



DATE	April 21, 2022
TIME	12:00 pm
LOCATION	Teams Meeting / 5005 Business Park North Bakersfield, CA 93309
TEAMS LINK	Click here to join the meeting
PHONE NUMBER	(213) 204-2374 / ID 749 618 587#

Audit & Pension Committee Agenda

Per Governor's Executive Order N-29-20, Meeting to be held via Tele-Conference. Members of the public may join the tele-conference or listen to the call from the CAPK office at 5005 Business Park North, Bakersfield, CA 93309

1. Call to Order

2. Roll Call

Mike Maggard (Chair)
Jimmie Childress

Curtis Floyd
Yolanda Ochoa

Marian Panos

3. Approval of Agenda

4. Public Forum

The public may address the Board of Directors on items not on the agenda. Speakers are limited to 3 minutes. If more than one person wishes to address the same topic, the total group time for the topic will be 10 minutes. Please state your name before making your presentation.

5. New Business

- | | |
|---|--|
| a. Pension Plan Update: 2022 Q1 Review – Info Item (p. 3-12) | Tracy Webster, Chief Financial Officer
Tom Ming, Pensionmark |
| b. WIC Independent Accountant's Report Info Item - (p. 13-24) | Susana Magana, Director of Health & Nutrition |
| c. Commodity Supplemental Food Program (CSFP) Compliance Review 2021-2022 - Info Item (p. 25-29) | Susana Magana, Director of Health & Nutrition |
| d. 2022 The Emergency Food Assistance Program (TEFAP) Compliance Review – Info Item (p. 30-32) | Susana Magana, Director of Health & Nutrition |
| e. Office of Head Start Monitoring Review – Info Item (p. 33-41) | Yolanda Gonzales, Director of Head Start / State Child Development |
| f. Home Visiting Program Review 2021-2022 – Info Item (p. 42-48) | Esperanza Contreras, Partnership Administrator |

6. Committee Member Comments

7. Next Scheduled Meeting

Audit & Pension Committee
12:00 pm
Thursday, August 18, 2022
5005 Business Park North
Bakersfield, CA 93309

8. Adjournment

This is to certify that this Agenda Notice was posted in the lobby of the CAPK Administrative Office at 5005 Business Park North, Bakersfield, CA and online at www.capk.org by 12:00 pm, April 18, 2022. Paula Daoutis, Administrative Coordinator.

CAPK

Audit & Pension Committee Meeting

April 21, 2022



Pensionmark Financial Group, LLC ("Pensionmark") is an investment adviser registered under the Investment Advisers Act of 1940. Financial Advisors at Pensionmark may also be registered representatives of CapFinancial Securities, LLC (member SIPC), which is affiliated with Pensionmark through common ownership.



EXECUTIVE SUMMARY

Investment Scoring Summary

Passing	Watch	Review	Not Scored	Total
23	0	1	1	25

Investment Additions

Investment Name	Status	Morningstar Rating
Small Value		
+ DFA US Targeted Value I	Passing	****

Investments on Watch

Investment Name	Status	Quarters Failing Criteria	Morningstar Rating
No investments are currently on the watch list			

Investments Targeted for Review

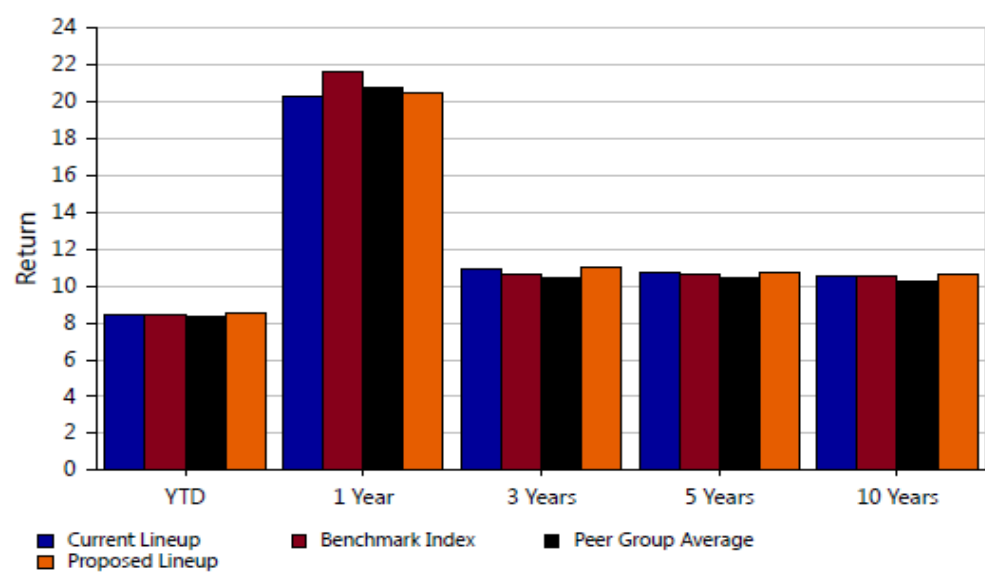
Investment Name	# of Participants	Plan Assets	% of total plan	Status	Morningstar Rating
Small Value					
⊗ Northern Small Cap Value	54	\$214,387.15	0.86%	Review	***
+ DFA US Targeted Value I	0			Passing	****

Review : ⊗ Watch : ⚠ Addition : +

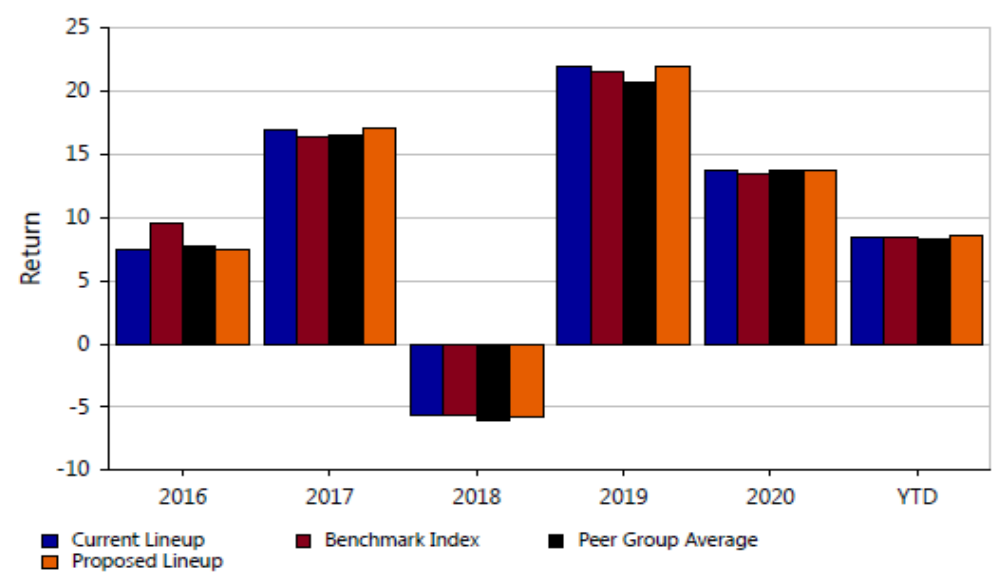
dividends and capital gains and is net of all expenses. To obtain current month-end performance information, please contact the phone number located in the "Important Disclosures" section of this report.

PORTFOLIO | RETURNS

Annualized Returns



Calendar Year Returns



Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	8.41	20.31	10.93	10.74	10.58	0.21
Benchmark Index	8.39	21.59	10.67	10.65	10.49	NA
Peer Group Average	8.36	20.78	10.45	10.46	10.24	0.77
Proposed Lineup	8.50	20.46	10.97	10.77	10.60	0.21

Calendar Year Returns

	2016	2017	2018	2019	2020	YTD	Net Exp.Ratio
Current Lineup	7.51	16.99	-5.70	21.90	13.69	8.41	0.21
Benchmark Index	9.49	16.38	-5.70	21.53	13.40	8.39	NA
Peer Group Average	7.78	16.46	-6.07	20.73	13.79	8.36	0.77
Proposed Lineup	7.51	17.02	-5.72	21.90	13.76	8.50	0.21

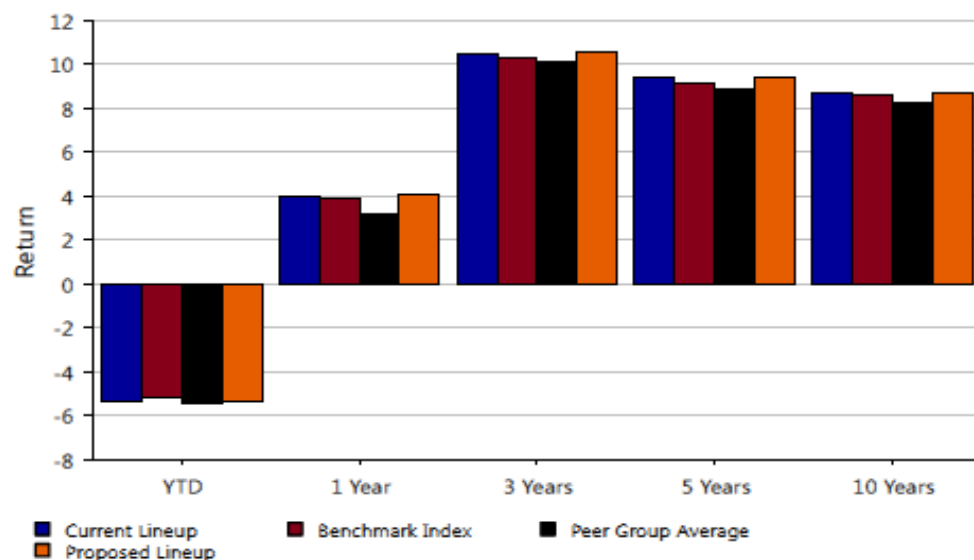
The Benchmark Index is constructed utilizing the underlying indexes of the Plan's investment options weighted in proportion to the asset allocation of the Plan. The underlying indexes are illustrated on the standardized performance pages of the report. For source information, please see the "Important Disclosures" section of this report.

The performance data quoted represents past performance. Past performance does not guarantee future results. Investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than their original cost. Current performance may be lower or higher than the performance information quoted. The performance quoted reflects the reinvestment of dividends and capital gains and is net of all expenses. To obtain current month-end performance information, please contact the phone number located in the "Important Disclosures" section of this report.

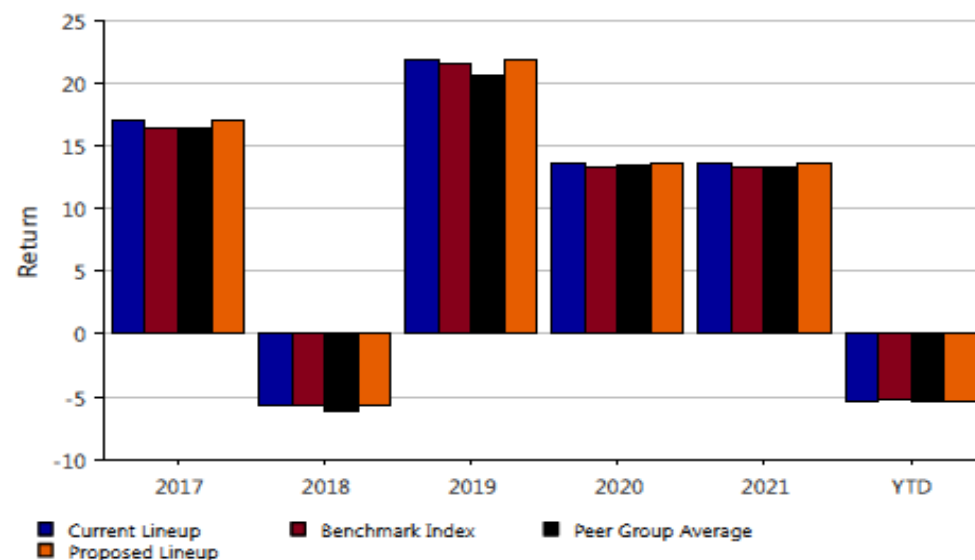
PORTFOLIO | RETURNS



Annualized Returns



Calendar Year Returns



Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	-5.37	3.99	10.48	9.39	8.70	0.20
Benchmark Index	-5.21	3.94	10.27	9.19	8.59	NA
Peer Group Average	-5.43	3.20	10.12	8.87	8.26	0.76
Proposed Lineup	-5.34	4.06	10.54	9.42	8.72	0.20

Calendar Year Returns

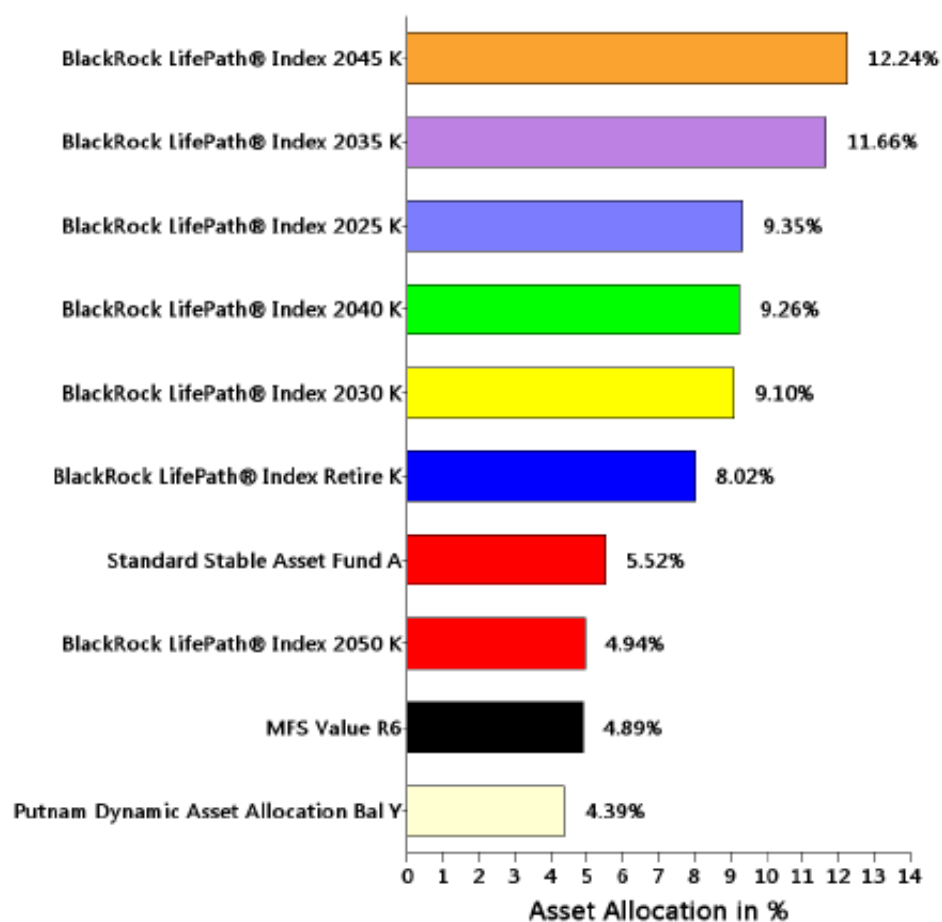
	2017	2018	2019	2020	2021	YTD	Net Exp.Ratio
Current Lineup	17.00	-5.73	21.94	13.59	13.56	-5.37	0.20
Benchmark Index	16.40	-5.74	21.55	13.26	13.27	-5.21	NA
Peer Group Average	16.38	-6.18	20.63	13.52	13.24	-5.43	0.76
Proposed Lineup	17.03	-5.75	21.94	13.66	13.65	-5.34	0.20

The Benchmark Index is constructed utilizing the underlying indexes of the Plan's investment options weighted in proportion to the asset allocation of the Plan. The underlying indexes are illustrated on the standardized performance pages of the report. For source information, please see the "Important Disclosures" section of this report.

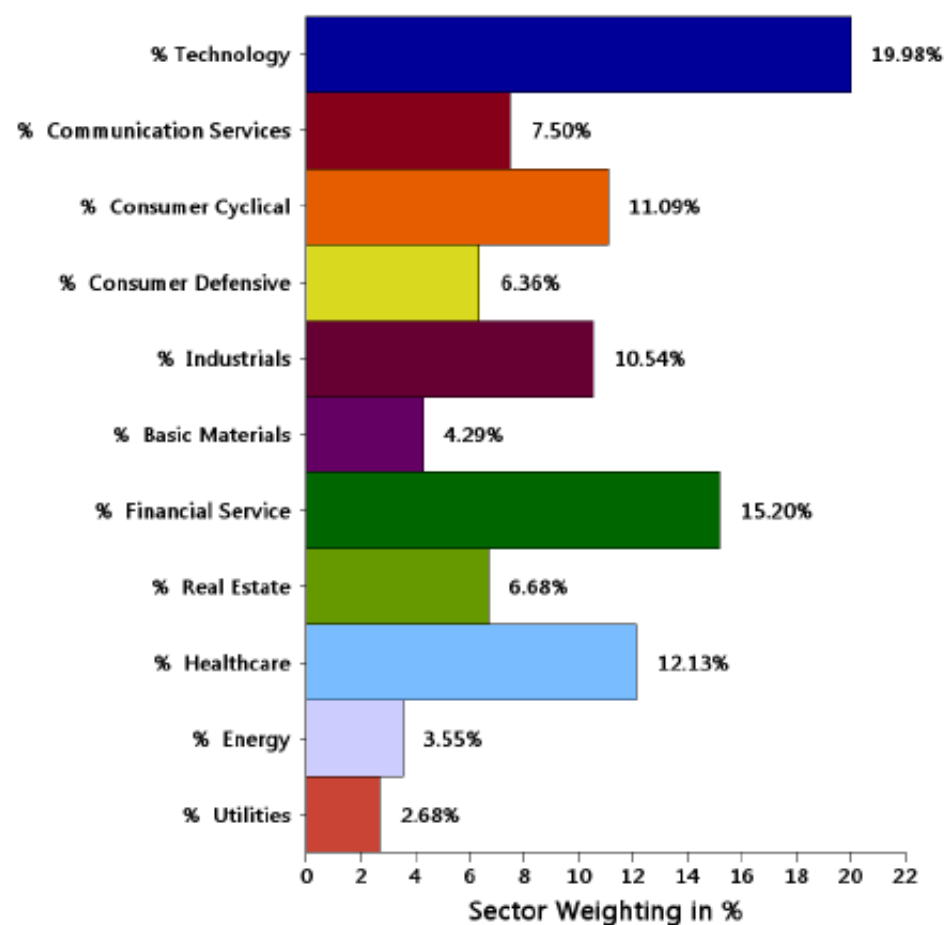
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PORTFOLIO | HOLDINGS & SECTOR ALLOCATION

Top 10 Holdings



Sector Allocation

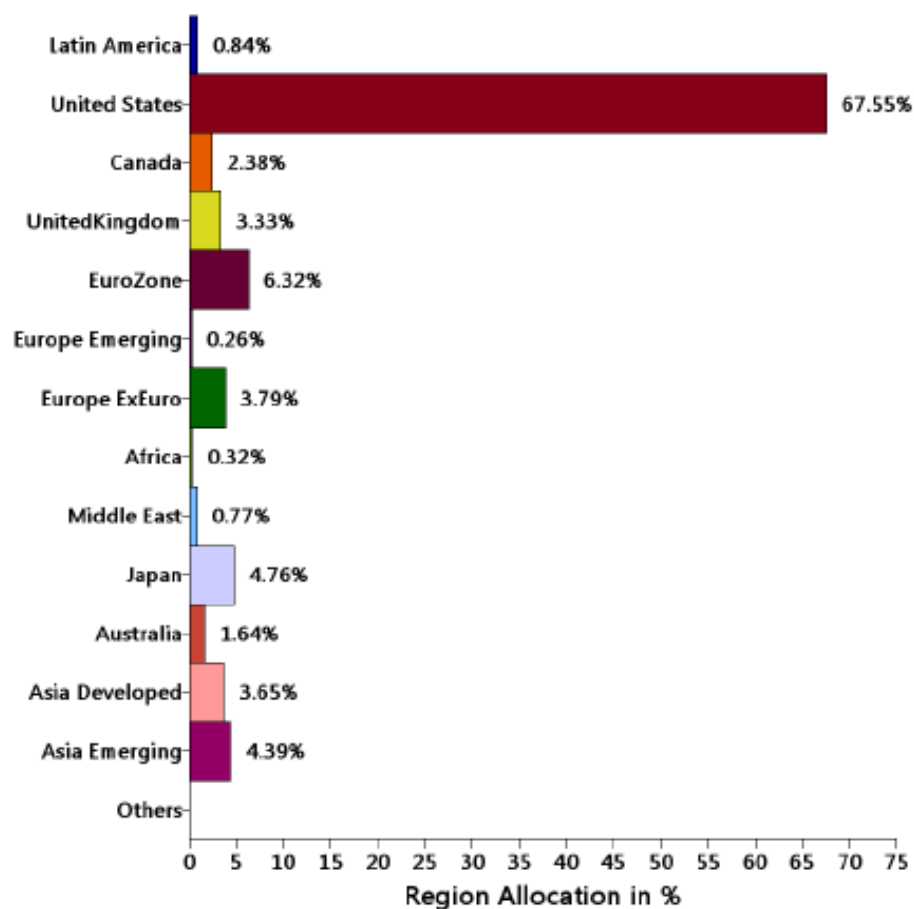


For source information, please see the "Important Disclosures" section of this report.

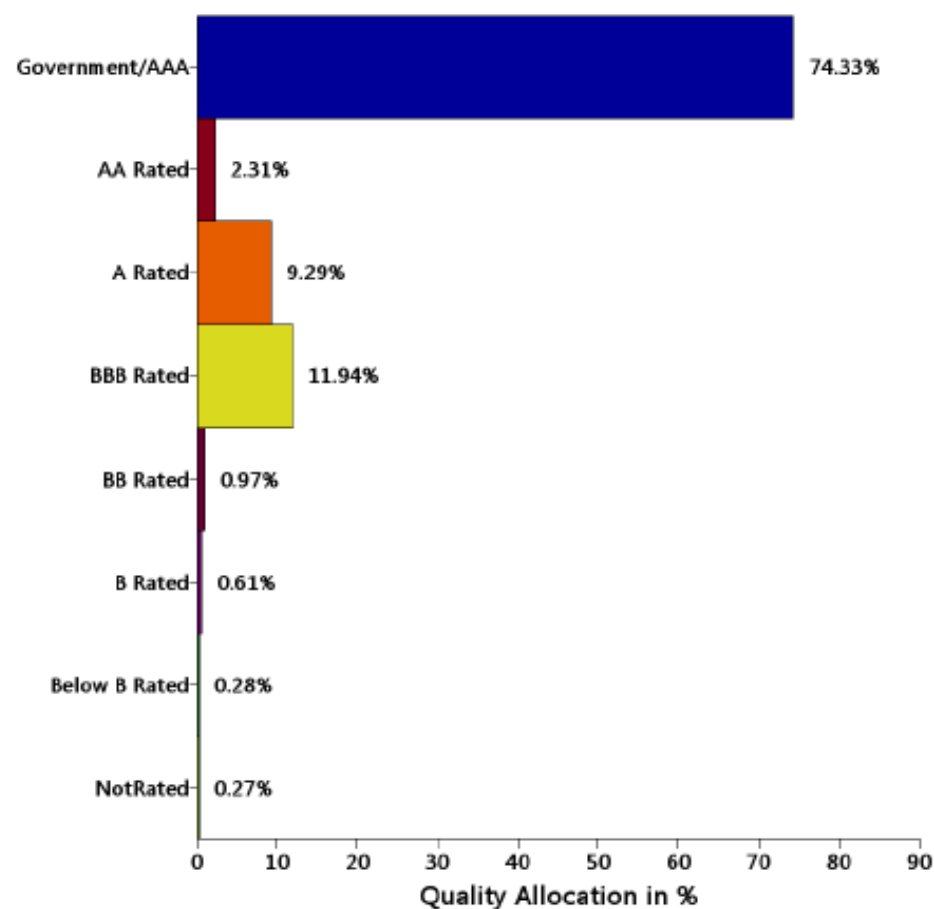
CAPK

PORTFOLIO | REGION & QUALITY ALLOCATION

Region Allocation



Quality Allocation



For source information, please see the "Important Disclosures" section of this report.

Investment Review- 100 Point Scoring

INVESTMENT SCORECARD | CURRENT & HISTORICAL SCORING



Investment Name	Current Status	# of Participants	Assets	% of Plan	Q4/21	Q3/21	Q2/21	Q1/21	Q4/20	Q3/20	Q2/20
Intermediate Core Bond											
Vanguard Total Bond Market Index Adm - VBTXX	100	59	\$479,385.51	1.93%	92	92	92	92	100	100	100
Allocation--30% to 50% Equity											
Putnam Dynamic Asset Allocation Cnsv Y - PACYX	70	16	\$435,172.41	1.75%	66	74	76	70	77	64	67
Allocation--50% to 70% Equity											
Putnam Dynamic Asset Allocation Bal Y - PABYX	71	47	\$1,066,672.14	4.39%	73	74	72	66	69	71	76
Allocation--70% to 85% Equity											
Putnam Dynamic Asset Allocation Gr Y - PAGYX	62	12	\$565,130.30	2.36%	60	77	79	75	77	62	62
Target-Date Retirement											
BlackRock LifePath® Index Retire K - LIRKX	91	50	\$1,990,540.10	6.02%	90	90	90	90	90	92	92
Target-Date 2025											
BlackRock LifePath® Index 2025 K - LIRKX	80	71	\$2,319,469.95	9.35%	79	79	61	62	64	91	96
Target-Date 2030											
BlackRock LifePath® Index 2030 K - LIRKX	61	61	\$2,257,729.13	9.10%	76	77	77	76	79	66	90
Target-Date 2035											
BlackRock LifePath® Index 2035 K - LIRKX	65	91	\$2,892,351.63	11.66%	64	79	79	79	61	66	66
Target-Date 2040											
BlackRock LifePath® Index 2040 K - LIRKX	67	103	\$2,296,757.52	9.26%	62	62	62	62	60	64	66
Target-Date 2045											
BlackRock LifePath® Index 2045 K - LIRKX	69	150	\$3,037,232.90	12.24%	65	60	61	61	76	62	64
Target-Date 2050											
BlackRock LifePath® Index 2050 K - LIRKX	90	143	\$1,226,746.23	4.94%	67	66	66	61	60	62	64

Investment Review- 100 Point Scoring

INVESTMENT SCORECARD | CURRENT & HISTORICAL SCORING



Investment Name	Current Status	# of Participants	Assets	% of Plan	Q4/21	Q3/21	Q2/21	Q1/21	Q4/20	Q3/20	Q2/20
Target-Date 2055											
BlackRock LifePath® Index 2055 K - LVIKX	90	113	\$578,026.91	2.33%	87	85	84	81	80	82	84
Target-Date 2060											
BlackRock LifePath® Index 2060 K - LIZKX	88	103	\$356,406.98	1.44%	83	80	82	79	81	81	81
Large Value											
MFS Value R6 - MEIKX	76	65	\$1,212,660.97	4.89%	88	90	82	85	90	96	93
Large Blend											
iShares S&P 500 Index K - WFSRX	100	41	\$681,285.71	2.75%	100	100	100	100	100	100	100
Large Growth											
TIAA-CREF Large-Cap Growth Inst - TILGX	75	64	\$397,788.53	1.60%	82	87	93	96	88	86	87
Mid-Cap Value											
Allspring Special Mid Cap Value Inst - WFMIX	92	1	\$5,923.80	0.02%	90	82	82	81	89	89	90
Mid-Cap Blend											
Vanguard Mid Cap Index Admiral - VIMAX	100	7	\$104,942.74	0.42%	100	100	100	100	100	100	100
Mid-Cap Growth											
MassMutual Mid Cap Growth I - MEFZX	72	61	\$786,145.08	3.17%	72	70	67	68	68	70	74
Small Value											
❌ Northern Small Cap Value - NOSGX	55	54	\$214,387.15	0.88%	54	54	52	63	63	65	72
🟢 DFA US Targeted Value I - DFFVX	96	0			92	87	85	85	80	80	72
Small Growth											
Janus Henderson Triton T - JATTX	70	35	\$151,881.53	0.61%	71	69	66	66	72	75	75

Investment Review- 100 Point Scoring

INVESTMENT SCORECARD | CURRENT & HISTORICAL SCORING



Investment Name	Current Status	# of Participants	Assets	% of Plan	Q4/21	Q3/21	Q2/21	Q1/21	Q4/20	Q3/20	Q2/20
Foreign Large Blend											
Hartford International Opportunities R6 - IHQVX	90	0	\$0.00	0.00%	90	88	87	88	96	96	96
Diversified Emerging Mkts											
American Funds New World R6 - RNWGX	97	60	\$338,774.86	1.37%	97	95	95	95	96	95	96
Real Estate											
Principal Real Estate Securities Inst - PIREX	86	2	\$4,869.36	0.02%	86	90	90	86	93	94	92

Review: Watch: Addition:

2022 Educational Calendar

- January 11th-Noon- The Standard Webinar
- February 8th Noon- Pensionmark Webinar
- April 19th In Person Meetings (Bakersfield)
- May 10th Noon- The Standard Webinar
- August 9th Noon - Pensionmark Webinar
- September 20th In Person Meetings (Stockton)
- October 11th Noon – The Standard Webinar
- November- Open Enrollment
 - Recorder Webinar on the 403(b) & 401(a) Plan Highlights “Get Started Now”
- December- TBD



TOMÁS J. ARAGÓN, M.D., Dr.P.H.
Director and State Public Health Officer

State of California—Health and Human Services Agency
California Department of Public Health



GAVIN NEWSOM
Governor

February 28, 2022

Jeremy T. Tobias
Community Action Partnership of Kern – Agency # 206
5005 Business Park N.
Bakersfield, CA 93309

Dear Mr. Tobias:

Enclosed is a copy of the report dated February 22, 2022, from the State Controller's Office regarding your participation in the Women, Infants and Children (WIC) Program.

The auditor's Financial Management Review (FMR) did not identify any questionable costs for the review period of October 1, 2018, through September 30, 2019.

This serves as notice that the WIC Division accepts the Independent Accountant's Report as issued by the State Controllers' Office. As a result, this letter will serve as your closure letter for the FMR portion of the Program Evaluation.

As there were no findings in the audit, there is no need for a Corrective Action Plan. Thank you for your cooperation with the auditors. It is always a pleasure to review reports such as this.

If you have any questions regarding this matter, please contact your WIC Local Operations Section Contract Manager, Lavi Pop at (916) 928-8827.

Sincerely,

Derek Robinson
Audit Review Analyst
Derek.Robinson@CDPH.Ca.Gov



CDPH Women, Infants and Children (WIC) Division
3901 Lennane Drive MS 8600 Sacramento, CA 95834
P.O. Box 997375 MS 8600 Sacramento, CA 95899-7375
(916) 928-8500 [Division Website](http://www.wicworks.ca.gov) (www.wicworks.ca.gov)



Community Action Partnership of Kern – Agency # 206

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February 28, 2022

cc: Lorna Speight, R.D.
WIC Program Administrator
Community Action Partnership of Kern – Agency # 206
5005 Business Park N.
Bakersfield, CA 93309

COMMUNITY ACTION PARTNERSHIP OF KERN

Independent Accountant's Report on
Applying Agreed-upon Procedures

WOMEN, INFANTS, AND CHILDREN SUPPLEMENTAL NUTRITION PROGRAM

Contract Number 15-10064 and Amendments A01 through A05

October 1, 2018, through September 30, 2019



BETTY T. YEE
California State Controller

February 2022



BETTY T. YEE
California State Controller

February 22, 2022

Christine Sullivan, Division Chief
Women, Infants, and Children Division
California Department of Public Health
3901 Lennane Drive, MS 8600
Sacramento, CA 95834

Dear Ms. Sullivan:

The State Controller's Office has applied agreed-upon procedures to the Women, Infants, and Children Supplemental Nutrition Program costs claimed by the Community Action Partnership of Kern, a provider in Bakersfield, California. The agreed-upon procedures were applied to costs claimed under Contract Number 15-10064 and Amendments A01 through A05 for the period of October 1, 2018, through September 30, 2019.

The Community Action Partnership of Kern claimed and was reimbursed \$3,917,339 during the period. We did not identify any exceptions as a result of performing the agreed-upon procedures (see the Schedule).

The exit conference was held on October 28, 2021.

If you have any questions, please contact Efren Loste, Chief, Local Government Audits Bureau, by telephone at (916) 324-7226, or by email at eloste@sco.ca.gov.

Sincerely,

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

KT/as

cc: Catherine Lopez, Assistant Division Chief, Services
Women, Infants, and Children Division
California Department of Public Health
William Welch, Assistant Division Chief, Operations
Women, Infants, and Children Division
California Department of Public Health
Ia Lo, Chief
Local Services Branch
Women, Infants, and Children Division
California Department of Public Health
Elizabeth Crum, Chief, Northern Services Section
Local Services Branch
Women, Infants, and Children Division
California Department of Public Health
Tiffany Evangelista, Chief, Local Support Services Section
Local Services Branch
Women, Infants, and Children Division
California Department of Public Health
Jared Garbutt, Chief, Bay and Central Services Section
Local Services Branch
Women, Infants, and Children Division
California Department of Public Health
Cheryl Ungerman, Chief, Monitoring Services Unit
Local Services Branch
Women, Infants, and Children Division
California Department of Public Health
Derek Robinson, Analyst, Monitoring Services Unit
Local Services Branch
Women, Infants, and Children Division
California Department of Public Health

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BETTY T. YEE
California State Controller

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

The State Controller's Office (SCO) has performed the procedures described below, which were agreed to by the California Department of Public Health's (CDPH) Women, Infants, and Children (WIC) Division and the SCO to assist you in evaluating the costs claimed by the Community Action Partnership of Kern during the federal fiscal year ending September 30, 2019, for compliance with the U.S. Code of Federal Regulations, the CDPH *WIC Policy and Procedures Manual* (formerly known as the CDPH *WIC Program Manual*), and Contract 15-10064 and Amendments A01 through A05 executed between the Community Action Partnership of Kern and the CDPH WIC Division (see the Schedule).

The Community Action Partnership of Kern's management is responsible for its compliance with the specified requirements. The sufficiency of these procedures is the responsibility of the CDPH WIC Division, and the accuracy of the accounting records is the responsibility of the Community Action Partnership of Kern. Consequently, the SCO makes no representation regarding the sufficiency of the procedures described below or the accuracy of the accounting records provided, either for the purpose for which this report has been requested or for any other purpose.

The CDPH has acknowledged that the agreed-upon procedures listed below are appropriate to meet the intended purpose of this engagement. The procedures performed may not address all of the items of interest to a user of this report, and may not meet the needs of all users of this report; therefore, users are responsible for determining whether the procedures are appropriate for their purposes.

The Community Action Partnership of Kern claimed and was reimbursed \$3,917,339 during the period under review. We did not find any exceptions as a result of performing the agreed-upon procedures (see the Schedule).

AGREED-UPON PROCEDURES	FINDINGS
1. Reviewed the provider's Independent Auditor's Report applicable to the engagement to determine whether the report revealed findings relative to the CDPH WIC Division and whether substantial doubt exists about the provider's ability to continue as a going concern.	The Independent Auditor's Report contained no findings relative to the CDPH WIC Division; nor did it indicate that substantial doubt exists about the provider's ability to continue as a going concern. We found no exceptions as a result of this procedure.
2. Reconciled total WIC contract expenditures claimed on the monthly or quarterly invoices to the provider's worksheets and expenditure ledgers.	We found no exceptions as a result of this procedure.

AGREED-UPON PROCEDURES	FINDINGS
3. If the provider received an advanced payment and/or a prospective payment, verified that the provider expensed the funds in compliance with federal Office of Management and Budget cost principles (Title 2, Code of Federal Regulations, Part 200 [2 CFR 200]) and in accordance with the <i>CDPH WIC Policy and Procedures Manual</i> (formerly known as the <i>CDPH WIC Program Manual</i>).	This procedure was not performed because the provider did not receive any advance and/or prospective payments.
4. Determined whether the provider reported nutrition-education costs and breastfeeding promotion and support in accordance with the <i>CDPH WIC Policy and Procedures Manual</i> (formerly known as the <i>CDPH WIC Program Manual</i>).	The provider reported nutrition-education costs and breastfeeding promotion and support. We found no exceptions as a result of this procedure.
5. Determined whether the provider conducted a time study in accordance with the <i>CDPH WIC Policy and Procedures Manual</i> (formerly known as the <i>CDPH WIC Program Manual</i>). Verified that the reporting categories percentages in Provision C of the Report of Actual Expenditures were accurately reported, and that the costs recorded were correctly charged to the appropriate program categories.	The provider conducted a time study in accordance with the <i>CDPH WIC Policy and Procedures Manual</i>. We found no exceptions as a result of this procedure.
6. Reconciled at least a one (1) quarter period (three [3] consecutive months) of the WIC salary and wage costs recorded in the WIC expenditure ledgers to the provider's payroll registers and/or general ledger.	We reconciled the one-quarter (three month) period from July 1, 2019, through September 30, 2019. We found no exceptions as a result of this procedure.
7. Selected at least one employee from each classification listed on the Budget Detail Worksheet from the period sampled (in Agreed-upon Procedure [AUP] Number 6), including any employee who works for the WIC and other programs, and traced and agreed the salaries and wages to documentation such as personnel files and timecards to determine whether the salaries and wage costs were in compliance with 2 CFR 200. As part of this procedure, we completed the following tasks: a. We interviewed the local agency's (provider's) management regarding the methodology used to charge time to various programs. b. We determined the appropriateness and sufficiency of the methodology used. c. We determined the reasonableness of the hourly rate for each classification.	We selected one employee from each of the 22 classifications listed on the Budget Detail Worksheet from the period sampled in AUP Number 6, July 1, 2019, through September 30, 2019, including one employee who works on WIC and other programs. The salaries and wages were in compliance with 2 CFR 200. The provider used an appropriate and sufficient methodology to charge time to various programs, and the hourly rates for each classification were reasonable. We found no exceptions as a result of this procedure.

AGREED-UPON PROCEDURES	FINDINGS
8. Selected and reconciled at least a one (1) quarter period (three [3] consecutive months) of the fringe benefits claimed to the amounts recorded in the provider's general ledger. Determined whether the fringe benefits were accurately calculated and were allowable under 2 CFR 200.	We reconciled the one-quarter (three month) period from July 1, 2019, through September 30, 2019. We found no exceptions as a result of this procedure.
9. From the operating expenses claimed, selected transactions equal to at least 10% of the total operating expenses claimed from the expenditure ledger and traced them to supporting documents such as purchase orders, invoices, cancelled checks, and/or approvals to determine whether costs claimed were in compliance with 2 CFR 200. Determined whether purchases of \$2,500 or over had pre-approval from the CDPH WIC Division.	We selected and traced to supporting documentation 43 operating expense items totaling 10% of the operating expense costs claimed during the engagement period. We found no exceptions as a result of this procedure.
10. For capital expenditures (Major Equipment), determined whether pre-approval from the CDPH WIC Division was obtained before any renovation work started. Determined whether the provider obtained three bids for subcontract services, or provided a justification for a sole-source award when hiring a subcontractor. Determined whether the costs were allowable under 2 CFR 200.	This procedure was not performed because the provider did not claim and was not reimbursed for Capital Expenditure costs.
11. For other costs (Subcontractors), verified that the provider monitored its subcontractors (if any) by assuring propriety of monthly billings. Determined whether the provider met its responsibilities as specified in the CDPH WIC <i>Policy and Procedures Manual</i> (formerly known as the CDPH WIC <i>Program Manual</i>). Determined whether the costs were allowable under 2 CFR 200.	This procedure was not performed because the provider did not claim and was not reimbursed for Subcontractors (other costs).
12. Verified that expenditures exceeding the federal minimum levels were properly approved in advance by the CDPH WIC Division and/or the United States Department of Agriculture.	This procedure was not performed because the provider did not claim costs for expenditures exceeding the federal minimum level.
13. Determined whether the provider received program income from sources other than the CDPH WIC Division and verified that the income was reported in accordance with the CDPH WIC <i>Policy and Procedures Manual</i> (formerly known as the CDPH WIC <i>Program Manual</i>).	The provider did not receive program income from other sources. We found no exceptions as a result of this procedure.
14. Verified that proper cost cut-off occurred at fiscal year-end and/or at contract termination.	We found no exceptions as a result of this procedure.

AGREED-UPON PROCEDURES	FINDINGS
15. Reviewed and determined whether the indirect cost allocation plan and indirect cost rate included any ineligible components specified by 2 CFR 200.	We found no exceptions as a result of this procedure.
16. Verified that the indirect cost rate claimed by the provider did not exceed the least of: • The amount authorized by the WIC contract; • The indirect cost rate that was approved by the CDPH WIC Division or a cognizant federal agency; or • The actual indirect costs allocated to the provider's WIC program.	We found no exceptions as a result of this procedure.

This agreed-upon procedures engagement was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and the attestation standards established by the American Institute of Certified Public Accountants.

The SCO was not engaged to, and did not, conduct an examination or review, the objective of which would be to express an opinion or conclusion on the Community Action Partnership of Kern's compliance with the U.S. Code of Federal Regulations, the CDPH *WIC Policy and Procedures Manual*, and Contract Number 15-10064 and Amendments A01 through A05. Accordingly, the SCO does not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

The SCO is required to be independent of the Community Action Partnership of Kern and to meet other ethical responsibilities, in accordance with *Government Auditing Standards*, relating to agreed-upon procedures engagements.

The purpose of this report is to communicate to the CDPH WIC Division the results of the aforementioned agreed-upon procedures that the SCO performed in accordance with applicable standards. This report is not suitable for any other purpose. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

Sacramento, California

February 22, 2022

Schedule—
Summary of Program Costs
October 1, 2018, through September 30, 2019

Description	Costs Claimed
Personnel expenses	\$ 2,864,968
Operating expenses	719,558
Capital expenditures (Major Equipment)	—
Other costs (Subcontractors)	—
Indirect costs	<u>332,813</u>
Total contract costs¹	<u>\$ 3,917,339</u>

¹The provider was reimbursed 100% of claimed costs.

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250**

<http://www.sco.ca.gov>



KIM JOHNSON
DIRECTOR

STATE OF CALIFORNIA—HEALTH AND HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES
744 P Street • Sacramento, CA 95814 • www.cdss.ca.gov



GAVIN NEWSOM
GOVERNOR

January 28, 2022

Mr. Traco Matthews, Chief Program Officer
Community Action Partnership of Kern
1825 Felize Dr.
Bakersfield, CA 93307

SUBJECT: CSFP Compliance Review 2021-2022

Dear Traco Matthews,

Thank you to your staff for their time and cooperation during the recent Compliance Review of the Commodity Supplemental Food Program (CSFP) operated by the Community Action Partnership of Kern County (CAPK) conducted during the week of January 18th to January 21st, 2022. The review was conducted by California Department of Social Services (CDSS) staff member, Jessica Radtke.

The purpose of the review was to determine the local agency compliance with the Code of Federal Regulations (CFR), United States Department of Agriculture (USDA) regulations, the terms of your approved Memorandum of Understanding with the California Department of Social Services (CDSS), and the CSFP procedures. As a result of the visit, I have identified areas which need corrective action. Each finding is listed below, as well as the corrective action necessary for compliance and the due date by which the corrective action must be completed.

The review covered Federal Fiscal Year (FFY) 2021-22 through the date of review in FFY 2022. Documents and processes related to eligibility determinations, food ordering, inventory control, and oversight of sub-agencies and distribution sites were reviewed.

The following outlines the seven functional areas of review:

- I. Administration
- II. Caseload Management & Outreach
- III. Nutrition Education
- IV. Civil Rights & Religious Organizations
- V. Certification Procedures
- VI. Food Storage & inventory Control
- VII. Financial Management, Audits & Records

Finding #1

During the review of documentation at the local agency it was observed the local agency does not disseminate information about program eligibility and requirements with equal opportunity and accessibility. The documentation was missing the non-discrimination, equal opportunity, and accessibility language on the website and recipe booklet.

Requirement

CSFP 12170 and FNS Instruction 113-1 Civil Rights Compliance and Enforcement – Nutrition Programs and Activities. IX Public Notification. B & B.2

“Nondiscrimination Statement. All information materials and sources, including web sites, used by FNS, State agencies, local agencies, or other subrecipients to inform the public about FNS programs must contain a nondiscrimination statement. It is not required that the nondiscrimination statement be included on every page of the program information Web site. At the minimum, the nondiscrimination statement, or a link to it, must be included on the home page of the program information.”

Corrective Action

Please ensure that inform the general public and potential eligible participants of eligibility criteria, benefits and services, location of distribution sites and hours of service to ensure the program has equal opportunity and accessibility to all.

Areas of Concern

General Administration

During the review, documentation showed that CAPK had findings regarding participant eligibility in the independent audit. There were 4 participants out of 40 that had issues with eligibility or documentation errors. CAPK provided a response that included training for participants and explained the issues. The applications reviewed by CDSS had no issues. However, CAPK should continue to provide training on eligibility requirements and review participant eligibility information.

The website states eligibility is based on the financial income for the previous federal fiscal year. The website and materials must refer to the current eligibility requirements.

Areas of Recognition and Merit

It is also important to highlight numerous areas of merit for this compliance

- CDSS was impressed by the program operations and timely response to documentation and record submission.
- CAPK staff worked consistently with CDSS to efficiently respond to the pandemic challenges including setting up home deliveries to clients and adjusting their distribution models.
- All CAPK staff were very detailed and flexible with the new virtual compliance review model.

Please submit a corrective action plan by **March 28, 2022** indicating the actions you have taken or plan to take, to resolve each noncompliance finding and area of concern listed here. If full compliance cannot be accomplished within the timeframe allowed, please contact your consultant before the due date to request an extension.

Your assistance and cooperation during the review was greatly appreciated. Your staff was very helpful throughout the review. If you have any questions or need further clarification of any of the items outlined in this letter, please contact Jessica Radtke, CSFP Consultant at (916) 657-3288 or Jessica.Radtke@dss.ca.gov.

Sincerely,



JESSICA RADTKE
Program Consultant
CalFresh and Nutrition Branch



Jan 31, 2022

Reviewed and Approved by
LORI COOPWOOD
Program Manager

Date

Enclosure



KIM JOHNSON
DIRECTOR

STATE OF CALIFORNIA—HEALTH AND HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES
744 P Street • Sacramento, CA 95814 • www.cdss.ca.gov



GAVIN NEWSOM
GOVERNOR

April 4, 2022

SENT VIA EMAIL TO TRACO MATTHEWS AND MATT JACOBS

Traco Matthews, Chief Program Officer
Community Action Partnership of Kern
1825 Felize Drive
Bakersfield, CA 93307

SUBJECT: LETTER OF ACKNOWLEDGMENT CSFP COMPLIANCE REVIEW 2021-22

Dear Traco Matthews,

Thank you for your letter dated March 16, 2022, in response to the findings delineated in my January 28, 2022 letter outlining the results of the compliance review of the Community Action Partnership of Kern County (CAPK), Commodity Supplemental Food Program (CSFP) activities conducted during the week of January 18-21, 2022 and visit on March 1, 2022.

CDSS reviewed of the Corrective Action Plan submitted by your agency. The CAPK has specific actions to resolve the issues found in the overall assessment of the program operations. Based on the Corrective Action Plan, CDSS determined the actions taken are sufficient to bring CAPK into compliance with program regulations.

CDSS would like to commend your staff on their improvements. Your continued dedication and support to the CSFP is appreciated. I look forward to visiting your agency in the future.

Sincerely,

JESSICA RADTKE, Program Consultant
CalFresh and Nutrition Branch
Family Engagement and Empowerment Division

Lori Coopwood

Reviewed and Approved by
LORI COOPWOOD, Program Manager

Apr 5, 2022

Date

Signature: *Lori Coopwood*

Email: lori.coopwood@dss.ca.gov

Title: Program manager

Company: STATE OF CALIFORNIA DEPARTMENT OF SOCIAL



KIM JOHNSON
DIRECTOR

STATE OF CALIFORNIA—HEALTH AND HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES
744 P Street • Sacramento, CA 95814 • www.cdss.ca.gov



GAVIN NEWSOM
GOVERNOR

February 3, 2022

Jeremy Tobias, Executive Director
Community Action Partnership of
Kern5005 Business Park North
Bakersfield, CA 93309

SUBJECT: KERN 2022 TEFAP COMPLIANCE REVIEW

Dear Mr. Tobias:

This letter is to report the results of the compliance review of your agency's The Emergency Food Assistance Program (TEFAP) activities, conducted January 27-28, 2022. The purpose of the review was to determine your agency's compliance with United States Department of Agriculture (USDA) regulations, the terms of your approved Memorandum of Understanding with the California Department of Social Services (CDSS), and the TEFAP Policy and Procedure Manual, hereinafter referred to as the TEFAP Manual. Documents and processes related to eligibility determinations, food ordering, inventory control, approval of distribution sites, and civil rights were reviewed. In addition, your storage facilities were inspected (virtually) to determine if requirements were being met. The following distribution sites EFA-7 were evaluated during the review:

- ❖ Children First
- ❖ Laborers of the Harvest
- ❖ Buttonwillow
- ❖ Frazier Park Salvation Army
- ❖ CSUB
- ❖ New Life Center
- ❖ Goodness and Mercy Ministries
- ❖ Needs Center
- ❖ Oildale
- ❖ Twin Oaks
- ❖ Bakersfield Living Word
- ❖ Jesus Saves
- ❖ Grace Assembly of God
- ❖ Catholic Charities.

The following areas of non-compliance were observed during the review:

Finding #1:

A review of the following closed site, Delano Rotary Senior Living did not operate with prior written approval from CDSS.

Requirement:

Sections 7.2 of the TEFAP Manual states, an ERA must request approval to operate a closed site from CDSS and may not operate it until approved. See attached, TEFAP Policy Notice 05-01).

Corrective Action

Please submit a written request to operate a site as a Closed Distribution Site to CDSS and include the following information:

- Name of the distribution site
- Population served
- Days/Hours of operation
- Why this site should be designated as a closed site
- Alternate distribution site location

Recommendations

Cohort Meetings:

During the course of the review process, some staff were not aware that the Salesforce platform has been replaced with SharePoint. It is a good business practice to attend the Quarterly Cohort Meetings. Minutes of the cohort meetings are disseminated to all food banks after the meeting. Please pass the info to staff who are unable to attend and ensure that designated staff are assigned to attend the meetings.

TEFAP Training:

In consideration for the new staff to the TEFAP program, I'd like to suggest that if this is something your staff is interested in, let me know so I can schedule a virtual training for the new staff.

Areas of Recognition and Merit

While USDA regulation only requires CDSS to submit a report of review findings to you, your Program Consultant has also shared with me some noteworthy areas he observed during the review:

- ❖ The food bank's warehouse was clean and secure.
- ❖ The food bank was organized; and all paperwork requested was readily uploaded and available for review.
- ❖ Food bank staff was pleasant and helpful.
- ❖ Your presentation on the Mock/Recall along with the PowerPoint presentation was exceptional. The warehouse demo on the selected product was impressive as staff went straight to the location of the product in the warehouse and explained how the product would be isolated in a corner while they wait for instruction from CDSS.

Please submit a corrective action plan indicating the actions you have taken, or plan to take, to resolve each noncompliance finding and each area of concern listed herein within 30 days of the date of this letter. If full compliance cannot be accomplished within the timeframe allowed, please indicate when you anticipate compliance will be achieved. Please address your response to:

Diamond Longjel, Program Consultant
Emergency Food Programs Unit B
Department of Social Services
744 P Street, MS 19-51
Sacramento, CA 95814

Your assistance and cooperation during the review was greatly appreciated. Your staff was very helpful throughout the process.

If you have any questions or need further clarification of any of the items outlined in this letter, please do not hesitate to call me by phone at (916) 651-0542 or by e-mail at Diamond.Longjel@dss.ca.gov.

Sincerely,

Diamond Longjel

Diamond Longjel, Program Consultant
Food Distribution Unit

Nai Sisco
Reviewed and Approved by
Nai Sisco, Manager

2/8/2022
Date



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | 330 C St., SW, 4th Floor, Washington DC 20201 | eclkc.ohs.acf.hhs.gov

March 28, 2022

Community Action Partnership of Kern

Re: Grant No. 09CH011132

Dear Head Start Grantee:

The Administration for Children and Families (ACF), Office of Head Start (OHS) recently conducted a monitoring review of your program. The attached report contains information about your agency's performance and compliance with the requirements of the Head Start Program Performance Standards, Public Law 110-134, Improving Head Start for School Readiness Act of 2007, and other applicable regulations.

Please contact your Regional Office for guidance should you have any questions or concerns. Your Regional Office will follow up on the content of this report and can work with you to identify resources to support your program's continuous improvement.

If the report has findings the corrective action period will begin 72 hours from the time this email was sent.

Sincerely,

OHS Monitoring Team



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | 4th Floor – Switzer Memorial Building, 330 C Street SW, Washington DC 20024 eclkc.ohs.acf.hhs.gov

Program Performance Summary Report

To: Authorizing Official/Board Chairperson

Mr. Fred Plane

Community Action Partnership of Kern

5005 Business Park N

Ste 130

Bakersfield, CA 93309 - 1652

From: Responsible HHS Official

Date: 03/25/2022

Dr. Bernadine Futrell

Director, Office of Head Start

From February 15, 2022 to February 18, 2022, the Administration for Children and Families (ACF) conducted a Focus Area Two (FA2) monitoring review of the Community Action Partnership of Kern Head Start and Early Head Start programs. This report contains information about the recipient's performance and compliance with the requirements of the Head Start Program Performance Standards (HSPPS) or Public Law 110-134, *Improving Head Start for School Readiness Act of 2007*.

The Office of Head Start (OHS) would like to thank your governing body, policy council, parents, and staff for their engagement in the review process. Based on the information gathered during this review, we have found your program meets the requirements of all applicable HSPPS, laws, regulations, and policy requirements.

Please contact your Regional Office for guidance should you have any questions or concerns. Your Regional Office will follow up on the content of this report and can work with you to identify resources to support your program's continuous improvement.

DISTRIBUTION OF THE REPORT

Copies of this report will be distributed to the following recipients:

Ms. Cynthia Yao, Regional Program Manager

Mr. Jeremy Tobias, Chief Executive Officer/Executive Director

Mrs. Yolanda Gonzales, Head Start Director

Mrs. Yolanda Gonzales, Early Head Start Director

Glossary of Terms

Area of Concern (AOC)	An area for which the agency needs to improve performance. These issues should be discussed with the recipient's Regional Office of Head Start for possible technical assistance.
Area of Noncompliance (ANC)	An area for which the agency is out of compliance with Federal requirements (including but not limited to the Head Start Act or one or more of the regulations) in one or more areas of performance. This status requires a written timeline of correction and possible technical assistance or guidance from the recipient's program specialist. If not corrected within the specified timeline, this status becomes a deficiency.
Deficiency	As defined in the Head Start Act, the term "deficiency" means: (A) a systemic or substantial material failure of an agency in an area of performance that the Secretary determines involves: (i) a threat to the health, safety, or civil rights of children or staff; (ii) a denial to parents of the exercise of their full roles and responsibilities related to program operations; (iii) a failure to comply with standards related to early childhood development and health services, family and community partnerships, or program design and management; (iv) the misuse of funds received under this subchapter; (v) loss of legal status (as determined by the Secretary) or financial viability, loss of permits, debarment from receiving Federal grants or contracts, or the improper use of Federal funds; or (vi) failure to meet any other Federal or State requirement that the agency has shown an unwillingness or inability to correct, after notice from the Secretary, within the period specified; (B) systemic or material failure of the governing body of an agency to fully exercise its legal and fiduciary responsibilities; or (C) an unresolved area of noncompliance.



Program Management and Quality Improvement

Program Management

The recipient establishes a management structure consisting of staff, consultants, or contractors who ensure high-quality service delivery; have sufficient knowledge, training, experience, and competencies to fulfill the roles and responsibilities of their positions; and provide regular supervision and support to staff.

Ongoing Monitoring and Continuous Improvement

The recipient uses data to identify program strengths, needs, and areas needing improvement; evaluate progress toward achieving program goals and compliance with program performance standards; and assess the effectiveness of professional development.

Program Governance

The recipient maintains a formal structure of program governance to oversee the quality of services for children and families and to make decisions related to program design and implementation.

The policy council is engaged in the direction of the program, including program design and planning of goals and objectives.

Program Management and Quality Improvement Summary

Community Action Partnership of Kern has been providing services in Bakersfield, California, since 1965. The recipient offers center- and home-based Head Start and Early Head Start services to children and expectant families. The service area includes the counties of Kern and San Joaquin in the Central Valley of California.

The recipient monitored ongoing improvement practices across service areas. One of the benefits of its monitoring approach was compliance with child safety practices. The quality assurance team, comprised of eight staff, oversaw data collection and worked with the governing board and the policy council to develop the budget, plan targeted staff training opportunities, modify goals, and refine the monitoring system. This informed oversight across all service areas helped address risks and align practices with the emerging needs of children and families.



Monitoring and Implementing Quality Education and Child Development Services

Alignment with School Readiness

The recipient’s school readiness efforts align with the expectations of receiving schools, the Head Start Early Learning Outcomes Framework (HSELOF), and State early learning standards.

Effective and Intentional Teaching Practices

The recipient’s teaching practices intentionally promote progress toward school readiness and provide high-quality learning experiences for children.

Supporting Teachers in Promoting School Readiness

The recipient prepares teachers to implement the curriculum and support children’s progress toward school readiness.

Home-based Program Services

The recipient ensures home-based program services provide home visits, and group socialization activities provide high-quality learning experiences.

Education and Services Summary

Community Action Partnership of Kern supported staff in improving educational practices. The recipient invited observers to provide input on the quality of teacher-child interactions and language modeling. The data was then used to align school readiness goals, inform the instruction and learning environments, and develop a targeted approach to coaching and professional development. Bi-weekly meetings gave teachers and home educators regular times to meet based on an area of growth noted in their professional development plans. Teachers were able to view content provided by the mentor coaches before the meeting so they could share their insights and reflections. The program's collaborative approach resulted in intentional interactions in the classroom between children and staff.



Monitoring and Implementing Quality Health Services

Child Health Status and Care

The recipient effectively monitors and maintains timely information on children’s health status and care including ongoing sources of health care, preventive care, and follow-up.

Mental Health

The recipient supports a program-wide culture that promotes mental health and social and emotional well-being, and uses mental health consultation to support staff.

Oral Health and Nutrition

The recipient maintains and monitors for effective oral health practices and nutrition services that meet the nutritional needs and accommodate feeding requirements and allergies.

Safety Practices

The recipient implements a process for monitoring and maintaining healthy and safe environments.

Services to Expectant Families

The recipient provides quality services that facilitate expectant mothers access to health care and provide information to support prenatal, postpartum, maternal, and infant health and emotional well-being.

Health Services Summary

Community Action Partnership of Kern developed mitigation strategies to slow the spread of the COVID-19 virus. In collaboration with the Health Service Advisory Committee, the program developed a comprehensive health protocol following the Centers for Disease Control and state guidelines that were reviewed and approved by the local health department. All staff participated in training on the updated health protocol, and families were provided with a resource to explain health and safety expectations and practices. Additionally, the recipient implemented and enforced mask and vaccination mandates for staff and supported staff and families on-site with COVID-19 tests and vaccination clinics. This approach resulted in 198 vaccines and 35 tests administered to families in 28 different locations. The recipient also invested in electrostatic sprayers to sanitize classrooms at least twice per day. The layered mitigation strategies allowed the program to minimize the risk of spreading COVID-19 and continue services in a safe environment.



Monitoring and Implementing Quality Family and Community Engagement Services

Family Well-being

The recipient collaborates with families to support family well-being, parents' aspirations, and parents' life goals.

Strengthening Parenting and Parent-Child Supports

The recipient provides services that strengthen parent-child relationships and support parents in strengthening parenting skills.

Family Engagement in Education and Child Development Services

The recipient provides education and child development services that recognize parents' roles as children's lifelong educators and encourage parents to engage in their child's education.

Family and Community Engagement Services Summary

Community Action Partnership of Kern provided resources to support each family's well-being. Staff surveyed families at enrollment and used the results to develop short- and long-term goals reflective of the unique needs of families and to understand what resources or referrals were needed. The family services managers and administrators described how authentic relationships with the families have shown to be most successful during the COVID-19 pandemic. One of the predominant needs during the pandemic was food. In response, the recipient used an internal food bank and collaborated with various community partners to provide food and pantry staples to families in the service area. The program staff and managers delivered 3,600 food boxes to enrolled families. These strategies helped the recipient mitigate food insecurities.



Monitoring and Implementing Fiscal Infrastructure

Budget Planning and Development

The recipient develops and implements its budget to sustain management, staffing structures, and the delivery of services that support the needs of enrolled children and families.

Ongoing Fiscal Capacity

The recipient plans and implements a fiscal management system that supports the organization's ongoing capacity to execute its budget over time and meet the needs of its organization.

Budget Execution

The recipient's financial management system provides for effective control over and accountability for all funds, property, and other assets.

Facilities and Equipment

The recipient complies with application, prior approval, and reporting requirements for facilities purchased, constructed, or renovated with Head Start funds.

Fiscal Infrastructure Summary

The recipient's fiscal management system aligned funds with program goals and services. The Head Start/Early Head Start leadership staff collaborated with the chief financial officer, the chief executive officer, and governing bodies to analyze program data, identify shifts and trends in program needs, and allocate funds to support quality services. For example, the program allocated funds to provide resources and staff support for classrooms serving children with disabilities. The impact of this financial and program management approach led to the effective oversight of federal funds and intentional services for children and families.



Monitoring ERSEA: Eligibility, Selection, Enrollment, and Attendance

Determining, Verifying, and Documenting Eligibility

The recipient enrolls children or expectant mothers who are categorically eligible or who meet defined income-eligibility requirements.

At least 10 percent of the recipient's total funded enrollment is filled by children eligible for services under IDEA or the recipient has received a waiver.

Enrollment Verification

The recipient maintains and tracks enrollment for all participants including expectant mothers.

ERSEA Summary

Community Action Partnership of Kern established processes for maintaining files that listed eligibility categories and documented determinations. Each file included documentation completed by staff during an in-person or phone intake interview. All files reviewed contained a staff signature and a manager's initials indicating the file was monitored. The recipient had a waitlist of 150 families and continued recruitment efforts throughout the pandemic. The program's ERSEA policies ensured services were offered to children and families with the greatest need.

----- End of Report -----

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

To Department of Human Services of
The County of Kern, California

We have performed the procedures enumerated in the Procedures and Results section of this report solely to assist Kern County's Department of Human Services (KCDHS) in determining that Community Action Partnership of Kern (CAPK) has accurately reported cost and revenue and has provided services in accordance with established policies and its agreements with KCDHS, for the fiscal year June 30, 2021 relating to the Home Visit Program (HVP). CAPK's management is responsible for its compliance with those specified requirements.

The management of KCDHS has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining that CAPK has accurately reported cost and revenue and has provided services in accordance with established policies and its agreements with KCDHS relating to the HVP. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and results of those procedures are listed on pages 2 through 7.

We were engaged by KCDHS to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on CAPK's compliance with established policies and its agreements with KCDHS relating to the HVP. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of KCDHS and CAPK and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of KCDHS and is not intended to be, and should not be, used by anyone other than the specified party.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
February 8, 2022

**COUNTY OF KERN
DEPARTMENT OF HUMAN SERVICES
COMMUNITY ACTION PARTNERSHIP OF KERN
PROCEDURES AND RESULTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

I. REIMBURSEMENT POLICY AND BILLING REQUIREMENTS

- 1) Verify that CAPK submits monthly to KCDHS an invoice for reimbursement of allowable expenditures for the previous month in a KCDHS approved form which includes following: 1) a monthly total and itemization of all costs by budget line item, arranged in the same order as the approved budget, including payroll reports, must be provided for each item for which reimbursement is requested. 2) Itemization of all travel expenses incurred and travel costs do not exceed the County's rates; 3) Copies of invoices submitted to CAPK from subcontractors. 4) Invoices shall be received by the KCDHS Accounts Payable Unit for processing by the 25th calendar day of the month following the month in which services were rendered.

Result: We found no exceptions as a result of the procedures performed.

- 2) Verify that final invoices are received by KCDHS no later than 45 days following termination of this Agreement.

Result: We found no exceptions as a result of the procedures performed.

- 3) Verify budget funds are restricted for use within the budget fiscal year.

Result: We found no exceptions as a result of the procedures performed.

- 4) Verify that CAPK submits no later than June 20th an estimated invoice for reimbursable, accrued costs to June 30th. The Department's fiscal year funding allocation ends June 30, and costs are claimed on a cash basis.

Result: We found CAPK did not submit an estimated invoice for reimbursement of accrued costs. Per subsequent verbal agreement between KCDHS and CAPK, the estimated invoice is retired. CAPK will no longer submit such invoice. A final invoice is deemed sufficient.

II. INTERNAL CONTROL

- 1) Verify that reported services were actually rendered and that adequate controls exist within CAPK in general.

Result: We found no exceptions as a result of the procedures performed.

- 2) Gain an understanding of CAPK's internal controls over securing personally identifiable information (PII) against loss or compromise and perform test of controls to determine if there are any significant deficiencies or material weaknesses in CAPK's internal control system over securing PII.

Result: We found no exceptions as a result of the procedures performed.

III. COMMUNITY ACTION PARTNERSHIP OF KERN RESPONSIBILITIES

A. Outreach

- 1) Verify that CAPK's site supervisors distribute program information to available venues such as stores, libraries, laundromats, doctor and dental offices and medical clinics and host recruiting events in service areas when the wait list drops below 50 percent.

Result: We reached out to those CAPK's site supervisors who were assigned to distribute Home Visit Program information to available venues in the areas they were responsible for. Two out of seven selected site supervisors are no longer with CAPK. Their contact information is invalid. Four site supervisors were not responsive, after multiple attempts of emails and calls. Only one supervisor responded. Per conversation with her, she stated she did not distribute program information to any venues.

- 2) Verify CAPK stations a Home Visiting Program (CAPK-HVP) liaison at the Department of Human Services ("DHS") O.C. Sills main office in Bakersfield to promote, enroll, and field questions for the HVP program.

Result: We found no exceptions as a result of the procedures performed.

- 3) Verify CAPK provides and distributes CAPK-HVP posters.

Result: We found no exceptions as a result of the procedures performed.

- 4) Verify CAPK promotes the HVP program through their social media platforms.

Result: We found no exceptions as a result of the procedures performed.

B. Home Visits

- 1) Verify CAPK provides the following staff
 - a. One Program Manager
 - b. Twenty-five qualified Home Visitors
 - c. Two Program Coordinators
 - d. Four liaisons
 - e. One Mental Health Specialist

Result: We found no exceptions as a result of the procedures performed.

- 2) Verify that CAPK serves 200 concurrently CalWORKs voluntary families through the CAPK-HVP program as follows:

Target Population	
CalWORKs Assistance Units - Pregnant with no other children at the time of enrollment, or a first-time parent, or caretaker relative of a child less than twenty-four months	Pregnant w/no children: 50 First-time parent: 50
Child-only - Pregnant with no other children at the time of enrollment, or a first-time parent, or caretaker relative of a child less than twenty-four months	Pregnant w/no children: 20 First-time parent: 20
Expanded Population	
Homeless families with more than one child in addition to having a child under 2 at the time of enrollment.	80
Families with more than one child in addition to having a child under 2 at the time of enrollment.	80

Result: We found no exceptions as a result of the procedures performed.

- 3) Verify CAPK serves 300 families cumulatively during the term of the Agreement as outlined in Exhibit "A" to Amendment No. 1.

Result: CAPK served 240 families cumulatively during the first half of the Agreement term. We believe CAPK is in compliance based on their effort during the first half of the Agreement term.

- 4) Verify CAPK provides HVP services in the district areas of Taft, Shafter, Rosemond, Eastern Kern, and Ridgecrest. If CAPK cannot secure a CAPK site in a particular district, services will be provided via ZOOM or by phone. However, the initial home visit will be provided in person. HVP services will resume in person once a CAPK district site has been established.

Result: We found no exceptions as a result of the procedures performed.

- 5) Verify CAPK annually conducts no fewer than 40, 30-90 minute weekly home visits and/or phone contacts and facilitates no fewer than 12 socialization activities for each family participating in the CAPK-HVP program.

Result: We found no exceptions as a result of the procedures performed.

- 6) Verify CAPK provides and uses the Partners for Healthy Babies curriculum.

Result: We found no exceptions as a result of the procedures performed.

- 7) Verify CAPK provides a ratio of one CAPK-HVP home visitor for 8-10 families. Also verify this ratio is the same for district areas of Taft, Shafter, Rosemond, Eastern Kern and Ridgecrest.

Result: We found no exceptions as a result of the procedures performed.

- 8) Verify CAPK provides services to the HVP families for 24 months from the time of enrollment, or until the child is 47 months old, whichever is later.

Result: We found no exceptions as a result of the procedures performed.

C. Connection to Resources - CAPK utilizes internal resources when possible to meet client needs.

- 1) Verify CAPK refers clients to partner agencies (including KCDHS for job readiness, mental health and substance abuse services and assistance for victims of domestic violence and sexual assault) when unable to internally meet client needs as appropriate.

Result: We found no exceptions as a result of the procedures performed.

- 2) Verify CAPK refers clients to Information and Referral Specialists through 211 Kern when resources are not readily available.

Result: We found no exceptions as a result of the procedures performed.

D. Data Collection

- 1) Verify CAPK collects all information necessary for HVP Program Monthly Status Report (HVP19).

Result: We found no exceptions as a result of the procedures performed.

- 2) Verify CAPK collects, maintains, and electronically inputs data into the ChildPlus® database.

Result: We found no exceptions as a result of the procedures performed.

- 3) Verify CAPK provides by the 10th calendar day of the month the HVP Program Monthly Status Report for submission to California Department of Social Services (COSS).

Result: We found no exceptions as a result of the procedures performed.

- 4) Verify CAPK provides updated secure file spreadsheets to track individual referrals, program enrollment and exit, home visitor assignments, and services provided; and provides updated spreadsheet monthly to KCDHS Liaison.

Result: We found no exceptions as a result of the procedures performed.

- E. Material Goods - material goods related to the health and safety of the child and family (not to exceed \$500) will be available to each family. Verify the CAPK home visitor complete the following:

- 1) Completing initial assessment
- 2) Purchase the items
- 3) Deliver or arrange for delivery of items
- 4) Request Department approval via Material Goods Approval Request, Exhibit "C", for purchase of material goods not listed in Exhibit "B". (Refer to Agreement for HVP Services Exhibit "C" and Exhibit "B")
- 5) Monitor cases to ensure \$500 per family limit is not exceeded.

Result: We found no exceptions as a result of the procedures performed.

F. Training

- 1) Verify CAPK provides a general training on the CAPK-HVP program for Department HVP case managers, supervisors, and liaison.

Result: We found no exceptions as a result of the procedures performed.

- 2) Verify CAPK mandates all home visitors to complete Cultural/Linguistic and Anti-Bias training and provides to KCDHS verification of completion of Cultural/Linguistic and Anti-Bias training that meets California Department of Social Services minimum training standards for all CAPK HVP staff.

Result: We found no exceptions as a result of the procedures performed.

- 3) Verify CAPK administers the local Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) program and provides to Department verification of WIC program training for all CAPK HVP staff.

Result: We found no exceptions as a result of the procedures performed.

- G. Verify CAPK and KCDHS collaborates in the participation with the Head Start Policy Council Committee quarterly.

Result: We found no exceptions as a result of the procedures performed.

IV. COMPENSATION

1. Verify CAPK does not utilize funds to compensate employees for overtime or compensatory time off, except to the extent that CAPK is required to pay for overtime or compensatory time off pursuant to the Fair Labor Standards Act of 1938, 29 USCS Section 201 et seq., or applicable State law.

Result: We found no exceptions as a result of the procedures performed.

V. REPORTING

1. Verify CAPK tracks and reports all program outcomes for the parents and children served in the HVP program and measures specific to CalWORKs objectives and include the following:

- a. Demographic Information

- Race, ethnicity, national origin, primary and secondary language, and county.

Result: We found no exceptions as a result of the procedures performed.

- b. CAPK/Home Visitor Performance

- Number of home visits completed, including data on duration of families' enrollment in home visiting services.
- Indicators of home visiting program workforce capacity, including demographics, characteristics, composition, including employer and certification status, and future training needs of the home visiting workforce.

Result: We found no exceptions as a result of the procedures performed.

- c. Child and Family Indicators and Outcomes

- Rates of children receiving regular well-child check-ups and, if available, immunization rates according to the American Academy of Pediatrics Bright Futures guidelines.
- Number of children receiving developmental screening and referrals for further assessment.
- Number of children participating in early learning programs.
- Service referrals by type.
- Services accessed by type.
- Parental satisfaction with their gains in parenting skills and knowledge.
- Food and housing stability.
- Workforce training, employment, and financial stability.
- Child Protective Services referrals and outcomes.
- Participation in educational programs or English as a Second Language programs, or both, as applicable.
- Access to immigration services and remedies as applicable.
- Rate of previously homeless families who return to homelessness

Result: We found no exceptions as a result of the procedures performed.

- d. Additional descriptive and outcome indicators, as appropriate and required by California Department of Social Services.

Result: We found no exceptions as a result of the procedures performed.

- e. CAPK is responsible for collecting and analyzing data; recording outcomes of the participants and children; and compiling the data into appropriate reports related to the HVP program as required by COSS.

Result: We found no exceptions as a result of the procedures performed.

- f. CAPK shares HVP reports with the KCDHS liaison each month using a secure file transfer protocol.

Result: We found no exceptions as a result of the procedures performed.

VI. EVALUATION

- 1) Services to be provided by CAPK shall be evaluated by KCDHS on a continuing basis. Evaluation may be accomplished by written or verbal communication and/or by site visits to view fiscal and/or program processes and information. Any deficiencies noted during an evaluation shall be stated and placed in detailed written form, with a copy submitted to CAPK. CAPK shall respond in writing to the deficiencies statement within 30 days from the date of receipt. A plan to remedy these deficiencies, where applicable, shall be implemented within 60 days from the date of the deficiencies statement. Failure to remedy the stated deficiencies may result in termination of the Agreement by KCDHS.

Result: Not applicable. KCDHS did not evaluate services provided by CAPK for the HVP during the fiscal year ended as of June 30, 2021.