



DATE	November 17, 2022
TIME	12:00 pm
LOCATION	Teams Meeting / 5005 Business Park North Bakersfield, CA 93309
TEAMS LINK	<a href="#">Click here to join the meeting</a>
PHONE NUMBER	(213) 204-2374 / ID 837 564 69#

## 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 Committee on items not on the agenda but under the jurisdiction of the Committee. 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 Q3 Review – <b>Info Item (p. 3-12)</b>   | Tracy Webster, Chief Financial Officer<br>Tom Ming, Pensionmark |
| b. Department of Community Services & Development (CSD) Monitoring Report E-22-007D for DOE WAP Contract #20C-6008 – <b>Info Item (p. 13-20)</b>  | Freddy Hernandez, Director of Youth & Community Services        |
| c. Department of Community Services & Development (CSD) 2021 CalEITC+ Education & Outreach Grant Fiscal Desk Review – <b>Info Item (p. 21-22)</b> | Freddy Hernandez, Director of Youth & Community Services        |
| d. Department of Community Services & Development (CSD) Close-Out Report for Contract #20F-3654 – <b>Info Item (p. 23)</b>                        | Tracy Webster, Chief Financial Officer                          |

### 6. Committee Member Comments

### 7. Next Scheduled Meeting

Audit & Pension Committee  
12:00 pm  
To be determined  
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](http://www.capk.org) by 12:00 pm, November 10, 2022. Paula Daoutis, Administrative Coordinator.*



# Audit & Pension Committee Meeting

## November 17, 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.

## Domestic Equity

- The S&P 500 ended the quarter down 4.9% and is now down over 24% from the start of the year.
- Small Cap (Russell 2000) outperformed Large Cap (Russell 1000).
- Growth (Russell 1000 Growth) outperformed Value (Russell 1000 Value).
- Consumer Cyclical and Energy were the only positive sectors during the quarter. Communication Services, Real Estate, and Materials were the worst performing sectors.
- Equity markets fell in the face of persistent inflation and a more hawkish Federal Reserve.
- Concerns around economic growth and a weakening housing market further weighed on equity markets.

## EXECUTIVE SUMMARY



## Investment Scoring Summary

Passing	Watch	Review	Not Scored	Total
21	2	1	1	25



## Investment Additions

Investment Name	Status	Morningstar Rating
<b>Small Growth</b>		
 Vanguard Explorer Adm	Passing	****

## Investments on Watch

Investment Name	# of Participants	Plan Assets	% of total plan	Status	Quarters Failing Criteria	Morningstar Rating
<b>Allocation--30% to 50% Equity</b>						
 Putnam Dynamic Asset Allocation Cnsv Y	17	\$387,283.55	1.89%	Watch	3	***
<b>Large Growth</b>						
 TIAA-CREF Large-Cap Growth Inst	62	\$268,801.09	1.31%	Watch	1	****

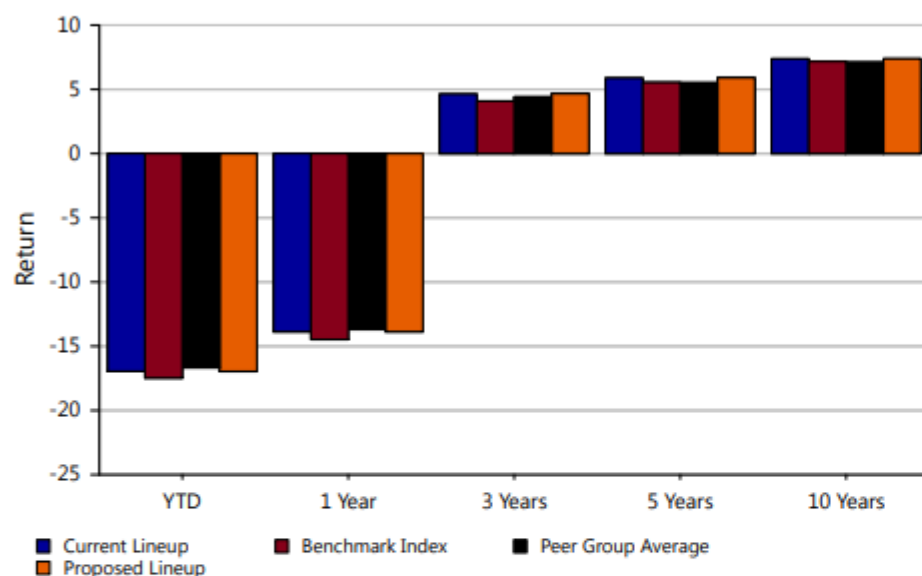
## Investments Targeted for Review

Investment Name	# of Participants	Plan Assets	% of total plan	Status	Morningstar Rating
<b>Small Growth</b>					
 Janus Henderson Triton T	37	\$115,003.75	0.56%	Review	***
 Vanguard Explorer Adm	0			Passing	****

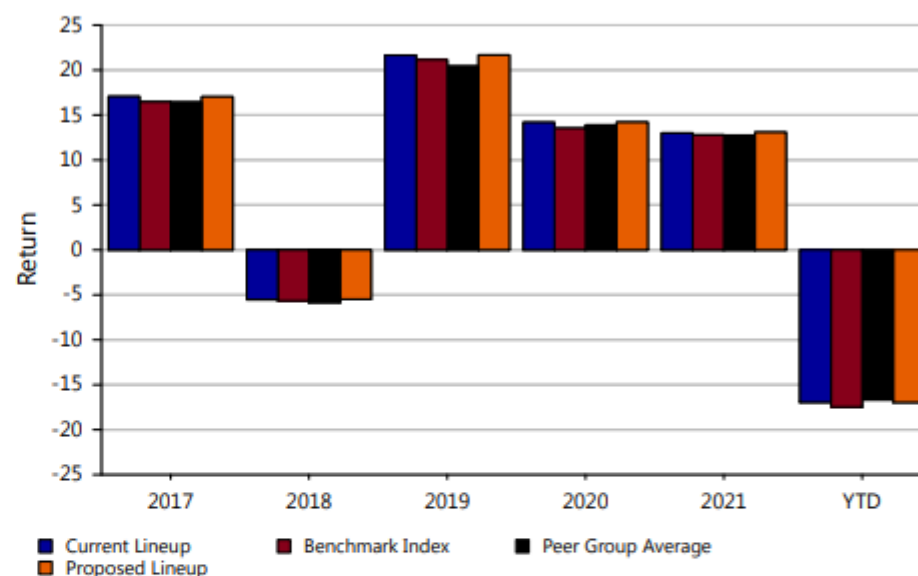
## PORTFOLIO | RETURNS



### Annualized Returns



### Calendar Year Returns



### Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	-16.95	-13.87	4.63	5.88	7.37	0.16
Benchmark Index	-17.47	-14.47	4.08	5.54	7.17	NA
Peer Group Average	-16.66	-13.69	4.41	5.51	7.11	0.73
Proposed Lineup	-16.96	-13.87	4.67	5.91	7.38	0.15

### Calendar Year Returns

	2017	2018	2019	2020	2021	YTD	Net Exp.Ratio
Current Lineup	17.06	-5.52	21.65	14.18	12.99	-16.95	0.16
Benchmark Index	16.47	-5.66	21.15	13.53	12.78	-17.47	NA
Peer Group Average	16.43	-5.85	20.43	13.88	12.75	-16.66	0.73
Proposed Lineup	17.03	-5.49	21.67	14.20	13.08	-16.96	0.15

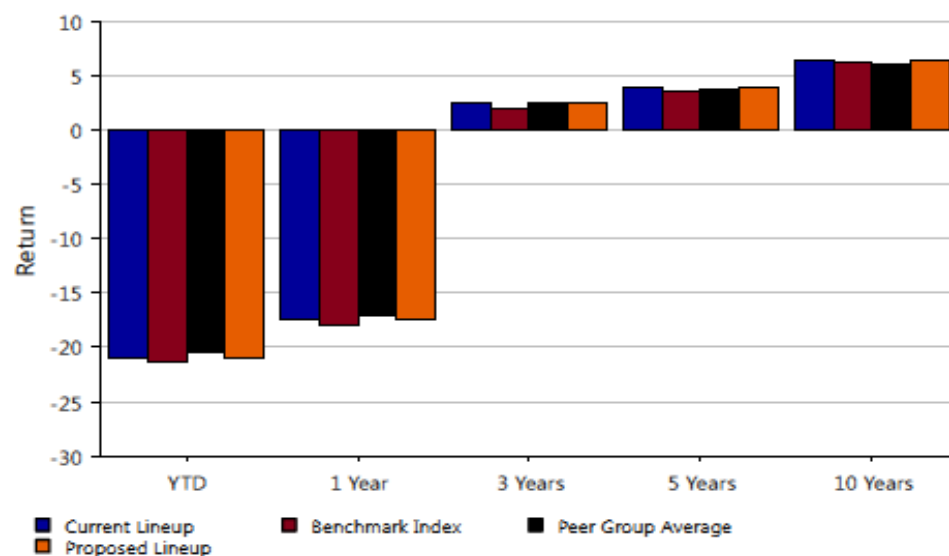
The Benchmark Index is constructed utilizing the underlying indexes of the Plan's investment options weighted in proportion to the asset allocation of the Plan. The underlying indexes are illustrated on the standardized performance pages of the report. For source information, please see the "Important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

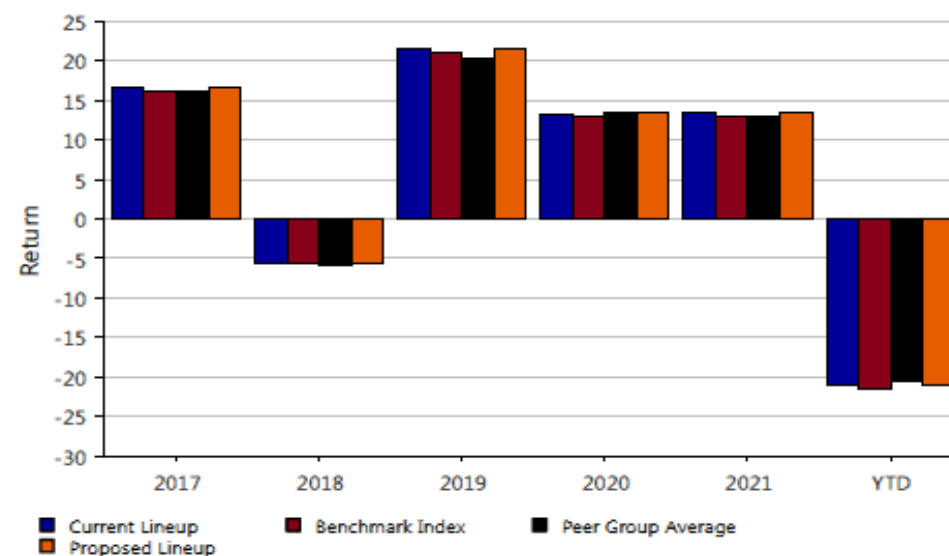
## PORTFOLIO | RETURNS



## Annualized Returns



## Calendar Year Returns



## Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	-21.04	-17.42	2.46	3.92	6.39	0.19
Benchmark Index	-21.41	-18.00	2.03	3.67	6.17	NA
Peer Group Average	-20.49	-16.99	2.56	3.73	6.16	0.75
Proposed Lineup	-21.04	-17.41	2.49	3.94	6.39	0.19

## Calendar Year Returns

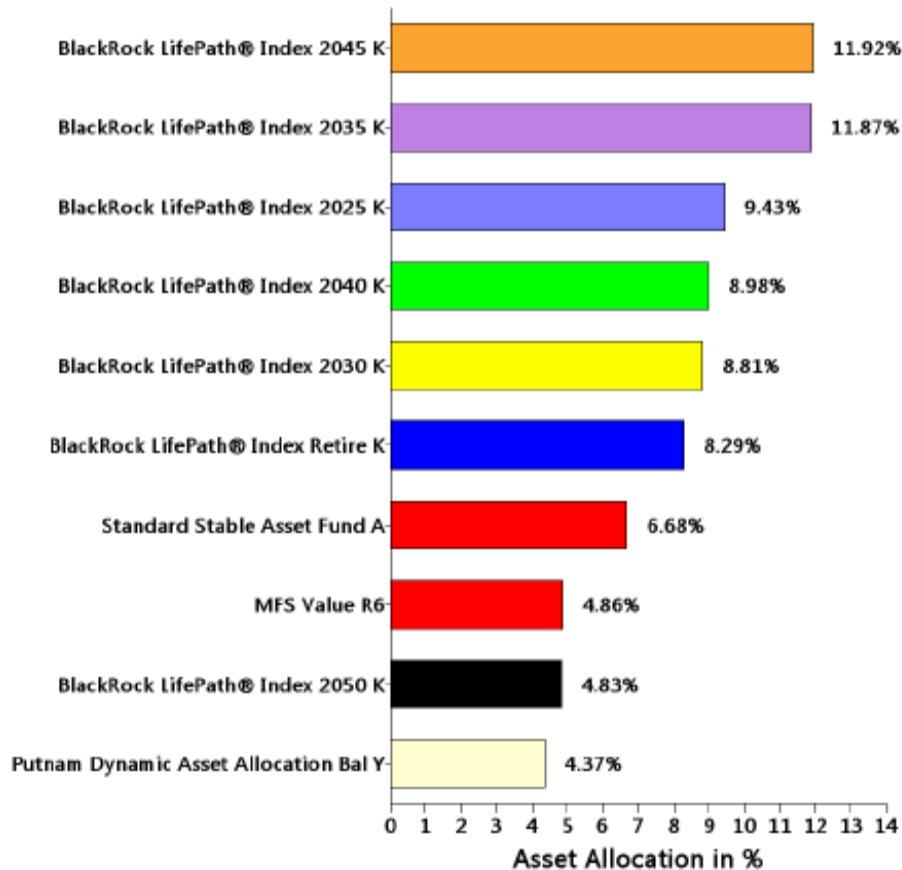
	2017	2018	2019	2020	2021	YTD	Net Exp.Ratio
Current Lineup	16.67	-5.66	21.54	13.35	13.39	-21.04	0.19
Benchmark Index	16.06	-5.63	21.15	12.94	13.00	-21.41	NA
Peer Group Average	16.19	-5.97	20.42	13.38	13.10	-20.49	0.75
Proposed Lineup	16.66	-5.64	21.56	13.37	13.44	-21.04	0.19

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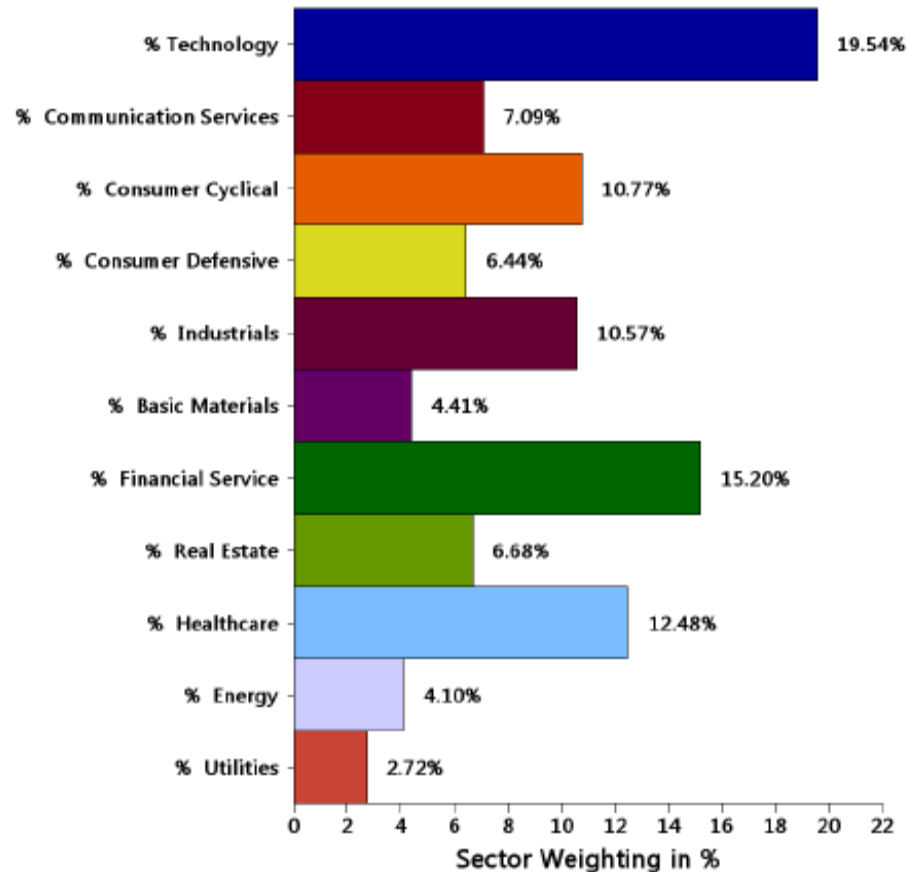
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## PORTFOLIO | HOLDINGS &amp; SECTOR ALLOCATION

Top 10 Holdings



Sector Allocation



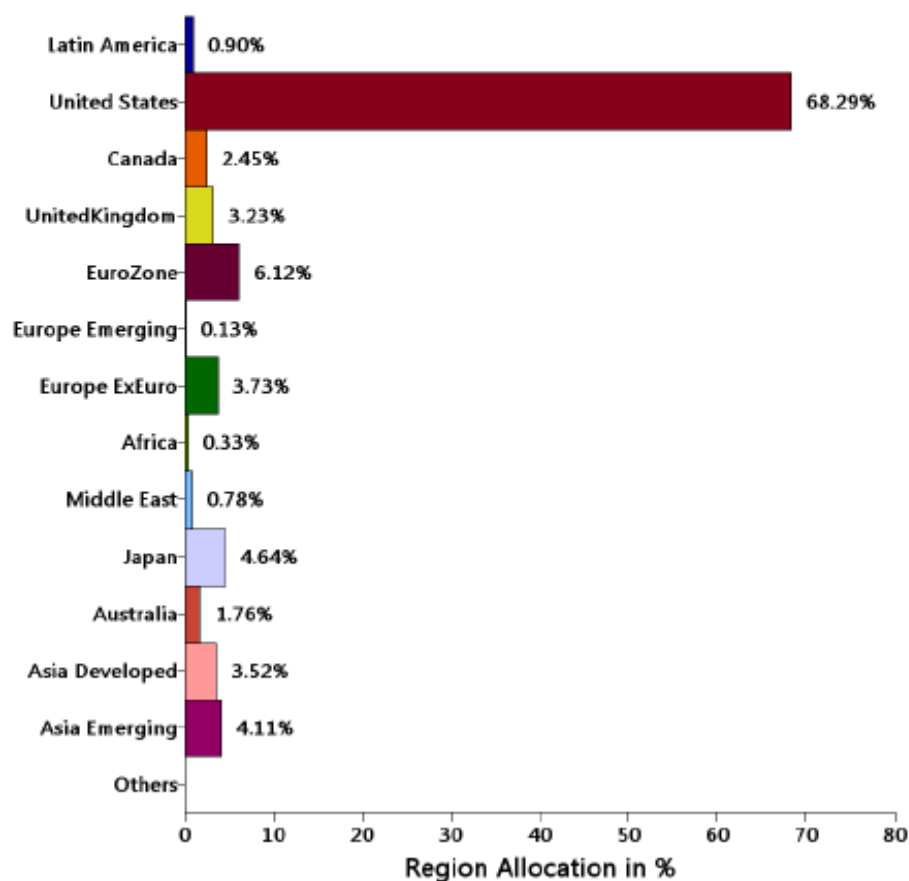
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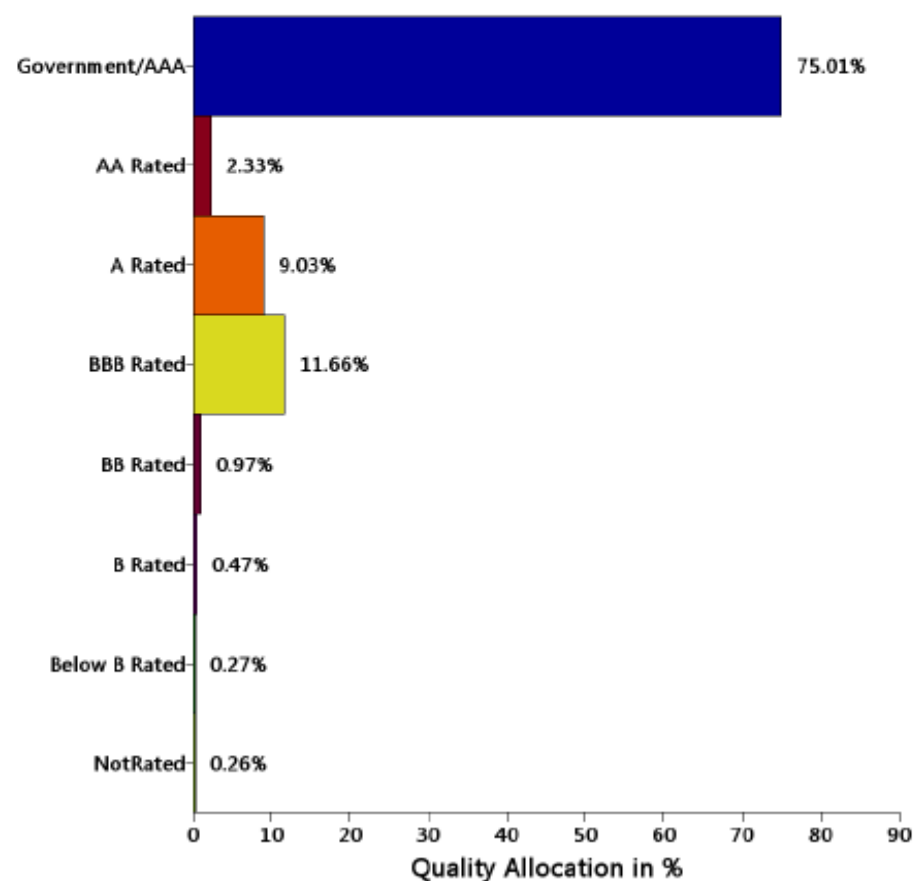
# CAPK

## 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	Q2/22	Q1/22	Q4/21	Q3/21	Q2/21	Q1/21	Q4/20
<b>Intermediate Core Bond</b>											
Vanguard Total Bond Market Index Adm - VBTXX	100	59	\$403,745.11	1.97%	100	100	92	92	92	92	100
<b>Allocation--30% to 50% Equity</b>											
▲ Putnam Dynamic Asset Allocation Cnsv Y - PACYX	64	17	\$387,283.55	1.89%	62	70	68	74	78	70	77
<b>Allocation--50% to 70% Equity</b>											
Putnam Dynamic Asset Allocation Bal Y - PABYX	70	46	\$898,117.69	4.37%	69	71	73	74	72	68	69
<b>Allocation--70% to 85% Equity</b>											
Putnam Dynamic Asset Allocation Gr Y - PAGYX	77	11	\$490,602.04	2.39%	72	82	80	77	79	75	77
<b>Target-Date Retirement</b>											
BlackRock LifePath® Index Retire K - LIRKX	83	55	\$1,703,551.74	8.29%	86	91	90	90	90	90	90
<b>Target-Date 2025</b>											
BlackRock LifePath® Index 2025 K - LIBKX	73	75	\$1,936,632.88	9.43%	77	80	79	79	81	82	84
<b>Target-Date 2030</b>											
BlackRock LifePath® Index 2030 K - LINKX	77	87	\$1,808,680.36	8.81%	82	81	76	77	77	78	79
<b>Target-Date 2035</b>											
BlackRock LifePath® Index 2035 K - LIJKX	81	95	\$2,438,001.02	11.87%	86	85	84	79	79	79	81
<b>Target-Date 2040</b>											
BlackRock LifePath® Index 2040 K - LIKKX	83	96	\$1,845,428.06	8.98%	90	87	82	82	82	82	80
<b>Target-Date 2045</b>											
BlackRock LifePath® Index 2045 K - LIHKX	85	153	\$2,447,874.27	11.92%	88	89	85	80	81	81	78
<b>Target-Date 2050</b>											
BlackRock LifePath® Index 2050 K - LIPKX	87	141	\$991,432.19	4.83%	91	90	87	86	86	81	80

# Investment Review- 100 Point Scoring

## INVESTMENT SCORECARD | CURRENT & HISTORICAL SCORING



Investment Name	Current Status	# of Participants	Assets	% of Plan	Q2/22	Q1/22	Q4/21	Q3/21	Q2/21	Q1/21	Q4/20
<b>Target-Date 2055</b>											
BlackRock LifePath® Index 2055 K - LIVKX	90	110	\$477,924.03	2.33%	89	90	87	85	84	81	80
<b>Target-Date 2060</b>											
BlackRock LifePath® Index 2060 K - LIZKX	86	123	\$354,631.88	1.73%	87	88	83	80	82	79	81
<b>Large Value</b>											
MFS Value R6 - MEIKX	80	62	\$998,271.44	4.86%	75	76	88	90	82	85	90
<b>Large Blend</b>											
iShares S&P 500 Index K - WFS PX	100	42	\$510,699.98	2.49%	100	100	100	100	100	100	100
<b>Large Growth</b>											
▲ TIAA-CREF Large-Cap Growth Inst - TILGX	68	62	\$268,801.09	1.31%	71	75	82	87	93	98	88
<b>Mid-Cap Value</b>											
Allspring Special Mid Cap Value Inst - WFMIX	93	1	\$5,060.48	0.02%	93	92	90	82	82	81	89
<b>Mid-Cap Blend</b>											
Vanguard Mid Cap Index Admiral - VIMAX	100	7	\$65,644.79	0.32%	100	100	100	100	100	100	100
<b>Mid-Cap Growth</b>											
MassMutual Mid Cap Growth I - MEFZX	71	59	\$583,586.01	2.84%	73	72	72	70	67	68	68
<b>Small Value</b>											
DFA US Targeted Value I - DFFVX	96	56	\$175,391.34	0.85%	96	96	92	87	85	85	80
<b>Small Growth</b>											
✖ Janus Henderson Triton T - JATTX	66	37	\$115,003.75	0.56%	66	70	71	69	66	66	72
➕ Vanguard Explorer Adm - VEXRX	88	0			93	90	86	84	83	86	85

# Investment Review- 100 Point Scoring

## INVESTMENT SCORECARD | CURRENT & HISTORICAL SCORING



Investment Name	Current Status	# of Participants	Assets	% of Plan	Q2/22	Q1/22	Q4/21	Q3/21	Q2/21	Q1/21	Q4/20
<b>Foreign Large Blend</b>											
Hartford International Opportunities R6 - IHOVX	90	1	\$42.31	0.00%	84	90	90	88	87	88	96
<b>Diversified Emerging Mkts</b>											
American Funds New World R6 - RNWGX	92	59	\$256,930.21	1.25%	94	97	97	95	95	95	96
<b>Real Estate</b>											
Principal Real Estate Securities Inst - PIREX	90	3	\$3,931.47	0.02%	85	86	88	90	90	86	93

Review : Watch : Addition :

Denotes potential addition or replacement option(s). Option(s) are subject to final approval as platforms may discontinue option availability.

For source information, please see the "Important Disclosures" section of this report. Please see further details on the scoring methodology in the "Investment Scoring Methodology" section of this report.

STATE OF CALIFORNIA  
*Department  
of  
Community Services and Development*



October 13, 2022

## Monitoring Report E-22-007D

The Department of Community Services and Development (CSD) is responsible for the oversight of the Department of Energy Weatherization Assistance Program (DOE WAP). Hence, CSD is required to monitor the activities of Community Action Partnership of Kern (CAPK) to ensure compliance with all contractual and statutory requirements.

## INTRODUCTION

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CSD conducted a desk review of Community Action Partnership of Kern (CAPK) DOE WAP contract 20C-6008. Darrell McCormick, Field Representative, conducted the review in accordance with CSD's Energy and Environmental Services Division's Monitoring Scope.

The purpose of the review is to ensure the Contractor meets the Administrative Requirements, Financial Requirements, Programmatic Requirements, Compliance Requirements and other applicable requirements as prescribed in the contract and referenced therein (2 CFR §200.328; DOE WAP Article 10.3).

This monitoring report contains the following sections:

- I. Administrative Requirements
- II. Financial Requirements
- III. Programmatic Requirements
- IV. Compliance Requirements
- V. Monitoring Summary
- VI. Recommendations, Observations, and Findings

## I. ADMINISTRATIVE REQUIREMENTS

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The purpose of the Administrative Requirements review is to ensure that the Contractor is properly administering the Federal and/or State programs in accordance with CSD's contract requirements. The areas covered under the Administrative Requirements are Board Roster, By Laws, Resolution and Minutes; Internal Controls Requirements; Record Retention Requirements; Travel and per diem; Conflict of Interest; Procurement Standards; Use and Disposition of Vehicles and Equipment; Subcontracts; Complaint Management Policies and Procedures; Fair Hearing Process for Applications for Denial of Benefits by Contractor; and Fraud, Waste and Abuse.

### **Fraud, Waste and Abuse: Providing Information Necessary for Reporting Incidents and Activities**

The purpose of this review is to ensure the agency has a system in place to notify CSD of incidents and activities, including suspected incidents and activities, involving the fraud, waste and/or abuse of Energy Program funds.

*Contractor shall provide employees, subcontractors, clients, and other parties affiliated with the Contractor the information necessary to report fraud, waste, and abuse to the Department of Energy's Office of Inspector General fraud hotline.*

2020 DOE 4.14.2

The agency did not currently reference any contact information in the documents they provided to staff and applicants. However, upon notification from the Field Representative, the agency has corrected this issue by posting the required information in their offices and will be providing the same to subcontractors and clients.

## II. FINANCIAL REQUIREMENTS

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The purpose of the Financial Requirements review is to ensure that Contractor's financial management systems, including records documenting compliance with Federal and/or State statutes, regulations, and the terms and conditions of the Federal and/or State award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal and/or State statutes, regulations, and the terms and conditions of the Federal and/or State award. The areas covered under the Financial Requirements are Working Capital Advance and Major Purchase Advances; Allowable Costs; Reimbursement Guidelines; and Reporting Requirements.

### **Allowable Costs: Administrative**

The purpose of this review is to determine whether the agency is claiming reimbursements for actual, allowable, and allocable costs and if costs are billed to the appropriate line item.

*Contractor shall use 2 CFR Part 200 Subpart E-Cost Principles as a guide for determining administrative costs.*

2020 DOE 5.4.2.2.

The agency submitted reimbursement reports for the purchase of food and drink for Staff Development Days which does not equate to “incentive pay” as defined in the OMBs:

***Incentive compensation.*** *Incentive compensation to employees based on cost reduction, or efficient performance, suggestion awards, safety awards, etc., is allowable to the extent that the overall compensation is determined to be reasonable and such costs are paid or accrued pursuant to an agreement entered into in good faith between the non-Federal entity and the employees before the services were rendered, or pursuant to an established plan followed by the non-Federal entity so consistently as to imply, in effect, an agreement to make such payment.*

2CFR§200.430(f)

For funds to be used as incentive pay, they must be accrued based on an agreement between the agency and its employees PRIOR to services being rendered. Because this is not the case, the total of \$91.73 will be disallowed and required to be backed out of EARS.

In addition to that amount, all other active CSD contracts (e.g., 21B, 22B, 21V) that were allocated a portion of Meeting Expenses and submitted for reimbursement will also need to have those costs backed out of EARS.

For those contracts that are now closed (e.g., 20B, 20U, 20D), costs for any Meeting Expenses that were billed to them will need to be returned to CSD upon receipt of an Accounts Receivable Invoice.

### **III. PROGRAMMATIC REQUIREMENTS**

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The purpose of the Programmatic Requirements review is to ensure that the Contractor is adhering to the programmatic requirements of the contract. The areas covered under the Programmatic Requirements are Program Standards and Regulatory Requirements; Service Priority Guidelines; Outreach and Intake Activity Guidelines; Client Education and Counseling Activities; Leveraging Activities; Record-Keeping Responsibilities;



Weatherization Activity Guidelines; Quality Assurance; Training Requirements; Quality Control Inspectors Certification; Contractor Licensing; Special Licensing – Weatherization; Environmental Protection Agency (EPA) Certifications; and Mandatory Training.

Due to the DOE contract cycle ending June 30, 2022, there may be overlap in the files requested by the CSD Field Representative and CSD’s third party inspector ConSol, in order to meet DOE inspection requirements. While issues may or may not have been identified during the CSD Field Representative’s programmatic review, ConSol’s review may identify issues of a more technical nature that will not be identified in this monitoring report, as it may fall outside of the scope of the CSD Field Representative’s review. Therefore, any issues identified by ConSol on these same files (if applicable) will be identified in the inspection report issued by ConSol.

The CSD Field Representative requested a sampling of client files for review. Below is a summary of the number of client files requested, received and reviewed:

Contract	Program	Number of Files Requested	Number of Files Received	Number of Files Reviewed
20C-6008	WX	2	2	2

Based on the CSD Field Representative’s review, the CSD Field Representative did not identify any issues regarding Programmatic Requirements other than minor discrepancies that were explained in detail with supporting documentation.

#### IV. COMPLIANCE REQUIREMENTS

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The purpose of the Compliance Requirements review is to ensure that the Contractor is meeting their expenditure and unit production goals in accordance with the contractual requirements and/or the agency’s submitted performance and expenditure benchmarks. The areas covered under the Compliance Requirements are Service Delivery and Expenditure Requirements.

##### **Contractor Performance Benchmark and Reporting Requirements**

Per the 2020 DOE contract, “*Contractor shall be at 99% expenditures of the contract by June 20, 2022. CSD will monitor Contractor’s performance to evaluate compliance with meeting performance benchmark requirements of no less than 10% by September 30, 2021, 40% by January 31, 2022, 75% by March 31, 2022 of the total allocation.*”

Reported expenditures through March 31, 2022, pulled from the Expenditure Activity Reporting System (EARS) on 5/1/2022, show the agency is at 21.7% expended of the

2020 DOE contract, 53.3% short of the expected contract benchmark of 75%. With three reporting periods left of the contract term, the agency runs the risk of not fully expending funds by the end of the contract term. The agency will need to provide CSD assurances that all funds will be expended by the end of the contract term and detail how the agency will ensure that this occurs.

## **V. MONITORING SUMMARY**

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Thank you for your dedication and commitment to serve low-income individuals and families in your community. I look forward to working in partnership with you to develop innovative and effective programs as well as strengthen our capacity to improve the lives of those living in poverty and ultimately reduce poverty in California.

## **VI. RECOMMENDATIONS, OBSERVATIONS, AND FINDINGS**

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Recommendations are offered by CSD as a suggestion for potential improvement of current processes, systems, or general business practices. Recommendations do not require a Corrective Action Plan response.

Observations are identified contractual noncompliance issues that are an identified 'Significant Deficiency' which is caused by a deficiency, or combination of deficiencies, in internal control that is less severe than a 'Material Weakness,' yet important enough to merit attention. An Observation does not require a Corrective Action Plan response; however, the agency must immediately remedy the issue of noncompliance within 90 calendar days from the issuance of the final monitoring report. Thus, if the agency fails to document the remediation of and/or forsakes to remedy an Observation by the specified timeframe, upon follow up the Observation may then be elevated to a Finding as it now carries material error.

Findings are identified contractual noncompliance issues that: (1) cause a financial impact; or (2) was a previously identified Observation and/or Finding that was not found to be remedied; or (3) is a Material Weakness caused by a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility of a material misstatement that will not be prevented, or detected and corrected on a timely basis. Findings are considered material noncompliance of the contract, and any materials referenced therein. A material noncompliance is defined as any issue which carries substantial financial, personnel, public, and/or agency/CSD ramifications; a material noncompliance may or may not preclude the agency from further performance. Findings require a Corrective Action Plan from the agency within 30 calendar days of the issuance of the final report outlining how the issue of noncompliance will be remedied and other course of action as outlined in each topic. Findings will not be considered closed until the

agency is able to demonstrate the issue has been completely resolved and has provided a sufficient response on how the issue will not reoccur.

## **FINDINGS:**

### **Finding 1: Allowable Costs: Administrative**

**Summary:** Agency submitted reports for reimbursement of \$91.73 for the purchase of food and drink for Staff Development Days. This is unallowable per the OMBs definition of incentive pay. Costs will need to be backed out of DOE and the other CSD contracts that reimbursed the costs (e.g., LIHEAP and ARPA). Additionally, costs reimbursed by any closed contracts (e.g., CARES and DAP) will need to be reported so the agency can be invoiced for those disallowed costs.

**Reference:** 2CFR§200.430(f) and 2020 DOE WAP 5.4.2.2.

**Action Required:** The agency must submit a written Corrective Action Plan that addresses the following:

- (1) Detail the action(s) that will be taken to resolve this finding;
- (2) Identify internal control mechanism that will prevent and detect this issue of noncompliance from future occurrence;
- (3) Costs backed out of EARS (including DOE and other CSD funding);  
and
- (4) The implementation date of the Corrective Action Plan (must be no later than 90 calendar days from the date of this report).

### **Finding 2: Contractor Performance Benchmark and Reporting Requirements**

**Summary:** Agency is currently at 21.7% expenditure (as of 3/31/2022) for the 2020 DOE WAP contract. The agency did not meet the 75% expenditure benchmark of 75% by 3/31/22. With the contract ending on 6/30/2022, the agency is not on track to meet full expenditure of the contract.

**Reference:** 2020 DOE WAP 10.5.1.

**Action Required:** The agency must submit a written Corrective Action Plan that addresses the following:

- 1 What challenges the agency has faced in meeting the contract required benchmark;
- 2 What changes the agency is making to ensure the maximum amount of funds are expended by 6/30/22;  
and

- 3 What internal control mechanism that will prevent and detect this issue of noncompliance from future occurrence.

Community Action Partnership of Kern (CAPK) must submit a written Corrective Action Plan addressing the Finding listed above no later than 30 days from the date of this report.



State of California-Health and Human Services Agency  
**DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT**  
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833  
Telephone: (916) 576-7109 | Fax: (916) 263-1406  
[www.csd.ca.gov](http://www.csd.ca.gov)



September 15, 2022

Community Action Partnership of Kern  
Traci Webster, Chief Financial Officer  
Naomi Ibarra, Accounting Administrator  
Gabrielle Alexander, Business Manager

**SUBJECT: FISCAL DESK REVIEW FOR CalEITC+ EDUCATION & OUTREACH  
GRANT 2021-22 PERFORMANCE PERIOD – 21T-1015**

Dear Traci Webster:

The Department of Community Services and Development (CSD) completed a Fiscal Desk Review of Community Action Partnership of Kern for the CalEITC Education & Outreach contract number 21T-1015 on September 15, 2022. The Fiscal Desk Review included the review of expenditures that were billed to the grant during the 2021-22 performance period. An analysis of selected expenditures determined that your agency was in compliance with fiscal requirements. Enclosed is a report of the findings for your review.

Thank you for your continued dedication and commitment to serve low-income individuals and families in your local area. If you have any questions, please feel free to contact me or your Program Representative for assistance.

Sincerely,

Stella Avila, Fiscal Desk Review Analyst  
Department of Community Services and Development

C: Stephanie Williams, Manager  
Program Development and Reporting Unit



**California Department of Community Services and Development**  
**2021 CalEITC+ Education & Outreach Grant**  
**Fiscal Desk Review**

**AGENCY INFORMATION**

Agency Name	Community Action Partnership of Kern
Target Area	Kern
Contract Number	21T-1015
Program Representative	Gabrielle Alexander, Business Manager
Fiscal Desk Review Analyst	Naomi Ibarra, Accounting Administrator, Traci Webster, Chief Financial Officer
Date Report Completed	9/15/2022

**EXPENDITURES REVIEWED**

**Transaction Number: 1**

Expense Name: TRNS Costs for 211 Staff  
Line Item: Outreach  
Transaction Date: 2/28/2022  
Transaction Amount: \$571.17

**Transaction Number: 2**

Expense Name: Golden Empire  
Line Item: Outreach  
Transaction Date: 3/15/2022  
Transaction Amount: \$7,050.00

**Transaction Number: 3**

Expense Name: Salaries  
Line Item:  
Transaction Date: 3/31/2022  
Transaction Amount: \$1,239.39

**SUMMARY OF FINDINGS**

The Department of Community Services and Development (CSD) conducted a Fiscal Desk Review for the CalEITC+ Education & Outreach contract 21T-1015 beginning on 6/3/2022, 2022. CSD reviewed a copy of the general ledger and supporting documentation for the transactions listed above. After an analysis of the selected transactions, CSD found agency to be in compliance with the program requirements.

**COMPLIANCE DETERMINATION** Community Action Partnership of Kern was found to be in compliance with fiscal requirements.



DAVID SCRIBNER  
DIRECTOR

State of California-Health and Human Services Agency  
**DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT**  
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833  
Telephone: (916) 576-7109 | Fax: (916) 263-1406  
[www.csd.ca.gov](http://www.csd.ca.gov)



GAVIN NEWSOM  
GOVERNOR

September 21, 2022

**VIA ELECTRONIC MAIL ONLY**

Jeremy Tobias, Executive Director  
Community Action Partnership of Kern  
5005 Business Park North  
Bakersfield, CA 93309  
[jtobias@capk.org](mailto:jtobias@capk.org)

SUBJECT: CSBG CLOSE-OUT PACKAGE – CONTRACT 20F-3654

Dear Jeremy Tobias:

The Department of Community Services and Development's ("CSD") Field Operations Unit ("FOU") has received your agency's Close-out Report for contract 20F-3654. My analysis of the Close-out information indicates the following:

CAA

- The agency **fully** expended the \$2,122,863.00 contract allocation.
- The agency reported **no** program income for contract term.
- The agency reported **no** interest for the contract term.
- The agency reported purchasing **no** equipment with this contract.
- The programmatic reports associated with this contract have been reviewed and accepted.

FOU considers this contract closed and the Close-out Report has been forwarded to CSD's Financial Services Unit for processing. However, this contract is subject to a final review by CSD's Audit Unit. If you have any questions concerning this report, please call me at (916) 594-2382 or e-mail your comments to me at [Caleb.Gendron@csd.ca.gov](mailto:Caleb.Gendron@csd.ca.gov).

Sincerely,

*Caleb Gendron*

Caleb Gendron  
Associate Governmental Program Analyst

c: Wilmer Brown, Jr., Manager  
Field Operations  
Fiscal Services Unit