



DATE	January 25, 2024
TIME	12:00 pm
LOCATION	CAPK Administrative Office Executive Conference Room 1300 18 <sup>th</sup> Street – 3 <sup>rd</sup> Floor Bakersfield, CA 93301

## 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

Curtis Floyd (Chair)  
Jimmie Childress

Jeff Flores  
Yolanda Ochoa

Guadalupe Perez

### 3. 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.*

### 4. New Business

- |   |   |
|---|---|
| a. CAPK Audit & Pension Plan Update for Q3 2023 - <b>Info Item (p.2-11)</b>                     | Tracy Webster, Chief Financial Officer<br>Tom Ming, Pensionmark |
| b. Proposed Independent Auditor Fee Increase - <b>Action Item (p.12-14)</b>                     | Tracy Webster, Chief Financial Officer                          |
| c. First 5 Kern Fall Site Visit – East Kern Family Resource Center – <b>Info Item (p.15-19)</b> | Freddy Hernandez, Director of Youth & Community Services        |
| d. First 5 Kern Fall Site Visit – Oasis Family Resource Center – <b>Info Item (p.20-24)</b>     | Eric Le Barbe, Youth & Community Services Supervisor            |
| e. CAPK CSD Audit Review Findings – <b>Info Item (p.25-27)</b>                                  | Tracy Webster, Chief Financial Officer                          |

### 5. Committee Member Comments

### 6. Next Scheduled Meeting

Audit & Pension Committee  
12:00 pm  
April 18, 2024  
1300 18<sup>th</sup> Street 3<sup>rd</sup> Floor  
Bakersfield, CA 93301

### 7. Adjournment

*This is to certify that this Agenda Notice was posted in the lobby of the CAPK Administrative Office at 1300 18<sup>th</sup> Street, Bakersfield, CA, 93301 and online at [www.capk.org](http://www.capk.org) by 5:00 pm, January 22, 2023. Glyn Campbell, Administrative Coordinator.*



# Audit & Pension Committee Meeting

January 25, 2023

Q3 2023 Investment Review

planadviser.2023  
**TOP** RETIREMENT  
PLAN ADVISERS



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

- Q3 2023 saw a partial reversal of the gains equity markets experienced in the first half of the year.
- The S&P 500 dropped -3.27% as worries about the Fed's interest rate hikes and their impacts on the economy dragged down US stocks. The S&P remained positive YTD at 13.07%.
- Large Caps (Russell 1000) fell by -3.15%, while Small Caps (Russell 2000) took a sharper dive of -5.13%. Worries about their sensitivity to a slow down in the US economy have hurt Small Caps relative to Large Caps.
- Growth stocks (Russell 1000 Growth) and Value stocks (Russell 1000 Value) were down almost identical amounts; however, Growth stocks continue to be up YTD by almost 25% and Value stocks are nearly flat for the year.
- In a turnaround from Q2, Energy took the lead and led sector performance with a quarterly gain of 12.27%, in-line with the surge in oil prices during the quarter. The interest-rate sensitive Utilities sector declined -9.25%, the most of any sector.

# Executive Summary

Participant Utilization	2022	2023
Participation rate*	62%	57%
Savings rate*	4%	4%
Average account balance	\$9,712.65	\$12,296.86
Median account balance	\$3,428.81	\$4,510.81
Average deferral	\$1,285.29	\$1,234.99

Plan Flow	2022	2023
Ending balance	\$7,226,211	\$8,976,707
Total Plan Contributions	\$1,388,492	\$1,265,257
Deferrals	\$1,191,460	\$1,181,889
Employer	\$0	\$0
Rollover	\$197,032	\$83,368
Market impact	-\$1,267,030	\$1,270,563
Distribution \$	\$677,426	\$727,714
Distribution #	194	194

# Average Account Balance

	2022	2023
Average account balance	\$9,713	\$12,297
Median account balance	\$3,429	\$4,511
National average*	\$141,542	N/A

## Average Account Balance by Age\*\*

Range	≤ 30	31 - 40	41 - 50	51 - 60	61+
Average account balance	\$2,403	\$5,499	\$9,964	\$13,947	\$21,630
% Contributing	57%	64%	56%	68%	68%

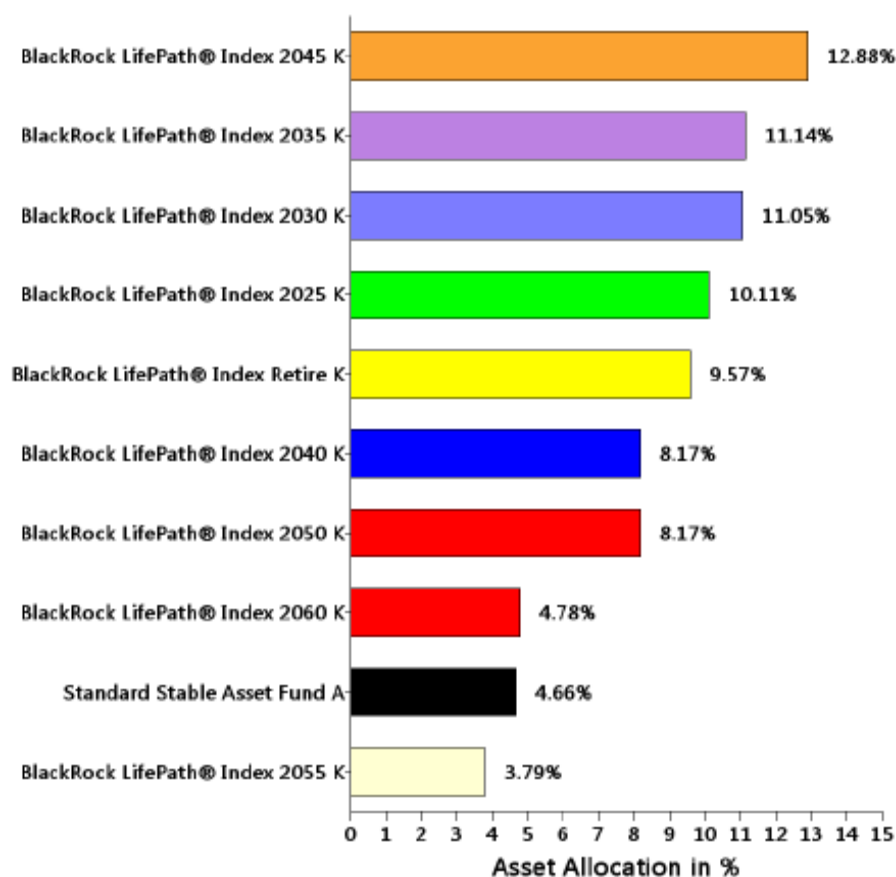
## Average Account Balance by Salary\*\*

Range	< \$30k	\$30 - \$50k	\$50 - \$75k	\$75 - \$100k	\$100 - \$125k	\$125k +
Average account balance	\$1,133	\$6,062	\$15,142	\$24,033	\$30,888	\$91,776
% Contributing	47%	65%	72%	74%	80%	100%

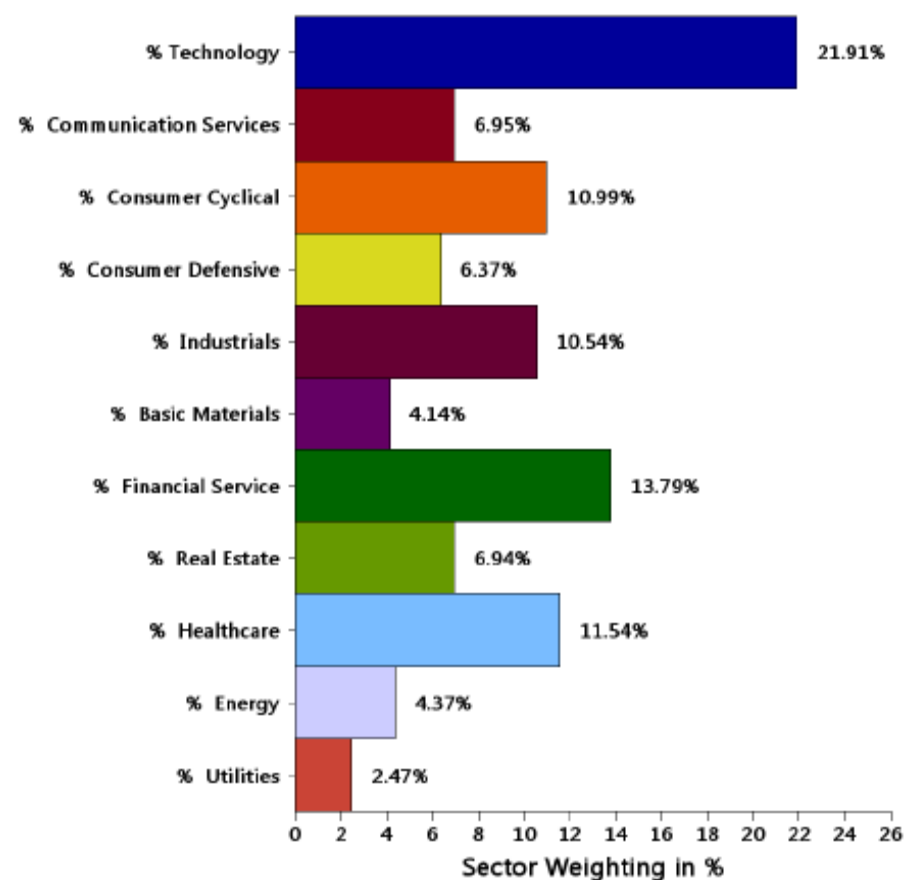
# The Importance of Diversification

## PORTFOLIO | HOLDINGS & SECTOR ALLOCATION

Top 10 Holdings



Sector Allocation



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

## EXECUTIVE SUMMARY



## Investment Scoring Summary

Passing	Watch	Review	Not Scored	Total
22	2	0	1	25

## Investment Additions

Investment Name	Status	Morningstar Rating
No current investment additions		

## Investments on Watch

Investment Name	# of Participants	Plan Assets	% of total plan	Status	Quarters Failing Criteria	Morningstar Rating
Target-Date 2025						
▲ BlackRock LifePath® Index 2025 K	65	\$814,565.58	10.11%	Watch	3	***
Foreign Large Blend						
▲ Hartford International Opportunities R6	8	\$16,980.41	0.21%	Watch	1	***

## Investments Targeted for Review

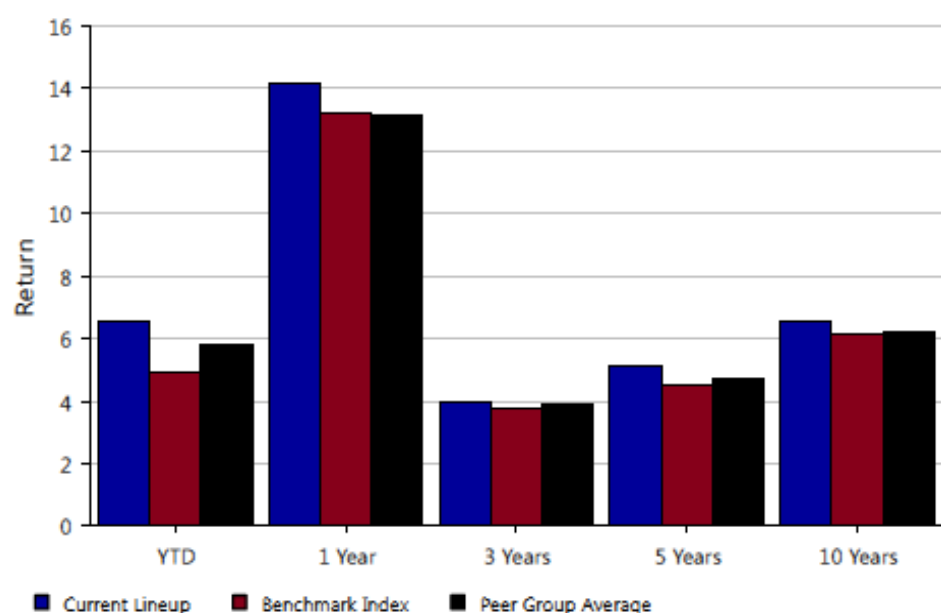
Investment Name	Status	Morningstar Rating
No investments are currently targeted for review		



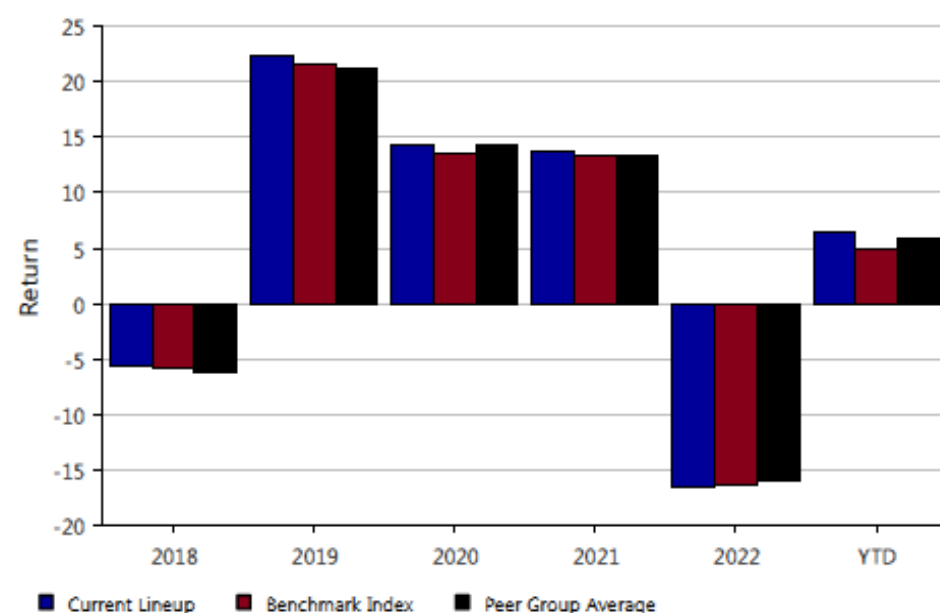
## PORTFOLIO | RETURNS



Annualized Returns



Calendar Year Returns



Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	6.54	14.15	3.99	5.10	6.57	0.14
Benchmark Index	4.93	13.20	3.74	4.50	6.11	NA
Peer Group Average	5.82	13.16	3.91	4.73	6.21	0.72

Calendar Year Returns

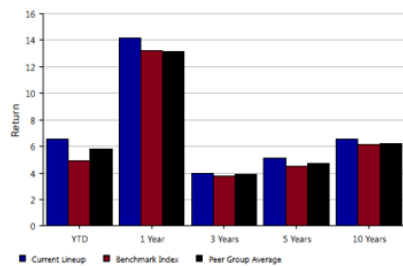
	2018	2019	2020	2021	2022	YTD	Net Exp.Ratio
Current Lineup	-5.68	22.27	14.33	13.72	-16.53	6.54	0.14
Benchmark Index	-5.87	21.59	13.55	13.25	-16.23	4.93	NA
Peer Group Average	-6.12	21.09	14.23	13.32	-15.95	5.82	0.72

# CAPK Q3 2023 - Summary of Plan Returns

## CAPK Q3 2023

### PORTFOLIO | RETURNS

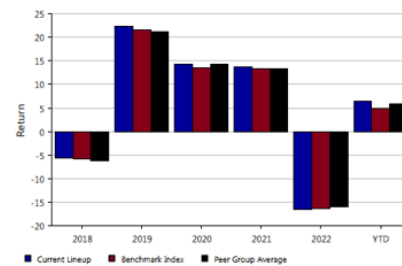
#### Annualized Returns



#### Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	6.54	14.15	3.99	5.10	6.57	0.14
Benchmark Index	4.93	13.20	3.74	4.50	6.11	NA
Peer Group Average	5.82	13.16	3.91	4.73	6.21	0.72

#### Calendar Year Returns



#### Calendar Year Returns

	2018	2019	2020	2021	2022	YTD	Net Exp.Ratio
Current Lineup	-5.68	22.27	14.33	13.72	-16.53	6.54	0.14
Benchmark Index	-5.87	21.59	13.55	13.25	-16.23	4.93	NA
Peer Group Average	-6.12	21.09	14.23	13.32	-15.95	5.82	0.72

## Trailing Returns

	YTD	1 Year
Current Lineup	6.54	14.15
Benchmark Index	4.93	13.20
Peer Group Average	5.82	13.16

# 2023 Performance

## 2023 Performance

401(a) Plan- 8%

403(b) Plan- 13.5%

This included contribution and Distributions during 2023.



## MEMORANDUM

To: Audit & Pension Committee  
*Tracy Webster*

From: Tracy Webster, Chief Finance Officer

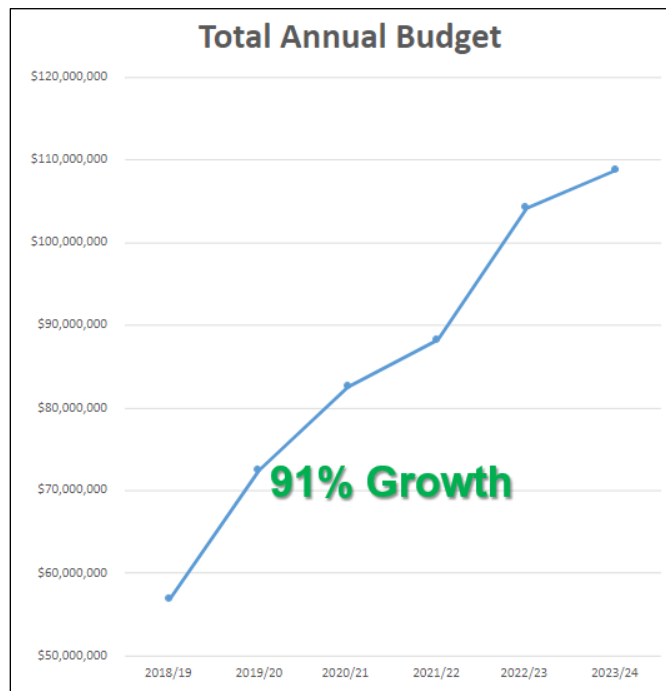
Date: January 25, 2024

Subject: *Agenda Item 4b:* Proposed Independent Auditor Fee Increase – **Action Item**

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Community Action Partnership of Kern (CAPK) issued a Request for Proposal in September 2020 for audit services. The audit firm Daniells, Phillips, Vaughn & Bock (DPVB) was selected by the Board of Directors in January 2021. At the time of proposal, DPVB used historical data to base the proposed fee structure from the audits for 2018-19 and 2019-20.

CAPK has significantly grown with respect to revenue and total assets. The agency's total budgeted revenue has grown 91% since 2018-19.



CAPK's total asset growth has increased by 90.9% from 2018-19 to 2022-23. While federal revenue has grown 19.4%, the agency's state revenue has grown 146.5% for the same time period. The audit compliance standards and required audit testing are significant for both federal and state sources of funding. Accordingly, DPVB is requesting a fee adjustment from \$92,000 per year to \$111,000 per year (20.6% increase). The proposed increase in fees is represented as follows:

Purpose	Current	Proposed
Financial and compliance 2/28	\$60,000	\$75,000
Special purpose 6/30	12,000	15,000
Pension Plan 401(a)	6,500	6,500
Pension Plan 403(b)	6,500	6,500
First Five Kern	4,000	5,000
Federal and state tax returns	3,000	3,000
<b>TOTAL</b>	<b>\$92,000</b>	<b>\$111,000</b>

DPVB has performed high quality audit engagements for CAPK that have been delivered timely and accurately to the Board of Directors, funding sources, and other stakeholders. Staff has evaluated the proposed fee adjustment and determined that that the increase is reasonable in comparison to the significant growth of federal revenue, state revenue and net agency assets.

**Recommendation:**

Staff recommends the Audit and Pension Committee approve the increase rate structure for upcoming audits from \$92,000 to \$111,000 through the contract period that covers the audits for 2023-24 and 2024-25.

**Attachment:**

*CAPK Billing Analysis*

**CAPK**  
**Audit Fee Analysis**

	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Total Assets</b>	58,318,823	40,550,672	23,951,900	21,388,003	19,554,003
<b>Change in total assets from PY:</b>					
<b>Dollar</b>	17,768,151	16,598,772	2,563,897	1,834,000	
<b>Percentage</b>	43.82%	69.30%	11.99%	9.38%	
<b>Total Revenue</b>	154,477,997	119,116,159	117,900,329	98,875,093	80,202,531
<b>Change in total revenue from PY:</b>					
<b>Dollar</b>	35,361,838	1,215,830	19,025,236	18,672,562	
<b>Percentage</b>	29.69%	1.03%	19.24%	23.28%	
<b>Total Federal Revenue</b>	76,568,011	66,214,201	63,381,731	55,559,861	53,255,061
<b>Change in total federal revenue from PY:</b>					
<b>Dollar</b>	10,353,810	2,832,470	7,821,870	2,304,800	
<b>Percentage</b>	15.64%	4.28%	14.08%	4.33%	
<b>Total State Revenue</b>	35,143,066	22,964,214	15,437,416	12,699,518	8,313,968
<b>Change in total state revenue from PY:</b>					
<b>Dollar</b>	12,178,852	7,526,798	2,737,898	4,385,550	
<b>Percentage</b>	53.03%	48.76%	21.56%	52.75%	
<b>Total # of Federal Programs Tested as Major</b>	3	5	5	3	4
<b>Dollar Threshold for Major Programs</b>	2,297,040	1,980,038	1,901,452	1,666,796	1,597,652
<b>Number of Federal Findings</b>	0	0	0	0	0
<b>Number of State Findings</b>	9	3	3	0	0
<b>Current Audit Fee:</b>					
Financial and Compliance - 2/28	60,000	60,000	60,000		
Special Purpose	12,000	12,000	12,000		
First Five Programs	4,000	4,000	4,000		
<b>Total</b>	<u>76,000</u>	<u>76,000</u>	<u>76,000</u>		
<b>Proposed/Revised Audit Fees (2023, 2024 and 2025):</b>					
Financial and Compliance - 2/28	75,000				
Special Purpose	15,000				
First Five Programs	5,000				
<b>Total</b>	<u>95,000</u>				



## Fall Site Visit Report

<b>Program Title:</b>	East Kern Family Resource Center (Community Action Partnership of Kern)				
<b>Fiscal Year:</b>	<input type="checkbox"/> 2020-21	<input type="checkbox"/> 2021-22	<input type="checkbox"/> 2022-23	<input checked="" type="checkbox"/> 2023-24	<input type="checkbox"/> 2024-25
<b>Date:</b>	10/09/2023				
<b>Program Staff:</b>	Anna Saavedra, (Program Supervisor), Freddy Hernandez, (Director of Youth & Community Services)				
<b>Program Manager:</b>	Lorraine Leal-Ruiz				

Scope of Work-Evaluation Plan Review Fiscal Year: 2023-24	Annual Target	Does the Performance Measure reflect the needs of the community?		Is the Target attainable?	
		Yes	No	Yes	No
Result Indicator					
2.1.4. Number of parents/guardians who received general case management services, including home visits.	30	X		X	
2.1.7. Number of children who received general case management services, including home visits.	30	X		X	
2.2.1. Number of parents/guardians who received court-mandated parent education.	10	X		X	
2.4.3. Number of parents/guardians who received support services.	0	X		X	
3.1.1. Number of children who participated in educational center-based activities.	25	X		X	
3.1.2. Number of children who participated in educational home-based activities.	15	X		X	
3.1.3. Number of children who participated in Summer Bridge center-based activities.	10	X		X	
4.2.1. Number of collaborative meetings held.	9	X		X	
4.3.2. Number of providers attending articulation meetings to establish a standardized transition plan for incoming kindergarteners.	6	X		X	
4.3.3. Number of articulation meetings held to establish or review a standardized transition plan for incoming kindergarteners.	2	X		X	
Comments:					
Program Manager (PM )reviewed and discussed the SOW-EP Plan review for FY23-24. There were no modifications requested. Annual targets will remain the same as the previous year.					

Performance Measure Summary Prior Fiscal Year: 2022-23	Annual Target	Actual	Percent Achieved	Was the Target Met?	
				Yes	No
Result Indicator					
2.1.4. Number of parents/guardians who received general case management services, including home visits.	30	31	103%	X	
2.1.7. Number of children who received general case management services, including home visits.	30	38	127%	X	

## Fall Site Visit Report

2.2.1. Number of parents/guardians who received court-mandated parent education.	10	10	100%		
2.4.3. Number of parents/guardians who received support services.	0	144			
3.1.1. Number of children who participated in educational center-based activities.	25	26	104%		
3.1.2. Number of children who participated in educational home-based activities.	15	39	260%		
3.1.3. Number of children who participated in Summer Bridge center-based activities.	10	10	100%		
4.2.1. Number of collaborative meetings held.	9	11	122%		
4.3.2. Number of providers attending articulation meetings to establish a standardized transition plan for incoming kindergarteners.	6	6	100%		
4.3.3. Number of articulation meetings held to establish or review a standardized transition plan for incoming kindergartners.	2	2	100%		
Comments:					
PM reviewed and discussed performance summary for FY22-23. There were no comments or concerns addressed by program staff.					

Quarterly Projections Fiscal Year: 2023-24	Annual Target	Q1	Q2	Q3	Q4
Result Indicator					
2.1.4. Number of parents/guardians who received general case management services, including home visits.	30	10	6	8	6
2.1.7. Number of children who received general case management services, including home visits.	30	10	6	8	6
2.2.1. Number of parents/guardians who received court-mandated parent education.	10	4	3	0	3
2.4.3. Number of parents/guardians who received support services.	0	0	0	0	0
3.1.1. Number of children who participated in educational center-based activities.	25	10	5	5	5
3.1.2. Number of children who participated in educational home-based activities.	15	7	2	3	3
3.1.3. Number of children who participated in Summer Bridge center-based activities.	10	5	0	0	5
4.2.1. Number of collaborative meetings held.	9	3	1	2	3
4.3.2. Number of providers attending articulation meetings to establish a standardized transition plan for incoming kindergarteners.	6	0	0	0	6
4.3.3. Number of articulation meetings held to establish or review a standardized transition plan for incoming kindergartners.	2	0	0	0	2
Comments:					



## Fall Site Visit Report

PM reviewed and discussed quarterly projections for FY23-24. Quarterly targets will remain the same as the previous year.

Timeliness Fiscal Year: 2022-23	Performance Measures		Program Executive Summary		Response to Feedback	
	Yes	No	Yes	No	Yes	No
Was the program late with quarterly updates in the previous fiscal year? If yes, list below.		X		X		X
Comments:						
All program related quarterly updates were timely in FY22-23.						

Policies and Procedures Manual			
Does the program have a Policy and Procedures manual?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
When was the manual last updated?		11/03/2022	
Was the updated manual sent to First 5 Kern?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
File Security			
<ul style="list-style-type: none"> <li>Where are client files stored?</li> </ul>		Locked File Cabinet	
<ul style="list-style-type: none"> <li>How often is file security reviewed?</li> </ul>		Weekly	
<ul style="list-style-type: none"> <li>Is the 3-lock system utilized?</li> </ul>		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Comments:			
The most current version of East Kern Family Resource Center's (EK FRC) policy and procedures manual is on file.			

Trainings		
Confidentiality	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Persimmony		
<ul style="list-style-type: none"> <li>Persimmony user list up to date?</li> </ul>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Ages and Stages Questionnaire-3		
<ul style="list-style-type: none"> <li>Access and usage of Toolkit</li> </ul>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<ul style="list-style-type: none"> <li>Access and usage of User Guide</li> </ul>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Ages and Stages Questionnaire-SE:2		
<ul style="list-style-type: none"> <li>Access and usage of Toolkit</li> </ul>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<ul style="list-style-type: none"> <li>Access and usage of User Guide</li> </ul>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Program Specific		
<ul style="list-style-type: none"> <li>Nurturing Parenting - Court Mandated</li> </ul>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Comments:		
PM will follow up with M. Moreno to schedule ASQ:SE-2 training.		
A new office assistant is in the process of onboarding. EK FRC staff will notify PM to arrange confidentiality and Persimmony training.		



## Fall Site Visit Report

PM updated the training list on 10/19/2023. Removed the following from the active category. (no longer employed)

A. Haberman  
B. Solis  
C. Segovia  
C. Ritchea  
D. Gonzalez  
J. Pimentel  
K. Machuca  
L. Reyes  
M. Buck  
R. Blackwell  
R. Rios  
S. Ralston  
U. Johnson  
Y. Minor

### Annual Administrative Review Follow-up

Did the program have any program recommendation(s)?

☐ Yes

☒ No

If yes, were the recommendation(s) completed?

☐ Yes

☒ No

List recommendations:

Comments:

None

### File Review

Does the program provide services to children and families under Result Indicators 2.1.4, 2.1.5, 2.1.7, 2.1.8, 3.1.1, or 3.1.2?

☒ Yes

☐ No

How many case files were reviewed? (three files per case manager or program type)

10

Comments:

Files were well organized, up to date, and included all First 5 Kern forms and assessments.

RI 3.1.1.

E.B.

D.D.

V.A.P.

RI 2.1.4. / RI 2.1.7.

T.O.

A.T.

T.E

RI 2.2.1.

E.A.

A.G.

T.G.

C.P.



## Fall Site Visit Report

**Next Steps** (If not completed by the next Annual Administrative Review, it will become a formal recommendation.)

M. Moreno will complete ASQ:SE-2 training.

**Suggestions** (A suggestion is not monitored for completion and will not become a formal recommendation at the next Annual Administrative Review.)

None

**Additional Updates** (Add any additional comments not captured above.)

- ✓ Any updates to service delivery (when reviewing the SOW-EP, verify the service delivery type (e.g., in-person, virtual, etc.).
- ✓ Holiday schedule/hour of operation
  - ✓ Inform contractors that F5K will relocate in January
  - ✓ More information to come as we get closer to December
- ✓ Quarterly Report Due Dates
  - ✓ Reminder of Q4 due date 7/15
  - ✓ Consents due by 4pm
  - ✓ See page 16 of the Persimmony User Guide
  - ✓ Compelling Narrative due Q3 only
- ✓ Media – CC program manager on emails to Kevin Bartl regarding attribution
- ✓ Persimmony Updates: User name will change to Email address effective 1/1/2024



## Fall Site Visit Report

<b>Program Title:</b>	Oasis Family Resource Center - Community Action Partnership of Kern				
<b>Fiscal Year:</b>	<input type="checkbox"/> 2020-21	<input type="checkbox"/> 2021-22	<input type="checkbox"/> 2022-23	<input checked="" type="checkbox"/> 2023-24	<input type="checkbox"/> 2024-25
<b>Date:</b>	10/23/2023				
<b>Program Staff:</b>	Eric Le Barbe (Youth & Community Services Supervisor)				
<b>Program Manager:</b>	Lorraine Leal-Ruiz				

Scope of Work-Evaluation Plan Review Fiscal Year: 2023-24	Annual Target	Does the Performance Measure reflect the needs of the community?		Is the Target attainable?	
		Yes	No	Yes	No
Result Indicator					
2.1.4. Number of parents/guardians who received general case management services, including home visits.	30	X		X	
2.1.7. Number of children who received general case management services, including home services.	30	X		X	
2.2.1. Number of parents/guardians who received court-mandated parent education.	10	X		X	
2.4.3. Number of parents/guardians who received support services.	N/A	X		X	
3.1.2. Number of children who participated in educational home-based activities.	15	X		X	
3.1.3. Number of children who participated in Summer Bridge center-based activities.	10	X		X	
4.3.2. Number of providers attending articulation meetings to establish or review a standardized transition plan for incoming kindergarteners.	6	X		X	
4.3.3. Number of articulation meetings held to establish or review a standardized transition plan for incoming kindergarteners.	2	X		X	
4.4.3. Number of providers who attended Commission-led trainings or workshops.	0	X		X	
Comments:					
Program Manager (PM) reviewed and discussed the SOW-EP Plan for FY23-24. There were no modifications requested. Annual targets will remain the same as the previous year.					

Performance Measure Summary Prior Fiscal Year: 2022-23	Annual Target	Actual	Percent Achieved	Was the Target Met?	
				Yes	No
Result Indicator					
2.1.4. Number of parents/guardians who received general case management services, including home visits.	30	33	110%	X	
2.1.7. Number of children who received general case management services, including home services.	30	40	133%	X	
2.2.1. Number of parents/guardians who received court-mandated parent education.	10	15	250%	X	



## Fall Site Visit Report

<b>Performance Measure Summary</b> Prior Fiscal Year: 2022-23	Annual Target	Actual	Percent Achieved	Was the Target Met?	
Result Indicator				Yes	No
2.4.3. Number of parents/guardians who received support services.	N/A	185	--	X	
3.1.2. Number of children who participated in educational home-based activities.	15	40	267%	X	
3.1.3. Number of children who participated in Summer Bridge center-based activities.	10	20	200%	X	
4.3.2. Number of providers attending articulation meetings to establish or review a standardized transition plan for incoming kindergarteners.	6	11	183%	X	
4.3.3. Number of articulation meetings held to establish or review a standardized transition plan for incoming kindergarteners.	2	6	300%	X	
4.4.3. Number of providers who attended Commission-led trainings or workshops.	0	3	--	X	
Comments:					
<p>PM reviewed and discussed performance summary for FY22-23. Oasis Family Resource Center (Oasis FRC) met and exceeded all annual targets for FY22-23.</p> <p>There were no comments or concerns addressed by program staff.</p>					

<b>Quarterly Projections</b> Fiscal Year: 2023-24	Annual Target	Q1	Q2	Q3	Q4
Result Indicator					
2.1.4. Number of parents/guardians who received general case management services, including home visits.	30	8	8	8	6
2.1.7. Number of children who received general case management services, including home services.	30	8	8	8	6
2.2.1. Number of parents/guardians who received court-mandated parent education.	10	0	2	2	6
2.4.3. Number of parents/guardians who received support services.	N/A	--	--	--	--
3.1.2. Number of children who participated in educational home-based activities.	15	4	4	4	3
3.1.3. Number of children who participated in Summer Bridge center-based activities.	10	5	0	0	5
4.3.2. Number of providers attending articulation meetings to establish or review a standardized transition plan for incoming kindergarteners.	6	2	2	2	
4.3.3. Number of articulation meetings held to establish or review a standardized transition plan for incoming kindergarteners.	2	0	0	0	2
4.4.3. Number of providers who attended Commission-led trainings or workshops.	0	0	0	0	0
Comments:					

## Fall Site Visit Report

PM reviewed and discussed quarterly projections for FY23-24. Quarterly targets will remain the same as the previous year.

Timeliness Fiscal Year: 2022-23	Performance Measures		Program Executive Summary		Response to Feedback	
	Yes	No	Yes	No	Yes	No
Was the program late with quarterly updates in the previous fiscal year? If yes, list below.		X		X		X
Comments:						
All program related quarterly updates were timely in FY22-23.						

Policies and Procedures Manual		
Does the program have a Policy and Procedures manual?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
When was the manual last updated?	November 2022	
Was the updated manual sent to First 5 Kern?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
File Security		
• Where are client files stored?	Locked Cabinet	
• How often is file security reviewed?	Quarterly	
• Is the 3-lock system utilized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Comments:		
The most current version of Oasis FRC's policy and procedures manual is on file.		

Trainings		
Confidentiality	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Persimmony		
• Persimmony user list up to date?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Ages and Stages Questionnaire-3		
• Access and usage of Toolkit	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
• Access and usage of User Guide	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Ages and Stages Questionnaire-SE:2		
• Access and usage of Toolkit	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
• Access and usage of User Guide	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Program Specific		
• Nurturing Parenting-Court Mandated	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Comments:		
Oasis FRC staff has completed the required training.		
PM updated the training list on 10/26/2023. PM removed the following from the active category. (no longer employed)		
• C. Vander Werf		



## Fall Site Visit Report

<b>Annual Administrative Review Follow-up</b>		
Did the program have any program recommendation(s)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If yes, were the recommendation(s) completed?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
List recommendations:		
Comments:		
None		

<b>File Review</b>		
Does the program provide services to children and families under Result Indicators 2.1.4, 2.1.5, 2.1.7, 2.1.8, 3.1.1, or 3.1.2?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
How many case files were reviewed? (three files per case manager or program type)	9	
Comments:		
<p>PM reviewed 9 client files.</p> <p>Files were well organized and included all First 5 Kern forms and assessments.</p> <p><u>RI 2.1.4. / RI 2.1.7.</u></p> <p>G.H.</p> <p>G.C.</p> <p>S.H.</p> <p>M.L.</p> <p>V.G.D.</p> <p>D.L.</p> <p><u>RI 2.2.1.</u></p> <p>T.L.</p> <p>T.G.</p> <p>A.G.</p>		

<b>Next Steps</b> (If not completed by the next Annual Administrative Review, it will become a formal recommendation.)
None

<b>Suggestions</b> (A suggestion is not monitored for completion and will not become a formal recommendation at the next Annual Administrative Review.)
None

**Additional Updates** (Add any additional comments not captured above.)

- ✓ Any updates to service delivery (when reviewing the SOW-EP, verify the service delivery type (e.g., in-person, virtual, etc.).
- ✓ Holiday schedule/hour of operation
  - ✓ Inform contractors that F5K will relocate in January
  - ✓ More information to come as we get closer to December
- ✓ Quarterly Report Due Dates
  - ✓ Reminder of Q4 due date 7/15
  - ✓ Consents due by 4pm
  - ✓ See page 16 of the Persimmony User Guide
  - ✓ Compelling Narrative due Q3 only
- ✓ Media – CC program manager on emails to Kevin Bartl regarding attribution
- ✓ Persimmony Updates: User name will change to Email address effective 1/1/2024





JASON WIMBLEY  
ACTING DIRECTOR

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GAVIN NEWSOM  
GOVERNOR

December 7, 2023

Jeremy Tobias, Executive Director  
Community Action Partnership of Kern  
5005 Business Park North  
Bakersfield, CA 93309

Dear Mr. Tobias:

**Audit Transmittal Report (TR) 23-002 (FYE 2/28/23)**

The Department of Community Services and Development (CSD) has performed a desk review of an audit report submitted to this office by the Community Action Partnership of Kern, or the auditor identified below. This review is conducted in accordance with the provisions of Office of Management and Budget (OMB) Title 2, Code of Federal Regulations (CFR), Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," Subpart F, Section §200.500 et seq.

**Auditor:** Daniells, Phillips, Vaughan & Bock CPAs

**Audit Period:** March 1, 2022 – February 28, 2023

**Contract Numbers:** 20C-6008, 20F-3654, 21B-5012, 21F-4015, 21F-4416, 21T-1015, 21V-5561, 21Z-9556, 22B-4012, 22F-5015, 22Q-4561, 23B-5012, and 23F-4015

**Report Date:** 10/26/2023      **Date Received:** 11/7/2023      **FAC Date:** 11/3/2023

The State Controller's Office (SCO) reviews the audit report to ensure that applicable standards have been met and to resolve outstanding matters regarding format, required statements, and items that appear to cut across multiple programs or funding sources.

This review is solely based on the Single Audit desk review for the fiscal year ended February 28, 2023, and is not part of any other audit or investigation. The TR letter prepared by this department covers the statements as they pertain to CSD contracts. Based on our review, we have the following comments or actions required.

**CONTRACT NUMBERS: 20C-6008, 20F-3654, 21B-5012, 21F-4015, and 21F-4416**

The terms of these contracts were covered in the audited period. Since there were no audit findings requiring corrective action, Audit Services Unit considers these contracts closed.

**RELATED CONCERNS:**

The single audit report identified the following:

**Internal control over financial reporting:**

- One instance of significant deficiency (Procurement process, Financial Statement Finding 2023-001).

Although this instance does not appear to be directly related to CSD's pass-through funding; concerns exist that CSD's programs may have similar issues. CSD considers this issue closed since the agency provided planned corrective actions. However, CSD will review next year's single audit report to ensure the agency implemented the corrective actions.

**NOTE 13: CONCENTRATION OF REVENUE**

It states:

*"For the years ended February 28, 2023 and 2022 approximately 48% and 52%, respectively, of the Organization's total revenue was received from two grant sources. Management believes these grants will be renewed on an ongoing basis."*

**Recommendation:**

1. Please ensure the Agency develops and implements an appropriate risk mitigation plan to reduce the negative effects of the revenue concentrations.

**CONTRACT NUMBERS: 21T-1015, 21V-5561, 21Z-9556, 22B-4012, 22F-5015, 22Q-4561, 23B-5012, and 23F-4015**

The terms of these contracts extend beyond the audit reporting period. Please ensure these contracts are included in the next single audit and that expenditures are identified by CSD contract number, program components (i.e., Weatherization and ECIP/HEAP/Assurance16; CSBG and CSBG Discretionary), and Catalog of Federal Domestic Assistance number. Supplemental Statements of Revenues and Expenses that reconcile to the Schedule of Expenditures of Federal Awards are required for all contracts passed through CSD. These supplemental statements should also be broken down by program component, fiscal year, and CSD budget line item.

Jeremy Tobias  
December 7, 2023

Our review did not disclose any findings requiring a response therefore, the audit has been closed. If the Agency has any questions or requires additional information, please reference the TR number in your correspondence. I may be contacted by phone at (916) 570-7930 or by email at [Jeffry.Takili@csd.ca.gov](mailto:Jeffry.Takili@csd.ca.gov).

Thank you for your dedication and commitment to serve low-income individuals and families throughout the state. CSD looks forward to working in partnership with you to develop innovative and effective programs as well as strengthen our capacity to, not only improve the lives of those living in poverty, but to reduce poverty in California.

Sincerely,

A handwritten signature in cursive script that reads "Jeffry Takili".

JEFFRY TAKILI  
CSD Management Auditor

c: Fred Plane, Chairman of the Board