

ANNUAL REPORT TO THE FIRST 5 CALIFORNIA COMMISSION

RESULTS OF AUDIT OVERSIGHT OF COUNTY COMMISSIONS

For the Period of July 1, 2021, through June 30, 2022



MALIA M. COHEN
California State Controller

November 2023



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

November 1, 2023

Jackie Thu-Huong Wong, Executive Director
First 5 California Commission
2389 Gateway Oaks Drive, Suite 260
Sacramento, CA 95833

Dear Ms. Wong:

I am pleased to submit our annual report to the First 5 California Commission in accordance with Senate Bill 35 (Chapter 243, Statutes of 2005). The State Controller's Office oversight responsibility includes providing audit guidelines, reviewing county commissions' annual audit reports for compliance with applicable auditing standards and guidelines, and following up on findings contained in the audit reports to ensure compliance with policies and practices specified in the California Health and Safety Code.

This report summarizes the results of our review and certification of the independent annual audits of the First 5 county commissions submitted for fiscal year 2021-22. Additionally, this report summarizes our review of the audit findings disclosed in the independent annual auditor's reports on the First 5 county commissions and our follow-up on the status of the corrective actions.

I hope that our report will be useful to you in assessing the county commissions' activities and compiling your annual report to the California State Legislature. Please direct any comments regarding the content of the report to Joel James, Chief of the Controller's Financial Audits Bureau, at jjames@sco.ca.gov or (916) 323-1573.

Sincerely,

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

KT/ac

Attachment

cc: Marcia Thomas, Fiscal Services Director
First 5 California Commission

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Executive Summary

The California Children and Families Act was created in 1998 by the passage of Proposition 10. The California Children and Families Act was amended in 2005, giving the State Controller's Office (SCO) oversight responsibility for audits of the First 5 county commissions. The objective of the amendment was to provide the First 5 California Commission with independently verified fiscal and state compliance information obtained from audits performed in accordance with applicable standards and requirements.

SCO oversight responsibilities include:

- Providing audit guidelines;
- Reviewing county commissions' annual audit reports for compliance with applicable auditing standards and guidelines; and
- Following up on findings contained in the audit reports to ensure compliance with policies and practices specified in the California Health and Safety Code.

SCO approves and makes substantive changes to the audit guide as necessary after consultation with an audit guide committee composed of representatives from the First 5 California Commission and county commissions. Our review of the county commissions' independent audit reports for fiscal year (FY) 2021-22 identified the following:

- Of the 58 independent audit reports, 13 (22%) complied with audit guide requirements and/or audit standards. In comparison, compliance was 91% in FY 2020-21 and FY 2019-20.
- Of the 58 counties, 35 (60%) submitted the required audit reports by the November 1 deadline. In comparison, 76% of the reports in FY 2020-21 and 67% of the reports in FY 2019-20 were submitted by the deadline.

In addition to the observations we made during our review of the reports, the independent auditors identified a total of seven audit findings at seven county commissions; six of the audit findings were categorized as internal control and one was categorized as state compliance. In comparison, independent auditors for seven county commissions identified a total of eight audit findings (seven internal control and one state compliance) in FY 2020-21, and

independent auditors for six county commissions identified a total of eight audit findings (all internal control) in FY 2019-20.

We also noted that the independent auditor for one of the 58 county commissions issued qualified opinions on the local commissions' Governmental Activities.¹ The local commission did not comply with the Governmental Activities reporting requirements. During the review cycles for FY 2020-21 and FY 2019-20, the independent auditor for one local commission issued a qualified opinion.

For FY 2021-22, SCO did not recommend withholding funding allocations from any commission based on our audit finding follow-up reviews of the corrective action plans, commission meeting minutes, other documentation, and a telephone conference. See the Findings Reported by Independent Auditors and the SCO Follow-up of Reported Audit findings sections of this report for additional details.

¹ The auditor expresses a qualified opinion when either: 1) the auditor, having obtained sufficient appropriate audit evidence, concludes that misstatements, individually or in the aggregate, are material but not pervasive to the financial statements; or 2) the auditor is unable to obtain sufficient appropriate audit evidence on which to base an opinion, but the auditor concludes that the possible effects on the financial statements of undetected misstatements, if any, could be material but not pervasive.

Introduction

Overview

First 5 California distributes funds to local communities through the state's 58 counties, all of which have a local First 5 county commission. SCO's Division of Audits is responsible for performing the oversight activities for independent audits of the county commissions. The oversight activities consist of:

- Developing an audit guide based on the Health and Safety Code and applicable auditing standards;
- Verifying (via desk reviews and/or analysis) that independent audit reports, contracted for by the county commissions, complied with auditing standards and the audit guide; and
- Verifying county commission compliance with policies and practices specified in the Health and Safety Code by reviewing and following up on audit findings reported in the independent audits.

Health and Safety Code (HSC) section 130151 (added by Chapter 243, Statutes of 2005) requires SCO to issue guidelines for annual expanded audits.² As part of these expanded audits, independent auditors are required to review county commissions' compliance with policies and practices related to:

- Contracting and procurement
- Administrative costs
- Conflict of interest
- County ordinance(s)
- Long-range financial plans
- Financial condition of the commission
- Program evaluation
- Salaries and benefits policies

HSC section 130151 also requires that SCO:

- Determine, within six months of the state or county commission's response pursuant to subdivision 130151(d), whether the county commission has successfully implemented corrective action in response to the findings contained in its audit report;
- Recommend that the First 5 California Commission withhold funding allocations for county commissions unable to provide SCO with a viable plan to correct identified audit findings; and

²*Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (the First 5 Audit Guide).*

- Submit to the First 5 California Commission, by November 1 of each year, a report summarizing the results of the reviews of the county commissions' audits for the preceding reporting cycle.

Background

First 5 Program

The California Children and Families Act authorized the First 5 program. The California Children and Families Act requires that the First 5 program be funded by surtaxes imposed on the sale and distribution of cigarettes and tobacco products. The California Children and Families Act further requires that the funds be deposited into the California Children and Families Trust Fund for the implementation of comprehensive early childhood and smoking-prevention programs.

SCO Oversight

Senate Bill 35 (Chapter 243, Statutes of 2005) requires SCO oversight and reporting on the independent audits of the First 5 county commissions. HSC section 130151 (b) specifies the scope of the independent audits. In accordance with HSC section 130151(b), SCO along with a committee composed of representatives from the First 5 California Commission, county commissions, the Government Finance Officers Association, county auditor-controllers, and independent auditors developed the initial audit guide. This guide is updated as necessary by a committee composed of representatives from SCO, the First 5 California Commission, and the county commissions.

Independent Audit Report Requirements

HSC section 130151(c) requires the auditors for county commissions, or county commissions themselves, to submit an independent audit report to both SCO and the First 5 California Commission. Pursuant to HSC section 130150(a), the audit reports are due by November 1 of each year.

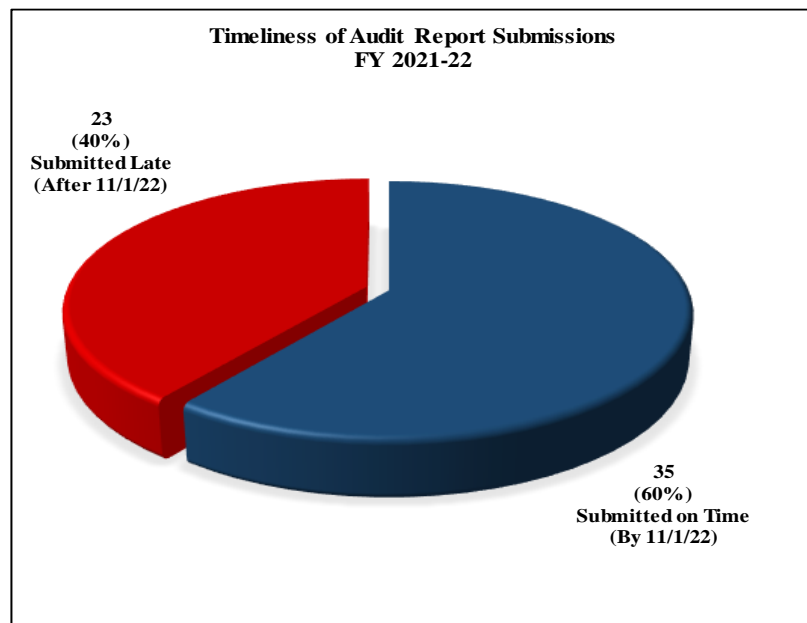
Results of Oversight Activities

Audit Report Submissions

Independent auditors' reports for each county commission for the preceding fiscal year must be submitted to SCO by November 1 of the current fiscal year. As noted in Figure 1, for FY 2021-22, 35 (60%) county commission audit reports were submitted by the required deadline, while 23 (40%) were submitted after the required deadline. Of the 23 reports submitted after the required deadline, 10 (17%) were submitted within 30 days of the deadline, while the remaining 13 audit reports (22%) were submitted more than 30 days late.

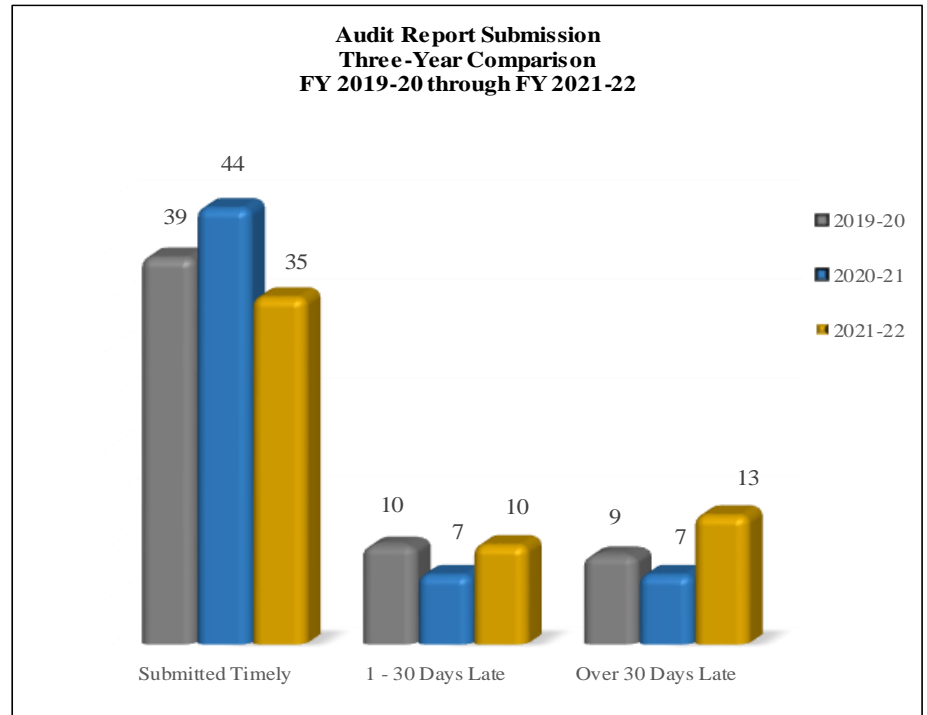
Six of the 13 county commissions stated that their reports were more than 30 days late because the local commission experienced loss of key personnel and/or unforeseen circumstances with staffing. Four of the 13 county commissions submitted their reports more than 30 days late because the county auditor controller's office was late in posting FY 2021-22 ending balances for the local commission's accounts. Three county commissions experienced delays in obtaining financial documentation, required by Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, from the agencies that manage their pension benefits. One county commission submitted its report more than 30 days late because the local commission's independent auditor was delayed in obtaining peer review clearance. As a result, the local commission was forced to enlist a different independent auditor to conduct the audit.

Figure 1



Compared with the FY 2020-21 and FY 2019-20 audit review cycles, in FY 2021-22 there was a decrease in the number of audit reports submitted on time (35). During the FY 2020-21 review cycle, 44 audit reports were submitted on time; and during the FY 2019-20 review cycle, 39 audit reports were submitted on time. For the FY 2021-22 review cycle, 13 audit reports were submitted more than 30 days late. See Figure 2 for comparative data on report submissions.

Figure 2



Audit Review and Certification Process

In accordance with HSC section 130151, SCO reviews and certifies the annual independent audit reports issued by the auditors for each county commission for compliance with applicable auditing standards and the audit guidelines set forth in *Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act* (the First 5 Audit Guide). This report summarizes the instances of non-compliance that we found within the independent auditors’ reports.

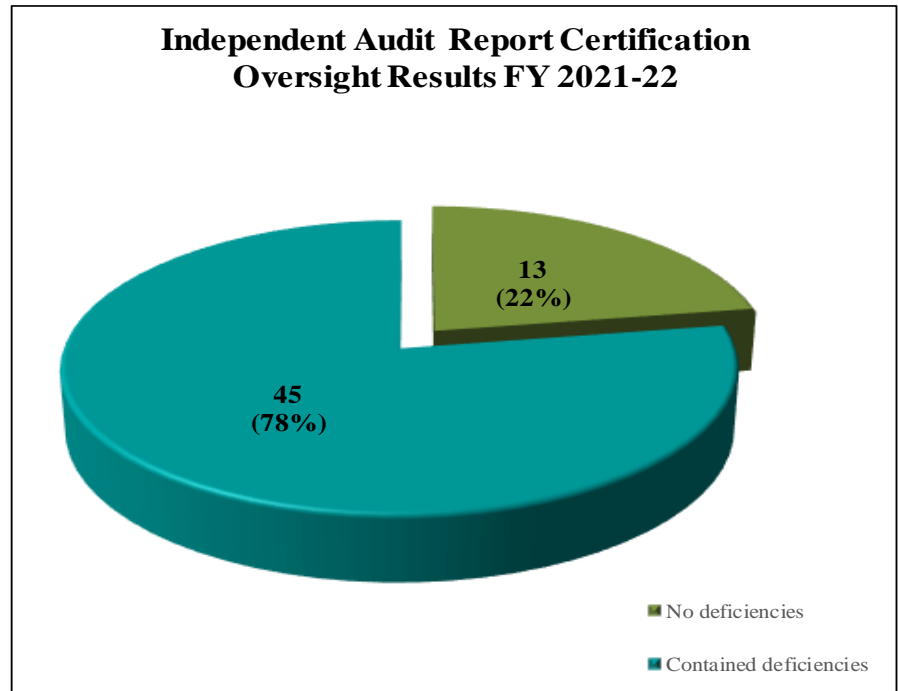
To facilitate the consistent review and certification of each audit report, SCO created a comprehensive desk review checklist that details and categorizes the program requirements specified in the First 5 Audit Guide. The desk review checklist also includes the required components of an audit report based on auditing standards generally accepted in the United States and the standards applicable to financial audits set forth in *Government Auditing*

Standards, issued by the Comptroller General of the United States. The desk review checklist is updated annually, in response to changes in auditing standards and program requirements.

Audit Report Deficiencies

A deficiency is an instance of an independent auditor’s non-compliance with auditing standards and/or the First 5 Audit Guide issued by SCO. Independent auditors, not county commissions, are responsible for addressing deficiencies in their reports on the county commissions. Based on our desk reviews of the FY 2021-22 county commission audits, we found that 45 of the 58 independent audits (Figure 3) contained deficiencies. SCO notified each independent auditor and county commission in writing that the audit report required correction(s). The deficiency notifications were prepared for minor reporting deficiencies. The rejection letters were prepared for reports with multiple deficiencies, or with deficiencies that were not corrected by the auditor after notification was received from our office. Out of 45 independent audits with deficiencies, 10 reports were rejected. The deficiency notification and the rejection letters identified the deficiency or deficiencies noted during our review, and the criteria used to determine noncompliance.

Figure 3



Notable Audit Report Deficiencies

As detailed in Figure 4, during our review and certification cycle, we identified 211 deficiencies in 45 audit reports with deficiencies. The majority of the deficiencies that we identified during our review pertained to the State Compliance Report and the Independent Auditor’s Report. Specifically, the reports were not updated to reflect significant changes, which affect the form and the content of reports, implemented by the American Institute of Certified Public Accountants (AICPA). In addition, Government Auditing Standards Reports were not updated to reflect the most recent changes implemented by the AICPA. Deficiencies that we identified during our review are described in detail in the Appendix.

We also identified the following other notable deficiencies.

- The Basic Financial Statements used an incorrect fiscal year in their titles.
- The Government Auditing Standards Report and the State Compliance Report were not provided; therefore, we could not review the reports.
- One commission’s annual financial report included various independent auditor’s reports that were missing the manual or printed signatures of the independent auditor’s firm.

Comparison of Independent Audit Report Deficiencies by Fiscal Year

During this review cycle (FY 2021-22), we found 211 independent audit report deficiencies (see the Appendix for a description of the deficiencies by category). This represents a significant increase from the prior year; there were 12 deficiencies in FY 2020-21. In FY 2019-20, we identified five deficiencies. Of the 211 deficiencies identified for FY 2021-22, 149 (71%) were related to non-implementation of the Statement on Auditing Standards (SAS) No. 141, *Amendment to the Effective Dates of SAS Nos. 134–140*, issued by the AICPA. Thirty six of the 45 reports included deficiencies related to the 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* not being updated with changes in the required report language.

Three of the county commission’s Basic Financial Statements used an incorrect fiscal year in the title of their financial statements. One deficiency was due to the Schedule of budgetary comparison data for general fund not being included in the required supplementary information section as referenced in the report. The other deficiency was due to missing the manual or printed signature of the auditor’s firm in the independent auditor’s reports.

During this review cycle, SCO did not identify any independent audit reports that contained recurring deficiencies identified during the FY 2020-21 review cycle. For the FY 2020-21 review cycle there was one recurring audit report deficiency; and for the FY 2019-20 review cycle, there were no recurring audit report deficiencies.

Figure 4 provides a summary by category of independent audit report deficiencies for the current and previous reporting periods.

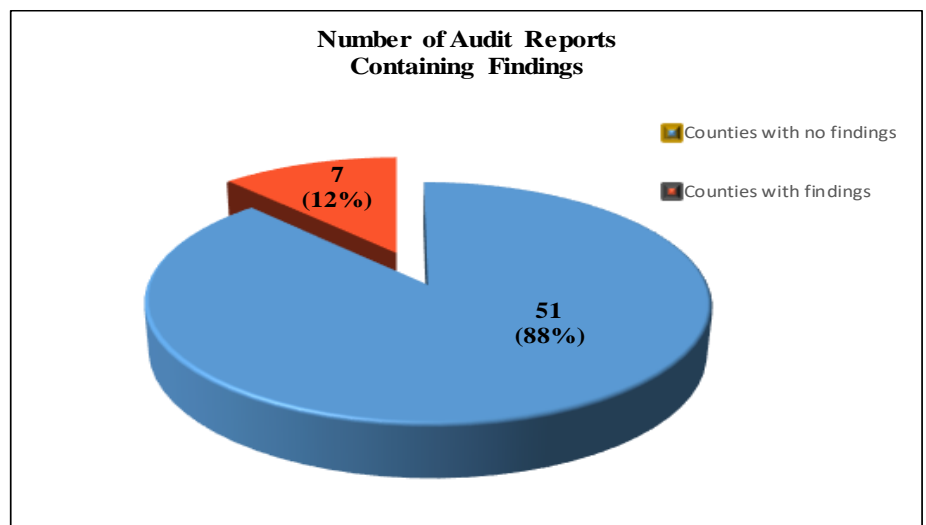
Figure 4

Independent Audit Report Deficiencies – Comparison by Fiscal Year			
Category	Number of Occurrences		
	FY 2021-22	FY 2020-21	FY 2019-20
Report on State Compliance	119	2	0
Government Auditing Standards Report	55	1	0
Independent Auditor’s Report	30	3	3
Basic Financial Statements	5	0	0
Required Supplementary Information	1	1	0
Other	1	0	0
Findings and Recommendations Section	0	3	0
Notes to the Financial Statements	0	2	2
Total	211	12	5

Findings Reported by the Independent Auditors

The independent auditors for seven of the 58 county commissions reported a total of seven audit findings (Figure 5): six categorized as internal control, and one categorized as state compliance.

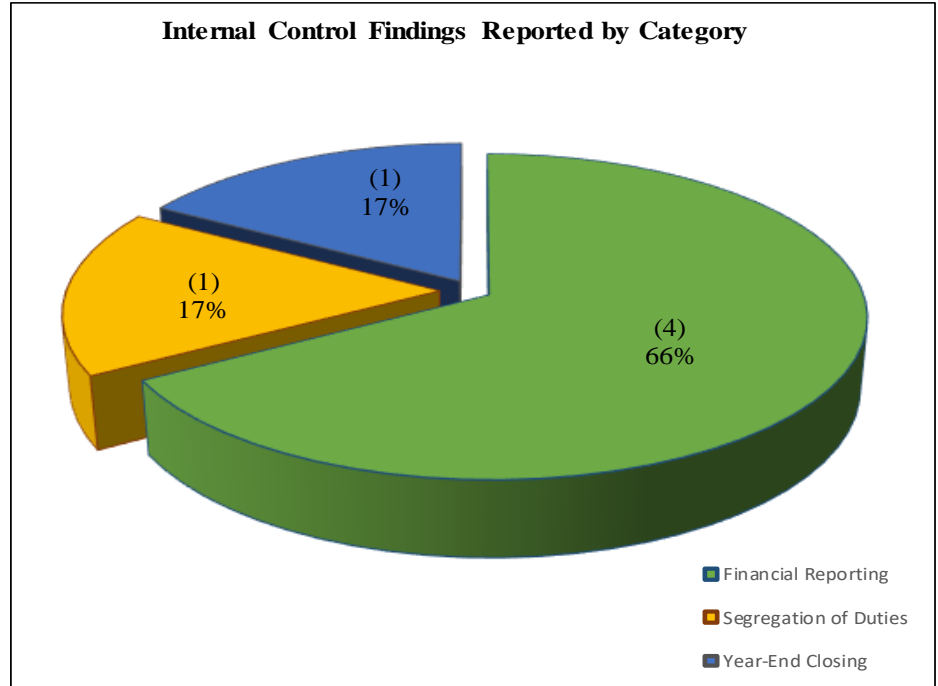
Figure 5



**Breakdown of
Reported Internal
Control Findings**

During the FY 2021-22 review cycle, we identified three functional areas in the six reported internal control findings, as summarized in Figure 6.

Figure 6



Four of the six internal control findings are in the financial reporting category, and two of the six are related to a recurring situation that is not readily corrected in one reporting cycle. Specifically, this finding addresses the county commissions' reliance on their independent auditors to draft financial statements and/or accompanying notes to the financial statements.

Consistent with Clarified Statements on Auditing Standards, section AU-C 200.05, management has acknowledged responsibility for financial statements and accompanying notes. Therefore, when an independent auditor prepares (or significantly assists in preparing) these documents, it must be reported as an internal control finding under auditing standards applicable to FY 2021-22. These findings for the county commissions' reports indicate that the commissions do not find it feasible to hire additional staff, or to hire additional independent auditors to prepare financial statements and/or accompanying notes.

Based on our follow-up of these audit findings, our review of the corrective action plans included in the commission meeting minutes, and the county commissions' responses to the audit findings, the county commissions have found it cost-prohibitive to hire staff or retain public accountants to prepare the financial statements. However, the county auditor-controllers are assisting

the county commissions to prepare the financial statements and/or accompanying notes.

Our review of the county commissions’ board meeting minutes indicated that the county commissions apprised their governing commissions of attempts to take corrective action or implement mitigating procedures. This issue with the preparation of financial statements is not easily remedied due to a number of factors, including limited resources and options for smaller or remote county commissions. The repeat finding from FY 2021-22 is a result of the county commissions’ reliance on their auditors to prepare financial statements and accompanying notes.

***Breakdown of
Reported State
Compliance Findings***

For FY 2021-22, there was one state compliance finding. There was one state compliance finding for the FY 2020-21 review cycle, and there were no state compliance findings for the FY 2019-20 review cycle. Fiscal-year comparison by year is summarized in Figure 7.

Figure 7

Comparative Detail of Audit Findings - State Compliance			
Audit Findings	FY 2021-22	FY 2020-21	FY 2019-20
Administrative costs	1	1	0
Total Findings	1	1	0

***Qualified Opinion on
Governmental Activities***

For FY 2021-22, the independent auditor for one of the 58 county commissions issued a qualified opinion on the local commission’s Governmental Activities. Specifically, the local commission did not comply with the reporting requirements of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Except for the effects of that qualified opinion, the independent auditor for the local commission issued unmodified opinions on the basic financial statements and the respective financial positions of the local commission’s governmental activities. The qualified opinions issued in FY 2020-21 and FY 2019-20 (one for each year) were also related to noncompliance with the reporting requirements of GASB Statement No. 68.

SCO Follow-up of Reported Audit Findings

In addition to performing our desk review of the county commission audits, SCO is required to follow up on findings reported in the county commission audits. Specifically, HSC section 130151(e) requires:

Within six months of the state or county commission's response pursuant to subdivision (d), the Controller shall determine whether a county commission has successfully corrected its practices in response to the findings contained in the audit report. The Controller may, after that determination, recommend to the state commission to withhold the allocation of money that the county commission would otherwise receive from the California Children and Families Trust Fund until the Controller determines that the county commission has a viable plan and the ability to correct the practices identified in the audit.

County commissions are required to submit responses to findings in their audit reports, pursuant to HSC section 130151(d) and *Government Auditing Standards* paragraphs 4.33 through 4.36. The SCO's audit finding follow-up is accomplished in three ways:

- Review of evidence that the county commission has adopted a corrective action plan and/or resolved any findings. Evidence reviewed includes commission minutes, signed commission meeting agenda item documentation, and commission-approved audit finding responses;
- Review of the subsequent financial and compliance audit report, issued after the fiscal year with reported findings. Audit standards require that the independent auditor or auditor-controller determine the status of previously reported audit findings; and
- Onsite visits by SCO staff or telephone conferences between SCO staff and county commissions with audit findings.

The seven county commissions whose independent audit reports contained findings provided corrective action plans and other documentation to substantiate resolution of their FY 2021-22 audit findings. Additionally, SCO performed follow-up of audit findings via telephone conference with one of the seven county commissions whose independent audit reports contained findings.

Based on our desk reviews of corrective action plans, commission meeting minutes, other documentation, and telephone conference follow-up of audit findings, SCO did not recommend withholding funding allocations from any commission.

Compliance with Requirement for Public Discussion of Reported Audit Findings

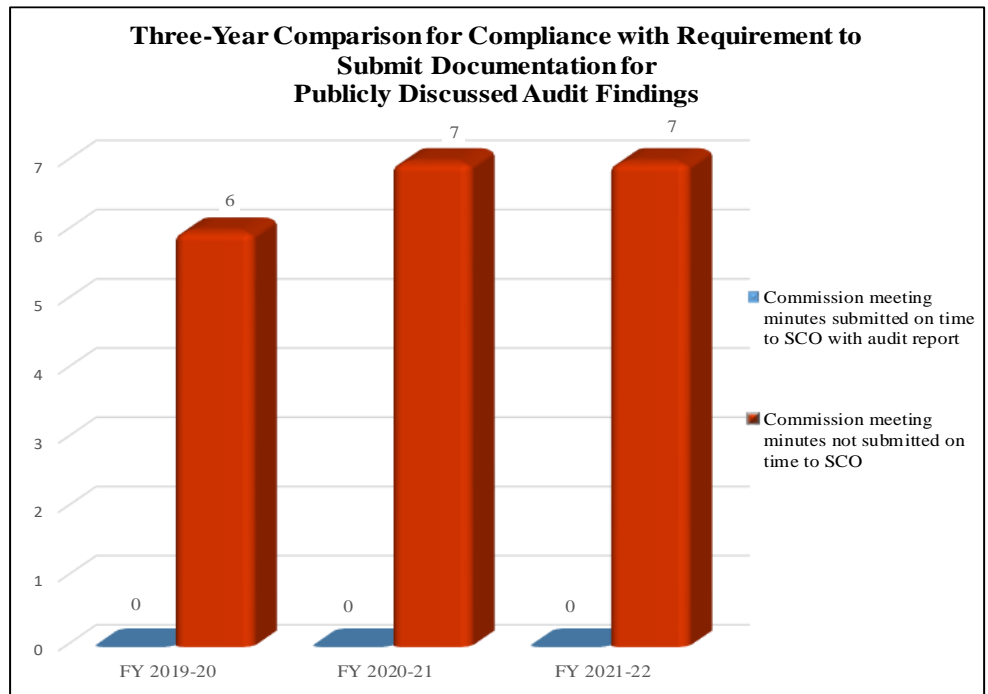
The county commissions are required to discuss their audit findings in a public hearing, and submit to the Controller a response to the audit findings. Specifically, HSC section 130151(d) states, in part, that:

...each respective county commission shall schedule a public hearing within two months of receipt of the audit to discuss findings within the report and any response to the findings. Within two weeks of the public hearing, the state or county commission shall submit to the Controller a response to the audit findings.

In September 2009, SCO issued an advisory requesting that county commissions submit evidence (e.g., commission minutes and signed commission meeting agenda item documentation) of public discussion of audit findings and any related corrective action plans with their independent audit reports. However, for the last 15 review cycles, multiple county commissions failed to submit the required documentation until requested to do so by SCO.

For FY 2021-22, none of the seven county commissions whose independent audit reports contained findings submitted public discussion-related documentation to the SCO with their audit reports (Figure 8). Upon request, all seven county commissions submitted the required documentation. Based on our review of the documentation submitted, all seven county commissions with audit findings held public hearings discussing the findings and related corrective action plans as required by HSC section 130151(d).

Figure 8



Appendix
Summary of Independent Audit Report Deficiencies
Fiscal Year 2021-22

Description of Audit Report Deficiency	Number of Occurrences
<u>Independent Auditor's Report on the Financial Statements</u>	
Auditor's report did not include a section with the heading Report on the Audit of the Financial Statements.	3
Auditor's opinion section includes erroneous information about the entity's financial accountability.	1
Auditor's report, "Basis for Opinion" section did not include the reference to the standards applicable to financial audits contained in <i>Government Auditing Standards</i> , issued by the Comptroller General of the United States.	1
Auditor's report did not include a section with the heading Responsibilities of Management for the Financial Statements.	1
Auditor's report did not include the statement that management is required to evaluate the entity's ability to continue as a going concern.	2
Auditor's report, Auditor's Responsibility paragraph did not include the reference to <i>Government Auditing Standards</i> .	3
Auditor's report, Auditor's Responsibility paragraph did not include the statement that describes the auditor's required communication with those charged with governance.	2
Auditor's report did not include a section with the heading Required Supplementary Information.	1
Auditor's report contains incorrect or inaccurate page reference to the required supplementary information (RSI) section.	5

Appendix (Continued)

<u>Description of Audit Report Deficiency</u>	<u>Number of Occurrences</u>
<u>Independent Auditor's Report on the Financial Statements (Continued)</u>	
Auditor's report did not include a section with the heading Supplementary Information that identifies the supplementary information accompanying the financial statements.	2
Auditor's report did not include an opinion for all supplementary information included in the report.	6
The report did not include a section with the heading Emphasis of Matter and is missing the statement on whether the auditor's opinion is or is not modified with respect to the matter emphasized.	2
Reference to a separate report on internal control over financial reporting and on compliance includes an erroneous date reference.	1
<u>Basic Financial Statements</u>	
Statement of Net Position was not presented properly.	1
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position was not presented properly.	1
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds was not presented properly.	1
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities was not presented properly.	2
<u>Required Supplementary Information</u>	
Schedule of budgetary comparison data for general fund and major special revenue fund(s) was not included as required supplementary information.	1

Appendix (Continued)

<u>Description of Audit Report Deficiency</u>	<u>Number of Occurrences</u>
<u>Government Auditing Standards Report</u>	
Report on internal control over financial reporting was not included.	1
Report on compliance and other matters was not updated for the changes to the statement on the consideration of internal control over financial reporting as a basis for designing audit procedures appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal control.	8
The report on internal control over financial reporting did not include a complete statement on the auditor's consideration of internal control which was not designed to identify all deficiencies that might be material weaknesses or significant deficiencies.	28
The report on compliance and other matters was not updated for the changes to the statement on obtaining reasonable assurance about whether the entity's financial statements are free of material misstatement, which could have a direct and material effect on the financial statements.	18
<u>Report on State Compliance</u>	
The Report on State Compliance (Report) was not included.	1
The Report did not include a section with the heading Report on Compliance.	10
The Report did not include a section with the heading Opinion.	11
The Report did not include a statement that the entity's compliance with the specified requirements has been audited.	5
The Opinion section of the Report did not include identification of the period covered by the report.	6

Appendix (Continued)

<u>Description of Audit Report Deficiency</u>	<u>Number of Occurrences</u>
<u>Report on State Compliance (Continued)</u>	
The Report did not include an opinion on whether the entity complied, in all material respects, with the state compliance requirements.	4
The Report did not include a section with the heading Basis for Opinion.	5
The Basis for Opinion section of the Report was deficient.	5
The Basis for Opinion section did not include a statement that refers to the section that further describes the auditor's responsibilities for the audit of compliance.	5
The Basis for Opinion section did not include a statement that the auditor is required to be independent of the entity.	5
The Basis for Opinion section did not include a statement that the auditor believes the obtained evidence is sufficient and appropriate to provide a basis for the auditor's opinion on compliance.	5
The Basis for Opinion section did not include a statement that the compliance audit does not provide a legal determination of the entity's compliance.	5
The Responsibilities of Management for Compliance section of the Report did not include the required elements.	5
The Report did not include a section with the heading Auditor's Responsibilities for the Audit of Compliance.	5
The Auditor's Responsibilities section did not include the required elements.	5

Appendix (Continued)

Description of Audit Report Deficiency	Number of Occurrences
<u>Report on State Compliance (Continued)</u>	
The Auditor's Responsibilities section did not include a statement that describes the auditor's required communication with those charged with governance.	7
The Report did not include a section with the heading Report on Internal Control Over Compliance.	5
The Report on Internal Control Over Compliance section did not include the required definitions.	5
The Report on Internal Control Over Compliance section did not include the statement of the auditor's consideration of the entity's internal control over compliance.	5
The Report on Internal Control Over Compliance section did not include a statement on whether or not the auditor identified material weaknesses in internal control over compliance.	5
The Report on Internal Control Over Compliance section did not include a statement that the audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance, and accordingly, no such opinion is expressed.	5
The Report did not include an alert paragraph describing the purpose of the auditor's report and stating that the report is not suitable for any other purpose.	5
<u>Other</u>	
None of the auditor's reports included the manual or printed signature of the auditor's firm.	1
 Total	211

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