) Highway Planning and Construction	20.205	5923	7,083,520	62,366
California Office of Traffic Safety (OTS) Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL25029	311,981	-
Highway Safety Cluster: National Priority Safety Programs	20.616	OP24017 & OP25029	105,542	-
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution	20.616	D124023	107,851	-
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution	20.616	D125026	287,274	-
Subtotal Highway Safety Cluster			<u>500,667</u>	<u>-</u>
			<u>8,725,829</u>	<u>62,366</u>
US Department of Transportation (DOT) Total				
US Department of Health and Human Services (DHHS)				
Direct Programs:				
Health Center Program Cluster:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	Not Applicable	1,764,251	-
Grants for Capital Development in Health Centers	93.526	Not Applicable	124,946	-
Grants for New and Expanded Services Under the Health Center Program - ARPA Bridge Access Program	93.527	Not Applicable	6,414	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - HIV Early Intervention Grant	93.918	Not Applicable	305,419	-
Congressional Directives - Community Project Funding/Congressional Directed Spending of OCHIN EPIC EHR System	93.493	Not Applicable	40,472	-
Pass-Through Programs:				
California Department of Aging (CDA) Aging Cluster:				
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	2301CAOAEA-01, AP-2324-28 AP-2425-28, 2401CAOAEA-01	4,227	4,227
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2324-28, 2201CAOAOAOM-01, AP-2425-28 2301CAOAOAOM-01	128,818	128,818
COVID - 19 Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	American Rescue Plan - Ombudsman Program 2101CAOM6-00	11,203	11,203
Subtotal Special Programs for the Aging, Title VII, Chapter Chapter 2 Long-Term Care Ombudsman Services for Older Individuals			<u>140,021</u>	<u>140,021</u>

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Direct/ Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Health and Human Services (DHHS) (Continued)				
Pass-Through Programs (Continued):				
California Department of Aging (CDA) (Continued)				
Aging Cluster (Continued):				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2324-28 2301CAOASS-011, AP-2425-28 2401CAOASS-01 American Rescue Act - Supportive Services	\$ 965,582	\$ 889,564
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2101CASSC6-00	<u>321,222</u>	<u>302,831</u>
Subtotal Special Programs for the Aging, Title III, Part B Grants for Supportive Services and Senior Centers			<u>1,286,804</u>	<u>1,192,395</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2324-28, 2301CAOACM-01 2301CAOAH-01, AP-2425-28 2401CAOACM-01 2401CAOAH-01	1,473,040	1,304,984
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	American Rescue Plan Home Delivered Meals 2101CAHD6-00	<u>91,210</u>	<u>88,007</u>
Subtotal Special Programs for the Aging, Title III, Part C, Nutrition Services			<u>1,564,250</u>	<u>1,392,991</u>
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2324-28, 2301CAOAPH-01, AP-2425-28 2401CAOAPH-01	57,025	57,025
COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	ARPA Preventative Health 2101CAPH6-00	<u>27,633</u>	<u>27,633</u>
Subtotal Special Programs for the Aging, Title III, Part D Grants for Disease and Health Promotion Services			<u>84,658</u>	<u>84,658</u>
National Family Caregiver Support, Title III, Part E	93.052	AP-2324-28, 2301CAOAF-01, AP-2425-28 2401CAOAF-01	368,572	333,947
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	American Rescue Plan - Family Caregivers 2101CAFCC6-00	<u>39,424</u>	<u>36,174</u>
Subtotal National Family Caregiver Support, Title III, Part E			<u>407,996</u>	<u>370,121</u>
Nutrition Services Incentive Program	93.053	AP-2324-28 2301CAOANS-01, AP-2425-28 2401CAOANS-01	<u>152,500</u>	<u>152,500</u>
Subtotal Aging Cluster			<u>3,640,456</u>	<u>3,336,913</u>
California Department of Public Health (CDPH)				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				
Public Health Emergency Preparedness	93.069	17-10201	<u>300,561</u>	<u>-</u>
National Bioterrorism Hospital Preparedness Program Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.889	17-10201	<u>283,835</u>	<u>-</u>
	93.116	2048BASE00	<u>93,509</u>	<u>-</u>

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Direct/ Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Health and Human Services (DHHS) (Continued)				
Pass-Through Programs (Continued):				
California Department of Public Health (CDPH) (Continued)				
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	23-10286	\$ 46,496	\$ -
Epidemiology and Laboratory Capacity for Infectious Diseases - Diseases Enhancing Detection- Phase 2	93.323	4265	128,369	-
Epidemiology and Laboratory Capacity for Infectious Diseases - Diseases Enhancing Detection Expansion- Phase 3	93.323	4265	377,193	-
Subtotal Epidemiology and Laboratory Capacity for Infectious Diseases			505,562	-
Activities to Support State, Tribal, Local and Territorial (STLT)				
Health Department Response to Public Health or Healthcare Crises	93.391	CERI-212340	96,272	-
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	CHVP 24-48	844,456	-
HIV Care Formula Grants - Ryan White Part B HIV Care	93.917	18-10892	108,694	-
HIV Prevention Activities-Health Department Based COVID-19 Public Health Emergency Response: Cooperative Agreement	93.940	18-10774	149,361	-
	93.354	4265	120,894	-
Immunization Cooperative Agreements	93.268	17-10354	126,761	-
Maternal and Child Health Services Block Grant to the States	93.994	202448	432,382	-
California Department of Social Services (CDSS)				
Guardianship Assistance (Recovery)	93.090	2401CAGARD, 2501CAGARD	726,957	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	2402CAFPPS	391,430	273,308
Community-Based Child Abuse Prevention Grants	93.590	1946001347 A7	164,940	164,940
Temporary Assistance for Needy Families	93.558	2401CATANF, 2501CATANF	35,671,846	7,466,633
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2401CARCMA, 2501CARCMA	75,031	-
Adoption and Legal Guardianship Incentive Payments Program	93.603	2401CAAIPP	7,055	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2403CACWSS	139,743	-
Foster Care Title IV-E	93.658	1946001347 A7	183,205	-
Foster Care Title IV-E	93.658	2401CAFOST, 2501CAFOST	9,005,726	1,650,887
Subtotal Foster Care Title IV-E			9,188,931	1,650,887
Adoption Assistance	93.659	2401CAADPT, 2501CAADPT	6,534,339	-
Social Services Block Grant	93.667	2401CASOSR, 2501CASOSR	686,112	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2402CACILP, 2502CACILP	143,656	143,489
Elder Abuse Prevention Interventions Program	93.747	2101CAAPC6	26,158	-

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Direct/ Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of Health and Human Services (DHHS) (Continued)				
Pass-Through Programs (Continued):				
California Department of Child Support Services (DCSS)				
Child Support Services	93.563	1-946001347-P-9	\$ 8,487,924	\$ -
California Department of Health Care Services (DHCS)				
Block Grants for Community Mental Health Services	93.958	14-90354	397,976	390,197
Block Grants for Prevention and Treatment of Substance Use	93.959	14-90106	2,309,384	1,800,113
California Department of Health Care Services (DHCS)				
Maternal and Child Health Services Block Grant to the States - California Children's Services	93.994	4265	937,169	-
Medicaid Cluster:				
Grants to States for Medicaid	93.778	2305CA5MAP, 2505CA5MAP	26,995,557	-
Grants to States for Medicaid	93.778	1946001347 A7	244,610	-
Subtotal Medicaid Cluster			27,240,167	-
Projects for Assistance in Transition for Homelessness	93.150	14-90354	68,199	-
US Department of Health and Human Services (DHHS) Total			102,187,758	15,226,480
US Department of Homeland Security (DHS)				
Pass-Through Programs:				
California Office of Emergency Services (CalOES)				
Emergency Management Performance Grants	97.042	Cal OES ID: 95-0000 Subaward #2024-0050	53,770	-
Emergency Management Performance Grants	97.042	Cal OES ID: 095-0000 #2023-0006	158,103	-
Emergency Management Performance Grants	97.042	Cal OES ID: 095-0000 Subaward #2022-0005	10,000	-
Subtotal Emergency Management Performance Grants			221,873	-
Homeland Security Grant Program				
Homeland Security Grant Program	97.067	Cal OES ID: 095-00000 2024-0088	1,089	-
Homeland Security Grant Program	97.067	Cal OES ID: 095-0000 2023-0042	328,378	-
Homeland Security Grant Program	97.067	Cal OES ID: 095-0000 2022-0043	186,706	-
Homeland Security Grant Program	97.067	Cal OES ID: 095-0000 2021-0081	180,503	-
City & County of San Francisco				
Homeland Security Grant Program	97.067	Cal OES ID: 075-95017 2023-0042	125,519	-
Subtotal Homeland Security Grant Program			822,195	-
California Department of Parks and Recreation				
2022-2023 Boating Safety and Enforcement Equipment Grant	97.012	C22L01617	9,792	-
2021-2022 Boating Safety and Enforcement Equipment Grant	97.012	C23L0619	148,788	-
Subtotal Boating Safety and Enforcement Equipment Grant			158,580	-
US Department of Homeland Security (DHS) Total			1,202,648	-

County of Solano, California
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Direct/ Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
US Department of the Treasury				
Direct Programs:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Applicable	\$ 27,584,512	\$ 4,734,003
US Department of Treasury Total			<u>27,584,512</u>	<u>4,734,003</u>
US Small Business Administration (SBA)				
Pass-Through Programs:				
Humboldt State University Small Business Development Centers	59.037	F3517	59,730	-
US Small Business Administration (SBA) Total			<u>59,730</u>	<u>-</u>
Total Federal Financial Assistance			<u>\$ 171,622,699</u>	<u>\$ 25,681,605</u>

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Solano, California (County) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the 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). 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, fund balance, or cash flows of the County.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting for the governmental funds and the accrual basis of accounting for the proprietary funds, except for subrecipient expenditures which are recorded on the cash basis and certain U.S. Department of Health and Human Resources programs that are reported on a cash basis in accordance with guidance provided by the California Health and Human Services Agency. When applicable, 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. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in the prior years.

Note 3 - Pass-Through Entities’ Identifying Numbers

When federal awards are received from a pass-through entity, the Schedule indicates if assigned, the identifying grant or contract number that has been assigned by the pass-through entity.

Note 4 - Medicaid Cluster

Except for Medicaid (Medi-Cal) administrative expenditures, Medi-Cal and Medicare program expenditures are excluded from the schedule of expenditures of federal awards. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the schedule of expenditures of federal awards or in determining major programs. The County assists the State of California (State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities. Medi-Cal administrative expenditures are included in the schedule of expenditures of federal awards as they do not represent fees for services.

Note 5 - Indirect Cost Rate

The County has not elected to use the de minimis indirect cost rate of up to 15%.

Note 6 - Aging Cluster

The California Department of Aging considers other closely related pass-through programs by the State to be included with the Aging Cluster, in accordance with 2 CFR 200.12.

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major federal programs:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified for all major programs except for the Medicaid Cluster, which was qualified.
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes

Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing
Special Supplemental Program for Women, Infants, & Children	10.557
Housing Voucher Cluster	14.871 / 14.879
Aging Cluster	93.041 / 93.042 / 93.043 / 93.044 / 93.045 / 93.052 / 93.053
Temporary Assistance for Needy Families	93.558
Foster Care Title IV-E	93.658
Medicaid Cluster	93.778

Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

2025-001 **Program:** Medicaid Cluster – Grants to States for Medicaid, Medicaid Cluster - In-Home Supportive Services (IHSS))
Federal Financial Assistance Listing No.: 93.778
Federal Agency: U.S. Department of Health and Human Services
Passed-through: California Department of Health Care Services
Award Number and Year: 2305CA5MAP, 2505CA5MAP, 1946001347 A7, 2024/2025

Compliance Requirement: Eligibility

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

Criteria:

Per the 2025 OMB Compliance Supplement, agencies are required to maintain documentation to support the agency’s eligibility determination, and to redetermine eligibility at least every 12 months to determine if individuals continue to be eligible in accordance with the compliance requirements of the program. In addition, the State of California Department of Social Services (CDSS) regulations also state that County’s social services staff are to have a face-to-face contact at least once every 12 months, except as provided in MPP section 30-761.215 through 30-761.217, to adequately determine that the recipient continues to reside safely in their home with the IHSS services provided (MPP Section 30-761.13).

Condition:

Medicaid Cluster – Grants to States for Medicaid

- Of the 60 case files sampled, we noted 1 (one) case where the recipient eligibility redetermination was not performed timely and exceeded the 12-month requirement.

Medicaid Cluster – In-Home Supportive Services (IHSS)

- Of the 60 case files sampled, we noted 23 (twenty-three) cases where the recipient eligibility redetermination was not performed timely and exceeded the 12-month requirement.
- 1 case in which the redetermination form was missing the appropriate signatures.

Cause:

The County’s policies and procedures did not ensure that timely redeterminations are performed for all program recipients.

Effect:

The lack of performance of timely eligibility redetermination and by not retaining supporting documentation for applications could result in ineligible individuals receiving benefits and increase the risk of noncompliance with the program.

Questioned Costs:

None reported.

Context/Sampling:

A nonstatistical sample of 60 in-home supportive services case files were selected out of 6,960 case files.

A nonstatistical sample of 60 medical assistance case files were selected out of 157,262 case files.

Repeat Finding from Prior Year(s):

Yes. See prior year finding 2024-005.

Recommendation:

We recommend that County implement policies and procedures to ensure eligibility redeterminations are performed on a timely basis and that proper documentation is maintained in case files.

Views of Responsible Officials:

Management agrees with the finding. See separate corrective action plan.

County of Solano, California
 Summary Schedule of Prior Audit Findings
 For the Fiscal Year Ended June 30, 2025

Summarized below is the status of findings reported in the prior year’s schedule of audit findings and questioned costs.

Finding No.	Finding or Program/Cluster	Assistance Listing No.	Compliance Requirement	Status
2024-001	Financial Reporting	Not Applicable	Not Applicable	Implemented.
2024-002	Housing Voucher Cluster	14.871, 14.879	Subrecipient Monitoring	Implemented.
2024-003	Housing Voucher Cluster	14.871, 14.879	Reporting	Implemented.
2024-004	Temporary Assistance for Needy Families	93.558	Eligibility, Special Tests & Provisions	Implemented.
2024-005	Medicaid Cluster	93.778	Eligibility	Partially Implemented. See finding 2025-001.
2024-006	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Eligibility	Implemented.
2024-007	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Procurement, Suspension and Debarment	Implemented.
2024-008	Foster Care	93.658	Eligibility	Implemented.
2024-009	Foster Care	93.658	Allowable Activities and Allowed Costs	Implemented.

County of Solano, California
Supplemental Schedule of the Office of California State Department of Aging Grants
For the Fiscal Year Ended June 30, 2025

I. AREA PLAN*

Federal Grantor/Program Title	Federal Assistance Listing No.	Contract Number	Federal Award Expenditures	State Expenditures	Total
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2425-28	\$ 4,227	\$ -	\$ 4,227
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2425-28	128,818	-	128,818
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2425-28	57,025	-	57,025
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2425-28	965,582	-	965,582
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2425-28	1,473,040	-	1,473,040
National Family Caregiver Support, Title III, Part E	93.052	AP-2425-28	368,572	-	368,572
Nutrition Services Incentive Program	93.053	AP-2425-28	152,500	-	152,500
General Fund Baseline Administration	N/A	AP-2425-28	-	100,000	100,000
General Fund IIIB (Ombudsman)	N/A	AP-2425-28	-	242,530	242,530
General Fund IIIC	N/A	AP-2425-28	-	883,974	883,974
General Fund IIIC Nutrition Augmentation	N/A	AP-2324-28	-	33,501	33,501
Public Health L&C Program Fund (PHL&C Ombudsman)	N/A	AP-2425-28	-	42,153	42,153
State Health Facilities Citation Penalties Account (SHF Cit Pen Ombudsman)	N/A	AP-2425-28	-	25,991	25,991
General Fund	N/A	AP-2425-28	-	57,291	57,291
TOTAL - AREA PLAN			\$ 3,149,764	\$ 1,385,440	\$ 4,535,204

(Continued)

County of Solano, California
Supplemental Schedule of the Office of California State Department of Aging Grants (Continued)
For the Fiscal Year Ended June 30, 2025

II. OTHER FUNDING*

Federal Grantor/Program Title	Federal Assistance Listing No.	Contract Number	Federal Award Expenditures	State Expenditures	Total
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (CalFresh/SNAP-Ed)	10.561	CF-2223-28	\$ 828,189	\$ -	\$ 828,189
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2122-28 A3	11,203	-	11,203
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2122-28 A3	27,633	-	27,633
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-28 A3	321,222	-	321,222
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-28 A3	91,210	-	91,210
National Family Caregiver Support, Title III, Part E	93.052	AP-2122-28 A3	39,424	-	39,424
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (CalFresh/SNAP-Ed)	N/A	CF-2223-28	-	29,649	29,649
Senior Legal Services	N/A	IF-2223-28	-	109,450	109,450
Dignity at Home Fall Prevention	N/A	IF-2223-28	-	33,566	33,566
Digital Connections	N/A	DC-2223-28	-	303,090	303,090
Modernizing Older Californians Act	N/A	OM-2223-28	-	197,505	197,505
Modernizing Older Californians Act Nutrition Contract	N/A	NM-2324-28	-	271,420	271,420
Aging and Disability Resource Connection	N/A	AD-2223-25	-	157,937	157,937
TOTAL - OTHERS			<u>\$ 1,318,881</u>	<u>\$ 1,102,617</u>	<u>\$ 2,421,498</u>
GRAND TOTAL			<u>\$ 4,468,645</u>	<u>\$ 2,488,057</u>	<u>\$ 6,956,702</u>

*Payments to subrecipients are reported when disbursed (cash basis of accounting), in accordance with the requirements of the Uniform Guidance.