SINGLE AUDIT RESULTS
County of Contra Costa

Presented by David Bullock and Corbitt Nixon
July 13, 2026

Auditor Responsibilities for a Single Audit

- Conduct the audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the U.S. Government Accountability Office and Uniform Guidance (2 CFR Part 200, Subpart F).
- Plan and perform the audit to obtain reasonable assurance that major federal programs comply with applicable federal requirements.
- Identify and test major federal programs and perform risk-based audit procedures over compliance requirements.
- Obtain an understanding of and test, as necessary, internal controls over compliance for major programs.
- Evaluate whether instances of noncompliance, internal control deficiencies, questioned costs, material weaknesses, or significant deficiencies exist.
- Test the Schedule of Expenditures of Federal Awards (SEFA) for completeness and accuracy.
- Maintain independence, objectivity, professional judgment, and professional skepticism throughout the engagement.
- Report the results of the Single audit, including opinions on compliance for major programs, internal control matters, and any audit findings required by Uniform Guidance.

Auditor’s Reports

We issued the following reports:

- 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*
- 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; Schedule of Expenditures of Federal and State Awards Provided by the California Department of Aging; Schedule of Child Nutritional Program Revenues; and Schedules of Revenue and Expenditures Provided by the California Department of Community Services and Development

Audit Results

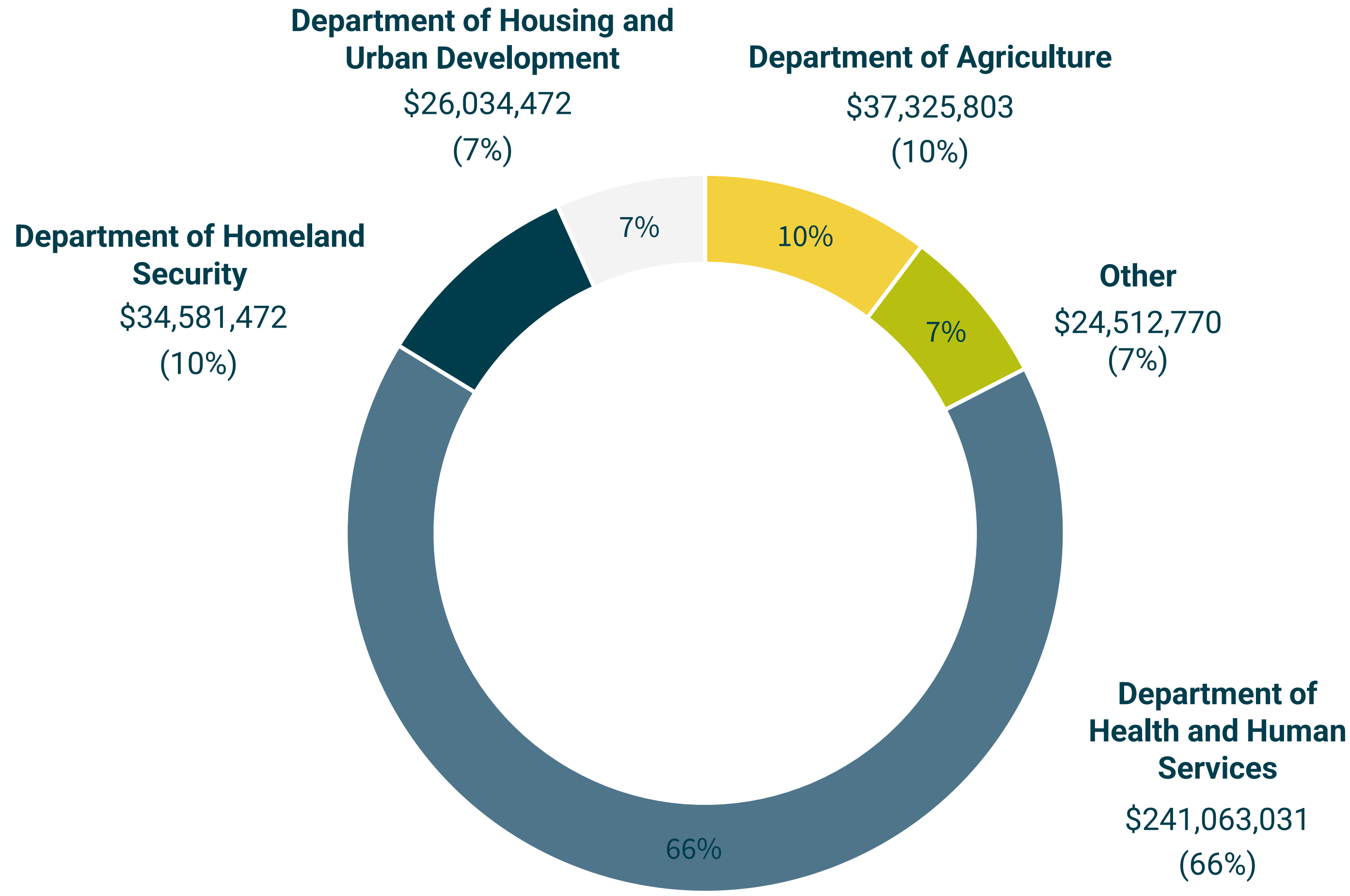
Report on Internal Controls Over Financial Reporting:

- No material weaknesses or significant deficiencies identified

Report on Compliance and Internal Controls:

- No noted instances of non-compliance
- The County continues to be a low-risk auditee

FY 2025 Federal Expenditures: $363,517,548



Major Federal Programs selected for Testing

- Medicaid Cluster
- Foster Care – Title IV-E
- Adoption Assistance – Tile IV-E
- WIOA Cluster
- State Aging Cluster
- Block Grants for Prevention and Treatment of Substance Abuse
- Continuum of Care Program
- Low Income Energy Assistance Program
- Epidemiology and Laboratory Capacity for Infectious Diseases
- Public Health Emergency Response: Cooperative Agreement for Emergency response: Public Heath Crisis Response

Single Audit Results

Summary	FY 2023	FY 2024	FY 2025
Total number of Major programs	10	10	10
Programs free of Compliance findings	9	10	10
Programs with Internal Control over Compliance findings	1	-	-

Matters Subsequent to Issuance of Single Audit Report

- Upon reviewing the County's Schedule of Expenditures of Federal Awards and supplementary schedules, the California Department of Community Services and Development (CSD) noted errors within the reporting of current year expenditures. Updated schedules with the immaterial corrections were provided to CSD and the matter is considered resolved.
- Upon reviewing the County's Schedule of Expenditures of Federal Awards, the California Department of Aging (CDA) and noted some programs being reported with incorrect Award Listing Numbers. CDA also noted variances in the expenditure amounts reported compared to grant awards which the County believes are due to timing differences between the grant period and the fiscal year being reported. CDA does not require any corrective action but notes these matters may be included in future financial audits conducted by CDA

Matters Subsequent to Issuance of Single Audit Report (Continued)

What County Leaders Should Know

The Office of Management and Budget (OMB) has proposed major updates to federal grant management rules that could affect every county receiving federal funding. The changes are expected to increase compliance, reporting, and oversight requirements while giving federal agencies greater authority to monitor and potentially modify or terminate grant awards. For counties, this may mean higher administrative costs, increased responsibility for overseeing subrecipients, and greater attention to grant governance and risk management. Counties should begin evaluating their grant management processes to ensure they can adapt to evolving federal requirements while continuing to deliver critical services to residents.

Key Takeaways

- Increased federal oversight of grant-funded programs
- Expanded compliance and monitoring responsibilities
- Greater accountability for subrecipients and pass-through funding
- Potential increases in administrative and reporting costs
- Need for stronger grant governance, controls, and risk management practices
- Possible impacts on long-term planning for federally funded programs

Questions?
Let's Talk.