DATE	April 8, 2024
TIME	12:00 pm
LOCATION	CAPK Administrative Office Executive Conference Room 1300 18th Street – 3rd 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**

Jeff Flores (Chair)	Curtis Floyd	Guadalupe Perez
Jonathan Mullings	Gina Martinez	

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 Q4 2023 - ***Info Item (p.3-7)***	Tracy Webster, Chief Financial Officer Tom Ming, Pensionmark
b.	First5 Review of 211 & Help Me Grow Fall Site Visit Reports - ***Info Item (p.8-14)***	Sabrina Jones-Roberts, 211 Kern Call Center Program Administrator
c.	FY23 Remote Monitoring of HUD Continuum of Care – ***Info Item (p.15-24)***	Freddy Hernandez, Director of Youth & Community Services
d.	FY23 LIHEAP Contract Allocation Letter – ***Info Item (p.25)***	Freddy Hernandez, Director of Youth & Community Services
e.	CAPK's 2022 SLIHEAP Final Close-Out Letter - ***Info Item (p.26-27***)	Freddy Hernandez, Director of Youth & Community Services
f.	CAPK CDP WIC Audit Review Findings – ***Info Item (p.28-30***	Tracy Webster, Chief Financial Officer on behalf of Susana Magana, Director of Health & Nutrition
g.	CSBG Close out contract 23F-4015 – ***Info Item (p.30)***	Tracy Webster, Chief Financial Officer

5. **Committee Member Comments**

6. Next Scheduled Meeting

Audit & Pension Committee
12:00 pm
August 1, 2024
1300 18th Street 3rd 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 18th Street, Bakersfield, CA, 93301 and online at www.capk.org by 5:00 pm, April 3, 2024, Glyn Campbell, Administrative Coordinator.

Audit & Pension Committee Meeting

April 8, 2024

Q4 2023 Investment Review

Target Date Fund Analysis

planadviser 2023 TOP RETIREMENT PLAN ADVISERS

Pensionmark

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.

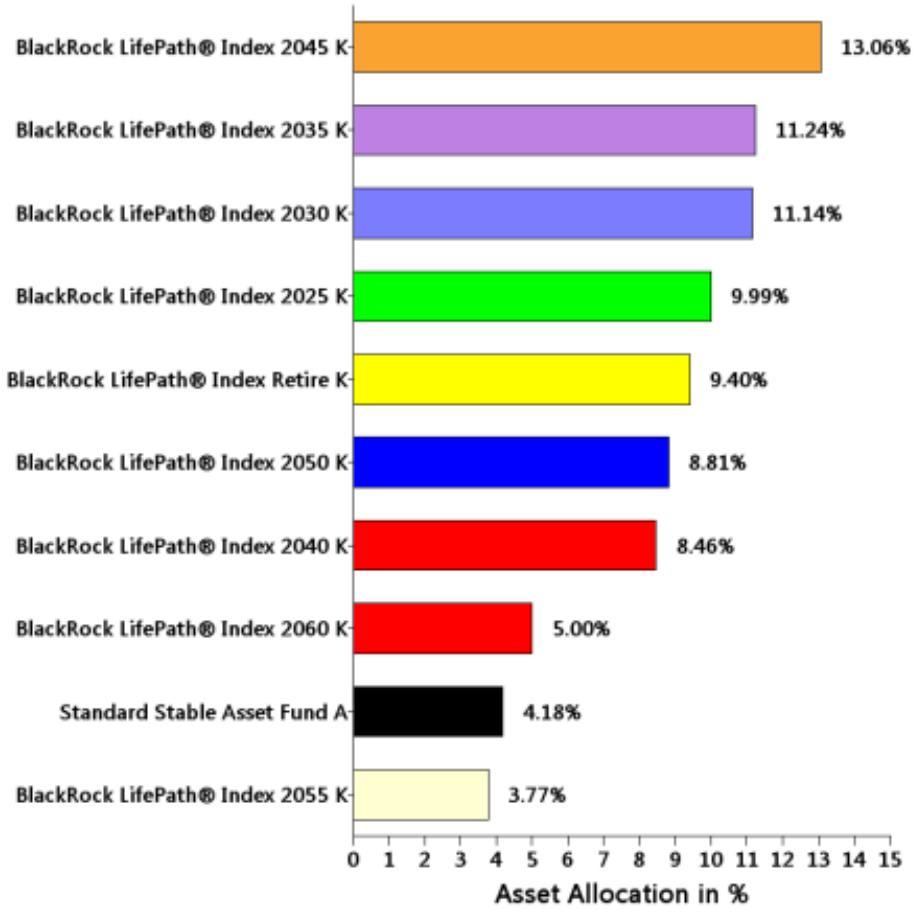
Domestic Equity

- Q4 2023 saw US equity indexes bounce back after a tough third quarter. This helped major US equity indexes close positive for the year, reversing course from the losses they experienced in 2022.
- US Large Cap Growth led the charge in Q4 and for the year, up +14.16% and +42.68%, respectively. This was driven in large part by the strong performance in the very largest names (i.e., the "Magnificent 7" or "Mag7"), but strength was seen in names across the index. US Large Cap Value was up a respectable +9.50% for the quarter, bringing its 2023 annual gains to +11.46%.
- US Small Caps had a fantastic bounce back in Q4 following the Fed's decision to hold off on further rate increases; the Russell 2000 ended Q4 up +14.03%, which brought its 2023 gain to +16.93%.

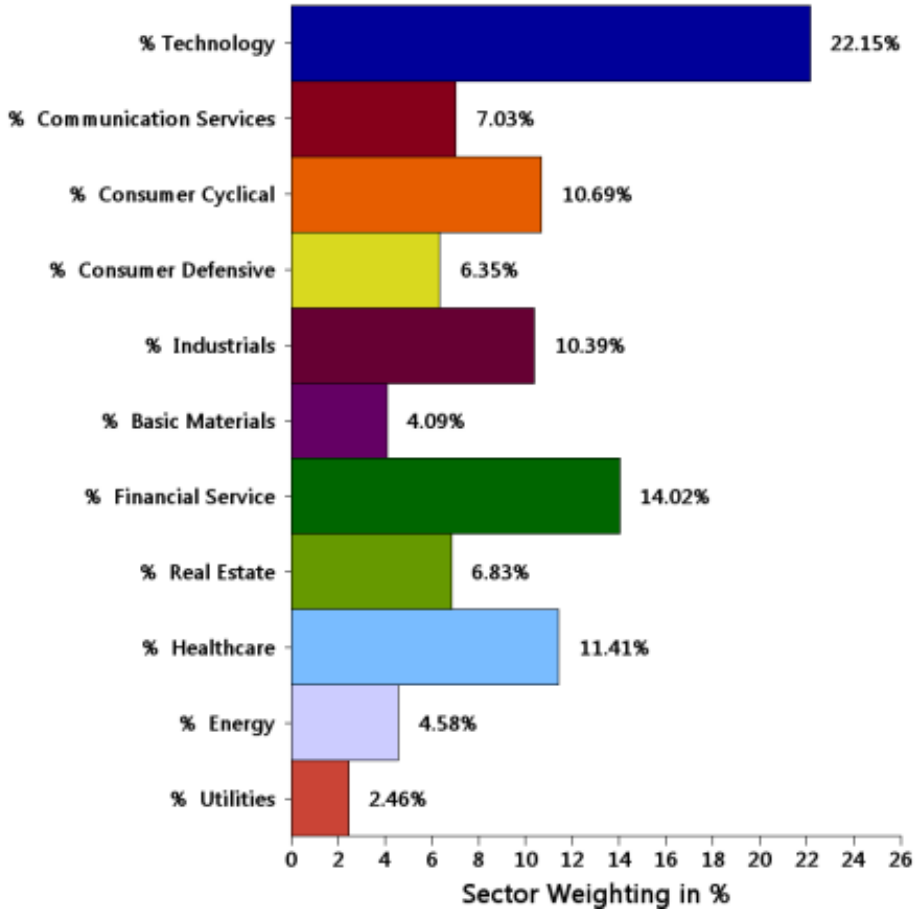
The Importance of Diversification

PORTFOLIO | HOLDINGS & SECTOR ALLOCATION

Top 10 Holdings

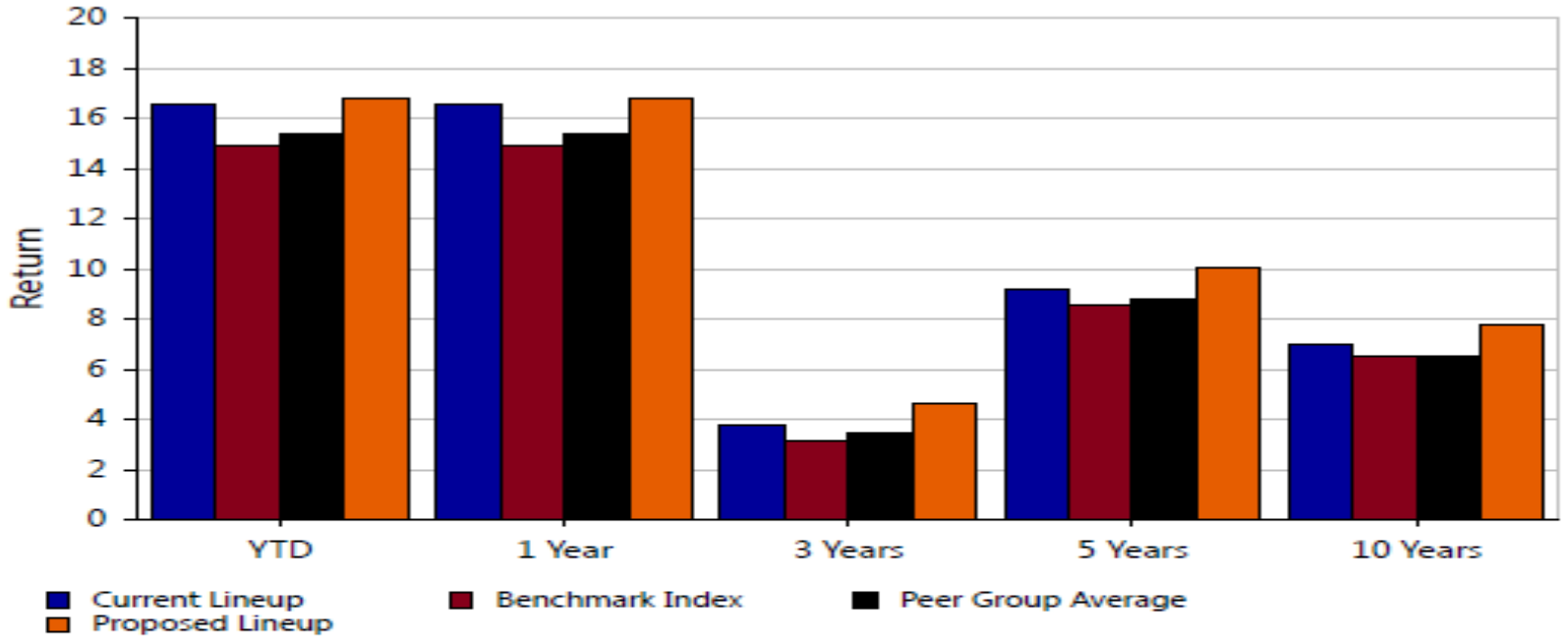


Sector Allocation



CAPK Q4 2023

Annualized Returns



Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	16.56	16.56	3.81	9.22	7.04	0.19
Benchmark Index	14.90	14.90	3.13	8.58	6.54	NA
Peer Group Average	15.40	15.40	3.48	8.84	6.55	0.74
Proposed Lineup	16.81	16.81	4.63	10.09	7.81	0.38

Current Line-up with Blackrock TDF- Proposed Line-up with American Funds TDF

Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	16.56	16.56	3.81	9.22	7.04	0.19
Benchmark Index	14.90	14.90	3.13	8.58	6.54	NA
Peer Group Average	15.40	15.40	3.48	8.84	6.55	0.74
Proposed Lineup	16.81	16.81	4.63	10.09	7.81	0.38

MEMORANDUM

To: Audit and Pension Committee

From: Sabrina Jones-Roberts, 2-1-1 Kern Call Center Program Administrator

Date: April 8, 2024

Subject: *Agenda Item 4b*: First 5 – 211 Kern County and Help Me Grow Kern County Program FY 2023-24 Fall Site Visit– **Info Item**

On an annual basis, the First 5 Kern conducts a Fall Site Visit to determine if the funded program is meeting grant expectations for the deliverables of the agreement.

In December 2023, 211 Kern underwent such a review. All performance expectations were met and no expressed areas of concern for FY 2023-24.

In January 2024, the Help Me Grow Program, administered through the 211 Kern Program, also underwent such a review. There were no expressed areas of concern for FY 2023-24.

Recommendation:
There are no recommendations.

Attachments:
2023-24 Fall Site Visit Report for 2-1-1 Kern County dated 12/20/2023
Help Me Grow Kern County dated 1/25/2024.

Fall Site Visit Report

Program Title:	(2-1-1 Kern County – Community Action Partnership of Kern)				
Fiscal Year:	☐ 2020-21	☐ 2021-22	☐ 2022-23	√ 2023-24	☐ 2024-25
Date:	12/20/2023				
Program Staff:	Sabrina Jones-Roberts (Program Administrator)				
Program Officer:	Paula De La Riva (Senior Program Manager: Early Learning Initiatives)				

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?	
Result Indicator		Yes	No	Yes	No
2.4.1. Number of parents/guardians who received social service referrals.	N/A	√		√	
2.4.1. Number of parents/guardians who received social service referrals.	N/A	√		√	
Comments:					
The Senior Program Manager meet with the Program Administrator and reviewed the FY2023-24 SOW-EP, all Result Indicators continue to reflect the needs of the community.					

Performance Measure Summary Prior Fiscal Year: 2022-23	Annual Target	Actual	Percent Achieved	Was the Target Met?	
Result Indicator				Yes	No
2.4.1. Number of parents/guardians who received social service referrals. (Developmental Screenings)	N/A	691	N/A	√	
2.4.1. Number of parents/guardians who received social service referrals. (Referrals)	N/A	1,423	N/A	√	
Comments:					
The Senior Program Manager reviewed with the Program Administrator the FY2022-23 Persimmony Reports, no questions or concerns were identified. The Program Administrator shared that the program has been experiencing a fluctuation in the number of calls since the pandemic ended. The 2-1-1 team meets continually to review and make modifications to address the changes.					

Quarterly Projections Fiscal Year: 2023-24	Annual Target	Q1	Q2	Q3	Q4
Result Indicator					
2.4.1. Number of parents/guardians who received social service referrals. (Developmental Screenings)	N/A	N/A	N/A	N/A	N/A
2.4.1. Number of parents/guardians who received social service referrals. (Referrals)	N/A	N/A	N/A	N/A	N/A
Comments:					
This section does not apply to the program as it is not assigned Annual Targets.					

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.		√		√		√
Comments:						
All quarterly reports were submitted on time in fiscal year 2022-23.						

Policies and Procedures Manual		
Does the program have a Policy and Procedures manual?	√ Yes	☐ No
When was the manual last updated?	09/15/2022	
Was the updated manual sent to First 5 Kern?	√ Yes	☐ No
File Security		
• Where are client files stored?	Files are stored electronically.	
• How often is file security reviewed?	Annually	
• Is the *3-lock* system utilized?	√ Yes	☐ No
Comments:		
The Program Administrator verified that the manual provided 09/15/22 was the most recent version.		

Trainings		
Confidentiality	√ Yes	☐ No
Persimmony		
• Persimmony user list up to date?	√ Yes	☐ No
Ages and Stages Questionnaire-3	√ N/A	
• Access and usage of Toolkit	☐ Yes	☐ No
• Access and usage of User Guide	☐ Yes	☐ No
Ages and Stages Questionnaire-SE:2	√ N/A	
• Access and usage of Toolkit	☐ Yes	☐ No
• Access and usage of User Guide	☐ Yes	☐ No
Program Specific		
• Add	☐ Yes	☐ No
• Add	☐ Yes	☐ No
Comments:		
A copy of the Persimmony Active List was shared and reviewed, no updates at this time.		

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:		
The program did not receive recommendations in the FY2022-23 Annual Administrative Review. A copy of the letter was shared with the Program Administrator.		

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

Fall Site Visit Report

How many case files were reviewed? (three files per case manager or program type)	
Comments:	
The program does not provide services under a case management Result Indicator.	

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

None

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/updates not captured above.)

Reviewed Quarterly Report Due Dates with the Program Administrator with a reminder that the quarter 4 due date is on 7/15

Fall Site Visit Report

Program Title:	(Help Me Grow Kern County – Community Action Partnership of Kern)				
Fiscal Year:	☐ 2020-21	☐ 2021-22	☐ 2022-23	√ 2023-24	☐ 2024-25
Date:	01/25/2024				
Program Staff:	Sabrina Jones-Roberts (Program Administrator), Amberly Hill (Care Coordinator)				
Program Officer:	Paula De La Riva (Senior Program Manager: Early Learning Initiatives)				

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?	
Result Indicator		Yes	No	Yes	No
1.3.1. Number of children who received developmental screenings.	300	√		√	
2.4.4. Number of children who received social service referrals.	N/A	√		√	
4.4.1. Number of providers who attended educational events on early childhood topics.	N/A	√		√	
4.5.3. Number of collaborative meetings held.	N/A	√		√	
4.5.4. Number of providers who attended collaborative meetings.	N/A	√		√	
Comments:					
The Senior Program Manager meet with the Program Administrator and the Care Coordinator and reviewed the FY2023-24 SOW-EP, all Result Indicators continue to reflect the needs of the community.					

Performance Measure Summary Prior Fiscal Year: 2022-23	Annual Target	Actual	Percent Achieved	Was the Target Met?	
Result Indicator				Yes	No
1.3.1. Number of children who received developmental screenings.	300	379	126%	√	
2.4.4. Number of children who received social service referrals.	N/A	62	--	--	--
4.4.1. Number of providers who attended educational events on early childhood topics.	N/A	11	--	--	--
4.5.3. Number of collaborative meetings held.	N/A	4	--	--	--
4.5.4. Number of providers who attended collaborative meetings.	N/A	51	--	--	--
Comments:					
The Senior Program Manager reviewed with the Program Administrator and the Care Coordinator and reviewed the FY2022-23 Persimmony Report, no questions or concerns were identified.					

Quarterly Projections Fiscal Year: 2023-24	Annual Target	Q1	Q2	Q3	Q4
Result Indicator					
1.3.1. Number of children who received developmental screenings.	300	75	75	75	75
2.4.4. Number of children who received social service referrals.	N/A	N/A	N/A	N/A	N/A

4.4.1. Number of providers who attended educational events on early childhood topics.	N/A	N/A	N/A	N/A	N/A
4.5.3. Number of collaborative meetings held.	N/A	N/A	N/A	N/A	N/A
4.5.4. Number of providers who attended collaborative meetings.	N/A	N/A	N/A	N/A	N/A
Comments:					
The Senior Program Manager (SPM) reviewed the purpose of Quarterly Projections and how they are used. After reviewing the current projections for Result Indicator 1.3.1. with the Program Administrator and the Care Coordinator the SPM gave the 2-1-1 team an opportunity to review and make changes within the following week. Both the Program Administrator and the Care Coordinator followed up by email confirming the current Quarterly Projections, ne changes were made.					

Timeliness Fiscal Year: 2023-24	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.		√		√		√
Comments:						
All quarterly reports were submitted on time in fiscal year 2022-23.						

Policies and Procedures Manual		
Does the program have a Policy and Procedures manual?	√ Yes	☐ No
When was the manual last updated?	09/15/2022	
Was the updated manual sent to First 5 Kern?	√ Yes	☐ No
File Security		
• Where are client files stored?	Files are stored electronically.	
• How often is file security reviewed?	Annually	
• Is the *3-lock* system utilized?	√ Yes	☐ No
Comments:		
The Program Administrator verified that the manual provided 09/15/22 was the most recent version.		

Trainings		
Confidentiality	√ Yes	☐ No
Persimmony		
• Persimmony user list up to date?	√ Yes	☐ No
Ages and Stages Questionnaire-3	☐ N/A	
• Access and usage of Toolkit	√ Yes	☐ No
• Access and usage of User Guide	√ Yes	☐ No
Ages and Stages Questionnaire-SE:2	☐ N/A	
• Access and usage of Toolkit	√ Yes	☐ No
• Access and usage of User Guide	√ Yes	☐ No
Program Specific		
• Add	☐ Yes	☐ No
• Add	☐ Yes	☐ No
Comments:		

Fall Site Visit Report

A copy of the Persimmony Active List was shared and reviewed, no updates at this time.

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:		
The program did not receive recommendations in the FY2022-23 Annual Administrative Review. A copy of the letter was provided to the Program Administrator.		

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)		
Comments:		
The program does not provide services under a case management Result Indicator.		

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

None

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/updates not captured above.)

Reviewed Quarterly Report Due Dates with the Program Administrator with a reminder that the quarter 4 due date is on 7/15

U.S. Department of Housing and Urban Development
Office of Community Planning and Development
Los Angeles Field Office, Region IX
300 N. Los Angeles St., Suite 4054
Los Angeles, California 90012

January 25, 2024

Jeremy T. Tobias, Chief Executive Officer
Community Action Partnership of Kern
5005 Business Park North
Bakersfield, CA 93309-1651

Dear Mr. Tobias:

SUBJECT: FY23 Remote Monitoring of HUD Continuum of Care (CoC) Program
Grant Number: CA1799L9D041901

From August 7 through August 11, 2023, this Office conducted a remote monitoring of the Continuum of Care (CoC) Program to assess your organization's performance and compliance with applicable Federal requirements. Program performance was assessed through a review of operations, file documentation and interviews. The purpose of this letter is to transmit HUD's monitoring report, which provides the details of our review. HUD's review of these areas of program performance may result in the identification of Findings, Concerns, or exemplary practices.

A Finding is a deficiency in program performance based on a violation of a statutory or regulatory requirement. A Concern is a deficiency in program performance that is not based on a statutory or regulatory requirement but is brought to the recipient's attention. Corrective Actions to address the noncompliance are identified for all Findings. Recommended Corrective Actions are identified for Concerns. An exemplary practice is a noteworthy practice or activity being carried out by the recipient and may possibly be duplicated by another recipient.

The enclosed report contains no Findings or Concerns. I would like to thank you and your staff for your professionalism and cooperation during the review. Community Action Partnership of Kern is carrying out valuable programs that are successfully supporting housing and community development activities. The HUD representative who conducted the review, Ray Webster, Senior Community Planning & Development Representative is available to discuss the results of this monitoring report and can be reached at 213-534-2520 or via email at raymond.b.webster@hud.gov. All communication should be sent to the Department of Housing and Urban Development, Los Angeles Office, Community Planning and Development Division at CPDLA@hud.gov.

Sincerely,

Rufus Washington, Director
Office of Community Planning
and Development

U.S. Department of Housing & Urban Development
Los Angeles Field Office, CA

Monitoring Report
Continuum of Care (CoC)

Community Action Partnership of Kern
Grant: CA1799L9D041901
Amount: $236,837.69

Monitoring Dates: August 7 – August 11, 2023

OVERVIEW

Monitoring is the principal means by which HUD ensures program effectiveness and management efficiency, and that programs are carried out in compliance with applicable laws and regulations. It assists recipients in improving their performance, developing, or increasing capacity and augmenting their management and technical skills. Also, it provides a method for staying abreast of CPD-administered programs and technical areas within the communities that HUD programs serve. Monitoring assesses the quality of performance over time and promptly resolves the findings of audits and other reviews. In determining which recipients will be monitored, the Department uses a risk-based approach to rate grantees, programs, and functions, including assessing the Department's exposure to fraud, waste, and mismanagement. This process not only assists the Department in determining which recipients to monitor, but also identifies which programs and functions will be reviewed.

Specifics relating to this review are as follows:

Date(s) Monitoring Conducted:	August 7 – 11, 2023
Type of Monitoring:	Remote
HUD Reviewer(s):	Ray Webster, Senior CPD Representative
Grantee Staff and Other Participants:	Jeremy Tobias, Executive Director Tracy Webster, Chief Financial Officer Louis Gill, Chief Programs Officer Gabrielle Alexander, Director of Finance Rebecca Moreno, Director of Housing and Supportive Services Pritika Ram, Director of Administration Naomi Ibarra, Accounting Administrator
Entrance Conference:	
Date	August 7, 2023
Representatives	Ray Webster, Senior CPD Representative Ester Dela, CPD Program Manager
	Jeremy Tobias, Executive Director Tracy Webster, Chief Financial Officer Louis Gill, Chief Programs Officer Gabrielle Alexander, Director of Finance Rebecca Moreno, Director of Housing and Supportive Services Pritika Ram, Director of Administration Naomi Ibarra, Accounting Administrator

Exit Conference:

Date	August 11, 2023
Representatives	Ray Webster, Senior CPD Representative Ester Dela, CPD Program Manager Jeremy Tobias, Executive Director Tracy Webster, Chief Financial Officer Louis Gill, Chief Programs Officer Gabrielle Alexander, Director of Finance Rebecca Moreno, Director of Housing and Supportive Services Pritika Ram, Director of Administration Naomi Ibarra, Accounting Administrator

SUMMARY OF RESULTS AND CONCLUSIONS

The following areas were reviewed:

- CoC Recipient Overall Grant Management
- Homeless and At-Risk Determination/Recordkeeping Requirements
- CoC Supportive Services-Only Requirements
- CoC Match Requirements
- Civil Rights-Related Program Requirements for CPD Non-Formula Programs
- CoC Homeless Management Information System (HMIS)

Exhibits from the *Community Planning and Development Monitoring Handbook 6509.2* were used to guide the review and are identified below. They are available at: https://www.hud.gov/program_offices/administration/hudclips/handbooks/cpd/6509.2.

SCOPE OF REVIEW

The Community Action Partnership of Kern (hereafter also referred to as the recipient) received a Continuum of Care grant in the amount of $236,837.69 during the FY 2019 CoC Program Competition. The project it funds is called the CAPK Coordinated Entry System. HUD reviewed this grant and project as part of its monitoring review primarily due to the risk assessment that indicated that the agency has not been monitored in the past three (3) years and the project's Annual Performance Report was rejected.

The recipient only receives this one (1) CoC grant and does not contract with subrecipients to operate the project. The project operates within the Bakersfield/Kern County Continuum, in which the recipient is the Point of Contact (POC) for Homeless Persons and the collaborative applicant is the Bakersfield-Kern Regional Homeless Collaborative (BKRHC).

The CAPK Coordinated Entry System program is a Supportive Services Only (SSO) CoC Component Type and Coordinated Entry CoC Project Type. SSO is defined by HUD as a CoC

program component type that allows recipients to provide supportive services to homeless individuals and families not residing in housing operated by the recipient. The Coordinated Entry (CE) CoC project type involves administering the CoC's centralized or coordinated entry process to coordinate assessment and referral of individuals and families seeking housing or services, including the use of a comprehensive and standardized assessment tool.

The CAPK Coordinated Entry System program is co-located with the recipient's 211 program at 300 19th Street, Bakersfield. The recipient operates the program through the 211 Kern Call Center to provide an easily accessible link and access to services for homeless individuals in Kern County using HMIS and working directly with the designated assessment points. In partnership with the Homeless Collaborative and homeless service providers, the program aims to end homelessness by providing a clear and systematic process for helping individuals to quickly access the most appropriate services available through standardized access, a standardized assessment process, and a coordinated referral process for prevention, housing, and/or other related services for individuals who are homeless or at risk of homelessness.

The grant was budgeted and expended as follows:

CA1799L9D041901 CAPK Coordinated Entry System Performance Period: 08-01-2020 – 07-31-2021			
Name	Authorized Amount	Disbursed Amount	Balance
Supportive Services	$215,307.00	$215,307.00	0
Administrative costs	$21,530.69	$21,530.69	0
Totals:	**$236,837.69**	**$236,837.69**	**0**

According to the recipient's Annual Performance Report (APR) in the Sage HMIS Reporting Repository (Sage), 4,151 households accessed the coordinated entry system, 1,931 households were screened/assessed, and 4,616 households were provided one or more referrals during the performance period. The number of referrals (4,616) do not match the number households (4,151) that accessed the coordinated entry system because Sage reporting is based on all referral activities in the process just not those funded with the grant.

The purpose of HUD's review was to document the recipient's compliance with the CoC program requirements described below. The review was completed based on the files presented by the agency and supplemented with correspondence and interviews with agency staff. The subsequent sections of the report summarize the areas and program requirements reviewed.

Area Reviewed and Results

I. CoC Recipient Overall Grant Management

The purpose of this review was to determine if the recipient has developed systems and procedures for ensuring that CoC funds are used in accordance with program requirements. As a part of this evaluation, HUD reviewed written procedures describing the management of the CoC program, including the tracking of the funded program and documenting accomplishments. HUD evaluated whether the recipient has systems to effectively administer the CoC Care grant funds it was awarded, examining areas such as general recordkeeping requirements, financial and internal

controls, program participant records, and fair housing and equal opportunity.

Monitoring of this area was conducted using the following monitoring Exhibit:

- Exhibit 29-3 *Guide for Review of CoC Recipient Overall Grant Management*

For this review, HUD requested and reviewed documentation such as:

- the Bakersfield/Kern County Continuum of Care (CoC) Policies & Procedures; Bakersfield/Kern County CA-604 CoC GOVERNANCE CHARTER RECITALS *(24 CFR Part 578);*
- Department of Health and Human Services letter regarding the 10 percent De Minimis indirect cost rate;
- Accounting & Financial Policies and Procedures Manual Updated April 27, 2022; employee policy manual;
- financial documentation such as the chart of accounts, cash receipt general, budget variance report, general ledger, invoices, and timesheets.

The HUD monitor randomly selected three (3) of the ten (10) vouchers the recipient submitted to HUD's Line of Credit Control System (LOCCS) for reimbursement for the project. The HUD monitor followed the random sampling methodology prescribed in the Monitoring Guidebook, specifically in Exhibit 34-1a, pages 34-8 and 34-9, to select the vouchers to be reviewed.

The following table provides the details of the three (3) vouchers reviewed:

Voucher Number	**Amount**
501-00648071	$30,730.70
501-00621515	$27,146.16
501-00590217	$31,160.61
Total grant:	$236,837.69
Total of vouchers reviewed:	$89,037.47
Percent of the total grant that the sampled vouchers represent:	37.6%

HUD also reviewed the annual performance report (APR); the project application from HUD's *e-snaps* system, the grant agreement, single-audits for the past three (3) years. In addition, interviews were conducted with personnel from the recipient regarding the procedures used to implement and manage the program. **Based on the documentation reviewed, there were no Findings or Concerns identified.**

II. Homeless and At-Risk Determination/Recordkeeping Requirements

The purpose of this review was to ensure that appropriate documentation was maintained by the recipient and was designed to determine whether program participants' eligibility has been adequately documented in terms of their homeless status upon entry into the program.

Monitoring of this area was conducted using the following monitoring Exhibit:

- Exhibit 29-1 *Guide for Review of Homeless and At-Risk Determination/Recordkeeping Requirements*

For this review, HUD requested a listing from the Homeless Management Information System (HMIS) of project program participants (current and former), including their entry dates as well as policies and procedures. The recipient provided a spreadsheet entitled, "Program Enrollment 2020-2021," that was reviewed along with Bakersfield/Kern County Continuum of Care (CoC) Policies & Procedures and the Bakersfield/Kern County CA-604 CoC GOVERNANCE CHARTER RECITALS *(24 CFR Part 578).* The monitor also interviewed staff to determine compliance.

Based on a review of the documents and interviews with staff, it was determined that this activity's purpose is not to assess a participant's eligibility but to do initial intake/screening through the Quick Referral Tool (QRT) via 2-1-1 Kern or enter the intake information from other assess points that used the QRT. The recipient then refers persons to assessment point service providers that will do the actual determination of homelessness or at-risk of homelessness through the HMIS intake form and completes, if applicable, the Vulnerability Index- Service Prioritization Decision Assistance Tool (VI-SPDAT) version 3.0. The recipient, who does not directly offer services but rather refers individuals to service providers in the continuum of care, is not tasked with assessing homelessness or at-risk status and gathering related documentation. Consequently, this Exhibit does not apply to the recipient.

Based on the documentation reviewed, there were no Findings or Concerns identified.

III. CoC Supportive Services-Only Requirements

The purpose of this review was to evaluate the recipient's compliance with the Supportive Services-Only (SSO) program component and the Coordinate Entry eligible project of the CoC Program under 24 CFR Section 578.37(a)(3) and 24 CFR Section 578.53(e)(3)(iii), including homeless status and eligibility determination, component-specific requirements, eligible costs, and restrictions on combining funds. This activity's purpose is to do initial intake/screening through the Quick Referral Tool (QRT) via 2-1-1 Kern or enter the intake information from other assess points that used the QRT. The recipient then refers persons to assessment point service providers that will assess homelessness or at-risk status and gather related documentation. The recipient also maintains the system.

Monitoring of this area was conducted using the following monitoring Exhibit:

- Exhibit 29-8 *Guide for Review of CoC Supportive Services-Only Requirements*

For this review, HUD requested items such as coordinated entry and supportive services program policies and procedures, intake form, written standards for providing CoC Services, HMIS list of clients served and where referred, and administrative and supportive services costs as well as supporting documentation.

The recipient provided the following documents which were reviewed:

- A spreadsheet entitled, "Program Enrollment 2020-2021" that was reviewed

along with Bakersfield/Kern County Continuum of Care (CoC) Policies & Procedures and the Bakersfield/Kern County CA-604 CoC GOVERNANCE CHARTER RECITALS *(24 CFR Part 578);*

- Quick Referral Tool, Accounting & Financial Policies and Procedures Manual Updated April 27, 2022;
- Department of Health and Human Services letter regarding the 10 percent De Minimis indirect cost rate; and
- Financial documentation such as the chart of account, cash receipt general, budget variance report, general ledger, invoices, and timesheets.

In addition, the monitor also interviewed staff and reviewed other documentation such as the Sage APR, grant application, and the 2019 CoC Notice of Funding Availability (NOFA). **Based on the documentation reviewed, there were no Findings or Concerns identified.**

IV. CoC Match Requirements

The purpose of this review was to assess the recipient's adherence to the CoC program's match requirements and the eligibility of the program's match expenditures.

Monitoring of this area was conducted using the following monitoring Exhibit which is required to answer question 3 in Exhibit 29-3 *Guide for Review of CoC Recipient Overall Grant Management*:

- Exhibit 29-11 *Guide for Review of CoC Match Requirements*

Reflected within the below chart is the grant amount awarded to the recipient, the amount disbursed, the required match amount, and the amount of match the recipient provided for the grant award under review.

Amount Awarded	Amount Disbursed	Match Requirement	Match Provided by the Recipient
$236,837.69	$236,837.69	$59,209.42	$85,592.36

The recipient provided three (3) match commitment letters identifying the contributions that make up the total reported in Sage which is $85,592.36.

The match letters met the following CoC requirements:

- The amount of cash to be provided to the recipient for the project;
- Specific date the cash was made available;
- The actual grant and fiscal year to which the cash match will be contributed;
- The period during which funding will be available; and
- The allowable activity to be funded by the cash match.

The recipient also provided the general ledger, journal entries, and a staff cost that demonstrated that the cash match was used for an eligible activity which was for the same coordinated entry services provided by the CoC grant monitored. Recipient staff were also interviewed to explain the match commitment and expenditures. HUD also reviewed the recipient's Accounting & Financial Policies and Procedures Manual Updated April 27, 2022, as well as the grant application.

Based on the documentation reviewed, there were no Findings or Concerns identified.

V. CoC Homeless Management Information System (HMIS)

The purpose of this review was to evaluate the recipient's compliance with the HMIS program component in the CoC Program. Monitoring of this area was conducted using the following monitoring Exhibit which is required to answer questions 21 and 22 in Exhibit 29-3 *Guide for Review of CoC Recipient Overall Grant Management:*

- Exhibit 29-10 *Guide for Review of CoC Homeless Management Information System (HMIS) Requirements*

HUD requested and the recipient provided HMIS information in a spreadsheet entitled, "Program Enrollment 2020-2021," policies and procedures relative to HMIS and supporting documentation such as vouchers and timesheets. The grant budget and LOCCS expenditures were also reviewed, and recipient staff were interviewed. It was also confirmed that the HMIS Lead was and continues to be the Kern Behavioral Health & Recovery Services based on HUD published award information for the Bakersfield/Kern CoC. As such, the review focused on the HMIS costs that may have been incurred by the recipient for the grant under review. Based on the supporting documentation provided, it was determined that no staff, administration, or overhead costs were expended for HMIS.

Based on the documentation reviewed, there were no Findings or Concerns identified.

VI. Civil Rights-Related Program Requirements for CPD Non-Formula Programs

This review is designed to evaluate the CPD's non-formula participant's compliance with record keeping requirements pertaining to civil rights-related program requirements such as affirmatively furthering fair housing, beneficiary data collection, affirmative outreach, and program accessibility. The overriding purpose is to ensure that the recipient is providing equal access and opportunity to all beneficiaries without regard to race, color, national origin, sex, religion, familial status, and disability.

Monitoring of this area was conducted using the following monitoring Exhibit which is required to answer question 45 in Exhibit 29-3 *Guide for Review of CoC Recipient Overall Grant Management*:

- Exhibit 22-5 *Guide for Review of Civil Rights-Related Program Requirements for CPD Non-Formula Programs*

HUD requested and the recipient provided a spreadsheet entitled, "APR HUD", which is the beneficiary data consistent with the data required by Form HUD-27061, "Racial and Ethnic Data Reporting." This data is entered into HMIS.

HUD also reviewed the following documents provided be the recipient:

- Sage Annua Performance Report;
- Bakersfield/Kern County Continuum of Care (CoC) Policies & Procedures;

- Bakersfield/Kern County CA-604 CoC GOVERNANCE CHARTER RECITALS *(24 CFR Part 578);*
- Employee policy manual and job descriptions;
- 2-1-1 Kern marketing material;
- 2019 CoC NOFA;
- Coordinated Entry Satisfaction Survey; and
- The grant agreement.

Recipient staff were also interviewed to better understand how beneficiary data is collected for the program.

Based on the documentation reviewed, there were no Findings or Concerns identified.

SINGLE AUDIT COMPLIANCE

Audit review consists of an evaluation of the recipient's performance in fulfilling the audit requirements of the CoC program in accordance with 2 CFR Section 200.501. The recipient submitted the appropriate annual audits by Daniels, Phillips, Vaughan & Bock, for the periods ending February 28, 2022, and February 28, 2021, and by Brown Armstrong for the periods ending February 29, 2020, and February 28, 2019. The HUD reviewer found no issues of concern based on the information provided by the recipient.

State of California-Health and Human Services Agency
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JASON WIMBLEY
ACTING DIRECTOR

GAVIN NEWSOM
GOVERNOR

February 23, 2024

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

Dear Mr. Jeremy Tobias:

This letter is to provide information regarding your agency's current expenditure balance for the 2023 Low Income Home Energy Assistance Program (LIHEAP) contract allocation. Based on the total contract expenditures through December 31, 2023, as reported to the Department of Community Services and Development (CSD) by January 31, 2024, your agency is on track to meet the 99 percent expenditure benchmark of your 2023 LIHEAP contract.

As a reminder, Service Delivery and Expenditure Requirements can be found in Section 10.5 of your contract. This section outlines the methodology established for evaluating contract expenditure performance. By achieving the 99 percent expenditure requirement of the 2023 LIHEAP contract, your agency will receive the Category A performance designation. With this performance designation, your agency will receive its full three-factor formula allocation of the final 2024 LIHEAP local assistance grant and a percentage of any available 2024 LIHEAP funds that are not allocated to agencies that did not meet the expenditure requirements.

CSD has stressed the critical importance of ensuring timely expenditure of LIHEAP grant funds by local agency partners. Your agency's effort to expend its 2023 LIHEAP contract balance contributes significantly to this important goal.

Thank you for your partnership and commitment to serving the low-income population in California. CSD appreciates your attention to ensuring a successful closing of your 2023 LIHEAP contract. If you have any questions or concerns, please contact Kathy Andry at 916-588-3732 or via email at Kathy.Andry@csd.ca.gov.

Sincerely,

Jason Wimbley

JASON WIMBLEY
Acting Director

c:Fred Plane, Board Chair

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JASON WIMBLEY
ACTING DIRECTOR

GAVIN NEWSOM
GOVERNOR

January 24, 2024

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

Dear Mr. Tobias:

The Department of Community Services and Development's (CSD) Energy Field Operations Unit, in conjunction with CSD's Financial Services Unit, has received and processed a Close-Out Report for Community Action Partnership's (CAPK) 2022 Supplemental Low-Income Home Energy Assistance Program (SLIHEAP) Contract 22Q-4561. This letter serves as CAPK's 2022 SLIHEAP Final Close-Out Letter.

CSD's Energy Services Field Operations Unit has assessed CAPK's contract performance against CAPK's projections. Thus, according to the final Expenditure Activity Reporting System's (EARS) report, CAPK has met its goals; below is a breakdown of CAPK's overall performance with respect to the 2022 SLIHEAP Contract:

Contract Component	Amount Budgeted	Actual Expenditures	Projected Clients Served	Actual Clients Served
EHA 16	$ 48,912.00	$ 48,912.00		
HEAP Gas & Electric	$ 19,832.00	$ 19,832.00	53	87
ECIP Fast Track	$ 139,389.00	$ 139,389.00		43
Total Contract Allocation: $ 208,133.00				
Total Contract Expended: $ 208,133.00				

Per Close-Out Requirements, the Energy Services Field Operations Unit has reviewed and evaluated CAPK's response to the aforementioned Expenditure and Production analysis. Based on CAPK's response, your agency stated the following: 1) the agency exceeded its projections because they found they did not need to pay the maximum benefit, therefore more households could be assisted, 2) used additional funds from CSD to avoid struggling with meeting expenditure requirements, and 3) are hiring staff to meet community needs and continuing to partner with other local agencies. The Field Operations Unit will follow up on your Agency's plan of action during future monitoring.

With respect to program income, interest, and outstanding Working Capital Advances for the 2022 Program Year, CAPK did not report any excess interest and/or program income earned.

Based on the analysis of CAPK's expenditure under this contract, your agency did fully expend all funds under this contract.

The Energy Field Operations Unit considers this contract closed; however, this contract is subject to a final review by CSD's Audit Services Unit. If you have any questions regarding the programmatic or performance references made throughout this report, please contact me at (916) 407-0525 or via e-mail at Darrell.McCormick@csd.ca.gov.

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.

Sincerely,

Darrell McCormick

DARRELL MCCORMICK
Field Representative

Enclosure: 2022 SLIHEAP Closeout Worksheet

February 16, 2024

Ms. Marissa Ortiz-Cortez, MPH
WIC Program Manager
Health and Nutrition Service
Community Action Partnership of Kern
5005 Business Park N.
Bakersfield, CA 93309

Dear Ms. Ortiz-Cortez:

The California Department of Public Health, Women, Infants and Children Division (CDPH/WIC) completed a biennial program monitoring review of your agency on December 08, 2022. The results of this review were summarized in a Letter of Findings sent to Community Action Partnership of Kern on January 03, 2023. There was one Area for Required Action (ARA). Your Corrective Action Plan (CAP) to address the ARA was due by March 04, 2023. It was received by CDPH/WIC on February 07, 2023 and approved on February 23, 2023.

On February 5, 2024, CDPH/WIC completed a CAP implementation review that assessed whether the proposed actions in your CAP have been successfully implemented. The results from this review are as follows:

ARA# 1: Our review of a sample of participant certifications found that in four records the *Know Your Rights and Responsibilities* (R&R) form was not present in WIC WISE as required in the WIC Policy and Procedures Manual, WPPM 260-40. At initial certification and each subsequent recertification, local agency (LA) staff must ensure that

a. The family representative/caretaker reads the R&R form, watches the R&R section of the Welcome to WIC Video, or has the R&R form read to them by LA staff.

b. The electronic R&R is retained in WIC WISE.

Proposed Action(s):

- Staff was trained on WPPM 260-40 “WIC Participant Rights & Responsibilities” at the January 2023 all staff meeting
- Beginning February 1, 2023, supervisors will run WIC WISE “Staff Activity by Service Type by Individual ID” report in WIC WISE each day for the

previous day. This will be done for the next 30-60 calendar days. Supervisor will check all certification and recertification for R&Rs for their assigned counseling staff.

- LA will continue current CQI file monitoring of 5 files/staff member for certs and recerts during Jan/March/May/July/September/November
- After the 30-60 days of monitoring of R&R by supervisors, file review will include monitoring 15 files/month for each counseling staff member to check for R&R until 100% compliance is achieved.

Confirmed: A review of 20 random WIC WISE records showed all 20 records had a signed Rights and Responsibilities form present.

We have concluded that the proposed corrective action was fully implemented, and the Area for Required Action has been satisfactorily resolved. Thank you for taking the necessary steps to achieve program compliance.

If you have any questions, please contact your Nutrition Consultant, Pui Tong at 916-928-8529 or pui.tong@cdph.ca.gov.

Sincerely,

Jared Garbutt

Jared Garbutt, MPH, RD, Chief
Bay and Central Section, Local Services Branch
Women, Infants and Children (WIC) Division
California Department of Public Health

cc: Mr. Jeremy T. Tobias
Chief Executive Officer
Community Action Partnership of Kern
jtobias@capk.org

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JASON WIMBLEY
ACTING DIRECTOR

GAVIN NEWSOM
GOVERNOR

3/27/2024

VIA ELECTRONIC MAIL ONLY

Jeremy Tobias, Executive Director
Community Action Partnership of Kern
5005 Business Park North
Bakersfield, CA 93309
jtobias@capk.org

SUBJECT: CSBG CLOSE-OUT PACKAGE – CONTRACT 23F-4015

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 23F-4015. My analysis of the Close-out information indicates the following:

CAA

- The agency fully expended the $1,756,701.00 contract allocation.
- The agency reported **no** program income for the program year.
- The agency reported $762.06 interest for the program year.
- The agency reported purchasing **no** equipment for the program year.
- 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.

Sincerely,

Caleb Gendron

Caleb Gendron
Associate Governmental Program Analyst

c: Wilmer Brown, Jr., Manager
CSBG Field Operations Unit