



Human Welfare and Community Action Commission

AGENDA

Wednesday, September 18, 2024

6:00 PM

2180 Milvia Street
Berkeley, CA 94704

Preliminary Matters

1. Roll Call
2. Agenda Approval
3. Public Comment

Update/Action Items

The Commission may take action related to any subject listed on the agenda, except where noted.

Berkeley Community Action Agency Board Business

1. Approve minutes from the 7/31/2024 Regular Meeting (Attachment A) – All
2. Discussion and possible action regarding Community Services Block Grant 2025 funding– Staff
3. Discussion and possible action on a draft revised strategic plan and Council item for the HWCAC (Attachment B) – Commissioner Behm-Steinberg
4. City of Berkeley Single Audit for the year ended June 30, 2023 (Attachment C)– All
5. Review City of Berkeley funded agency Program and Financial reports (Attachment D) – Staff
 - a. Family Violence Law Center - Domestic Violence & Homeless Prevention (DVHP) program and financial reports

Other Discussion Items

6. Review latest City Council meeting agenda
7. Announcements
8. Future Agenda Items

Adjournment

Attachments

- A. Draft Minutes of the 7/31/2024 Meeting
- B. Draft revised work plan for the HWCAC
- C. City of Berkeley 2023 Single Audit

D. Program and financial reports from Family Violence Law Center

Review City Council Meeting Agenda at City Clerk Dept. or
<http://www.cityofberkeley.info/citycouncil>

Communications

Communications to Berkeley boards, commissions or committees are public record and will become part of the City's electronic records, which are accessible through the City's website. **Please note: e-mail addresses, names, addresses, and other contact information are not required, but if included in any communication to a City board, commission or committee, will become part of the public record.** If you do not want your e-mail address or any other contact information to be made public, you may deliver communications via U.S. Postal Service or in person to the secretary of the relevant board, commission or committee. If you do not want your contact information included in the public record, please do not include that information in your communication. Please contact the secretary to the relevant board, commission or committee for further information. Any writings or documents provided to a majority of the Commission regarding any item on this agenda will be made available for public inspection at Housing and Community Services Department located at 2180 Milvia Street, 2nd Floor.

This meeting is being held in a wheelchair accessible location. To request a disability-related accommodation(s) to participate in the meeting, including auxiliary aids or services, please contact the Disability Services specialist at 981-6418 (V) or 981-6347 (TDD) at least three business days before the meeting date. **Please refrain from wearing scented products to this meeting.**

Secretary:

Mary-Claire Katz
Health, Housing & Community Services Department
510-981-5414
mkatz@berkeleyca.gov

Mailing Address:

Human Welfare and Community Action Commission
Mary-Claire Katz, Secretary
2180 Milvia Street, 2nd Floor
Berkeley, CA 94704



Human Welfare and Community Action Commission

DRAFT MINUTES

Wednesday, July 31, 2024

6:00 PM

2180 Milvia Street
Berkeley, CA 94704

Preliminary Matters

1. Roll Call
Present: Behm-Steinberg, Gaona, Lara Cruz, Lewinstein, Lippman, Sol
Absent: Atkinson.
Quorum: 4 (Attended: 6)
Staff Present: Mary-Claire Katz, Kat Larrowe.
Public Present: None.
2. Agenda Approval
No changes.
3. Public Comment: None.

Update/Action Items

The Commission may take action related to any subject listed on the agenda, except where noted.

Berkeley Community Action Agency Board Business

1. Election of chair and vice chair – All
Action: M/S/C (Lippman/Lara Cruz) to elect Mary Behm-Steinberg as chair of the HWCAC.
Vote: Ayes –Behm-Steinberg, Gaona, Lara Cruz, Lewinstein, Lippman, Sol. Noes – None; Abstain – None; Absent – Atkinson.

Action: M/S/C (Lippman/Lara Cruz) to elect Jose Lara Cruz as vice chair of the HWCAC.
Vote: Ayes –Behm-Steinberg, Gaona, Lara Cruz, Lewinstein, Lippman, Sol. Noes – None; Abstain – None; Absent – Atkinson.
2. Approve minutes from the 6/27/2024 Regular Meeting (Attachment A) – All
Action: M/S/C (Sol/Lara Cruz) to approve the minutes from the 6/27/2024 regular meeting.
Vote: Ayes –Gaona, Lara Cruz, Lewinstein, Lippman, Sol. Noes –None; Abstain – Behm-Steinberg; Absent – Atkinson.
3. Election of low-income representative – All
Action: M/S/C (Lara Cruz/Sol) to elect Mina Lewinstein as a low-income commissioner.
Vote: Ayes –Behm-Steinberg, Gaona, Lara Cruz, Lewinstein, Lippman, Sol. Noes – None; Abstain – None; Absent – Atkinson.

4. Discussion and possible action on a draft mission statement and revised work plan for the HWCAC (Attachment B) – Commissioner Sol
No action taken.
5. 2024 HWCAC Strategic Plan Discussion (Attachment C) – All
No action taken.
6. Review City of Berkeley funded agency Program and Financial reports (Attachment D) – Staff
 - a. LifeLong Medical Care - Access to Primary Care/Acupuncture for the Low-Income/Uninsured program and financial reports
No action taken.

Other Discussion Items

7. Review latest City Council meeting agenda
No action taken.
8. Announcements
 None.
9. Future Agenda Items
No action taken.

Adjournment

Action: M/S/C (Behm-Steinberg/Lara Cruz) to adjourn at 6:10PM

Vote: Ayes –Behm-Steinberg, Gaona, Lara Cruz, Lewinstein, Lippman, Sol. Noes –None; Abstain – None; Absent – Atkinson.

Attachments

- A. Draft Minutes of the 6/27/2024 Meeting
- B. Draft mission statement and work plan for HWCAC
- C. HWCAC Strategic Plan
- D. Program and financial reports from LifeLong Medical Care

Review City Council Meeting Agenda at City Clerk Dept. or
<http://www.cityofberkeley.info/citycouncil>

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Draft Minutes – HWCAC
July 31, 2024
Page 3 of 3

information. Any writings or documents provided to a majority of the Commission regarding any item on this agenda will be made available for public inspection at Housing and Community Services Department located at 2180 Milvia Street, 2nd Floor.

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Secretary:

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Berkeley, CA 94704

HWCAC Strategic Plan Draft

INFORMATION CALENDAR

September 17, 2024

To: Honorable Mayor and Members of the City Council
From: Human Welfare and Community Action Commission (HWCAC)
Submitted by: Mary Behm-Steinberg, Chair, Human Welfare and Community Action Commission
Subject: HWCAC 2025-2030 Work Plan

INTRODUCTION

The Human Welfare and Community Action Commission has been reconstituted under new rules as of July 9, 2024. Under these rules, when fully staffed, our tripartite board is now made up of three equal parts: three low-income representatives; three appointees; and three private sector appointees.

CURRENT SITUATION AND ITS EFFECTS

Currently, poverty programs geared towards the unhoused community are poorly coordinated through the CES (Coordinated Entry System), which is housed in Oakland. People with lived experience and volunteers alike have found that incorrect information is often given out from the Hub, and clients are left without resources. Even when connected to available resources, programs often don't perform as contracted, and there have been considerable gaps in the continuum of care, access to available services, and an acceptable level of oversight.

BACKGROUND

In 2016, Council adopted direction to Commissions to submit a work plan annually. The City of Berkeley is a Community Action Agency (CAA) and receives Community Services Block Grant funds (CSBG) to support anti-poverty programs. CSBG funds are part of the federal Department of Health and Human Services budget and are passed through the State of California's Community Services and Development Department to local CAAs, who are overseen by CalCAPA (California Community Action Partnership Association).

The HWCAC acts as the Board of the BCAA and is required to have a strategic plan. The HWCAC was out of compliance with state regulations for several years in terms of maintaining membership in its required board membership, particularly low-income representatives, and in partnership with CalCAPA, the City of Berkeley was able to rewrite its mandate, including reducing the number of required representatives and changing the requirement for participation as a low-income representative from an outdated geographical requirement to one based on income, as extremely low income people now reside throughout the City. The new legislation passed on July 9, 2024

In the past several years, some members have noticed problems with certain contracted agencies, as well as some of the mandates laid out for them. As we as a Commission are uniquely suited to evaluate programs and strategies by the presence of multiple low-income members (including some who have lived on the streets); people with extensive business experience; and people with extensive experience working in the public sector, we are well-suited to call attention to lapses and gaps in service and make well coordinated recommendations. As such, we seek to unite the voices of these communities to strengthen anti-poverty and inclusionary programs from the ground up, ensuring that Berkeley can become the example it seeks to become in a substantially meaningful way.

ENVIRONMENTAL SUSTAINABILITY AND CLIMATE IMPACTS

There are no environmental sustainability or climate impacts associated with the adoption of this work plan.

POSSIBLE FUTURE ACTION

The HWCAC will review the work plan annually and revise the plan as appropriate.

FISCAL IMPACTS OF POSSIBLE FUTURE ACTION

There are no fiscal impacts in accepting this work plan

CONTACT PERSON

Mary-Claire Katz, Associate Management Analyst, HHCS, 981-5414

Attachments: 1: HWCAC 2018-2023 Strategic Plan

2018-2023 STRATEGIC PLAN

Vision

It is our intention to fully integrate Commission business in a holistic manner. Our legally mandated responsibility is to review grants made from CSBG funds, as well as Measure E funds. It is our intention to take a more active role in these reviews, as we are unique in among Berkeley commissions in our ability to

1. Review the performance of grantees and proposals to Council from three different perspectives. As the grants we review are primarily for the extremely low income and/or disabled communities, we intend to review the aims of awarded grants with actual outcomes by bringing in the lived experience of our low-income commissioners, all of whom are also community volunteers in the areas we are tasked with working on. As this body serves as an advisory council for all matters relating to human welfare and specializes in reviewing programs focused on the most vulnerable members of the community, we seek to unite the expertise of our members with extensive background in theoretical studies and work experience in the field with the lived experience of those who are or have been clients.
2. Once we have identified which aspects of funded programming aren't working for our clients, we are in a unique position to make well-informed recommendations from a variety of perspectives. There are currently no other City commissions that mandate that a third of their members are low-income representatives and another third are private sector representatives. This puts us in an unparalleled position to evaluate programs and proposals, aided by policy professionals who can take this essential new data which is so often missing from policy that is too often based on theory without adequate attention to practical application.
3. We believe that this more holistic approach to policy will result in groundbreaking changes to what can be a misguided approach to policy which is too often tied to a dysfunctional status quo, and that this is what will make Berkeley a true example for other cities

An essential component of this vision involves evaluating current City policies and pending plans to ensure diversity, equity, and inclusion through synthesizing the input of commissioners representing three essential groups enumerated above. The current make-up of the commission has several commissioners with experience that overlaps the state- and federally-mandated makeup of a community action commission, which is considered especially valuable.

Often, City policy focuses on fixing a given problem in isolation from other essential problems and unconsidered factors (such as disability), resulting in unintended consequences. The HWCAC sees itself as a body that can take the broader view in its recommendations, focusing on areas covered by the grants we review but also considering issues that impact them, such as how increasing density can lead to delayed emergency response times. As the City is changing at an unprecedented rate, we are focusing on our methodology and, in the interest of nimble responses

to unforeseen issues, will give a general overview of the areas of coverage which City code defines as “... concerned with community-wide and group interests rather than with needs of individual residents and embraces such areas, among others, as special needs of the family, children, youth and the aged, and the way in which people live and work together. (Ord. 7902-NS § 1, 2024):”

- a. Poverty and homelessness
- b. Health and safety, including access to basic medical care
- c. Disability and aging
- d. Ecology and food security (as in community garden allotments)
- e. Housing and density
- f. Transportation
- g. Childcare
- h. Any activity which may enhance the lives of or protect threatened communities from predatory behavior, including but not limited to banking services; fraud prevention; job and educational training opportunities; and detox programs.

What makes this Commission unique is that it takes a more global view than that of other commissions specialized on a single issue. As such, collaboration with those commissions to incorporate their work on specific issues with ours, which seeks to ensure that the interests of target communities are not lost in plans which haven't necessarily adequately considered local needs or the input of intended clients.

Mission and Methodology

Provide City Council with recommendations to support a fully integrated system of community services and policies that enhance and provide equity to those residents who are less likely to be equitably served by the status quo. Recognizing that these needs will shift as problems are addressed and unforeseen problems arise, we are providing a general outline of what we hope to accomplish, with a list of some of the City's current needs and the means of addressing them equitably.

1. The legally mandated portion of our mission is to oversee Community Service Block Grants (CSBG) and Measure E funds. As such, we continue reviewing progress reports from grantees, and welcoming the input of those with lived experience with these programs.
 - A. To address gaps in the continuum of care and unserved or underserved needs in funded programs, we seek to establish an independent ombudsperson or office beyond that which was established for Harriet Tubman Senior Apartments. In the meantime, we will do what we can to investigate and make recommendations based on our findings.
2. Using our combined education, worked experience, and lived experience, crafting policy recommendations to fill gaps in service to the community

- A. As at least a third of our members are users of some of these programs, this provides an entrée into analysis of effectiveness of various actions, as well as an opening for clients to make suggestions for improvements. We encourage our members to bring others they know or work with in the community for public comment, so that we can more effectively evaluate a range of experiences.
- B. Our private members then have the opportunity to suggest ways in which the private community may be able to help, as well as to provide perspectives on the effects current programming has on them.
- C. Appointed members have considerable experience, either lived, professional, or both with non-profit and public programming and will be essential in determining best practices to more closely align the theoretical aspects of planning with the practical aspects outlined by the previous two groups.
- D. As many commissioners overlap between these groups, we see the diverse input outlined above as a mechanism to more closely align fiscal outlay with stated goals, and seek to provide sound analysis of what has or has not worked, both here and elsewhere, as a means of nimbly addressing shortcomings and modifying courses of action until optimal results are achieved.

To that end, we seek to work with representatives of other, more specialized commissions; city employees tasked with executing plans laid out by Council; and representatives of non-profit agencies granted funding through the RFP process. This will inform our future grant recommendations.

- E. We reserve the right to meet jointly with other commissions, as mutually agreed, to pass recommendations of mutual interest, as well as to send individual members from the HWCAC to represent positions taken by the commission as a whole, or to outline any conflicts within the commission on a given topic in order to better coordinate recommendations and action.
- F. Commission members may elect to attend board meetings from funded NGOs to represent concerns brought to our attention by underserved clients. The HWCAC may vote to allow the commissioner to represent the commission as a whole, or may speak as an individual. Reports of said visits are encouraged to be agendized to further inform actions of the HWCAC.
- G. Commissioners are encouraged to attend meetings held by target populations and their allies, or to circulate more informally to gain a better understanding of community needs and feedback on community issues.
- H. Members are encouraged to keep abreast of what Council is doing on the current topics of discussion, as found in the monthly agenda.

- I. Work with community members, staff, other commissions, and funded agencies to develop metrics for success and review them on an annual basis.

DRAFT

City of Berkeley

Berkeley, California

Single Audit Report

For the year ended June 30, 2023

City of Berkeley

Single Audit Report

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

To the Honorable Mayor and Members of the City Council
of the Berkeley, City of
Berkeley, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Berkeley, California (City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated December 15, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, we do not express an opinion on the effectiveness of City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the Honorable Mayor and Members of City Council
of the City of Berkeley
Berkeley, California
Page 2

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi & Associates, CPAs
Berkeley, California
December 15, 2023

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and Members of City Council
of the City of Berkeley
Berkeley, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Berkeley, California (City)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

To the Honorable Mayor and Members of City Council
of the City of Berkeley
Berkeley, California
Page 2

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify one deficiency in internal control over compliance that we consider to be a significant deficiency.

To the Honorable Mayor and Members of City Council
of the City of Berkeley
Berkeley, California
Page 3

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

To the Honorable Mayor and Members of City Council
of the City of Berkeley
Berkeley, California
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Report on Schedule of Expenditures of Federal Awards and Other Supplementary Schedules

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 15, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and other supplementary schedules on pages 16-21, are presented for purposes of additional analysis as required by the Uniform Guidance and pass-through entities and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and other supplementary schedules on pages 16-21 are fairly stated in all material respects in relation to the basic financial statements as a whole.



Badawi & Associates, CPAs
Berkeley, California
March 6, 2024, except for the schedule of expenditures
of federal awards and supplementary schedules on
pages 16-21, which are as of December 15, 2023

City of Berkeley
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2023

| Grantor Agency and Grant Title | Assistance Listing Number | Federal Award/ Pass-through Number | Federal Expenditures | Subrecipient Payments |
|---|---------------------------------|---|-------------------------|--------------------------|
| U.S. Department of Agriculture: | | | | |
| Pass-through State Department of Health Services: | | | | |
| Special Supplemental Nutrition Program for Women, Infants and Children | 10.557 | 19-10133 | \$ 128,035 | \$ - |
| Special Supplemental Nutrition Program for Women, Infants and Children | 10.557 | 22-10233 | 553,133 | - |
| | | Subtotal ALN 10.557 | 681,168 | - |
| Total U.S. Department of Agriculture | | | 681,168 | - |
| U.S. Department of Commerce: | | | | |
| Economic Development Cluster | | | | |
| Direct Program: | | | | |
| Business Economic Development Administration Revolving Loan Fund | 11.307 | 07-39-02523 | 814,463 | - |
| COVID-19 Business Economic Development Administration Revolving Loan Fund | 11.307 | 07-79-07605 | 814,000 | - |
| | | Subtotal Economic Development Cluster | 1,628,463 | - |
| Total U.S. Department of Commerce | | | 1,628,463 | - |
| U.S. Department of Housing and Urban Development: | | | | |
| CDBG - Entitlement Grants Cluster | | | | |
| Direct Programs: | | | | |
| Community Development Block Grant | 14.218 | B-22-MC-06-0008 | 2,274,708 | 960,117 |
| Community Development Block Grant - Program Income | 14.218 | B-22-MC-06-0008 | 68,518 | 68,518 |
| COVID-19 - Community Development Block Grant-CARE Act | 14.218 | B-20-MW-06-0008 | 1,148,668 | - |
| | | CDBG - Entitlement Grants Cluster | 3,491,894 | 1,028,635 |
| Direct Programs: | | | | |
| Shelter Plus Care Program | 14.238 | CA0749L9T022011/ COACH, CA0116L9T022013/ TRA | 6,281,289 | - |
| Pass-through Alameda County: | | | | |
| Shelter Plus Care Program | 14.238 | C - 21792 | 882,903 | - |
| | | Subtotal ALN 14.238 | 7,164,192 | - |
| Direct Programs: | | | | |
| Emergency Solutions Grant Program | 14.231 | E-22-MC-06-0008 | 25,703 | - |
| Emergency Solutions Grant Program-CARES Act | 14.231 | E-20-MW-06-0008 | 547,331 | 307,640 |
| | | Subtotal ALN 14.231 | 573,034 | 307,640 |
| Direct Programs: | | | | |
| Home Investment in Affordable Housing | 14.239 | M22-MC060202 | 1,681,932 | 22,500 |
| Home Investment in Affordable Housing (Program Income) | 14.239 | M22-MC060202 | 21,507 | - |
| | | Subtotal ALN 14.239 | 1,703,439 | 22,500 |
| Total U.S. Department of Housing and Urban Development | | | 12,932,559 | 1,358,775 |
| U.S. Department of Justice | | | | |
| Pass-through Alameda County Sheriff's Office | | | | |
| FY18 Justice Assistance Grant | 16.738 | 2018-DJ-BX-0653 | 37,003 | - |
| FY19 Justice Assistance Grant | 16.738 | 2019-DJ-BX-0689 | 23,701 | - |
| FY20 Justice Assistance Grant | 16.738 | 2020-DJ-BX-0777 | 34,705 | - |
| FY21 Justice Assistance Grant | 16.738 | 15PBJA-21-GG-01242-JAGX | 1,405 | - |
| | | Subtotal ALN 16.738 | 96,814 | - |
| Total U.S. Department of Justice | | | 96,814 | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards

City of Berkeley
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2023

| Grantor Agency and Grant Title | Assistance Listing Number | Federal Award/ Pass-through Number | Federal Expenditures | Subrecipient Payments |
|---|---------------------------------|--|-------------------------|--------------------------|
| U.S. Department of Transportation: | | | | |
| Highway Planning and Construction Cluster | | | | |
| Pass-through the State Department of Transportation: | | | | |
| goBerkeley Residential Shared Parking Pilot | 20.205 | 04-5057F15-F031-ISTEA | 135,381 | - |
| Pass-through Association of Bay Area Governments and MTC: | | | | |
| Southside Complete Streets | 20.205 | 04-5057F15-F034-ISTEA | 613,771 | - |
| Highway Planning and Construction Cluster Total | | | 749,152 | - |
| Highway Safety Cluster | | | | |
| Pass-Through the State of California - Office of Traffic Safety: | | | | |
| Selective Traffic Enforcement Program | 20.600 | PT22149 | 81,934 | - |
| Selective Traffic Enforcement Program | 20.600 | PT23088 | 89,781 | - |
| Subtotal Highway Safety Cluster | | | 171,715 | - |
| Total U.S. Department of Transportation | | | 920,867 | - |
| U.S. Department of Treasury: | | | | |
| Pass-Through the State of California - Department of Finance: | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | Not available | 20,181,448 | - |
| Total U.S. Department of Treasury | | | 20,181,448 | - |
| U.S. Department of Health and Human Services: | | | | |
| Aging Cluster | | | | |
| Pass-Through County of Alameda Area Agency on Aging: | | | | |
| Special Programs for the Aging - Title III, Part C - Nutrition Services | 93.045 | 900161 | 132,429 | - |
| Special Programs for the Aging - Title III, Part B - Senior Center Activities | 93.044 | 900161 | 29,757 | - |
| Aging Cluster Total | | | 162,186 | - |
| Medicaid Cluster | | | | |
| Pass-Through Alameda County Children & Family Services: | | | | |
| Services to Enhance Early Development | 93.778 | 900161 | 89,220 | - |
| Medicaid Cluster Total | | | 89,220 | - |
| Pass-Through State Department of Health Services: | | | | |
| Child Health and Disability Prevention | 93.994 | N/A | 91,764 | - |
| Medi-Cal Early and Periodic Screening, Diagnosis, and Treatment | 93.994 | N/A | 30,640 | - |
| Maternal and Child Health Services Block Grant | 93.994 | 202259 | 199,011 | - |
| Health Care Program for Children in Foster Care | 93.994 | N/A | 37,290 | - |
| Subtotal ALN 93.994 | | | 358,705 | - |
| Pass-Through State Department of Health Services: | | | | |
| Public Health Emergency Preparedness: CDC Base Allocation | 93.074 | 22-10639 | 275,682 | - |
| Emergency Preparedness-Cities Readiness Initiative (CRI) | 93.074 | 22-10639 | 22,596 | - |
| Subtotal ALN 93.074 | | | 298,278 | - |
| Pass-Through State Department of Public Health: | | | | |
| COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | 93.323 | 6NU50CK000539-01-08 DHHS-CDC | 2,205,550 | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards

City of Berkeley
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2023

| Grantor Agency and Grant Title | Assistance Listing Number | Federal Award/ Pass-through Number | Federal Expenditures | Subrecipient Payments |
|---|---------------------------------|--|-------------------------|--------------------------|
| Pass-Through State Department of Community Services and Development: | | | | |
| Community Services Block Grant | 93.569 | 22F-5001 | 147,388 | 86,435 |
| Community Services Block Grant - DISC | 93.569 | 22F-5001 (Disc) | 31,000 | 31,000 |
| Community Services Block Grant | 93.569 | 23F-4001 | 164,577 | 70,361 |
| COVID-19 Community Services Block Grant-CARE Act | 93.569 | 20F-3640 | 88,367 | 84,135 |
| COVID-19 Community Services Block Grant-CARE Act Discretionary | 93.569 | 20F-3640 (Disc) | 40,370 | 35,526 |
| | | Subtotal ALN 93.569 | 471,702 | 307,457 |
| Pass-Through Essential Access Health: | | | | |
| Family Planning Services | 93.217 | 412-5320-71209-23-24 | 32,617 | - |
| Family Planning Services | 93.217 | 412-5320-71219-22 | 117,163 | - |
| | | Subtotal ALN 93.217 | 149,780 | - |
| Pass- Through County of Alameda Area Agency on Aging: | | | | |
| Special Programs for the Aging - Title III, Part E - Family Caregiver | 93.052 | 900161 | 62,048 | - |
| Pass-Through State Department of Health Care Services (and Advocates for Human Potential Inc.): | | | | |
| Crisis Care Mobile Unit Program | 93.959 | 7460-CA Mobile Crisis-Berkeley-01 | 91,008 | - |
| Pass-Through State Department of Health Services: | | | | |
| Childhood Immunization Grants | 93.268 | 17-100331 | 422,461 | - |
| Nutrition Education | 93.945 | 19-10370 | 158,040 | - |
| COVID-19 Public Health Workforce Supplemental Funding | 93.354 | 6 NU90TP922071-01-02 | 286,535 | - |
| Tuberculosis - Real Time Allotment | 93.116 | 2265R TA00 | 13,602 | - |
| Pass-Through State Department of Public Health: | | | | |
| California Equitable Recovery Initiative | 93.391 | CERI-21-23-05 | 171,776 | - |
| Total U.S. Department of Health and Human Services | | | 4,940,891 | 307,457 |
| U.S. Department of Homeland Security: | | | | |
| Pass-Through California Governor's Office of Emergency Service | | | | |
| Hazard Mitigation Grant - Retrofit for Hazardous Buildings | 97.039 | 4344-26R-0-82-1-115 | 711,072 | - |
| Hazard Mitigation Grant - Retrofit for Seismically Vulnerable Buildings | 97.039 | 4558-69-50R | 53,765 | - |
| | | Subtotal ALN 97.039 | 764,837 | - |
| Direct Programs: | | | | |
| Urban Areas Security Initiative Program | 97.044 | EMV-2020-FG-12375 | 38,886 | - |
| Total U.S. Department of Homeland Security | | | 803,723 | - |
| Total Federal Expenditures | | | \$ 42,185,933 | \$ 1,666,232 |

See accompanying Notes to Schedule of Expenditures of Federal Awards

City of Berkeley
Single Audit Report
Notes to Schedule of Expenditures of Federal Awards
For the year ended June 30, 2023

1. REPORTING ENTITY

The financial reporting entity, as defined by Governmental Accounting Standards Board (GASB), consists of the primary government, which is the City of Berkeley (City), organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The City of Berkeley Rent Stabilization Board is the only component unit of the City.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Funds received under the various grant programs have been recorded within the general, special revenue, capital projects, and enterprise funds of the City. The City utilizes the modified accrual basis of accounting for the general, special revenue, and capital project funds. The accrual basis of accounting is used for the enterprise fund. The accompanying Schedule of Expenditures of Federal Awards (Schedule) is presented in accordance with the requirements of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Schedule of Expenditures of Federal Awards

The accompanying Schedule presents the activity of all Federal financial assistance programs of the City. Federal financial assistance received directly from Federal agencies as well as Federal financial assistance passed through the State of California and other agencies are included in the Schedule. The Schedule of Expenditures of Federal Awards was prepared from only the accounts of various grant programs and, therefore, does not present the financial position or results of operations of the City.

3. INDIRECT COSTS

The City did not elect to use the 10% de minimis indirect cost rate.

4. CALCULATION OF FEDERAL EXPENDITURES - ALN 11.307

Federal expenditures for the Business Economic Development Administration Revolving Loan Fund (ALN 11.307) were calculated as follows per program requirements:

| | 07-39-02523 | 07-79-07605 |
|---|-------------------|-------------------|
| Balance of RLF principal outstanding on loans at the end of the recipient's fiscal year | \$ 365,445 | \$ 814,000 |
| Cash and investment balance in the RLF at the end of the recipient's fiscal year | 279,924 | - |
| Administrative expenses paid out of RLF income during the recipient's fiscal year | 169,094 | - |
| | <u>814,463</u> | <u>814,000</u> |
| The Federal share of the RLF. | 100% | 100% |
| Federal expenditures for FY2022-23 | <u>\$ 814,463</u> | <u>\$ 814,000</u> |

City of Berkeley
Single Audit Report
Schedule of Findings and Questioned Costs
For the year ended June 30, 2023

Section I - Summary of Auditors' Results

Financial Statements

Types of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None noted

Any noncompliance material to the financial statements noted: No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None noted

Types of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516(a): No

Identification of major programs:

Assistance

| Listing Number | Name of Federal Program or Cluster | Expenditures |
|---|---|----------------------|
| 14.218 | CDBG Entitlement Cluster | \$ 3,491,894 |
| 21.027 | Coronavirus State and Local Fiscal Recovery Funds | 20,181,448 |
| 93.268 | Immunization Cooperative Agreements | 422,461 |
| Total Expenditures of All Major Federal Programs | | \$ 24,095,803 |
| Total Expenditures of Federal Awards | | \$ 42,185,933 |
| Percentage of Total Expenditures of Federal Awards | | 57.1% |

Dollar threshold used to distinguish between type A and type B program: \$1,265,578

Auditee qualified as low-risk auditee under section 200.520? Yes

City of Berkeley
Single Audit Report
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2023

Section II –Current Year Findings

A. Current Year Findings – Financial Statement Audit

No findings in the current year.

B. Current Year Findings and Questioned Costs – Major Federal Award Program Audit

No findings in the current year.

Section III- Prior Year Findings

A. Prior Year Findings – Financial Statement Audit

No prior year financial statement audit findings.

B. Prior Year Findings and Questioned Costs – Major Federal Award Program Audit

2022-001- Tri-Partite Board Compliance

Program:

Community Services Block Grant (CSBG), Assistance Listing Number 93.569, U.S. Department of Health and Human Services, Passed through State of California, Department of Community Services and Development, Contract 21F-4001, 22F-5001, and 20F-3640.

Criteria:

The CSBG Act at 42 USC 9910(b), requires that public organizations administer CSBG through a Tri-Partite board. This board shall have members selected by the organization and shall be composed so as to assure that no less than one-third (1/3) of the members are chosen in accordance with democratic selection procedures adequate to assure that these members are (1) representative of low-income individuals and families served in the neighborhood served, (2) reside the neighborhood served, and (3) are able to actively participate in the development, planning, implementation, and evaluation of the programs funded by CSBG.

Condition:

During the audit of the program, we noted the City had board member vacancies during the year that resulted in noncompliance with the required board composition requirements.

Cause:

The City encountered challenges in filling board vacancies including COVID-19.

Effect:

The City is not in compliance with the Tri-Partite Board requirements.

Questioned Costs:

None

City of Berkeley
Single Audit Report
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2023

Section III- Prior Year Findings, Continued

2022-001- Tri-Partite Board Compliance, Continued

Repeat Finding:

This is not a repeat finding.

Recommendation:

We recommend that the City update policies and procedures over the Tri-Partite Board to comply with the composition requirements of the CSBG Act.

Management Response:

The City is currently working with the State of California Department of Community Services and Development to comply with the Tri-Partite Board requirements.

Status:

In progress.

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SUPPLEMENTAL SCHEDULES

CITY OF BERKELEY
COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CFDA 93.569
CSBG CONTRACT 22F-5001 for CY 2022
FOR THE PERIOD January 1, 2022 THROUGH December 31, 2022
Grant Award Thru December 31, 2022

| | January 1, 2022 through June 30, 2022 | July 1, 2022 through December 31, 2022 | Total Audited Cost | Total Reported Expenses | Total Budget |
|--------------------------------------|---|--|-----------------------|----------------------------|----------------|
| REVENUE | | | | | |
| Grant Revenue | 133,249 | 147,388 | 280,637 | | 274,202 |
| Accrued Revenue | | | - | | - |
| Total Revenue | 133,249 | 147,388 | 280,637 | | 274,202 |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | 32,605 | 38,896 | 71,501 | 71,501 | 68,521 |
| Fringe Benefits | 20,644 | 22,056 | 42,701 | 42,701 | 45,681 |
| Other Expense | - | | - | - | |
| Sub-total Personnel Costs | 53,249 | 60,953 | 114,202 | 114,202 | 114,202 |
| Non-personnel Costs | | | | | |
| Professional Services | | | - | - | - |
| Subcontractors | 80,000 | 86,435 | 166,435 | 166,435 | 166,435 |
| Other Cost | | | - | - | - |
| Sub-total Non-personnel Costs | 80,000 | 86,435 | 166,435 | 166,435 | 166,435 |
| Total Costs | 133,249 | 147,388 | 280,637 | 280,637 | 280,637 |
| Revenue over (under) costs | - | - | - | | |

CITY OF BERKELEY
COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CFDA 93.569
CSBG CONTRACT 22F-5001 for CY 2022
FOR THE PERIOD January 1, 2022 THROUGH December 31, 2022
Grant Award Thru December 31, 2022

| | January 1, 2022 through June 30, 2022 | July 1, 2022 through December 31, 2022 | Total Audited Cost | Total Reported Expenses | Total Budget |
|--------------------------------------|---|--|-----------------------|----------------------------|--------------|
| REVENUE | | | | | |
| Grant Revenue | | 31,000 | 31,000 | | 31,000 |
| Accrued Revenue | | | - | | - |
| Total Revenue | - | 31,000 | 31,000 | | 31,000 |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | | | - | - | |
| Fringe Benefits | | | - | - | |
| Other Expense | - | | - | - | |
| Sub-total Personnel Costs | - | - | - | - | - |
| Non-personnel Costs | | | | | |
| Professional Services | | | - | - | - |
| Subcontractors | | 31,000 | 31,000 | 31,000 | 31,000 |
| Other Cost | | | - | - | - |
| Sub-total Non-personnel Costs | - | 31,000 | 31,000 | 31,000 | 31,000 |
| Total Costs | - | 31,000 | 31,000 | 31,000 | 31,000 |
| Revenue over (under) costs | - | - | - | - | - |

CITY OF BERKELEY
COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CFDA 93.569
CSBG CONTRACT 23F-5001 for CY 2023
FOR THE PERIOD January 1, 2023 THROUGH June 30, 2023
Grant Award Thru December 31, 2023

| | January 1, 2023 through June 30, 2023 | July 1, 2023 through December 31, 2023 | Total Audited Cost | Total Reported Expenses | Total Budget |
|--------------------------------------|---|--|-----------------------|----------------------------|----------------|
| REVENUE | | | | | |
| Grant Revenue | 134,216 | | 134,216 | | 274,202 |
| Accrued Revenue | 30,361 | | 30,361 | | - |
| Total Revenue | 164,577 | - | 164,577 | | 274,202 |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | 57,309 | | 57,309 | 57,309 | 80,256 |
| Fringe Benefits | 36,907 | | 36,907 | 36,907 | 53,449 |
| Other Expense | - | | - | - | |
| Sub-total Personnel Costs | 94,216 | - | 94,216 | 94,216 | 133,705 |
| Non-personnel Costs | | | | | |
| Professional Services | | | - | - | - |
| Subcontractors | 70,361 | | 70,361 | 70,361 | 165,790 |
| Other Cost | | | - | - | - |
| Sub-total Non-personnel Costs | 70,361 | - | 70,361 | 70,361 | 165,790 |
| Total Costs | 164,577 | - | 164,577 | 164,577 | 299,495 |
| Revenue over (under) costs | (0) | - | (0) | | |

CITY OF BERKELEY
COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CFDA 93.569
CSBG CONTRACT 20F-3640 for CY 2021
FOR THE PERIOD January 1, 2022 THROUGH December 31, 2022
Grant Award Thru December 31, 2022

| | January 1, 2022 through June 30, 2022 | July 1, 2022 through December 31, 2022 | Total Audited Cost | Total Reported Expenses | Total Budget |
|--------------------------------------|---|--|-----------------------|----------------------------|----------------|
| REVENUE | | | | | |
| Grant Revenue | 7,243 | 88,367 | 95,610 | | 373,097 |
| Accrued Revenue | 47,826 | | 47,826 | | - |
| Total Revenue | 55,069 | 88,367 | 143,436 | | 373,097 |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | 4,655 | 2,849 | 7,504 | 7,504 | 26,546 |
| Fringe Benefits | 2,588 | 1,383 | 3,971 | 3,971 | 18,226 |
| Other Expense | - | | - | - | |
| Sub-total Personnel Costs | 7,243 | 4,232 | 11,475 | 11,475 | 44,772 |
| Non-personnel Costs | | | | | |
| Professional Services | | | - | - | - |
| Subcontractors | 47,826 | 84,135 | 131,961 | 131,961 | 328,325 |
| Other Cost | | | - | - | - |
| Sub-total Non-personnel Costs | 47,826 | 84,135 | 131,961 | 131,961 | 328,325 |
| Total Costs | 55,069 | 88,367 | 143,436 | 143,436 | 373,097 |
| Revenue over (under) costs | 0 | 0 | 0 | | |

CITY OF BERKELEY
COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CFDA 93.569
CSBG CONTRACT 20F-3640 for CY 2021
FOR THE PERIOD January 1, 2022 THROUGH December 31, 2022
Grant Award Thru December 31, 2022

| | July 1, 2021 through December 31, 2021 | January 1, 2022 through June 30, 2022 | Total Audited Cost | Total Reported Expenses | Total Budget |
|--------------------------------------|--|---|-----------------------|----------------------------|----------------|
| REVENUE | | | | | |
| Grant Revenue | 0 | 40,370 | 40,370 | | 373,097 |
| Accrued Revenue | | | - | | - |
| Total Revenue | - | 40,370 | 40,370 | | 373,097 |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | - | 2,873 | 2,873 | 2,873 | 2,915 |
| Fringe Benefits | - | 1,971 | 1,971 | 1,971 | 1,929 |
| Other Expense | - | | - | - | |
| Sub-total Personnel Costs | - | 4,844 | 4,844 | 4,844 | 4,844 |
| Non-personnel Costs | | | | | |
| Professional Services | | | - | - | - |
| Subcontractors | - | 35,526 | 35,526 | 35,526 | 35,526 |
| Other Cost | | | - | - | - |
| Sub-total Non-personnel Costs | - | 35,526 | 35,526 | 35,526 | 35,526 |
| Total Costs | - | 40,370 | 40,370 | 40,370 | 40,370 |
| Revenue over (under) costs | - | - | - | | |

**Confirmation of Audit of Alameda County Programs
for Community Based Organizations (CBO)**

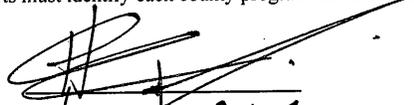
Contractor Name: City of Berkeley
 Supervising Department: BHSVC
 Type of Audit Required: Financial Audit
 If additional sheet included, please check box

Audit Review Coordinator: _____

Audit Period Ended: 6/30/2023

| Program Name | CFDA# | List of County Programs | | | | During Audit Period (7/1/22 – 6/30/23) | |
|---|--------|---------------------------------------|--|---|---|---|-----------------------------|
| | | County Dept. (ex. BHCS, HCSA, PH) | Master & Procurement Contract Number(s) MC-PC # | Contract Period (begin & end date mm/dd/yy) | Contract Amount (amount awarded to CBO) | Expenditures (amt spent by CBO) | Amount Received from County |
| Congregate Meal Program | 93.045 | SSA-Adult, Aging & Medic-Cal Services | 900161-24088 | 7/1/2022-6/30/2023 | \$ 57,998 | \$ 38,063 | \$ 20,092 |
| Home Delivered Meal Program | 93.045 | SSA-Adult, Aging & Medic-Cal Services | 900161-24089 | 7/1/2022-6/30/2023 | \$ 115,584 | \$ 96,013 | \$ 58,938 |
| Information & Assistance Services | 93.045 | SSA-Adult, Aging & Medic-Cal Services | 900161-24094 | 7/1/2022-6/30/2023 | \$ 100,000 | \$ 102,020 | \$ 60,197 |
| Family Caregiver Support Program | 93.052 | SSA-Adult, Aging & Medic-Cal Services | 900161-24096 | 7/1/2022-6/30/2023 | \$ 85,235 | \$ 66,554 | \$ 28,767 |
| Senior Center Activities | 93.044 | SSA-Adult, Aging & Medic-Cal Services | 900161-24095 | 7/1/2022-6/30/2023 | \$ 37,181 | \$ 26,544 | \$ 22,097 |
| Vector Control Services | N/A | Health Care Services Agency | 900161-25436 | 7/1/2021-6/30/2024 | \$ 1,050,000 | \$ 156,325 | \$ - |
| MSA Public Health Infrastructure | N/A | Public Health Department PHSVC | 900161-24200 | 7/1/2022-6/30/2023 | \$ 32,080 | \$ 32,080 | \$ 32,080 |
| School Based Health Center | N/A | Health Care Services Agency | 900161-23890 | 7/1/2022-6/30/2023 | \$ 181,208 | \$ 172,416 | \$ 109,310 |
| Measure A-School Based Health Services | N/A | Public Health Department PHSVC | 900161-24202 | 7/1/2022-6/30/2023 | \$ 200,011 | \$ 200,011 | \$ 200,011 |
| Tobacco Prevention Program | N/A | Public Health Department PHSVC | 900161-24203 | 7/1/2022-6/30/2023 | \$ 78,579 | \$ 75,489 | \$ 53,022 |
| Services to Enhance Early Development (SEED) aka Foster Care Contract | N/A | SSA-Children & Family Services | 900161-23360 | 7/1/2022-6/30/2023 | \$ 93,187 | \$ 89,220 | \$ 64,323 |
| Winter Relief Services | N/A | Social Services Agency | 900161-24629 | 11/1/2022-5/31/2023 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Total | | | | | \$ 2,081,063 | \$ 1,104,735 | \$ 698,837 |

I certify that the above County programs were included in the audit specified above. I understand that in accordance with CAM Exhibit D (I)(C)(3) requirements, all audit reports must identify each county program covered in the audit by contract number, contract amount, and contract period.

Contractor's Signature:  Date: 3/5/2024
 Contractor's Name (print): HENRY OYEKUNMI Title: DIRECTOR OF FINANCE

For Alameda County Use Only:
 Received By: _____ Dept: _____ Date: _____

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City of Berkeley Housing & Community Services Department
 2180 Milvia Street
 Berkeley, CA 94704
 Contact: Community Agency RFP, CommunityAgencyRFP@berkeleyca.gov 510.981.5408

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Program: Domestic Violence & Homeless Prevention (DVHP)
 Agency: Family Violence Law Center

**City of Berkeley
 Community Agency
 CLIENT CHARACTERISTICS REPORT**

Contract No:

This Report Due: **Jul 30, 2024**

Agency: Family Violence Law Center Period of: **4th Qtr 2024**
 Program: Domestic Violence & Homeless Prevention (DVHP) Prepared By:
 Phone: E-mail:

1. CLIENT SUMMARY - QTR 4

| | QTR 4 | YTD |
|---|-------|-------|
| A. Total New Clients Served by the Program (Berkeley and Non-Berkeley) | 484 | 2,049 |
| B. Total New Berkeley Clients Served for Whom You Were Able to Gather Statistics on Age, Race/Ethnicity, and Income: | 34 | 183 |
| C. Total New Berkeley Clients Served for Whom You Were NOT Able to Gather Statistics on Age, Race/Ethnicity, and Income: | 0 | 0 |
| D. Total New Berkeley Clients Served: | 34 | 183 |

2. DEMOGRAPHIC DATA

| RACE - Unduplicated Count | Previous Periods | | Report Period | | Year-To-Date | |
|---|------------------|--------------------|---------------|---------------------|--------------|--------------------|
| | Non-Hispanic | Hispanic Ethnicity | Non-Hispanic | Hispanic Ethnicity? | Non-Hispanic | Hispanic Ethnicity |
| Single Race Categories | | | | | | |
| American Indian/Alaskan Native ? | 1 | 0 | 0 | 0 | 1 | 0 |
| Asian ? | 16 | 0 | 1 | 0 | 17 | 0 |
| Black/African American ? | 44 | 0 | 12 | 0 | 56 | 0 |
| Native Hawaiian/Pacific Islander ? | 0 | 0 | 1 | 0 | 1 | 0 |
| White ? | 47 | 23 | 4 | 4 | 51 | 27 |
| Combined Race Categories | | | | | | |
| American Indian/Alaskan Native & White | 1 | 0 | 0 | 0 | 1 | 0 |
| Asian & White | 0 | 0 | 1 | 1 | 1 | 1 |
| Black/African American & White | 3 | 0 | 0 | 0 | 3 | 0 |
| American Indian/Alaskan Native & Black/African American | 2 | 0 | 0 | 0 | 2 | 0 |
| Other Combined Race Categories | 12 | 0 | 10 | 0 | 22 | 0 |
| TOTALS | 126 | 23 | 29 | 5 | 155 | 28 |
| TOTAL SERVED | 149 | | 34 | | 183 | |

3. INCOME LEVEL

| Income Level - Unduplicated Count | Previous Periods | This Period | YTD |
|-----------------------------------|------------------|-------------|------------|
| Poverty | 131 | 27 | 158 |
| Poverty to 30% of AMI (Ex. Low) | 15 | 2 | 17 |
| 31-50% of AMI (Low) | 2 | 1 | 3 |
| 51-80% of AMI (Moderate) | 0 | 1 | 1 |
| Above 80% of AMI | 1 | 3 | 4 |
| TOTALS | 149 | 34 | 183 |

[View AMI Table](#)

4. AGE

| Age - Unduplicated Count | Previous Periods | This Period | YTD |
|--------------------------|------------------|-------------|------------|
| 0-5 | 0 | 0 | 0 |
| 6-11 | 0 | 0 | 0 |
| 12-17 | 2 | 1 | 3 |
| 18-24 | 17 | 1 | 18 |
| 25-44 | 66 | 21 | 87 |
| 45-54 | 36 | 4 | 40 |
| 55-61 | 11 | 4 | 15 |
| 62 and Over | 9 | 3 | 12 |
| Unknown | 8 | 0 | 8 |
| TOTALS | 149 | 34 | 183 |

5. OTHER CHARACTERISTICS

| Other Characteristics - Unduplicated Count | Previous Periods | This Period | YTD |
|--|------------------|-------------|-----|
| Female | 142 | 32 | 174 |
| Male | 7 | 2 | 9 |
| Other | 0 | 0 | 0 |
| Disabled | 23 | 6 | 29 |

| | | | |
|--------------------------|----|----|----|
| Homeless | 4 | 8 | 12 |
| Chronically Homeless | 2 | 0 | 2 |
| Female Head of Household | 33 | 10 | 43 |

6. SERVICE MEASURES

| Service Measures | Annual Goal | | Q1 | | Q2 | | Q3 | | Q4 | | Served YTD | | % Served | | | | |
|---|-------------|-------------|-----|-------------|-----|-----------------------|-------------|-----|-----------------------|-------------|------------|-----------------------|-------------|-------------|---------------------|--------|-----------------|
| | UOS | New Clients | UOS | New Clients | UOS | # of Existing Clients | New Clients | UOS | # of Existing Clients | New Clients | UOS | # of Existing Clients | New Clients | Total UOS ? | Total New Clients ? | UOS ? | Total Clients ? |
| ***** Legal/Advocacy/Mediation Services ***** | | | | | | | | | | | | | | | | | |
| 1 Legal/Mediation Sessions | 50 | 20 | 221 | 28 | 216 | 30 | 19 | 119 | 8 | 15 | 162 | 9 | 14 | 718 | 76 | 1,436% | 380% |
| 2 Education / Training Sessions | 350 | 125 | 63 | 41 | 81 | 16 | 47 | 100 | 18 | 42 | 106 | 6 | 34 | 350 | 164 | 100% | 131% |

Service Measure Definitions: [Hide](#)

| | |
|-------------------------------|--|
| Education / Training Sessions | Crisis Intervention Specialist provides crisis counseling, safety planning, case management, assists with Victims of Crime applications and connects clients to other services. Crisis services are provided during business hours, Monday through Friday, by the Crisis Intervention Specialist and by on-kind resources after hours, on weekends and on holidays. |
| Legal/Mediation Sessions | Legal services are provided during business hours, Monday through Friday. FVLC holds two clinics and also provides one-on-one meetings to clients who need additional assistance. FVLC's Crisis Intervention Specialists conduct legal intakes, provide legal information and support legal clients during their cases. FVLC's Staff Attorneys also will provide in-kind legal consultation, paperwork preparation, and representation for Berkeley residents. |

[Quarter 1 Narrative \(click to view\)](#)

[Quarter 2 Narrative \(click to view\)](#)

[Quarter 3 Narrative \(click to view\)](#)

Quarter 4 Narrative

Annie was referred to us BPD and had been in a brief relationship with her abuser, Sam, while in a sober living facility. One night, Sam broke his sobriety and Annie left him to go home, but Sam showed up later that night and viciously punched and stabbed her, and he was arrested. Annie sought resources because her stay at the sober living facility was ending in 6 months and she wanted to have a plan in place as she worked hard for her sobriety and did not want to jeopardize it or her safety by being unprepared. Annie feared her sobriety may be challenged by becoming homeless. FVLC's Berkeley advocate safety planned with Annie and discussed her housing options in depth, based on her income. FVLC referred Annie to housing programs that could assist her transitional housing once she left her program, and FVLC continues to check in with Annie as we get closer to her program end date to ascertain how else we may assist her as she moves forward and away from her DV relationship.

You have 12 characters left.

7. OUTCOMES

| Outcomes | Annual Goal | Q1 Achieved Outcome | Q2 Achieved Outcome | Q3 Achieved Outcome | Q4 Achieved Outcome | Achieved Outcome YTD | % Achieved Outcome of Annual Goal | % Achieved Outcome of Total Served |
|--|-------------|---------------------|---------------------|---------------------|---------------------|----------------------|-----------------------------------|------------------------------------|
| 1 Clients disputes or legal problems resolved | 10 | 21 | 17 | 9 | 9 | 56 | 560% | 31% |
| 1 Clients remained stably housed | 10 | 23 | 15 | 12 | 13 | 63 | 630% | 34% |
| 1 Clients rights protected, restored or acquired | 10 | 25 | 14 | 14 | 10 | 63 | 630% | 34% |
| 2 Participants achieved enhanced skills or knowledge | 65 | 28 | 19 | 15 | 14 | 76 | 117% | 42% |

[Quarter 1 Narrative \(click to view\)](#)

[Quarter 2 Narrative \(click to view\)](#)

[Quarter 3 Narrative \(click to view\)](#)

Quarter 4 Narrative

Amy was referred to FVLC by a shelter and FVLC provided various services to her during the reporting period. FVLC prepared Amy's Temporary Restraining Order (TRO), which included orders granting client the sole custody of her minor children, orders for property control and debt payments. After the hearing, where Amy was represented by an FVLC staff attorney, Amy obtained a 5-year CLETS Restraining Order After Hearing (ROAH) with her minor children listed as protected parties, property restraint and debt payment orders. Amy also gained sole legal and physical custody of her minor children, a kick-out order, and child support orders. Amy received multiple consultations for her dissolution of marriage case. Later, Amy experienced the loss of her partner and reached out to FVLC for support, and we provided grief resources.

You have 169 characters left.

[Click here to go to the Upload Documents page](#) (Your report will be saved)

8. PROGRAM SATISFACTION SURVEY

| Question | | Strongly Disagree | Disagree | Neutral | Agree | Strongly Agree | Does Not Apply | I Do Not Understand This Question | Total Number of responses |
|--|---------------|-------------------|----------|---------|-------|----------------|----------------|-----------------------------------|---------------------------|
| 1. I am satisfied with the services I have received from this program. | This Period | 0 | 0 | 1 | 2 | 2 | 0 | 0 | 5 |
| | Prior Periods | 0 | 3 | 3 | 8 | 7 | 0 | 0 | 21 |
| | Total | 0 | 3 | 4 | 10 | 9 | 0 | 0 | 26 |
| | % of Total | 0% | 12% | 15% | 38% | 35% | 0% | 0% | 100% |
| 2. This program's staff treated me with respect. | This Period | 0 | 0 | 0 | 2 | 3 | 0 | 0 | 5 |
| | Prior Periods | 0 | 1 | 1 | 8 | 11 | 0 | 0 | 21 |
| | Total | 0 | 1 | 1 | 10 | 14 | 0 | 0 | 26 |
| | % of Total | 0% | 4% | 4% | 38% | 54% | 0% | 0% | 100% |
| 3. This program helped me make progress towards my goals. | This Period | 0 | 0 | 1 | 1 | 3 | 0 | 0 | 5 |
| | Prior Periods | 0 | 2 | 6 | 9 | 3 | 1 | 0 | 21 |
| | Total | 0 | 2 | 7 | 10 | 6 | 1 | 0 | 26 |
| | % of Total | 0% | 8% | 27% | 38% | 23% | 4% | 0% | 100% |
| 4. This program met my needs. | This Period | 0 | 0 | 1 | 2 | 2 | 0 | 0 | 5 |
| | Prior Periods | 0 | 3 | 7 | 6 | 4 | 1 | 0 | 21 |
| | Total | 0 | 3 | 8 | 8 | 6 | 1 | 0 | 26 |
| | % of Total | 0% | 12% | 31% | 31% | 23% | 4% | 0% | 100% |
| Additional Questions: | | | | | | | | | |
| 5. Additional comments from consumers completing the survey | | | | | | | | | |

Select any additional questions (10 Max)

- As a direct result of participating in the program I have what I need to maintain my independence.
- As a direct result of participating in the program my overall health and wellness has improved.
- As a direct result of participating in the program I have what I need to remain housed.
- As a direct result of participating in this program my housing situation has improved.
- As a direct result of participating in the program I have an increased understanding of community resources and supports.
- As a direct result of participating in the program I have enhanced skills and/or knowledge.
- As a direct result of participating in the program I have what I need to achieve my educational goals.
- As a direct result of participating in the program I have what I need to reach my employment goals.
- As a direct result of participating in the program I feel more connected to my community.
- As a direct result of participating in the program I feel less isolated.
- As a direct result of participating in the program my legal rights have been protected.
- As a direct result of participating in the program I am better able to take care of my own needs.
- As a direct result of participating in this program I feel more financially secure.
- As a direct result of participating in the program,
- I certify that the City of Berkeley has approved this question as written**

Update Questions

Report Submitted by: Stephanie Penrod Date: 07/31/2024 Accepted by: Mary-Claire Katz Date: 08/27/2024

Report modified by:

Initially submitted: Jul 31, 2024 - 10:08:15

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**CITY OF BERKELEY
COMMUNITY AGENCY STATEMENT OF EXPENSE
04/01/2024 TO 06/30/2024**

Note: Any variation from the Approved Budget exceeding ten percent (10%) requires a Budget Modification Form.

Agency Name: [Family Violence Law Center](#) Contract #:

Program Name: [Domestic Violence & Homeless Prevention \(DVHP\)](#) PO #:

Funding Source : General Fund

| Expenditure Category | Staff Name | Approved Budget | Jul-Sep 2023 | Oct-Dec 2023 | Jan-Mar 2024 | Apr-Jun 2024 | Total Expenditure | Budget Balance |
|------------------------------------|-------------------------------|-----------------|--------------|--------------|--------------|--------------|-------------------|----------------|
| Executive Director | Erin Scott | \$3,065.00 | \$1,663.22 | \$1,401.78 | | | \$3,065.00 | \$0.00 |
| Crisis Intervention Specialist | Tenisha Keys | \$41,760.00 | \$16,094.94 | \$11,863.74 | \$7,909.88 | \$5,891.44 | \$41,760.00 | \$0.00 |
| Finance Director | Juliet Crosby | \$2,459.00 | \$1,068.52 | \$1,044.70 | \$345.78 | | \$2,459.00 | \$0.00 |
| Taxes/Benefits | | \$9,305.00 | \$4,391.86 | \$2,351.79 | \$2,553.59 | \$7.76 | \$9,305.00 | \$0.00 |
| Books, Subscriptions and Reference | | \$722.00 | \$180.50 | \$180.50 | \$0.00 | \$361.00 | \$722.00 | \$0.00 |
| Indirect Costs | | \$4,531.00 | \$2,339.91 | | \$1,080.93 | \$1,110.16 | \$4,531.00 | \$0.00 |
| TOTAL | | \$61,842.00 | \$25,738.95 | \$16,842.51 | \$11,890.18 | \$7,370.36 | \$61,842.00 | \$0.00 |

Advances Received \$61,842.00
Underspent/(Overspent) \$0.00

Total Current Year (FY 23) Allocation

| Expenditure Category | Staff Name | Approved Budget | Jul-Sep 2023 | Oct-Dec 2023 | Jan-Mar 2024 | Apr-Jun 2024 | Total Expenditure | Budget Balance |
|------------------------------------|-------------------------------|-----------------|--------------|--------------|--------------|--------------|-------------------|----------------|
| Books, Subscriptions and Reference | | \$722.00 | \$180.50 | \$180.50 | \$0.00 | \$361.00 | | \$722.00 |
| Crisis Intervention Specialist | Tenisha Keys | \$41,760.00 | \$16,094.94 | \$11,863.74 | \$7,909.88 | \$5,891.44 | | \$41,760.00 |
| Executive Director | Erin Scott | \$3,065.00 | \$1,663.22 | \$1,401.78 | | | | \$3,065.00 |
| Finance Director | Juliet Crosby | \$2,459.00 | \$1,068.52 | \$1,044.70 | \$345.78 | | | \$2,459.00 |
| Indirect Costs | | \$4,531.00 | \$2,339.91 | | \$1,080.93 | \$1,110.16 | | \$4,531.00 |
| Taxes/Benefits | | \$9,305.00 | \$4,391.86 | \$2,351.79 | \$2,553.59 | \$7.76 | | \$9,305.00 |
| TOTAL | | \$61,842.00 | \$25,738.95 | \$16,842.51 | \$11,890.18 | \$7,370.36 | \$0.00 | \$61,842.00 |

Total Carryover (FY 22) Allocation

| Expenditure Category | Staff Name | Approved Budget | Jul-Sep 2023 | Oct-Dec 2023 | Jan-Mar 2024 | Apr-Jun 2024 | Total Expenditure | Budget Balance |
|----------------------|------------|-----------------|--------------|--------------|--------------|--------------|-------------------|----------------|
| | | | | | | | | \$0.00 |
| TOTAL | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Explain any staffing changes and/or spending anomalies that do not require a budget modification at this time:

Upload of Resumes for New Staff (required):

- Expenditures reported in this statement are in accordance with our contract agreement and are taken from our books of account which are supported by source documentation.
- All federal and state taxes withheld from employees for this reporting period were remitted to the appropriate government agencies. Furthermore, the employer's share or contributions for Social Security, Medicare

Unemployment and State Disability insurance, and any related government contribution required were remitted as well.

Prepared By: [Juliet Crosby](#)

Email: jcrosby@fvlc.org

Date: [08/26/2024](#)

Authorized By: [Erin Scott](#)

Email: escott@fvlc.org

Name of Authorized Signatory with Signature on File

| Approved By: | | Examined By: | | Approved By: | |
|----------------------------------|----------------------------|-----------------|------|-----------------|------|
| Mary-Claire Katz | 08/27/2024 | | | | |
| Project Manager | Date | CSA Fiscal Unit | Date | CSA Fiscal Unit | Date |

Initially submitted: Aug 26, 2024 - 13:19:30