

CITY OF SAN BERNARDINO

CONFIDENTIAL

MODERNIZING OLDER CALIFORNIANS ACT –

NUTRITION SERVICES

RFP HS# 23 - 26

TABLE OF CONTENTS

1. Attachment B - Statement of Certification
2. Statement of Experience and Qualifications
3. Attachment C – Licenses, Permits and/or Certifications
4. Financials – Annual reports and audited financial statements
5. Project Team Organization Chart
6. Proposal Description
7. Work Plan and Schedule
8. Attachment D – Certification Regarding Debarment or Suspension
9. Attachment E - Cost
10. Attachment F -References
11. Attachment G – Former County Officials
12. Attachment H – Exceptions to RFP
13. Attachment I – Public Records Act Exemptions
14. Attachment J – Indemnification and Insurance Requirements Affidavit
15. Attachment L – Local Vendor Preference Self-Certification
16. Subcontractor Information
17. Exhibit A – Complaint and Grievance Procedure
18. Privacy and Security
19. Attachment M – Campaign Contribution Disclosure (SB 1439)
20. Attachment N – Letter of Intent

ATTACHMENT A – COVER PAGE

Use this checklist to ensure that all items requested have been included.

Items Completed		Page (s)
1.	Attachment A – Cover Page	
2.	Attachment B – Statement of Certification (1 page)	
3.	Attachment C – Licenses, Permits, and/or Certifications	
4.	Attachment D – Certification Regarding Debarment or Suspension; California Secretary of State Business Entity Registration	
5.	Attachment E – Cost	
6.	Attachment F – References	
7.	Attachment G – Employment of Former County Officials	
8.	Attachment H – Exceptions to RFP	
9.	Attachment I – Public Records Act Exemptions	
10.	Attachment J – Indemnification and Insurance Requirements Affidavit (1 page)	
11.	Attachment K- Reserved	
12.	Attachment L – Local Vender Preference Self-Certification (1 page)	
13.	Attachment M – Campaign Contribution Disclosure (SB 1439) (3 pages)	
14.	Financials (Two Years)	
15.	Attachment N- Letter of Intent (2 pages)	

Proposer Name: Trudy Panowicz

Address: _____

Telephone No.: (909) 384-5434 FAX No.: () _____

Email Address: panowicz_tr@sbcity.org

Federal Tax ID: 98-6000772

RFP Contact: Diane Ettari

Name of Authorized Representative: _____

Title of Authorized Representative: _____

By signing below, the individual acknowledges that he/she has the authority to bind the Proposer to the terms of the Proposal. The individual further acknowledges that he/she has read and understands the RFP, the contents of the Proposal and the Attachments, and attests to the accuracy of the information submitted therein.

Signature of Authorized Representative: _____

Date: _____

ATTACHMENT B
STATEMENT OF CERTIFICATION

The following statements are incorporated in our response to San Bernardino County.

	Statement	Agree (initial)	Agree with qualification. (initial and attach explanation)
1.	The offer made in the Proposal is firm and binding for nine (9) months from the date the Proposal is opened.	TRP	
2.	All aspects of the Proposal, including cost, have been determined independently, without consultation with any other Proposer or competitor for the purpose of restricting competition.	TRP	
3.	All declarations in the Proposal and attachments are true and that this shall constitute a warranty, the falsity of which will entitle the County to pursue any remedy by law.	TRP	
4.	Proposer agrees that all aspects of the RFP and the Proposal submitted shall be binding if the Proposal is selected and a Contract awarded.	TRP	
5.	Proposer agrees to provide the County with any other information the County determines is necessary for an accurate determination of the Proposer's ability to perform the Services as proposed.	TRP	
6.	Proposer, if selected will comply with all applicable rules, laws and regulations.	TRP	
7.	The RFP has been reviewed in its entirety and Proposer has no exceptions to any requirements, terms, or conditions, except as noted in Attachment H.	TRP	

ATTACHMENT C

LICENSES, PERMITS, and/or CERTIFICATIONS

TYPE (ie: License, Permit, Certifications)

EXPIRATION

Include DIR Registration No. of Contractor and Subcontractors

The City of San Bernardino has health permits on file issued by the Department of Public Health - Environmental Health Services.	
All staff have Food Handlers licenses.	

STATEMENT OF EXPERIENCE AND QUALIFICATIONS

The City of San Bernardino has been providing meals to seniors since 1977. During this time the City has demonstrated services as a provider of tens of thousands of congregate nutritious meals annually to our low-income senior population. Through collaborative contracts of the San Bernardino County Department of Aging and Adult services, low-income seniors are consistently served nutritious and balanced meals.

The City of San Bernardino, a local municipality, has demonstrated capacity to perform the required services in this proposal.

The City of San Bernardino has an organization that is adequately staffed and trained to perform the required services or demonstrate the capacity for recruiting such staff.

Description of experience of principal individuals:

Trudy Panowicz – Food Service Supervisor III– Supervise the Older Californians Nutrition Program for over 15 years.

Mitch Assumma – Community Recreation Manager with over 40 years' experience within the Parks and Recreation industry.

STATEMENT OF EXPERIENCE AND QUALIFICATIONS

Contracts currently in effect, completed, or terminated prior to the original expiration date within the last three years – For fiscal years 2022 – 2025 – Older Californians Nutrition Program.

A three-year grant program to provide congregate meals to seniors, The HCBS grant program – Nutrition Infrastructure grant program.

The City of San Bernardino has no controlling interest in any other firms providing equivalent or similar services.

The City of San Bernardino has no financial interest in other lines of business outside of municipal operations.

The City of San Bernardino has no pending litigation, involving any officers, employees, and/or consultants thereof, in connection with contracts.

STATEMENT OF EXPERIENCE AND QUALIFICATIONS

The City of San Bernardino has no convictions or adverse court rulings involving fraud and/or related acts of all officers, consultants, and employees.

The City of San Bernardino has no commitments or potential commitments that may impact the City of San Bernardino's assets, lines or credit, guarantor letters, or ability to perform the Contract, if awarded.

FINANCIALS

Annual report for previous two years.

Three (3) most recent and complete annual independently audited financial statements.

Single Audit Report
City of San Bernardino, California
For the Year Ended June 30, 2021



ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

City of San Bernardino

**Single Audit Report on Federal Awards
Table of Contents**

	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1
Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards in Accordance with the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	7
Notes to the Schedule of Expenditures of Federal Awards	9
Schedule of Findings and Questioned Costs:	
Section I: Summary of Auditor's Results	11
Section II: Financial Statements Findings	12
Section III: Federal Awards Findings and Questioned Costs	12
Summary Schedule of Prior Audit Findings	17
Corrective Action Plan	18



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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**

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Leena Shanbhag, CPA, MST, CGMA
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Jenny W. Liu, CPA, MST
Brenda L. Odle, CPA, MST (Partner Emeritus)

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Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA

Independent Auditor's Report

To the Honorable Mayor and City Council Members
City of San Bernardino
San Bernardino, California

We have audited, in accordance with 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, each major fund, and the aggregate remaining fund information of the City of San Bernardino, California (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 30, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Responses, we did identify certain deficiencies in internal control that we consider to be significant deficiencies.

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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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 determination of financial statement amounts. 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*.

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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
November 30, 2021



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Honorable Mayor and City Council Members
City of San Bernardino
San Bernardino, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of San Bernardino's (the City) 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, 2021. 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 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, 2021.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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.

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 GAAS, *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 GAAS, *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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-003 and 2021-004, to be significant deficiencies.

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. *Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon, dated November 30, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted 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 is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 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 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California

September 29, 2022 (except for our report on the Schedule of Expenditures of Federal Awards, for which the date is November 30, 2021)

City of San Bernardino

Schedule of Expenditures of Federal Awards Year Ended June 30, 2021

Federal Grantor/Passed through Grantor Program Title	Assistance Listing Number	Grant Award Number	Federal Expenditures	Amounts provided to Subrecipients
U.S. Department of Housing and Urban Development:				
Community Development Block Grants/Entitlement Grants Cluster:				
<i>Direct Program:</i>				
Neighborhood Stabilization Program 1	14.218	B-08-MN-06-0520	\$ 822,923	\$ -
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-06-0539	1,718,449	33,228
Total Community Development Block Grants/Entitlement Grants Cluster			2,541,372	33,228
Emergency Solutions Grants Program	14.231	E-20-MC-06-0539	392,001	347,798
COVID19 - Emergency Solutions Grants Program CV1	14.231	E-20-MW-06-0539	203,661	194,582
COVID19 - Emergency Solutions Grants Program CV2	14.231	E-20-MW-06-0539	155,465	155,465
HOME Investment Partnerships Program	14.239	M-19-MC-06-0565	91,327	-
Total U.S. Department of Housing and Urban Development			3,383,826	731,073
U.S. Department of Justice:				
<i>Direct Program:</i>				
2020 Project Safe Neighborhoods	16.609	2020GPBX0080	5,102	-
Equitable Sharing Program	16.922	CA0361000	156,620	-
2020 Community Oriented Policing Services Hiring Program	16.710	2020ULWX0011	1,169,032	-
Edward Byrne Memorial Justice Assistance Grant:				
<i>Passed through County of San Bernardino Law and Justice Group:</i>				
2016 Justice Assistance Grant	16.738	2016-DJBX-0768	28,937	-
2016 Justice Assistance Grant (Subaward 15-364)	16.738	2015-DJBX-0978	391,621	-
Total U.S. Department of Justice			1,751,312	-
U.S. Department of Transportation:				
<i>Passed through Federal Railroad Administration:</i>				
Selective Traffic Enforcement Program	20.301	69A36520401860RTECA	80,000	-
Highway Safety Cluster:				
<i>Passed through State of California Office of Traffic Safety:</i>				
Selective Traffic Enforcement Program	20.600	PT20151	22,183	-
Selective Traffic Enforcement Program	20.600	PT21049	121,605	-
Total State and Community Highway Safety/ Highway Safety Cluster			143,788	-
Minimum Penalties for Offenders for Driving While Intoxicated:				
<i>Passed through State of California Office of Traffic Safety:</i>				
Selective Traffic Enforcement Program	20.608	PT20151	172,051	-
Selective Traffic Enforcement Program	20.608	PT21049	229,527	-
Total Minimum Penalties for Offenders for Driving While Intoxicated			401,578	-
Total U.S. Department of Transportation			625,366	-

See accompanying notes to the schedule of expenditures of federal awards.

City of San Bernardino

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Grantor/Passed through Grantor Program Title	Assistance Listing Number	Grant Award Number	Federal Expenditures	Amounts provided to Subrecipients
U.S. Department of Treasury:				
<i>Direct Program:</i>				
Equitable Sharing Program	21.016	CA0361000	\$ 60,000	\$ -
COVID19 - Coronavirus Relief Fund	21.019	20-1892-0-1-806	2,691,008	-
COVID19 - Emergency Rental Assistance Program	21.023	ERA-2101112330	3,120,459	3,111,240
<i>Passed through County of San Bernardino:</i>				
COVID19 - Coronavirus Relief Fund	21.019	CARES21-ALLC-SAN	2,691,008	-
COVID19 - Coronavirus Relief Fund	21.019	CARES21-PRJC-46-SAN	14,212	-
COVID19 - Coronavirus Relief Fund	21.019	CARES21-PRJC-47-SAN	34,888	-
COVID19 - Coronavirus Relief Fund	21.019	CARES21-PRJC-50-SAN	19,851	-
COVID19 - Coronavirus Relief Fund	21.019	CARES21-PRJC-51-SAN	79,320	79,320
Total U.S. Department of Treasury			8,710,746	3,190,560
U.S. Department of Education:				
<i>Passed through California Department of Education:</i>				
Adult Education and Family Act	84.002A	V002A190005	96,921	-
Total U.S. Department of Education			96,921	-
U.S. Department of Health and Human Services:				
<i>Aging Cluster:</i>				
<i>Passed through County of San Bernardino Department of Aging and Adult Services:</i>				
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	16-389	319,447	-
Nutrition Services Incentive Program - Elderly Nutrition Program	93.053	16-389	31,000	-
Total Aging Cluster			350,447	-
Total U.S. Department of Health and Human Services			350,447	-
Corporation for National and Community Services:				
<i>Direct Program:</i>				
Retired and Senior Volunteer Program	94.002	19SRPCA008	61,697	-
Foster Grandparent/Senior Companion Cluster:				
<i>Direct Program:</i>				
Senior Companion Program of San Bernardino	94.016	18SCPCA005	196,668	-
Total Foster Grandparent/Senior Companion Cluster			196,668	-
Total Corporation for National and Community Services			258,365	-
U.S. Department of Homeland Security:				
Homeland Security Grant Program:				
<i>Passed through City of Riverside Fire Department:</i>				
Urban Area Security Initiative	97.067	2018-0054	73,582	-
Total U.S. Department of Homeland Security			73,582	-
Total Expenditures of Federal Awards			\$ 15,250,565	\$ 3,921,633

See accompanying notes to the schedule of expenditures of federal awards.

City of San Bernardino

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2021

Note 1: Summary of Significant Accounting Policies Applicable to the Schedule of Expenditures of Federal Awards

Reporting Entity

The financial reporting entity consists of the primary government, City of San Bernardino (the "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. For the purposes of the Schedule of Expenditures of Federal Awards (SEFA), the reporting entity consists of all City departments except the water department, which has a separate independent single audit.

The City Council acts as the governing body and is able to impose its will on the following organizations, establishing financial accountability.

Basis of Accounting

Funds received under the various grant programs have been recorded within the general fund and special revenue funds of the City. The City utilizes the modified accrual method of accounting for the general fund and special revenue funds. The accompanying Schedule of Expenditures of Federal Awards ("Schedule") is presented in accordance with the 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). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in, the preparation of the City's basic financial statements.

Schedule of Expenditures of Federal Awards

The accompanying Schedule presents the activity of all federal assistance programs of the City except those programs of the City's Water Department, which are not included in the City's Schedule of Expenditures of Federal Awards but are reported in an independent single audit by a separate auditing firm. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through the State of California and the County of San Bernardino, is not included in the Schedule. The Schedule was prepared from only the accounts of various grant programs and, therefore, does not present the financial position, change in fund balance, or results of operations of the City.

Note 2: De Minimis Indirect Cost Rate

The City has elected not to use 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

City of San Bernardino

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2021

Note 3: Outstanding Loans

The City of San Bernardino entered into a Contract for Loan Guarantee Assistance, a Master Fiscal Agency Agreement, and executed a promissory note with the United States Department of Housing and Urban Development pursuant to Section 108 of the Housing and Community Development Act of 1974, as amended (Section 108 Loan). The proceeds of the loan were then loaned to the EDA to be used for the Arden-Guthrie Focused Neighborhood Revitalization Project, which affects approximately 20 acres of land located at the northwest corner of Arden Avenue and 20th Street (Arden-Guthrie Site). Once the Arden-Guthrie Site is sold to a third-party, the proceeds of the sale are required to be paid to the City. All debt service payments on the Section 108 Loan are the responsibility of the City. The source of funds available for the repayment of the Loan is the CDBG Program Revenue of the City. In the event of default, the City's annual CDBG allocation may be reduced by the amount necessary to satisfy the annual debt service requirement.

Interest payments are due semiannually on February 1 and August 1 at a rate of 2.7% per annum and continue through August 1, 2026. Principal payments are due annually on August 1, and continue through August 1, 2026.

The outstanding balance of this loan at June 30, 2021 is \$3,774,000.

Note 4: Subrecipients

During the fiscal year ended June 30, 2021, the City disbursed \$33,228 of federal awards to a subrecipients for the Community Development Block Grant (Assistance Listing No. 14.218). The City also disbursed \$731,073 to subrecipients for the Emergency Solutions Grants Program (Assistance Listing No. 14.231). The City also disbursed \$3,111,240 to subrecipients for the COVID-19 - Emergency Rental Assistance Program (Assistance Listing No. 21.023). The City also disbursed \$79,320 to subrecipients for the COVID-19 - Coronavirus Relief Fund (Assistance Listing No. 21.019).

City of San Bernardino

Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

SECTION I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness identified?	<u> </u> Yes	<u> X </u> No
Significant deficiencies identified?	<u> </u> Yes	<u> X </u> No
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No

Federal Awards

Internal control over major programs:

Material weakness identified?	<u> </u> Yes	<u> X </u> No
Significant deficiencies identified?	<u> X </u> Yes	<u> </u> None Reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?

<u> X </u>	Yes	<u> </u> No
--------------	-----	----------------------

Identification of major federal programs:

Assistance Listing Number

14.231
16.710
20.608
21.019
21.023

Name of Federal Programs or Cluster

Emergency Solutions Grant
2020 Community Oriented Policing Services Hiring Program
Selective Traffic Enforcement Program
COVID19 - Coronavirus Relief Fund
COVID19 - Emergency Rental Assistance Program

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

<u> </u>	Yes	<u> X </u> No
-------------------	-----	-----------------

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2021

SECTION II: FINANCIAL STATEMENT FINDINGS

No matters to be reported.

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

**2021-001 – Procurement and Suspension and Debarment
Noncompliance**

Federal Program

Emergency Solutions Grant, Assistance Listing Number 14.231

Criteria

Per 2 CFR section 200.318 through 200.326, the non-federal entity must follow the procurement standards which includes conducting all procurement transactions in a manner providing full and open competition and performing a cost or price analysis in connection with every procurement action in excess of the simplified acquisition threshold.

Condition

During the audit, the City was unable to provide support to show that competitive bidding, advertising, and a cost analysis was performed for the contract entered into during the year under audit.

Cause

The City did not properly follow its policies and procedures to ensure that procurements adhered to procurements standards required by Uniform Guidance.

Identification as a Repeat Finding

This is not a repeat finding.

Effect

Contracts could be entered into that do not follow the guidelines set forth by the compliance requirements and the City policies.

Questioned Costs

None.

City of San Bernardino

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2021

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (Continued)

2021-001 – Procurement and Suspension and Debarment (Continued)
Noncompliance

Recommendation

We recommend for the City to follow its policies and procedures to ensure compliance with federal requirements and that the support be maintained.

Management's Response

See Corrective Action Plan.

2021-002 – Special reports for Federal Funding Accountability and Transparency Act (FFATA)
Noncompliance

Federal Program

COVID-19 - Emergency Rental Assistance Program, Assistance Listing Number 21.023

Criteria

The entity is a direct recipient who made a first tier subaward of \$25,000 or more and therefore, was required to report subaward data through Federal Funding Accountability and Transparency Act Reporting System (FSRS) under FFATA.

Condition

During the audit, we noted that the City was unaware of FFATA reporting requirements and did not report their subaward.

Cause

The City did not comply with reporting requirements under the Transparency Act.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
1	1	1	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$3,111,240	\$6,222,480	\$6,222,480	\$0	\$0

City of San Bernardino

**Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2021**

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (Continued)

**2021-002 – Special reports for Federal Funding Accountability and Transparency Act (FFATA) (Continued)
Noncompliance**

Identification as a Repeat Finding

This is not a repeat finding.

Effect

The City could jeopardize future grant funding due to noncompliance with program requirements.

Questioned Costs

None.

Recommendation

We recommend the City implement a tracking system to remind staff of reporting requirements and submission deadlines.

Management's Response

See Corrective Action Plan.

**2021-003 – Procurement and Suspension and Debarment
Significant Deficiency**

Federal Program

Emergency Solutions Grant, Assistance Listing Number 14.231

Criteria

Per 2 CFR section 200.318 through 200.326, the non-federal entity must follow the procurement standards which includes conducting all procurement transactions in a manner providing full and open competition and performing a cost or price analysis in connection with every procurement action in excess of the simplified acquisition threshold.

Condition

During the audit, the City was unable to provide support to show that competitive bidding, advertising, and a cost analysis was performed for the contract entered into during the year under audit.

City of San Bernardino

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2021

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (Continued)

2021-003 – Procurement and Suspension and Debarment (Continued)
Significant Deficiency

Cause

The City did not properly follow its policies and procedures to ensure that procurements adhered to procurements standards required by Uniform Guidance.

Identification as a Repeat Finding

This is not a repeat finding.

Effect

Contracts could be entered into that do not follow the guidelines set forth by the compliance requirements and the City policies.

Questioned Costs

None.

Recommendation

We recommend for the City to implement controls to ensure its policies and procedures are being followed prior to entering into a procurement agreement with federal funds to ensure compliance with federal requirements and that the support be maintained.

Management's Response

See Corrective Action Plan.

2021-004 – Special reports for Federal Funding Accountability and Transparency Act (FFATA)
Significant Deficiency

Federal Program

COVID-19 - Emergency Rental Assistance Program; Assistance Listing Number 21.023

Criteria

The entity is a direct recipient who made a first tier subaward of \$25,000 or more and therefore, was required to report subaward data through Federal Funding Accountability and Transparency Act Reporting System (FSRS) under FFATA.

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2021

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (Continued)

2021-004 – Special reports for Federal Funding Accountability and Transparency Act (FFATA) (Continued)
Significant Deficiency

Condition

During the audit, we noted that the City was unaware of FFATA reporting requirements and did not report their subaward.

Cause

The City did not comply with reporting requirements under the Transparency Act.

Identification as a Repeat Finding

This is not a repeat finding.

Effect

The City could jeopardize future grant funding due to noncompliance with program requirements.

Questioned Costs

None.

Recommendation

We recommend the City implement a tracking system to remind staff of reporting requirements and submission deadlines.

Management's Response

See Corrective Action Plan.

City of San Bernardino

**Summary Schedule of Prior Year Audit Findings
Year Ended June 30, 2021**

Section II - Financial Statements Findings

Finding 2020-001 – Segregation of Duties

Status

Implemented.

Finding 2020-002 – Accounting Manual

Status

Implemented.

2020-003 – Equipment and Real Property Management

Status

Implemented.

2020-004 – Performance Reporting

Status

Implemented.



City of San Bernardino

Finance Department

CORRECTIVE ACTION PLAN

In Response to Findings Relating to the Financial Statements and to the Schedule of Findings and Questioned Costs Year Ended June 30, 2021

September 23, 2022

The City of San Bernardino respectfully submits the following corrective action plan for the year ended June 30, 2021:

Name and address of independent public accounting firm:

Rogers, Anderson, Malody & Scott, LLP
735 E. Carnegie Drive, Suite 100
San Bernardino, CA 92408

Audit Period: July 1, 2020 – June 30, 2021

The findings from the September 23, 2022, schedule of findings and questioned costs are discussed below.

FINDINGS – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding Number 2021-001 Procurement and Suspension and Debarment Noncompliance and 2021-003 – Procurement and Suspension and Debarment Significant Deficiency

Recommendation

We recommend for the City to follow its policies and procedures to ensure compliance with federal requirements and that the support be maintained.

Corrective Action Taken

Management acknowledges the importance of following its policies and procedures to ensure compliance with federal requirements and that the support be maintained. To that end, Management has communicated to staff the importance of maintaining a system that ensures City staff is aware of the policies and procedures and to ensure they are followed to ensure compliance with federal requirements.

Proposed Completion Date

June 30, 2022

Finding Number 2021-002 Special reports for Federal Funding Accountability and Transparency Act (FFATA) Noncompliance and 2021-004 – Special reports for Federal Funding Accountability and Transparency Act (FFATA) Significant Deficiency

Recommendation

We recommend the City implement a tracking system to remind staff of reporting requirements and submission deadlines.

Corrective Action Taken

Management acknowledges the importance of completing timely and accurate grant reporting. To that end, Management has communicated to staff the importance of maintaining a system that ensures City staff is aware of the types of reports that are due for the various grant funds received by the City.

Proposed Completion Date

June 30, 2022

For any questions regarding this plan, please contact Marim Fam, Deputy Finance Director.

Sincerely,



Marim Fam
Deputy Finance Director

**Single Audit Report
City of San Bernardino, California
For the Year Ended June 30, 2022**



ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

City of San Bernardino

**Single Audit Report on Federal Awards
Table of Contents**

	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1
Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards in Accordance with the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	7
Notes to the Schedule of Expenditures of Federal Awards	9
Schedule of Findings and Questioned Costs:	
Section I: Summary of Auditor's Results	11
Section II: Financial Statements Findings	12
Section III: Federal Awards Findings and Questioned Costs	13
Summary Schedule of Prior Audit Findings	14
Corrective Action Plan	15



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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**

PARTNERS

Terry P. Shea, CPA
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradford A. Welebit, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardeniya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Parsons Emeritus)

Independent Auditor's Report

To the Honorable Mayor and City Council Members
City of San Bernardino
San Bernardino, California

MANAGERS / STAFF

Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Lana Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Denu Hite, CPA
Jeffrey McKenna, CPA

We have audited, in accordance with 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, each major fund, and the aggregate remaining fund information of the City of San Bernardino, California (the City) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 10, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

MEMBERS

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Certified Public Accountants

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Quality Center

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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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 determination of financial statement amounts. 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*.

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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 10, 2023



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Independent Auditor's Report

PARTNERS

Terry P. Shea, CPA
Scott W. Manino, CPA, CGMA
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Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jelley McKennan, CPA

To the Honorable Mayor and City Council Members
City of San Bernardino
San Bernardino, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of San Bernardino's (the City's) compliance with the types of compliance requirements described 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, 2022. 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 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, 2022.

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 (*Government Auditing Standards*); and the audit requirements of Title 2 US 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.



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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.

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 GAAS, *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 GAAS, *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.

Other Matter

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a significant deficiency.

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 a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon, dated March 10, 2023 which contained unmodified opinions on those financial statements. Our audit was conducted 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 is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 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 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rogers, Anderson, Malachy & Scott, LLP.

San Bernardino, California

August 28, 2023 (except for our report on the Schedule of Expenditures of Federal Awards, for which the date is March 10, 2023).

City of San Bernardino

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Passed through Grantor Program Title	Assistance Listing Number	Grant Award Number	Federal Expenditures	Amounts provided to Subrecipients
U.S. Department of Housing and Urban Development:				
Community Development Block Grants/Entitlement Grants Cluster:				
<i>Direct Program:</i>				
Neighborhood Stabilization Program 1	14.218	B-08-MN-06-0520	\$ 16,021	\$ -
Community Development Block Grants/CV3	14.218	B-20-MW-06-0539	124,790	-
Community Development Block Grants/CV1	14.218	B-20-MW-06-0539	759,481	-
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-06-0539	3,044,490	73,000
Total Community Development Block Grants/Entitlement Grants Cluster			3,944,782	73,000
Emergency Solutions Grants Program CV1	14.231	E-20-MW-06-0539	2,331,816	2,320,090
Emergency Solutions Grants Program CV2	14.231	E-20-MW-06-0539	628,876	-
Emergency Solutions Grants Program	14.231	E-21-MW-06-0539	194,408	172,603
HOME Investment Partnerships Program	14.239	M-21-MC-06-0565	660,169	-
Total U.S. Department of Housing and Urban Development			7,760,051	2,565,693
U.S. Department of Justice:				
<i>Direct Program:</i>				
2020 Community Oriented Policing Services Hiring Program	16.710	2020ULWX0011	1,607,939	-
2021 Community Oriented Policing Services Hiring Program	16.710	15JCOPS-21-GG-03409-UHPX	594,049	-
Equitable Sharing Program	16.922	CA0361000	36,887	-
2020 Project Safe Neighborhoods	16.609	2020GPBX0080	165,061	-
<i>Passed through County of San Bernardino Law and Justice Group:</i>				
FY 2020 Emergency Management Performance Grant	16.738	2020-0006	7,983	-
Coronavirus Emergency Supplemental Funding Program Solicitation FY 2020	16.034	2020-VD-BX-1095	130,046	-
Total U.S. Department of Justice			2,541,965	-
U.S. Department of Transportation:				
<i>Passed through State of California Office of Traffic Safety:</i>				
Selective Traffic Enforcement Program	20.608	PT22066	238,684	-
Selective Traffic Enforcement Program	20.608	PT21049	42,148	-
Total AL 20.608			280,832	-
Highway Safety Cluster:				
<i>Passed through State of California Office of Traffic Safety:</i>				
Selective Traffic Enforcement Program	20.600	PT22066	55,764	-
Selective Traffic Enforcement Program	20.600	PT21049	31,336	-
Total Highway Safety Cluster			87,100	-
Total U.S. Department of Transportation			367,932	-

See accompanying notes to the schedule of expenditures of federal awards.

City of San Bernardino

Schedule of Expenditures of Federal Awards, continued
Year Ended June 30, 2022

Federal Grantor/Passed through Grantor Program Title	Assistance Listing Number	Grant Award Number	Federal Expenditures	Amounts provided to Subrecipients
U.S. Department of Treasury:				
<i>Direct Program:</i>				
Equitable Sharing Program	21.016	CA0361000	\$ 60,000	\$ -
Emergency Rental Assistance Program	21.023	ERA-2101112330	3,176,518	3,111,240
Emergency Rental Assistance Program 2 - Federal	21.023	ERA2-7509	3,143,758	3,143,758
Emergency Rental Assistance Program 2 - State	21.023	21-ERAP-200084	5,807,808	5,807,808
American Rescue Plan Act	21.027	SLT-1008	1,030	-
Total U.S. Department of Treasury			12,189,114	12,062,806
U.S. Department of Education:				
<i>Passed through California Department of Education:</i>				
Adult Education and Family Act	84.002A	2021-145508-24640	100,116	-
Total U.S. Department of Education			100,116	-
U.S. Department of Health and Human Services:				
Aging Cluster:				
<i>Passed through County of San Bernardino Department of Aging and Adult Services</i>				
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	16-389	281,529	-
Total Aging Cluster			281,529	-
Total U.S. Department of Health and Human Services			281,529	-
Corporation for National and Community Services:				
<i>Direct Program:</i>				
Retired and Senior Volunteer Program	94.002	19SRPCA008	36,586	-
Foster Grandparent/Senior Companion Cluster:				
<i>Direct Program:</i>				
Senior Companion Program of San Bernardino	94.016	21SCICA004	163,939	-
Total Foster Grandparent/Senior Companion Cluster			163,939	-
Total Corporation for National and Community Services			200,525	-
Total Expenditures of Federal Awards			\$ 23,441,232	\$ 14,628,499

See accompanying notes to the schedule of expenditures of federal awards.

City of San Bernardino

**Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

Note 1: Summary of Significant Accounting Policies Applicable to the Schedule of Expenditures of Federal Awards

Reporting Entity

The financial reporting entity consists of the primary government, City of San Bernardino (the "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. For the purposes of the Schedule of Expenditures of Federal Awards (SEFA), the reporting entity consists of all City departments except the water department, which has a separate independent single audit.

The City Council acts as the governing body and is able to impose its will on the following organizations, establishing financial accountability.

Basis of Accounting

Funds received under the various grant programs have been recorded within the General Fund and special revenue funds of the City. The City utilizes the modified accrual method of accounting for the General Fund and special revenue funds. The accompanying Schedule of Expenditures of Federal Awards ("Schedule") is presented in accordance with the 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). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in, the preparation of the City's basic financial statements.

Schedule of Expenditures of Federal Awards

The accompanying Schedule presents the activity of all federal assistance programs of the City except those programs of the City's Water Department, which are not included in the City's Schedule of Expenditures of Federal Awards but are reported in an independent single audit by a separate auditing firm. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through the State of California and the County of San Bernardino, is not included in the Schedule. The Schedule was prepared from only the accounts of various grant programs and, therefore, does not present the financial position, change in fund balance, or results of operations of the City.

Note 2: De Minimis Indirect Cost Rate

The City has elected not to use 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

City of San Bernardino

**Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

Note 3: Outstanding Loans

The City of San Bernardino entered into a Contract for Loan Guarantee Assistance, a Master Fiscal Agency Agreement, and executed a promissory note with the United States Department of Housing and Urban Development pursuant to Section 108 of the Housing and Community Development Act of 1974, as amended (Section 108 Loan). The proceeds of the loan were then loaned to the EDA to be used for the Arden-Guthrie Focused Neighborhood Revitalization Project, which affects approximately 20 acres of land located at the northwest corner of Arden Avenue and 20th Street (Arden-Guthrie Site). Once the Arden-Guthrie Site is sold to a third-party, the proceeds of the sale are required to be paid to the City. All debt service payments on the Section 108 Loan are the responsibility of the City. The source of funds available for the repayment of the Loan is the CDBG Program Revenue of the City. In the event of default, the City's annual CDBG allocation may be reduced by the amount necessary to satisfy the annual debt service requirement.

Interest payments are due semiannually on February 1 and August 1 at a rate of 2.7% per annum and continue through August 1, 2026. Principal payments are due annually on August 1, and continue through August 1, 2026.

The outstanding balance of this loan at June 30, 2022 is \$3,200,000.

Note 4: Subrecipients

During the fiscal year ended June 30, 2022, the City disbursed \$73,000 of federal awards to subrecipients for the Community Development Block Grant (AL No. 14.218) and \$2,492,693 to subrecipients for the Emergency Solutions Grants Program (AL No. 14.231). The City also disbursed \$12,062,806 to subrecipients for Emergency Rental Assistance Program (AL No. 21.023).

City of San Bernardino

Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

SECTION I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness identified?	<u> </u> Yes	<u> X </u> No
Significant deficiencies identified?	<u> </u> Yes	<u> X </u> No
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No

Federal Awards

Internal control over major programs:

Material weakness identified?	<u> </u> Yes	<u> X </u> No
Significant deficiencies identified?	<u> X </u> Yes	<u> </u> None Reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?

<u> X </u> Yes	<u> </u> No
--------------------------	----------------------

Identification of major federal programs:

CFDA Number

14.218
14.231
14.239
21.023

Name of Federal Programs or Cluster

CDBG-Entitlement Grants Cluster
Emergency Solutions Grants Program
HOME Investment Partnerships Program
Emergency Rental Assistance Program

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

<u> </u> Yes	<u> X </u> No
-----------------------	-------------------------

City of San Bernardino

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022

SECTION II: FINANCIAL STATEMENT FINDINGS

No matters to be reported.

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2022-001 – Subaward Reporting Requirements for Federal Funding Accountability and Transparency Act (FFATA)
Significant Deficiency and Non-Material Noncompliance

Federal Program

CDBG-Entitlement Grants Cluster, CFDA 14.218

Criteria

The requirements of 2 CFR Part 170 Appendix A states that direct recipients of grants or cooperative agreements are required to report first-tier subawards of \$50,000 or more to the Federal Funding Accountability and Transparency Act (FFATA) Subaward Report System (FSRS) by the end of the following month in which the direct recipient awards such subawards. Part 3 of the compliance supplement requires this reporting at the \$30,000.

Condition

During the audit, we noted reporting of subaward information to FSRS was not performed.

Cause

The City did not have controls in place to ensure FSRS reporting was completed in the required timeframe.

Identification as a Repeat Finding

This is not a repeat finding.

Effect

The City could jeopardize future grant funding due to program noncompliance.

Question Costs

None.

Recommendation

We recommend the City implement a tracking system to remind staff of the various reports due and respective deadlines.

Management's Response

See Corrective Action Plan.

City of San Bernardino

**Status of Prior Year Audit Findings
Year Ended June 30, 2022**

Section II - FINANCIAL STATEMENT FINDINGS

No matters to be reported.



City of San Bernardino

City of San Bernardino External Audit Corrective Action Plan

This corrective action plan is in response to the city's single audit report for the fiscal year ended June 30, 2022, prepared by RAMS.

Part III Federal Award Findings and Questioned Costs #2022-001

Recommendation:

It is recommended that the City implement a tracking system to remind staff of the various reports due and respective deadlines.

Corrective Action:

To ensure compliance for future reporting, staff routes all contracts through DocuSign. Any grant related contract routed through DocuSign will forward a fully executed copy to the Grants Division. Grant related contracts at \$30,000 or above will be flagged to inform the applicable department Management Analyst to report the contract to the Federal Funding Accountability and Transparency Act (FFATA) Subaward Report System (FSRS) by the end of the following month. A tracking log will be maintained where applicable contracts will be listed, the deadline date to report in the FSRS, and a date to record when it was completed. This tracking log will be housed in the Grants Division folder on the City's shared drive.

Person Responsible for Corrective Action:

Grants Division Manager: Mary Alvarez-Gomez
Department Management Analyst (various)

Anticipated Completion Date for Corrective Action:

It should be noted that all contracts within the audit reporting period were reported in the FFATA FSRS by 6/13/23. Corrective Action will be immediately implemented in response to the auditors' recommendation.

**Single Audit Report
City of San Bernardino, California
For the Year Ended June 30, 2023**



ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

City of San Bernardino

**Single Audit Report on Federal Awards
Table of Contents**

	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1
Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards in Accordance with the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	7
Notes to the Schedule of Expenditures of Federal Awards	9
Schedule of Findings and Questioned Costs:	
Section I: Summary of Auditor's Results	11
Section II: Financial Statements Findings	12
Section III: Federal Awards Findings and Questioned Costs	13
Summary Schedule of Prior Audit Findings	17
Corrective Action Plan	18



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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**

PARTNERS

Scott W. Mannó, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradford A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)
Terry P. Shea, CPA (Partner Emeritus)

Independent Auditor's Report

To the Honorable Mayor and City Council Members
City of San Bernardino
San Bernardino, California

We have audited, in accordance with 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 *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of San Bernardino, California (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, and have issued our report thereon dated March 29, 2024.

MANAGERS / STAFF

Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA
Monica Wysocki, CPA

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

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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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 determination of financial statement amounts. 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*.

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 31, 2024



ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

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Independent Auditor's Report

To the Honorable Mayor and City Council Members
City of San Bernardino
San Bernardino, California

PARTNERS

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Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of San Bernardino's (the 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 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 (*Government Auditing Standards*); 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.



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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.

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 GAAS, *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 GAAS, *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.

Other Matter

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002, & 2023-003. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002, & 2023-003, to be significant deficiencies.

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. *Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, 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 March 29, 2024 which contained unmodified opinions on those financial statements. Our audit was conducted 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 is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 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 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rogers, Anderson, Malachy & Scott, LLP.

San Bernardino, California

March 29, 2024 (except for our report on the Schedule of Expenditures of Federal Awards, for which the date is March 31, 2024)

City of San Bernardino

Schedule of Expenditures of Federal Awards Year Ended June 30, 2023

Federal Grantor/Passed through Grantor Program Title	Assistance Listing Number	Grant Award Number	Federal Expenditures	Amounts provided to Subrecipients
U.S. Department of Housing and Urban Development:				
Community Development Block Grants/Entitlement Grants Cluster:				
<i>Direct Program:</i>				
Community Development Block Grants/CV3	14.218	B-20-MW-06-0539	\$ 335,360	\$ -
Community Development Block Grants/CV1	14.218	B-20-MW-06-0539	12,316	5,777
Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-06-0539	1,948,233	77,454
Total Community Development Block Grants/Entitlement Grants Cluster			2,295,909	83,231
Neighborhood Stabilization Program 1	14.264	B-08-MN-06-0520	734	-
Emergency Solutions Grants Program CV1	14.231	E-20-MW-06-0539	478,988	478,988
Emergency Solutions Grants Program CV2	14.231	E-20-MW-06-0539	102,223	97,930
Emergency Solutions Grants Program	14.231	E-22-MC-06-0539	273,618	264,846
HOME Investment Partnerships Program	14.239	M-22-MC060565	328,524	171,572
Total U.S. Department of Housing and Urban Development			3,479,996	1,096,567
U.S. Department of Justice:				
<i>Direct Program:</i>				
2020 Community Oriented Policing Services Hiring Program	16.710	2020ULWX0011	1,759,651	-
2021 Community Oriented Policing Services Hiring Program	16.710	15JCOPS-21-GG-03409-UHPX	1,040,117	-
2022 Community Oriented Policing Services Hiring Program	16.710	15JCOPS-22-GG-03370-UHPX	382,777	-
Equitable Sharing Program	16.922	CA0361000	107,811	-
2019 Project Safe Neighborhoods	16.609	2019-GP-BX-0017	139,018	-
<i>Passed through San Diego Council of Governments:</i>				
2019 Project Safe Neighborhoods - SANDAG	16.609	15PBJA-21-GG-03003-GUNP	83,604	-
<i>Passed through County of San Bernardino Law and Justice Group:</i>				
Edward Byrne Memorial Justice Assistance Grant Program (JAG) 2017	16.738	2017-DJ-BX-0991	156,998	-
Edward Byrne Memorial Justice Assistance Grant Program (JAG) 2018	16.738	2018-DJ-BX-0650	95,650	-
Edward Byrne Memorial Justice Assistance Grant Program (JAG) 2019	16.738	2019-DJ-BX-0699	177,685	-
Edward Byrne Memorial Justice Assistance Grant Program (JAG) 2020	16.738	2020-DJ-BX-0476	168,450	-
Edward Byrne Memorial Justice Assistance Grant Program (JAG) 2021	16.738	15PBJA-21-GG-01185-JAGX	35,639	-
Coronavirus Emergency Supplemental Funding JAG FY 2020	16.034	2020-VD-BX-1095	70,173	-
Total U.S. Department of Justice			4,215,573	-
U.S. Department of Transportation:				
<i>Passed through State of California Office of Traffic Safety:</i>				
Selective Traffic Enforcement Program	20.608	PT22066	31,993	-
Selective Traffic Enforcement Program	20.608	PT23165	210,441	-
Highway Safety Cluster:				
<i>Passed through State of California Office of Traffic Safety:</i>				
Selective Traffic Enforcement Program	20.600	PT22066	84,341	-
Selective Traffic Enforcement Program	20.600	PT23165	97,347	-
Total Highway Safety Cluster			181,688	-
Total U.S. Department of Transportation			424,122	-

See accompanying notes to the schedule of expenditures of federal awards.

City of San Bernardino

Schedule of Expenditures of Federal Awards, continued
Year Ended June 30, 2023

Federal Grantor/Passed through Grantor Program Title	Assistance Listing Number	Grant Award Number	Federal Expenditures	Amounts provided to Subrecipients
U.S. Department of Treasury:				
<i>Direct Program:</i>				
Emergency Rental Assistance Program	21.023	ERA-2101112330	\$ 341,812	\$ 341,812
Emergency Rental Assistance Program 2 - Federal	21.023	ERA2-7509	4,731,948	4,715,636
American Rescue Plan Act	21.027	SLT-1008	1,925,834	372,958
<i>Passed through California Department of Education, California Volunteers:</i>				
CaliforniansForAll Youth Workforce Development Program	21.027	JP2013	408,984	-
<i>Passed through County of San Bernardino:</i>				
American Rescue Plan Act	21.027	ARPA21-PRJC-001-SAN	8,448	-
Total U.S. Department of Treasury			7,417,026	5,430,406
U.S. Department of Education:				
<i>Passed through California Department of Education:</i>				
Adult Education and Family Act	84.002A	2022-14508-24640	113,872	-
Total U.S. Department of Education			113,872	-
U.S. Department of Health and Human Services:				
<i>Aging Cluster:</i>				
<i>Passed through County of San Bernardino Department of Aging and Adult Services</i>				
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	22-666	298,244	-
Nutrition Services Incentive Program - Elderly Nutrition Program	93.053	22-666	25,558	-
Total Aging Cluster			323,802	-
Total U.S. Department of Health and Human Services			323,802	-
Corporation for National and Community Services:				
<i>Direct Program:</i>				
Retired and Senior Volunteer Program	94.002	22SRICA001	53,381	-
<i>Foster Grandparent/Senior Companion Cluster:</i>				
<i>Direct Program:</i>				
Senior Companion Program of San Bernardino	94.016	21SCICA004	140,376	-
Total Foster Grandparent/Senior Companion Cluster			140,376	-
Total Corporation for National and Community Services			193,757	-
U.S. Department of Homeland Security:				
<i>Passed through County of San Bernardino Law and Justice Group:</i>				
2019 Homeland Security Grant Program	97.067	2019-0035	74,834	-
2020 Homeland Security Grant Program	97.067	2020-0095	32,630	-
Emergency Management Performance Grant Program (EMPG-ARPA 2021)	97.042	2021-0014	31,299	-
Total U.S. Department of Homeland Security			138,763	-
Total Expenditures of Federal Awards			\$ 16,306,911	\$ 6,526,973

See accompanying notes to the schedule of expenditures of federal awards.

City of San Bernardino

**Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Note 1: Summary of Significant Accounting Policies Applicable to the Schedule of Expenditures of Federal Awards

Reporting Entity

The financial reporting entity consists of the primary government, City of San Bernardino (the 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. For the purposes of the Schedule of Expenditures of Federal Awards (SEFA), the reporting entity consists of all City departments except the water department, which has a separate independent single audit.

The City Council acts as the governing body and is able to impose its will on the following organizations, establishing financial accountability.

Basis of Accounting

Funds received under the various grant programs have been recorded within the General Fund and special revenue funds of the City. The City utilizes the modified accrual method of accounting for the General Fund and special revenue funds. The accompanying Schedule of Expenditures of Federal Awards (Schedule) is presented in accordance with the 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). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in, the preparation of the City's basic financial statements.

Schedule of Expenditures of Federal Awards

The accompanying Schedule presents the activity of all federal assistance programs of the City except those programs of the City's Water Department, which are not included in the City's Schedule of Expenditures of Federal Awards but are reported in an independent single audit by a separate auditing firm. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through the State of California and the County of San Bernardino, is not included in the Schedule. The Schedule was prepared from only the accounts of various grant programs and, therefore, does not present the financial position, change in fund balance, or results of operations of the City.

Note 2: De Minimis Indirect Cost Rate

The City has elected not to use 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

City of San Bernardino

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2023

Note 3: Outstanding Loans

The City of San Bernardino entered into a Contract for Loan Guarantee Assistance, a Master Fiscal Agency Agreement, and executed a promissory note with the United States Department of Housing and Urban Development pursuant to Section 108 of the Housing and Community Development Act of 1974, as amended (Section 108 Loan). The proceeds of the loan were then loaned to the EDA to be used for the Arden-Guthrie Focused Neighborhood Revitalization Project, which affects approximately 20 acres of land located at the northwest corner of Arden Avenue and 20th Street (Arden-Guthrie Site). Once the Arden-Guthrie Site is sold to a third-party, the proceeds of the sale are required to be paid to the City. All debt service payments on the Section 108 Loan are the responsibility of the City. The source of funds available for the repayment of the Loan is the CDBG Program Revenue of the City. In the event of default, the City's annual CDBG allocation may be reduced by the amount necessary to satisfy the annual debt service requirement.

Interest payments are due semiannually on February 1 and August 1 at a rate of 2.7% per annum and continue through August 1, 2026. Principal payments are due annually on August 1, and continue through August 1, 2026.

The outstanding balance of this loan at June 30, 2023 is \$2,576,000.

Note 4: Subrecipients

During the fiscal year ended June 30, 2023, the City disbursed \$83,231 of federal awards to subrecipients for the Community Development Block Grant (AL No. 14.218), \$841,764 to subrecipients for the Emergency Solutions Grants Program (AL No. 14.231), \$171,572 to subrecipients for the HOME Investment Partnerships Program (AL No. 14.239), and \$5,057,448 to subrecipients for the Emergency Rental Assistance Program (AL No. 21.023), \$372,958 to subrecipients for American Rescue Plan Act (AL No. 21.027).

City of San Bernardino

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

SECTION I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness identified?	_____ Yes	<u>X</u> No
Significant deficiencies identified?	_____ Yes	<u>X</u> No
Noncompliance material to financial statements noted?	_____ Yes	<u>X</u> No

Federal Awards

Internal control over major programs:

Material weakness identified?	_____ Yes	<u>X</u> No
Significant deficiencies identified?	<u>X</u> Yes	_____ None Reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?

<u>X</u>	Yes	_____ No
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Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Programs or Cluster</u>
14.218	CDBG-Entitlement Grants Cluster
20.023	Emergency Rental Assistance Program
21.027	American Rescue Plan Act

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?	_____ Yes	<u>X</u> No
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City of San Bernardino

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS

No matters to be reported.

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2023

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2023-001 – Subaward Reporting Requirements for Federal Funding Accountability and Transparency Act (FFATA)
Significant Deficiency and Non-Material Noncompliance

Federal Program

CDBG-Entitlement Grants Cluster, AL 14.218

Criteria

The requirements of 2CFRPart170 Appendix A states that direct recipients of grants or cooperative agreements are required to report first-tier subawards of \$50,000 or more to the Federal Funding Accountability and Transparency Act (FFATA) Subaward Report System (FSRS) by the end of the following month in which the direct recipient awards such subawards. Part 3 of the compliance supplement requires this reporting at the \$30,000.

Condition

During the audit, we noted reporting of subaward information to FSRS was not performed within the required timeframe.

Cause

The City did not have controls in place to ensure FSRS reporting was completed in the required timeframe.

Identification as a Repeat Finding

This is a repeat finding. Listed as 2022-001 in prior year single audit report.

Effect

The City could jeopardize future grant funding due to program noncompliance.

Questioned Costs

None.

Context/Sampling

A nonstatistical sample of two subrecipient agreements entered within the fiscal year under audit were selected to review FSRS submissions. This accounted for \$77,454 of federal expenditures.

City of San Bernardino

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2023

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS, CONTINUED

**2023-001 – Subaward Reporting Requirements for Federal Funding Accountability and Transparency Act (FFATA), continued
Significant Deficiency and Non-Material Noncompliance**

Recommendation

We recommend the City implement a tracking system to remind staff of the various reports due and respective deadlines.

Management's Response

See Corrective Action Plan.

**2023-002 – Subrecipient Monitoring
Significant Deficiency and Non-Material Noncompliance**

Federal Program

Emergency Rental Assistance Program, AL 21.023

Criteria

Per 2CFR200.332, the City is to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Condition

During the audit, we noted the most recent subrecipient monitoring procedures were performed from August 2022 through January 2023 over payments made to recipients from July 2021 through August 2022. Only two payments included in the monitoring sample were within fiscal year 2023. Because the first advance to the subrecipient for fiscal year was made in July 2022, we were unable to determine that the two payments are a result of the City's fiscal year 2023 expenditures. No monitoring procedures were performed over the remainder of the months in the fiscal year, therefore resulting in discrepancies in the submitted quarterly reporting.

Cause

The City did not have controls in place to subrecipient monitoring was performed in a timely manner.

Identification as a Repeat Finding

This is not a repeat finding

City of San Bernardino

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2023

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS, CONTINUED

2023-002 – Subrecipient Monitoring, continued
Significant Deficiency and Non-Material Noncompliance

Effect

The City could jeopardize future grant funding due to program noncompliance.

Questioned Costs

None.

Context/Sampling

The most recent subrecipient monitoring performed was selected to review. This accounted for \$5,057,447 of federal expenditures.

Recommendation

We recommend the City implement a tracking system to remind staff to perform monitoring procedures in a timely manner.

Management's Response

See Corrective Action Plan.

2023-003 – Subrecipient Agreements
Significant Deficiency and Non-Material Noncompliance

Federal Program

American Rescue Plan Act, AL 21.027

Criteria

The requirements of 2CFR Part 200.332 state the various requirements of subrecipient agreements, which include the assistance listing number of the grant funding being passed through, and indication that the subrecipient would be subject to single audit requirements as set forth in 2CFR Part 200, Subpart F (Uniform Guidance).

Condition

During the audit, we noted the agreement with subrecipient did not include the items noted in the criteria above.

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2023

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS, CONTINUED

2023-003 – Subrecipient Agreements, continued
Significant Deficiency and Non-Material Noncompliance

Cause

The City did not have controls in place to ensure the required information was included in the subrecipient agreement.

Identification as a Repeat Finding

This is not a repeat finding.

Effect

The City could jeopardize future grant funding due to program noncompliance and subrecipients could be unaware of the required compliance requirements.

Questioned Costs

None.

Context/Sampling

The only new subrecipient agreement entered for the fiscal year under audit was selected for review. There were no federal expenditures related to the agreement for the period under audit as the agreement was entered into in June 2023.

Recommendation

We recommend the City review 2CFR200 to ensure information required in subrecipient agreements is properly included.

Management's Response

See Corrective Action Plan.

City of San Bernardino

**Status of Prior Year Audit Findings
Year Ended June 30, 2023**

CURRENT STATUS OF PRIOR YEAR FINDINGS:

**2022-001 – Subaward Reporting Requirements for Federal Funding Accountability and Transparency Act (FFATA)
Significant Deficiency and Non-Material Noncompliance**

Not implemented. Reported as finding 2023-001.

City of San Bernardino External Audit Corrective Action Plan
Year Ended June 30, 2023

The corrective action plans listed below are responses to the City of San Bernardino's single audit report for the fiscal year ended June 30, 2023, prepared by RAMS.

2023-001 – Subaward Reporting Requirements for Federal Funding Accountability and Transparency Act (FFATA)

Recommendation:

We recommend the City implement a tracking system to remind staff of the various reports due and respective deadlines.

Corrective Action:

To ensure compliance for future reporting, The Grants Division will identify and maintain a tracking system that identifies federal awards where the City is the prime awardee. Grants Division Staff will notify the Management Analysts in applicable departments of their responsibility to report any subawards (grant related contracts) at \$30,000 or above in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Report System (FSRS) by the end of the following month of the subaward agreement effective date. The tracking log will include the contract information, the deadline date to report in the FSRS, and the date when it was completed and will request a copy of the filing for record keeping. This tracking log will be housed in the Grants Division folder on the City's shared drive. As an added measure, the Grants Division will provide FFATA reporting training to staff as needed.

Person Responsible for Corrective Action:

Department Management Analysts (various)
Grants Division Staff (Manager and Management Analysts)

Anticipated Completion Date for Corrective Action:

Corrective Action is immediately implemented in response to the auditors' recommendation.

2023-02 – Subrecipient Monitoring Significant Deficiency and Non-Material Noncompliance

Recommendation:

We recommend the City implement a tracking system to remind staff to perform monitoring procedures in a timely manner.

Corrective Action:

The subrecipient monitoring on the Emergency Rental Assistance Program (ERAP 2) will be conducted to monitor the activities conducted over the FY22/23 period to ensure that the assistance payments were disbursed appropriately to beneficiaries per the eligibility criteria of the program.

Person Responsible for Corrective Action:
Housing Compliance Specialist
Housing Division Manager

Anticipated Completion Date for Corrective Action:
The subrecipient monitoring will be conducted prior to June 30, 2024.

2023-003 – Subrecipient Agreements Significant Deficiency and Non-Material Noncompliance

Recommendation

We recommend the City review 2CFR200 to ensure information required in subrecipient agreements is properly included.

Corrective Action:

To ensure compliance with subrecipient agreements, The Grants Division will work with the Purchasing Division to include the federal assistance listing number of the grant funding being passed through in grant agreement templates.

Person Responsible for Corrective Action:

Purchasing Division Staff
Grants Division Staff (Manager and Management Analysts)
Department Management Analysts (various)

Anticipated Completion Date for Corrective Action:

Corrective Action is immediately implemented in response to the auditors' recommendation.

COMPLAINT AND GRIEVANCE PROCEDURE STATEMENT

The City of San Bernardino will ensure that any complaints made by service recipients will be referred to the County in accordance with the County's procedure as defined in **Exhibit A** (Client Complaint and Grievance Older Americans Act Programs) or provided a copy of the City of San Bernardino's Complaint and Grievance Procedure.

PROPOSAL DESCRIPTION

The City of San Bernardino understands that the Department of Aging and Adult Services (DAAS) is seeking organizations to operate Senior Nutrition Programs pursuant to the Modernization of Older Californians Act (MOCA).

The City of San Bernardino will utilize the new funding available for providing Improvements in Nutrition infrastructure and Intergenerational Activities.

The master Chef program will allow grandparents twice a month to prepare and cook Healthy meals together with their grandchildren challenging all their senses in a social Environment. The Smart Play Socials program will help the seniors each month to better command their understanding of the smart phone/computer/iPad through play reversing the role of the young as the teacher.

Cinema Time will bring multi-cultural families together to experience the big screen making Great conversations now and years to come.

PROPOSAL DESCRIPTION

Grandparent's Day will be a full day of indoor and outdoor old-fashioned picnic fun, including magicians and entertainers, challenge games, water slide, jumpers, musicians entertainer's and food feasts.

In addition, the monthly Paint and Pastries Program provides the platform for self-expression for both the child and the aging community while enjoying snacks, beverages and stories.

Recreation staff in Senior Services are well trained and experienced in providing these types of intergenerational program activities and the city has the facilities and communication links to many seniors. Personnel costs are already general fund

budgeted and this new funding will allow us to adjust programming to meet interest and needs as objectives are met. The city has recently completed building renovation on its

two senior centers, there are a few additional facility infrastructure improvements needed

to complete expanding meal service operations.

Two commercial range ovens will be purchased to replace inoperable units at Lytle Creek

And Hernandez Community Centers, and an energy-efficient commercial refrigerator will

Replace a poorly functioning unit at the Hernandez Center. A high-pressure sprayer is

needed to clean floor mats and areas in the newly renovated prep kitchen at 5th Street

Senior Center.

Finally, a new program participant software package (ProCare Software) will be purchased

and used to register, monitor, and report more accurate and timely participant activity via

the purchase of this web-based application.

The infrastructure improvement items will have a multi-year life span and warranty to

sustain meal program service increases for a considerable time. The web-based recording

and reporting system will be transitioned into the City's annual General Fund operating

budget and will have the full support of the City's IT department.

c

WORK PLAN AND SCHEDULE

Grandparents Day Celebration – celebrated to show and create the bond between grandchildren and grandparents. To create enjoyable memories and moments,

This event will be held in September on the day or prior to the day. One day event for 2-3 hours. Senior recreation Leaders will assist with setup, entertainment and refreshments at Senior Centers and Community Centers.

Master Chef – maintaining a healthy diet is important for health no matter the age.

Preparing a snack or meal can bring grandchildren and grandparents together. As a Grandparent cooking with grandchildren is a great way to encourage trying new foods.

Twice a month. Senior Recreation leaders will assist with set up.

Paint and Pastries Program - Art can exceed age and become an influential healing instrument. Art is a means to improve well-being, fuel creativity and provide a platform for self-expression for children and for the aging community. Sharing the creative process

WORK PLAN AND SCHEDULE

between children and the aging community allows for the exchange of ideas, stories and mutual inspiration. This bond can reduce social isolation and provide a vital support group for children and the aging community. This event will be held once a month for 2 hours.

Senior Recreation Leaders will assist with the event.

Smart Play Socials - children have a lot to teach the senior population about cell phones.

The children and seniors will play together to learn about cell phones. Children get so much pride and self-confidence teaching others new skills. Learning new skills is a great way to keep the mind sharp at any age. The event will be held once a month for one hour.

Senior Recreation Leaders will assist with creating monthly discussions topics and a refreshment menu.

WORK PLAN AND SCHEDULE

Cinema Time – is a chance for everyone to disconnect from their devices and the outside world and focus on spending quality time together. It is a great way to foster creativity and imagination in children, showing them different worlds and cultures that can broaden perspectives and develop their imagination. This event will be held once a month for 2-3 hours. Senior Recreation Leader will assist.

ATTACHMENT D

The City of San Bernardino agrees with certification requirements contained within

ATTACHMENT D

CERTIFICATION REGARDING DEBARMENT OR SUSPENSION: CALIFORNIA SECRETARY
OF STATE BUSINESS ENTITY REGISTRATION

ATTACHMENT D

CERTIFICATION REGARDING DEBARMENT OR SUSPENSION; CALIFORNIA SECRETARY OF STATE BUSINESS ENTITY REGISTRATION

In compliance with contracts and grants Contracts applicable under the U.S. Federal Awards Program, the following certification is required by all Proposers submitting a response to this RFP:

1. The Proposer certifies, to the best of its knowledge and belief, that neither the Proposer nor its Principals are suspended, debarred, proposed for debarment, or declared ineligible for the award of contracts from the United States federal government procurement or nonprocurement programs, or are individually or collectively listed as such in the United States General Services Administration's System for Award Management (SAM) website (www.sam.gov).
2. The Proposer certifies, to the best of its knowledge and belief, that neither any subcontractor listed in its Proposal, nor subcontractor's Principals are suspended, debarred, proposed for debarment, or declared ineligible for the award of contracts from the United States federal government procurement or nonprocurement programs, or are individually or collectively listed as such in the United States General Services Administration's System for Award Management (SAM) website (www.sam.gov).
3. "Principals," for the purposes of this certification, means officers, directors, owners, partners, and persons having primary management or supervisory responsibilities within a business entity (e.g., general manager, plant manager, head of a subsidiary, division, or business segment, and similar positions).
4. The Proposer shall provide immediate written notice to the Purchasing Agent if, at any time prior to award, the Proposer learns that this certification was erroneous when submitted or has become erroneous by reason of changes in circumstances.
5. This certification is a material representation of fact upon which reliance will be placed when making the award. If it is later determined that the Proposer rendered an erroneous certification, in addition to other remedies available to the San Bernardino County government, the County may terminate the Contract resulting from this RFP for default.
6. Proposer affirms that neither it, nor any subcontractor listed in the Proposal, has any recent unsatisfactory performance with the County during the past twenty-four (24) months at a minimum.
7. Proposer also certifies that if it or any of the subcontractors listed in the Proposal are business entities that must be registered with the California Secretary of State, they are registered and in good standing with the Secretary of State.

ATTACHMENT E - COST

Complete this page for each RSA	Brown Bag Program	Groceries Program	Intergenerational Activities	Nutrition Infrastructure	Title III C-1 and C-2 Meals
Personnel Costs			\$112		
Fringe Benefits			\$2		
Indirect Costs*			\$505		
Rent					
Supplies			\$5,700		
Equipment**					
Travel Expenses					
Training					
Other Operating Expenses			\$500		
Total Program Cost			\$6,824		

Definitions:

- * Indirect Costs: Costs incurred for a common or joint purpose that are not directly related to contracted services. Amount may not exceed 8% of Direct Costs.
- ** Equipment: Tangible property with a useful life of more than one (1) year and an acquisition cost of \$500 or more. All equipment purchases require prior approval of County.

San Bernardino County
Human Services

Request for Proposal
Modernization of Older Californian's Act-
Nutrition Services

RFP No. HS 23-16/
ePro Bid # DAAS124-OAAGI-5267
Page 1 of 114

Valley Service Area

ATTACHMENT E - COST

Services to be Offered (check all that apply)	Service Category	Unit of Service	Annual Number of Service Units	Annual Number of Unduplicated Clients Served	Requested Annual Funding Amount
<input type="checkbox"/>	Brown Bag Program A program that provides both surplus, and donated edible fruits, vegetables, and other unsold food products to low-income older individuals aged 60 and over.	1 Bag of Groceries	_____	_____	\$ _____
<input type="checkbox"/>	Groceries Program A program that provides assistance to Older American Act (OAA) participants aged 60 and over in the form of food items. (Notes: 1-Current Older Americans Act (OAA) service providers may bid on this program. 2-New Providers who bid on this program must also bid on the C1/C2 program in this RFP.)	1 Grocery delivery (regardless of number of bags)	_____	_____	\$ _____
<input checked="" type="checkbox"/>	Intergenerational Activities A program that plans, develops, and implements activities and programs that bring participants of the Older Californians Nutrition Program (OCNP) together with children or adults for mutually beneficial intergenerational activities and/or meals. (Notes: 1-Current OCNP provider bids must use funds for more meals and/or IG activities. 2-Current IIGB or IIE providers may bid to provide IG activities and invite OCNP participants to the intergenerational activities. OCNP provider list can be provided for outreach for activities to reach the needed population.)	1 Meal 1 Activity	Meal ____ 1 ____ Activity ____ 1 ____	OCNP Client ____ Participant under age 60 yes ____	\$119,969
<input type="checkbox"/>	Nutrition Infrastructure A program for capacity and infrastructure improvements for the OCNP including purchasing, upgrading, or refurbishing infrastructure for the production and distribution of OCNP meals. (Notes: 1-Current OAA service providers may bid on this program. 2-New providers interested in Nutrition Infrastructure program must also bid on the C1/C2 program in this RFP. 3-Infrastructure funds must be spent by 03/31/2026.)	1 Improvement (1 purchase, 1 upgrade, 1 refurbishment)	_____	N/A	\$ _____
<input type="checkbox"/>	Title III C-1 and C-2 Meals A program to modernize and/or expand the OCNP and appeal to new clients through options including, but not limited to To-Go Meals (Meals that are picked up by OCNP clients (or client's agent) or delivered to clients who are not comfortable dining in a congregate meal setting or are unable to attend during congregate mealings) and Restaurant Option Meals (AAAs and/or nutrition providers contract with foodservice establishments such as restaurants, cafes, food trucks, and grocery stores for hot and/or cold meals. OCNP clients may use vouchers to obtain meals at contracted locations). (Notes: 1-Current OCNP providers may bid on To-Go and Restaurant option meals. 2- New providers may also bid on this program.)	C-1 Meals C-1 Clients C-2 Meals C-2 Clients Vouchers Issued	C-1 Meal ____ C-2 Meal ____ Vouchers ____	C-1 Client ____ C-2 Client ____	\$ _____
Days and Hours of Operation					
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday
	1. 4-6p	2. 4-6p	(3/4). 4-5p	5. 4-6p	6. 4-6p
					Saturday

ATTACHMENT E - COST

Complete this page for each RSA	Brown Bag Program	Groceries Program	Intergenerational Activities	Nutrition Infrastructure	Title III C-1 and C-2 Meals
Personnel Costs			\$24,161		
Fringe Benefits			\$423		
Indirect Costs*			\$8,887		
Rent					
Supplies			\$82,800		
Equipment**			\$3,000		
Travel Expenses					
Training			\$200		
Other Operating Expenses			\$500		
Total Program Cost			\$119,969		

Definitions:

- * Indirect Costs: Costs incurred for a common or joint purpose that are not directly related to contracted services. Amount may not exceed 8% of Direct Costs.
- ** Equipment: Tangible property with a useful life of more than one (1) year and an acquisition cost of \$500 or more. All equipment purchases require prior approval of County.

Valley Service Area

ATTACHMENT E - COST

Services to be Offered (check all that apply)	Service Category	Unit of Service	Annual Number of Service Units	Annual Number of Unduplicated Clients Served	Requested Annual Funding Amount
<input type="checkbox"/>	Brown Bag Program A program that provides both surplus, and donated edible fruits, vegetables, and other unsold food products to low-income older individuals aged 60 and over.	1 Bag of Groceries	_____	_____	\$ _____
<input type="checkbox"/>	Groceries Program A program that provides assistance to Older American Act (OAA) participants aged 60 and over in the form of food items. (Notes: 1-Current Older Americans Act (OAA) service providers may bid on this program. 2-New Providers who bid on this program must also bid on the C1/C2 program in this RFP.)	1 Grocery delivery (regardless of number of bags)	_____	_____	\$ _____
<input checked="" type="checkbox"/>	Intergenerational Activities A program that plans, develops, and implements activities and programs that bring participants of the Older Californians Nutrition Program (OCNP) together with children or adults for mutually beneficial intergenerational activities and/or meals. (Notes: 1-Current OCNP provider bids must use funds for more meals and/or IG activities. 2-Current IIB or IIE providers may bid to provide IG activities and invite OCNP participants to the intergenerational activities. OCNP provider list can be provided for outreach for activities to reach the needed population.)	1 Meal 1 Activity	Meal ____ 1 ____ Activity ____ 1 ____	OCNP Client ____ Participant under age 60 yes ____	\$ _____
<input type="checkbox"/>	Nutrition Infrastructure A program for capacity and infrastructure improvements for the OCNP including purchasing, upgrading, or refurbishing infrastructure for the production and distribution of OCNP meals. (Notes: 1-Current OAA service providers may bid on this program. 2-New providers interested in Nutrition Infrastructure program must also bid on the C1/C2 program in this RFP. 3-Infrastructure funds must be spent by 03/31/2026.)	1 Improvement (1 purchase, 1 upgrade, 1 refurbishment)	_____	N/A	\$ _____
<input type="checkbox"/>	Title III C-1 and C-2 Meals A program to modernize and/or expand the OCNP and appeal to new clients through options including, but not limited to To-Go Meals (Meals that are picked up by OCNP clients (or client's agent) or delivered to clients who are not comfortable dining in a congregate meal setting or are unable to attend during congregate meal settings) and Restaurant Option Meals (AAAs and/or nutrition providers contract with foodservice establishments such as restaurants, cafes, food trucks, and grocery stores for hot and/or cold meals. OCNP clients may use vouchers to obtain meals at contracted locations). (Notes: 1-Current OCNP providers may bid on To-Go and Restaurant option meals. 2- New providers may also bid on this program.)	C-1 Meals C-1 Clients C-2 Meals C-2 Clients Vouchers Issued	C-1 Meal ____ C-2 Meal ____ Vouchers ____	C-1 Client ____ C-2 Client ____	\$ _____
Days and Hours of Operation					
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday
	1. 2:30-4p	2. 2:30-4p	(3/4). 12:30-2p	5. 2:30-4p	6. 2:30-4p
					Saturday

ATTACHMENT E - COST

Complete this page for each RSA	Brown Bag Program	Groceries Program	Intergenerational Activities	Nutrition Infrastructure	Title III C-1 and C-2 Meals
Personnel Costs			\$2091		
Fringe Benefits			\$37		
Indirect Costs*			\$1,218		
Rent					
Supplies			\$12,600		
Equipment**					
Travel Expenses					
Training					
Other Operating Expenses					
Total Program Cost			\$16,446		

Definitions:

- * Indirect Costs: Costs incurred for a common or joint purpose that are not directly related to contracted services. Amount may not exceed 8% of Direct Costs.
- ** Equipment: Tangible property with a useful life of more than one (1) year and an acquisition cost of \$500 or more. All equipment purchases require prior approval of County.

San Bernardino County
Human Services

Request for Proposal
Modernization of Older Californian's Act-
Nutrition Services

RFP No. HS 23-16/
ePro Bid # DAAS124-OAAGI-5267
Page 1 of 14

Valley Service Area

ATTACHMENT E - COST

Services to be Offered (check all that apply)	Service Category	Unit of Service	Annual Number of Service Units	Annual Number of Unduplicated Clients Served	Requested Annual Funding Amount
<input type="checkbox"/>	Brown Bag Program A program that provides both surplus, and donated edible fruits, vegetables, and other unsold food products to low-income older individuals aged 60 and over.	1 Bag of Groceries	_____	_____	\$ _____
<input type="checkbox"/>	Groceries Program A program that provides assistance to Older American Act (OAA) participants aged 60 and over in the form of food items. (Notes: 1-Current Older Americans Act (OAA) service providers may bid on this program. 2-New Providers who bid on this program must also bid on the C1/C2 program in this RFP.)	1 Grocery delivery (regardless of number of bags)	_____	_____	\$ _____
<input checked="" type="checkbox"/>	Intergenerational Activities A program that plans, develops, and implements activities and programs that bring participants of the Older Californians Nutrition Program (OCNP) together with children or adults for mutually beneficial intergenerational activities and/or meals. (Notes: 1-Current OCNP provider bids must use funds for more meals and/or IG activities. 2-Current IIIB or IIIE providers may bid to provide IG activities and invite OCNP participants to the intergenerational activities. OCNP provider list can be provided for outreach for activities to reach the needed population.)	1 Meal 1 Activity	Meal ___1___ Activity ___1___	OCNP Client ___ Participant under age 60 yes ___	\$9,848
<input type="checkbox"/>	Nutrition Infrastructure A program for capacity and infrastructure improvements for the OCNP including purchasing, upgrading, or refurbishing infrastructure for the production and distribution of OCNP meals. (Notes: 1-Current OAA service providers may bid on this program. 2-New providers interested in Nutrition Infrastructure program must also bid on the C1/C2 program in this RFP. 3-Infrastructure funds must be spent by 03/31/2026.)	1 Improvement (1 purchase, 1 upgrade, 1 refurbishment)	_____	N/A	\$ _____
<input type="checkbox"/>	Title III C-1 and C-2 Meals A program to modernize and/or expand the OCNP and appeal to new clients through options including, but not limited to To-Go Meals (Meals that are picked up by OCNP clients (or client's agent) or delivered to clients who are not comfortable dining in a congregate meal setting or are unable to attend during congregate mealings) and Restaurant Option Meals (AAAs and/or nutrition providers contract with foodservice establishments such as restaurants, cafes, food trucks, and grocery stores for hot and/or cold meals. OCNP clients may use vouchers to obtain meals at contracted locations). (Notes: 1-Current OCNP providers may bid on To-Go and Restaurant option meals. 2- New providers may also bid on this program.)	C-1 Meals C-1 Clients C-2 Meals C-2 Clients Vouchers Issued	C-1 Meal ___ C-2 Meal ___ Vouchers ___	C-1 Client ___ C-2 Client ___	\$ _____

Days and Hours of Operation

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1. 1pm	2. 1pm	(3/4). 9:30a	5. 1:30p	6. 1:30p	

ATTACHMENT E - COST

Complete this page for each RSA	Brown Bag Program	Groceries Program	Intergenerational Activities	Nutrition Infrastructure	Title III C-1 and C-2 Meals
Personnel Costs			\$1,394		
Fringe Benefits			\$24		
Indirect Costs*			\$729		
Rent					
Supplies			\$7,200		
Equipment**					
Travel Expenses					
Training					
Other Operating Expenses					
Total Program Cost			\$9,848		

Definitions:

* Indirect Costs: Costs incurred for a common or joint purpose that are not directly related to contracted services. Amount may not exceed 8% of Direct Costs.

** Equipment: Tangible property with a useful life of more than one (1) year and an acquisition cost of \$500 or more. All equipment purchases require prior approval of County.

San Bernardino County
Human Services

Request for Proposal
Modernization of Older Californian's Act-
Nutrition Services

RFP No. HS 23-16/
ePro Bid # DAAS124-OAAGI-5267
Page 1 of 114

Valley Service Area

ATTACHMENT E - COST

Services to be Offered (check all that apply)	Service Category	Unit of Service	Annual Number of Service Units	Annual Number of Unduplicated Clients Served	Requested Annual Funding Amount
<input type="checkbox"/>	Brown Bag Program A program that provides both surplus, and donated edible fruits, vegetables, and other unsold food products to low-income older individuals aged 60 and over.	1 Bag of Groceries	_____	_____	\$ _____
<input type="checkbox"/>	Groceries Program A program that provides assistance to Older American Act (OAA) participants aged 60 and over in the form of food items. (Notes: 1-Current Older Americans Act (OAA) service providers may bid on this program. 2-New Providers who bid on this program must also bid on the C1/C2 program in this RFP.)	1 Grocery delivery (regardless of number of bags)	_____	_____	\$ _____
<input checked="" type="checkbox"/>	Intergenerational Activities A program that plans, develops, and implements activities and programs that bring participants of the Older Californians Nutrition Program (OCNP) together with children or adults for mutually beneficial intergenerational activities and/or meals. (Notes: 1-Current OCNP provider bids must use funds for more meals and/or IG activities. 2-Current IIIB or IIIE providers may bid to provide IG activities and invite OCNP participants to the intergenerational activities. OCNP provider list can be provided for outreach for activities to reach the needed population.)	1 Meal 1 Activity	Meal ____ 1 ____ Activity ____ 1 ____	OCNP Client ____ Participant under age 60 yes ____	\$93,913
<input type="checkbox"/>	Nutrition Infrastructure A program for capacity and infrastructure improvements for the OCNP including purchasing, upgrading, or refurbishing infrastructure for the production and distribution of OCNP meals. (Notes: 1-Current OAA service providers may bid on this program. 2-New providers interested in Nutrition Infrastructure program must also bid on the C1/C2 program in this RFP. 3-Infrastructure funds must be spent by 03/31/2026.)	1 Improvement (1 purchase, 1 upgrade, 1 refurbishment)	_____	N/A	\$ _____
<input type="checkbox"/>	Title III C-1 and C-2 Meals A program to modernize and/or expand the OCNP and appeal to new clients through options including, but not limited to To-Go Meals (Meals that are picked up by OCNP clients (or client's agent) or delivered to clients who are not comfortable dining in a congregate meal setting or are unable to attend during congregate meal times) and Restaurant Option Meals (AAAs and/or nutrition providers contract with foodservice establishments such as restaurants, cafes, food trucks, and grocery stores for hot and/or cold meals. OCNP clients may use vouchers to obtain meals at contracted locations). (Notes: 1-Current OCNP providers may bid on To-Go and Restaurant option meals. 2-New providers may also bid on this program.)	C-1 Meals C-1 Clients C-2 Meals C-2 Clients Vouchers Issued	C-1 Meal ____ C-2 Meal ____ Vouchers ____	C-1 Client ____ C-2 Client ____	\$ _____
Days and Hours of Operation					
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday
					4-6p
					Saturday

ATTACHMENT E - COST

Complete this page for each RSA	Brown Bag Program	Groceries Program	Intergenerational Activities	Nutrition Infrastructure	Title III C-1 and C-2 Meals
Personnel Costs			\$2,788		
Fringe Benefits			\$49		
Indirect Costs*			\$6,957		
Rent					
Supplies			\$68,000		
Equipment**					
Travel Expenses					
Training					
Other Operating Expenses			\$16,120		
Total Program Cost			\$93,913		

Definitions:

- * Indirect Costs: Costs incurred for a common or joint purpose that are not directly related to contracted services. Amount may not exceed 8% of Direct Costs.
- ** Equipment: Tangible property with a useful life of more than one (1) year and an acquisition cost of \$500 or more. All equipment purchases require prior approval of County.

San Bernardino County
Human Services

Request for Proposal
Modernization of Older Californian's Act
Nutrition Services

RFP No. HS 23-16/
ePro Bid # DAAS124-OAAGI-5267
Page 1 of 114

Valley Service Area

ATTACHMENT E - COST

Services to be Offered (check all that apply)	Service Category	Unit of Service	Annual Number of Service Units	Annual Number of Unduplicated Clients Served	Requested Annual Funding Amount
<input type="checkbox"/>	Brown Bag Program A program that provides both surplus, and donated edible fruits, vegetables, and other unsold food products to low-income older individuals aged 60 and over.	1 Bag of Groceries	_____	_____	\$ _____
<input type="checkbox"/>	Groceries Program A program that provides assistance to Older American Act (OAA) participants aged 60 and over in the form of food items. (Notes: 1-Current Older Americans Act (OAA) service providers may bid on this program. 2-New Providers who bid on this program must also bid on the C1/C2 program in this RFP.)	1 Grocery delivery (regardless of number of bags)	_____	_____	\$ _____
<input checked="" type="checkbox"/>	Intergenerational Activities A program that plans, develops, and implements activities and programs that bring participants of the Older Californians Nutrition Program (OCNP) together with children or adults for mutually beneficial intergenerational activities and/or meals. (Notes: 1-Current OCNP provider bids must use funds for more meals and/or IG activities. 2-Current IIGB or IIE providers may bid to provide IG activities and invite OCNP participants to the intergenerational activities. OCNP provider list can be provided for outreach for activities to reach the needed population.)	1 Meal 1 Activity	Meal ____ 1 ____ Activity ____ 1 ____	OCNP Client ____ yes ____ Participant under age 60 yes ____	\$72,671
<input type="checkbox"/>	Nutrition Infrastructure A program for capacity and infrastructure improvements for the OCNP including purchasing, upgrading, or refurbishing infrastructure for the production and distribution of OCNP meals. (Notes: 1-Current OAA service providers may bid on this program. 2-New providers interested in Nutrition Infrastructure program must also bid on the C1/C2 program in this RFP. 3-Infrastructure funds must be spent by 03/31/2026.)	1 Improvement (1 purchase, 1 upgrade, 1 refurbishment)	_____	N/A	\$ _____
<input type="checkbox"/>	Title III C-1 and C-2 Meals A program to modernize and/or expand the OCNP and appeal to new clients through options including, but not limited to To-Go Meals (Meals that are picked up by OCNP clients (or client's agent) or delivered to clients who are not comfortable dining in a congregate meal setting or are unable to attend during congregate mealtimes) and Restaurant Option Meals (AAAs and/or nutrition providers contract with foodservice establishments such as restaurants, cafes, food trucks, and grocery stores for hot and/or cold meals. OCNP clients may use vouchers to obtain meals at contracted locations). (Notes: 1-Current OCNP providers may bid on To-Go and Restaurant option meals. 2- New providers may also bid on this program.)	C-1 Meals C-1 Clients C-2 Meals C-2 Clients Vouchers Issued	C-1 Meal ____ C-2 Meal ____ Vouchers ____	C-1 Client ____ C-2 Client ____	\$ _____

Days and Hours of Operation

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					7a-5p	

ATTACHMENT E - COST

Complete this page for each RSA	Brown Bag Program	Groceries Program	Intergenerational Activities	Nutrition Infrastructure	Title III C-1 and C-2 Meals
Personnel Costs			\$774		
Fringe Benefits			\$14		
Indirect Costs*			\$5,383		
Rent			\$12,000		
Supplies			\$3,00		
Equipment**					
Travel Expenses					
Training					
Other Operating Expenses			\$51500		
Total Program Cost			\$72,671		

Definitions:

- * Indirect Costs: Costs incurred for a common or joint purpose that are not directly related to contracted services. Amount may not exceed 8% of Direct Costs.
- ** Equipment: Tangible property with a useful life of more than one (1) year and an acquisition cost of \$500 or more. All equipment purchases require prior approval of County.

Description
Senior Centers (1-day events): 4-5 Senior Recreation Leaders per site will assist with setup, entertainment, and refreshments.

ATTACHMENT F - REFERENCES

Name of Agency	Contact Name/Address	Phone Number	Dates services provided (from/through*)
County of San Bernardino	DAAS 784 E Hospitality Lane San Bernardino CA, 92415	909-891-3900	07/01/22 - present
Summer Youth Program- providing meals to children	San Bernardino Unified School District 777 North F St. San. Bernardino CA 92404	909-381-1100	June 2024 – August 2024

Provide a minimum of three (3) customer references Proposer has contracted with, providing the same service as requested in this RFP.

*Enter **“Present”** if still providing the services (Example: 10/08/13 - present).

ATTACHMENT G
EMPLOYMENT OF FORMER COUNTY OFFICIALS

NAME

NONE

ATTACHMENT H – EXCEPTIONS TO RFP

CONTRACTOR NAME NONE

ADDRESS

TELEPHONE# () FAX # ()

I have reviewed the RFP in its entirety and have the following exceptions: (Please identify and list your exceptions by indicating RFP, the Section or Paragraph number, and Page number, as applicable. Be specific about your objections to content, language, or omissions. Add as many pages as required.)

ATTACHMENT I – PUBLIC RECORDS ACT EXEMPTIONS

PROPOSER NAME NONE

ADDRESS _____

TELEPHONE# () _____ FAX # () _____

Proposer requests that specific portions of the contents of this Proposal be held confidential and not subject to public disclosure pursuant to the Public Records Act. The specific portions are detailed below: (Please identify and list your exemptions by indicating the Section or Paragraph number, and Page number, of the Proposal where the content is contained.) **Each stated exemption must include a citation to supporting legal authority, including statutory authority or case law, to support exemption from the Public Records Act. Requested exemptions that does not meet the requirements of this section will not be considered.**

ATTACHMENT J - INDEMNIFICATION AND INSURANCE REQUIREMENTS AFFIDAVIT

**THE PROPOSER'S INSURANCE COMPANY(S) OR INSURANCE AGENT MUST COMPLETE THIS FORM
AND
THE PROPOSER MUST SUBMIT THIS COMPLETED AFFIDAVIT WITH THE PROPOSAL.**

I, the undersigned (Please check one box) ☐ underwriter ☐ agent/broker, certify that I and the Proposer listed below have jointly reviewed the "Insurance Requirements" in this Request for Proposal (RFP). If the San Bernardino County ("County") awards the Proposer the Contract for this project, I will be able—within fourteen (14) calendar days after the Proposer is notified of the Contract's award—to furnish the County with all the required, insurance certificate(s) and endorsement(s) as specified in Section X, Paragraph B. Indemnification and Insurance Requirements.

City of San Bernardino 6/14/2024
Insurance Broker / Agency Name Date

Insurance Broker's / Agent's Name (Printed) Insurance Broker's / Agent's Name (signature)

290 N. D Street, San Bernardino CA 92401
Address City State Zip Code

909-384-5161
Telephone Number FAX Number Email Address

Trudy Panowicz RFP HS 23-26 Bid #DAAS124-OAAGi-5267
Proposer's Name County RFP Name and Number

Below State the Name of Insurance Company Providing Coverage:

DO NOT write "Will Provide," "To Be Determined," "When required," or similar phrases.

Commercial General Liability

Automobile Liability

Workers' Compensation Liability

Professional Liability

Cyber Liability

Pollution Liability

Sexual Abuse Liability

[NOTE TO PROPOSER: See Section X, Paragraph B. Indemnification and Insurance Requirements, for details on the basic requirements and types of insurance for this agreement.]

NOTE TO THE UNDERWRITER / AGENT-BROKER: If the insurance forms that the Proposer submits to the County do not fully comply with the Insurance Requirements, and/or if the Proposer fails to submit the forms within the 14-day time limit, the County may: (1) declare the Proposer's Proposal non-responsive, and (2) award the Contract to the next highest ranked Proposer. If you have any questions about the Insurance Requirements, please contact San Bernardino County - Risk Management Department, at (909) 386-8655 (Please provide name of RFP with your question(s)).

ATTACHMENT L



Purchasing

TO BE CERTIFIED AS A LOCAL VENDOR, eligible for Local Vendor Preference (any vendor, contractor or consultant, hereafter "vendor") I certify under penalty of perjury that meets all of the following requirements:

- The main office (headquarters) or a major regional office is located within the boundaries of San Bernardino County;
- Twenty-five percent (25%) of full-time management employees and twenty-five percent (25%) of full-time regular employees work from locations in the County;
- Employ at least one full-time or two part-time employees with primary residence in the County;
- "Point of sale" for purposes of reporting sales tax to the State Board of Equalization (if applicable) is within the boundaries of the County and payment of any local share of sales tax goes to the County or a city within the County. (If the local business has more than one sales office in the State of California, the office located in the County shall be the point of sale for sales tax calculation);
- Not delinquent in any taxes or other payments to the County;
- Possess a valid and verifiable business license in _____ (if required);
- Have been open and established since _____;
- Have had on-going business activity in the field of _____ since _____ (which is at least six months prior to the issuance of the solicitation);
- Have not, within five years prior to the date this form is signed, admitted guilt or been found guilty by any court or state or federal regulatory enforcement agency of violation of any criminal law or any law or regulation regarding fraud and not federally debarred; and
- Not suspended or debarred from participation in the County, in the scope of work that is the subject of the solicitation.

FURTHER, I acknowledge by initialing the following boxes that I understand:

- _____ If any time after being certified as a local vendor, a change in status occurs rendering a vendor no longer eligible for such status, the vendor must notify the Purchasing Agent prior to responding to a solicitation or accepting an award. Self certification is good for a period of five years, then must be renewed.
- _____ False certifications shall be immediate grounds for rejection of any proposal or bid or if the proposal or bid is awarded, grounds for voiding the proposal or bid, terminating any agreement, and seeking damages thereto. Failure to certify the above information shall result in the proposal or bid being considered by the County without any adjustment for a local vendor.
- _____ Self-certification provided by the vendor requesting a local preference shall be submitted to the Purchasing Agent under penalty of perjury. No person or business shall make a false representation to a County official or employee for the purpose of influencing the certification or denial of certification of any local vendor.
- _____ Any vendor that falsely obtains certification shall be ineligible to transact business with the County for not less than one year and not more than three years, at the discretion of the Purchasing Agent. This penalty shall also apply to any vendor that previously obtained proper certification and, because of a change in its status would no longer be eligible for certification, and fails to notify the County of this information prior to responding to a solicitation or accepting an award.

I am an authorized representative of _____ and can legally bind the company.

Date

Name

Position

Reviewed By:

SUBCONTRACTOR INFORMATION

NONE



Aging and Adult Services
Public Guardian

CLIENT COMPLAINT AND GRIEVANCE Older Americans Act Programs

As a recipient of services provided by the Older Americans Act (OAA) programs, you, or a person authorized to act on your behalf, can file a complaint against contractors, volunteers, and employees of programs administered by the Department of Aging and Adult Services – Public Guardian (DAAS-PG), the designated local Area Agency on Aging (AAA) for San Bernardino County.

You have a right to confidentiality and your right to privacy will be respected to the extent possible. Only information relevant to your complaint will be released to the responding party unless you consent otherwise.

PURPOSE

The *Client Complaint and Grievance Procedure* establishes a process for reviewing and resolving grievances promptly and to facilitate the resolution of grievances informally at the lowest level possible.

SERVICE PROVIDER

OAA program services may be provided by DAAS-PG staff (direct services) or community-based organizations via county contracts (contracted services).

Direct services:

- Senior Information and Assistance (SIA) (Title IIIB and IIIE)
- Senior Community Service Employment Program (Title V)

Contracted services:

- Title IIIB – Supportive Services
- Title IIIC – Older Californians Nutrition Program
- Title IIID – Disease Prevention and Health Promotion Program
- Title IIIE – Family Caregiver Support Program
- Title VII and VIIA – Long Term Care Ombudsman, and Prevention of Elder Abuse, Neglect, and Exploitation
- Health Insurance Counseling and Advocacy Program (HICAP)

Note: If your complaint involves an issue of professional conduct that is under the jurisdiction of another entity, you will be referred to the appropriate organization to pursue your complaint.

CLIENT COMPLAINT AND GRIEVANCE PROCEDURE

EXHIBIT A

Older Americans Act Programs

COMPLAINTS

Complaints may involve, but are not limited to:

- Amount or duration of a service.
- Denial or discontinuance of a service.
- Dissatisfaction with the service provided or with the service provider.
- Failure of the service provider to comply with any of the requirements in the contract or regulations.
- If you believe you have been discriminated against or there has been a violation of any laws or regulations.

PROCESS OVERVIEW

All programs strive to review concerns, complaints, and grievances promptly and facilitate resolution at the lowest level possible.

Following is an overview of the grievance process:

Level I Review

1. Complainant submits grievance form (OAA GV 7406) to the service provider.
2. Level I review conducted by the service provider.
3. Complainant receives a written decision from the service provider.
4. Complainant may submit an appeal, if desired.

Level II Review

5. Level II review conducted by DAAS-PG Administration.
6. Complainant receives a written decision from DAAS-PG Administration.
7. Complainant may submit an appeal and request an impartial hearing, if desired.

Hearing

8. Final grievance review by Hearing Officer/Panel.

continued on next page

CLIENT COMPLAINT AND GRIEVANCE PROCEDURE
Older Americans Act Programs

EXHIBIT A

FIRST LEVEL OF GRIEVANCE (LEVEL I)

The contracted service provider is the first administrative level of resolution for complaints regarding OAA program services.

Note: If the complaint is regarding direct services, the complaint will be investigated and responded to under the provisions of Level II grievance.

Timeframes

- You must complete and submit the grievance form (OAA GV 7406) to the contracted service provider within **one (1) week** of the alleged violation.
- If possible, discuss issue with the contracted service provider and make a good faith effort to resolve. The service provider will issue a written response **no later than ten (10) business days** after receipt of grievance, or from date of discussion.

Resolution

If resolved at this level no further action is required. If your complaint is not resolved, you may appeal the decision of the provider to second-level review.

SECOND LEVEL OF GRIEVANCE (LEVEL II)

DAAS-PG Administration is the second level of resolution for complaints regarding OAA program services. The provisions of this section shall apply to the following:

- When the AAA (DAAS-PG) is the direct service provider and the subject of the complaint.
- If you are dissatisfied with the contracted service provider's response at the first level of grievance.

Time Frame

If the contract provider does not resolve your complaint, you may appeal their decision to the second level of grievance **within fifteen (15) business days** of their written decision.

Instructions

All second level grievances must be submitted in writing and contain the information referenced in the first level of grievance.

- If you cannot submit a written complaint at this level, you, or your authorized designee, may request DAAS-PG to verbally accept the complaint or provide assistance in writing out the complaint.
- If DAAS-PG writes out the complaint, the complainant must review and sign the written complaint.

CLIENT COMPLAINT AND GRIEVANCE PROCEDURE
Older Americans Act Programs

EXHIBIT A

Complaints may be hand delivered, mailed, or sent via fax to:

Department of Aging and Adult Services-Public Guardian
Attention: Deputy Director - Administration
784 East Hospitality Ln.
San Bernardino, CA 92415
Fax: (909) 891-3940

Processing

- The Deputy Director, or designee, will conduct an impartial investigation of the written complaint. A good faith effort will be made to resolve the complaint.
- A written response will be prepared and issued **no later than fifteen (15) business days** after receipt of the complaint.
- The written response will address the merits of the complaint and will provide a resolution to the complaint or deny the complaint with an explanation.

Resolution

If resolved at this level no further action is required. If your complaint is not resolved, you may exercise your right to request an Administrative Hearing pursuant to Section 7406 of Title 22.

FINAL LEVEL OF GRIEVANCE (HEARING)

An impartial hearing officer/panel is the final level of resolution for complaints regarding OAA program services.

Time Frames

- If you are dissatisfied with the results of the review conducted at the second level of grievance, you may appeal the decision **within thirty (30) days** from the receipt of the written report and request a hearing to present your complaint orally before an impartial hearing officer/panel.
- A hearing will be scheduled **no later than forty-five (45) days** from the receipt of the hearing request.
- A proposed decision will be issued **no later than thirty (30) days** after the date of hearing.

- **No later than thirty (30) days** after receipt of the proposed decision, the Director or the Chairperson shall either adopt the proposed decision as the final decision or write a new final decision.

Instructions

- Your request for a hearing can be made either orally or in writing to the Director of San Bernardino County, Department of Aging and Adult Services.

CLIENT COMPLAINT AND GRIEVANCE PROCEDURE Older Americans Act Programs

EXHIBIT A

- A hearing will be scheduled **no later than forty-five (45) days** from the receipt of your hearing request.
- You will be notified of the following:
 - The date, time, and location of the hearing.
 - Your right, and other party's right, to be present at the hearing and/or to have another person act on their behalf, including the right to have legal counsel present.

Hearing Procedure

- An impartial hearing officer or panel will manage the hearing.
- All persons testifying at the hearing will be placed under oath or affirmation.
- The hearing will be informal with testimony being restricted to the issues requiring resolution.
- Technical rules of evidence and procedure will not apply at the hearing.
- During the hearing all parties will have the right to:
 - present evidence and witnesses.
 - examine witnesses and other sources of relevant information and evidence.
 - be recorded verbatim, either electronically or stenographically.

Conclusion of the Hearing

- **No later than thirty (30) days** after the date the hearing was held, the hearing officer/panel will prepare a proposed decision based upon all relevant evidence presented and will consider applicable policies, procedures, regulations, and laws governing the program in reaching a decision.
- The proposed decision will include the following:
 - a description of each issue.
 - a statement indicating the complaint was upheld or denied. In the case of complaints that are upheld, an explanation of the remedy will be included.
 - a citation of applicable laws and regulations.
- The proposed decision will be forwarded to the Director of DAAS-PG for issuance of a final decision.

- If the complaint is against the Director of DAAS-PG, the proposed decision will be forwarded to the Chairperson of the Governing Board for issuance of a final decision.
- **No later than thirty (30) days** after receipt of the proposed decision, the Director or the Chairperson shall either adopt the proposed decision as the final decision or write a new final decision.
- The decision will be mailed to the parties involved.
- The decision is final and not subject to appeal.
- The decision will include procedures for ensuring that the remedies, if any, specified in the final decision are implemented

CLIENT COMPLAINT AND GRIEVANCE PROCEDURE
Older Americans Act Programs

EXHIBIT A

CIVIL RIGHTS

If you believe that your civil rights have been violated, please contact:

Deputy Director, Administration
Department of Aging and Adult Services-Public Guardian
784 East Hospitality Ln.
San Bernardino, CA 92415

EXHIBIT A



Aging and Adult Services
Public Guardian

CLIENT COMPLAINT AND GRIEVANCE Older Americans Act Programs

Instructions

You must complete and submit the grievance form (OAA GV 7406) **within one (1) week** of the alleged violation.

Complete the attached form and provide the requested information:

- Name, mailing address, and telephone number of complainant or person authorized to act on behalf of the complainant.
- Date and time of occurrence and names of individuals involved.
- Name of Service Provider, and type of service involved.
- Description of the grievance. Be as specific as possible.
- Names of witnesses and contact information, if any.
- If applicable, cite the alleged violation of regulation, law or policy.
- Requested remedy or resolution.
- Signature.

Complaints Regarding Contracted Services

Submit the completed form (OAA GV 7406) directly to the contracted service provider.

Contracted services:

- Title IIIB – Supportive Services
- Title IIIC – Older Californians Nutrition Program
- Title IIID – Disease Prevention and Health Promotion Program
- Title IIIE – Family Caregiver Support Program
- Title VII and VIIA – Long Term Care Ombudsman, and Prevention of Elder Abuse, Neglect, and Exploitation
- Health Insurance Counseling and Advocacy Program (HICAP)

Complaints Regarding Direct Services

Submit the completed form to DAAS-PG Administration. Complaints may be hand delivered, mailed, or sent via fax to:

Department of Aging and Adult Services-Public Guardian
Attention: Deputy Director
784 East Hospitality Ln.
San Bernardino, CA 92415
Fax: (909) 891-3940

Direct services:



CLIENT COMPLAINT AND GRIEVANCE – LEVEL I REVIEW

Older Americans Act Programs

- Senior Information and Assistance (SIA) (Title IIIB and IIIE)
- Senior Community Service Employment Program (Title V)



Aging and Adult Services
Public Guardian

EXHIBIT A

CLIENT COMPLAINT AND GRIEVANCE FORM
Older Americans Act Programs

<div style="border-bottom: 1px solid black; margin-bottom: 10px;">Grievant Name</div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;">Mailing Address</div> <div style="border-bottom: 1px solid black;">Telephone Number</div>	<div style="border-bottom: 1px solid black; margin-bottom: 10px;">Name of Service Provider</div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;">Date of Action Causing Grievance</div> <div style="border-bottom: 1px solid black;">Date of Meeting with Contract Provider</div>
Grievance Description (Provide a clear and concise statement. Attach additional sheets if necessary.) <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>	
Remedy Sought <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>	
<p style="text-align: center;">GRIEVANCE PROCEDURE CERTIFICATION</p> <p>This is to certify that I have read, understood, and received a copy of the Client Complaint and Grievance Procedures for Older Americans Act Programs.</p> <p>This information provided is true and accurate to the best of my knowledge.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"><div style="width: 45%;"><div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div>Grievant Signature</div><div style="width: 45%;"><div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div>Date Filed</div></div>	



Aging and Adult Services
Public Guardian

EXHIBIT A

CLIENT COMPLAINT AND GRIEVANCE – LEVEL I REVIEW
Older Americans Act Programs

Grievant Name	Name of Service Provider
Mailing Address	Date of Action Causing Grievance

GRIEVANCE REVIEW - LEVEL I

A written response must be issued to the Grievant no later than ten (10) business days after receipt of grievance, or from date of discussion.

Date Received	Level I Reviewer Printed Name
Response Date	Level I Reviewer Signature
Level I Decision (Attached on separate sheet)	

GRIEVANT ACKNOWLEDGEMENT AND RESPONSE TO FIRST LEVEL REVIEW

If the contract provider does not resolve your complaint at the first level of grievance, you may appeal their decision to the second level of grievance within fifteen (15) business days of their written decision.

- ☐ **I agree** with decision and **do not appeal** to the second level.
Please return one copy of this form to the Service Provider.
- ☐ **I do not agree** with decision and **appeal** to the second level.
Please return one copy of this form to DAAS-PG Administration.

Grievant Signature	Date Signed
---------------------------	--------------------

Appeals may be hand delivered, mailed, or faxed to:

*DAAS-PG Administration
Attention: Deputy Director
784 East Hospitality Ln.
San Bernardino, CA 92415
Fax: (909) 891-3940*



Aging and Adult Services
Public Guardian

EXHIBIT A

CLIENT COMPLAINT AND GRIEVANCE – LEVEL II REVIEW
Older Americans Act Programs

Grievant Name

Name of Service Provider

GRIEVANCE REVIEW - LEVEL II

A written response must be issued to the Grievant no later than fifteen (15) business days after receipt of first level appeal.

Date Received

Level II Reviewer Printed Name

Response Date

Level II Reviewer Signature

Level II Decision (Attached on separate sheet)

If DAAS-PG Administration does not resolve your complaint at the second level of grievance, you may appeal their decision and request an impartial hearing within fifteen (15) business days of their written decision.

- ☐ I agree with the decision and **do not** appeal for a hearing.
- ☐ I **do not** agree with the decision and **appeal** for a hearing.

Reason for appeal:

Grievant Signature

Date Signed

This form may be hand delivered, mailed, or faxed to:

DAAS-PG Administration
Attention: Deputy Director
784 East Hospitality Ln.
San Bernardino, CA 92415
Fax: (909) 891-3940

PRIVACY AND SECURITY

The City of San Bernardino will ensure all staff, volunteers, and/or Subcontractors performing Services will comply with the Human Services Information Privacy and Security Requirements prior to providing any Services.

STATE OF CALIFORNIA
CALIFORNIA DEPARTMENT OF AGING
INFORMATION INTEGRITY AND SECURITY STATEMENT
CDA 1024 (REV 03/2020)



In compliance with California Government Code Section 11019.9, California Civil Code Section 1798 et seq., Department of General Services Management Memo 06-12, and Statewide Information Management Manual (SIMM) 5300 the California Department of Aging (CDA) hereby requires the Contractor/Vendor to:

ACKNOWLEDGE:

- Any wrongful access, inspection, use, or disclosure of Personal, Confidential or Sensitive Information (PSCI) is a crime and is prohibited under state and federal laws, including but not limited to California Penal Code Section 502, California Government Code Section 15619, California Civil Code Section 1798.53 and 1798.55, and the Health Insurance Portability and Accountability Act. Acknowledge.
- Any wrongful access, inspection, use, disclosure, or modification of PSCI information may result in termination of this Contract/Agreement.

MEET THE FOLLOWING REQUIREMENTS:

- PSCI information shall be protected from disclosure in accordance with all applicable laws, regulations, and policies.
- PSCI data be protected by authorized access using the principles of least privilege.
- Any occurrence that actually or potentially jeopardizes the confidentiality, integrity, or availability of an information system or the information the system processes, stores, or transmits or that constitutes a violation or imminent threat of violation of security policies, security procedures or acceptable use policies will immediately be reported to CDA by completing a Security Incident Report CDA (1025A and 1025B).
- All access codes which allow access to confidential information will be properly safeguarded.
- Obligations to protect PSCI information obtained under this Contract/Agreement will continue after termination of the Contract/Agreement with CDA.
- All employees/subcontractors of the Contractor/Vendor will complete the required Security Awareness Training module located at https://aging.ca.gov/Information_security/ within 30 days of the start date of the Contract/Agreement or within 30 days of the start date of any new employee or subcontractor. This training must be completed annually.
- All employees/subcontractors of the Contractor/Vendor must comply with CDA's confidentiality and data security requirements as outlined in the Contract/Agreement.
- All employees/subcontractors of the Contractor/Vendor must comply with the Appendix D, section XVIII encryption and self-certification requirements as outlined in the contract.

STATE OF CALIFORNIA
CALIFORNIA DEPARTMENT OF AGING
INFORMATION INTEGRITY AND SECURITY STATEMENT
CDA 1024 (REV 03/2020)



CERTIFY:

To protect PSCI information by:

- Accessing, inspecting, using, disclosing or modifying PSCI information only for the purpose of performing official duties.
- Never accessing, inspecting, using, disclosing, or modifying PSCI information for curiosity, personal gain, or any non-business-related reason.
- Securing PSCI information in approved locations.
- Never removing PSCI information from the work site without authorization.

Meets the encryption requirements in Exhibit D Article 18:

- ☐ Is in full compliance with the 128 Encryption requirements.
- ☐ Is not in compliance with the 128 Encryption requirements and will achieve compliance by _____.

I hereby certify that I have reviewed this Confidentiality Statement and will comply with the above statements.

Contractor/Vendor Printed Name and Title

Contractor/Vendor Signature

Date

CDA Program/Project

Contract Number



Attachment M

Campaign Contribution Disclosure (SB 1439)

PROPOSAL INFORMATION

Request for Proposal Title: Modernization of Older Californian's Act – Nutrition Services

Request for Proposal Number: RFP No.HS23-16 / DAAS124-OAAGI-5267

DEFINITIONS

Actively supporting the matter: (a) Communicate directly with a member of the Board of Supervisors or other County elected officer [Sheriff, Assessor-Recorder-Clerk, District Attorney, Auditor-Controller/Treasurer/Tax Collector] for the purpose of influencing the decision on the matter; or (b) testifies or makes an oral statement before the County in a proceeding on the matter; or (c) communicates with County employees, for the purpose of influencing the County's decision on the matter; or (d) when the person/company's agent lobbies in person, testifies in person or otherwise communicates with the Board or County employees for purposes of influencing the County's decision in a matter.

Agent: A third-party individual or firm who, for compensation, is representing a party or a participant in the matter submitted to the Board of Supervisors. If an agent is an employee or member of a third-party law, architectural, engineering or consulting firm, or a similar entity, both the entity and the individual are considered agents.

Otherwise related entity: An otherwise related entity is any for-profit organization/company which does not have a parent-subsidary relationship but meets one of the following criteria:

- (1) One business entity has a controlling ownership interest in the other business entity;
- (2) there is shared management and control between the entities; or
- (3) a controlling owner (50% or greater interest as a shareholder or as a general partner) in one entity also is a controlling owner in the other entity.

For purposes of (2), "shared management and control" can be found when the same person or substantially the same persons own and manage the two entities; there are common or commingled funds or assets; the business entities share the use of the same offices or employees, or otherwise share activities, resources or personnel on a regular basis; or there is otherwise a regular and close working relationship between the entities.

Parent-Subsidiary Relationship: A parent-subsidiary relationship exists when one corporation has more than 50 percent of the voting power of another corporation.

Proposers must respond to the questions on the following page. If a question does not apply respond N/A or Not Applicable.

1. Name of Entity/Individual submitting a proposal: City of San Bernardino
2. Is the entity listed in Question No.1 a nonprofit organization under Internal Revenue Code section 501(c)(3)? Yes ☐ If yes, skip Question Nos. 3-4 and go to Question No. 5
No ☒
3. Name of Principal (i.e., CEO/President) of entity listed in Question No. 1, if the individual actively supports the matter and has a financial interest in the decision: Interim City Manager = Rochelle Clayton
4. If the entity identified in Question No.1 is a corporation held by 35 or less shareholders, and not publicly traded ("closed corporation"), identify the major shareholder(s): N/A
5. Name of any parent, subsidiary, or otherwise related entity for the entity listed in Question No. 1 (see definitions above):

Company Name	Relationship
N/A	

6. Name of agent:

Company Name	Agent(s)	Date Agent Retained (if less than 12 months prior)
N/A		

7. Name of Subcontractor(s) (including Principal and Agent(s)) that will be providing services/work under the proposed contract if the subcontractor (1) actively supports the matter and (2) has a financial interest in the decision and (3) will be possibly identified in the contract/agreement with the County or board governed special district:

Company Name	Subcontractor(s):	Principal and/or Agent(s):
N/A		

8. Was a campaign contribution, of more than \$250, made to any member of the San Bernardino County Board of Supervisors on or after January 1, 2023, by any of the individuals or entities listed in Question Nos. 1-7?

No ☒ If **no**, please skip Question No. 9
Yes ☐ If **yes**, please continue to complete this form.

9. Name of Board of Supervisor Member:
N/A

Name of Contributor: N/A

Date(s) of Contribution(s): N/A

Amount(s): N/A

Please add an additional sheet(s) to identify additional Board Members to whom anyone listed made campaign contributions.

By signing the Proposal, Proposer certifies that the statements made herein are true and correct. The Proposer understands that the individuals and entities listed in Question Nos. 1-7 are prohibited from making campaign contributions of more than \$250 to any member of the Board of Supervisors while this matter is pending and for 12 months after a final decision by the County.

Trudy Panowicz
Food Supervisor III
06/10/24

Request for Proposal

San Bernardino County RFP# HS 23-26/ePro Bid# DAAS 124-OAAGI-5267

ATTACHMENT N

Letter of Intent

This is to notify San Bernardino County Department of Aging and Adult Services (DAAS) that the organization listed below has obtained and reviewed the Request for Proposal, (RFP) No HS 23-26, issued by the DAAS for Modernization of Older Californian's Act-Nutrition Services, and that our organization is interested in submitting a proposal in response to this RFP as indicated below. **Deadline for submission of this Letter of Intent is Tuesday, May 28, 2024. Failure to meet the deadline will disqualify Proposer from being awarded a contract.**

Legal Name of Organization: City of San Bernardino

Federal Employer Identification Number (EIN): 98-6000772

Data Universal Numbering System (DUNS): 073604563

Legal Form of Organization (check one):

- ☐ Non-Profit 501(c)(3)
- ☐ Non-Profit 501(c)(4)
- ☐ Non-Profit Other (Specify):
- ☒ Government City Government
- ☐ Government County Government
- ☐ Government Special District of Local Government
- ☐ Government Other (Specify):
- ☐ For-Profit Corporation
- ☐ For-Profit Limited Liability Company (LLC)
- ☐ For-Profit Limited Partnership (LP)
- ☐ For-Profit General Partnership (GP)
- ☐ For-Profit Limited Liability Partnership (LLP)
- ☐ For-Profit Sole Proprietorship

My organization's initial qualifications to provide services are indicated by the following:

Please place a check mark by the appropriate response.

☒ The prospective Contractor has no record of unsatisfactory performance. Contractors who are or have been seriously deficient in current or recent Agreement performance, in the absence of circumstances properly beyond the control of the Contractor, shall be presumed to be unable to meet this requirement.

☒ The prospective Contractor has the ability to maintain adequate files and records and meet statistical reporting requirements.

☒ The prospective Contractor has the administrative and fiscal capability to provide and manage the proposed services and to ensure an adequate audit trail.

☒ The prospective Contractor meets other presentation and participation requirements listed in this RFP.

☒ The prospective Contractor can register on the County's Electronic Procurement Network (ePro).

☒ The prospective Contractor has a DUNS number.

☒ The perspective Contractor has a minimum of three (3) continuous years of experience providing this type of service.

☒ Contractor provides a minimum of three (3) references from other customers, involving the Contractor's delivery of services that demonstrate the ability of the Contractor to provide ENP services as outlined in this RFP. All references must have names, titles, and phone numbers.

Letter of Intent does not guarantee a contract and is not in lieu of a proposal.

Request for Proposal

San Bernardino County RFP# HS 23-16/ePro Bid# DAAS 124-OAAGI-5152

ATTACHMENT N

Letter of Intent

This is to notify San Bernardino County Department of Aging and Adult Services (DAAS) that the organization listed below has obtained and reviewed the Request for Proposal, (RFP) No HS 23-16, issued by the DAAS for Modernization of Older Californian's Act-Supportive Services, and that our organization is interested in submitting a proposal in response to this RFP as indicated below. **Deadline for submission of this Letter of Intent is Day, Month/Day/Year. Failure to meet the deadline will disqualify Proposer from being awarded a contract.**

Legal Name of Organization: _____

Federal Employer Identification Number
(EIN): _____

Data Universal Numbering System
(DUNS): _____

Legal Form of Organization (check one):

- ☐ Non-Profit 501(c)(3)
- ☐ Non-Profit 501(c)(4)
- ☐ Non-Profit Other (Specify):
- ☐ Government City Government
- ☐ Government County Government
- ☐ Government Special District of Local Government
- ☐ Government Other (Specify):
- ☐ For-Profit Corporation
- ☐ For-Profit Limited Liability Company (LLC)
- ☐ For-Profit Limited Partnership (LP)
- ☐ For-Profit General Partnership (GP)
- ☐ For-Profit Limited Liability Partnership (LLP)
- ☐ For-Profit Sole Proprietorship

My organization's initial qualifications to provide services are indicated by the following:

Please place a check mark by the appropriate response.

☐ The prospective Contractor has no record of unsatisfactory performance. Contractors who are or have been seriously deficient in current or recent Agreement performance, in the absence of circumstances properly beyond the control of the Contractor, shall be presumed to be unable to meet this requirement.

☐ The prospective Contractor has the ability to maintain adequate files and records and meet statistical reporting requirements.

☐ The prospective Contractor has the administrative and fiscal capability to provide and manage the proposed services and to ensure an adequate audit trail.

☐ The prospective Contractor meets other presentation and participation requirements listed in this RFP.

☐ The prospective Contractor can register on the County's Electronic Procurement Network (ePro).

☐ The prospective Contractor has a DUNS number.

☐ The perspective Contractor has a minimum of three (3) continuous years of experience providing this type of service.

☐ Contractor provide a minimum of three (3) references from other customers, involving the Contractor's delivery of services that demonstrate the ability of the Contractor to provide ENP services as outlined in this RFP. All references must have names, titles, and phone numbers.

Letter of Intent does not guarantee a contract and is not in lieu of a proposal.



Nutrition and Wellness Bureau

Older Californians Nutrition Program Menu Guidance



This document is only intended to provide clarification on the application of the Dietary Guidelines for Americans requirement per existing laws to providers of the Older Californians Nutrition Program.

Table of Contents

1. Purpose & Overview	1
2. Background	2
3. The Dietary Reference Intakes	3
4. Menu Planning Requirements	4-6
a. General Menu Planning Requirements	
b. Special Nutrition Considerations	
c. Requirements of Meals	
d. Participant Preferences	
e. Offer versus Serve	
5. Dietary Patterns and Target Nutrients	7-8
a. Dietary Patterns	
b. Target Nutrients	
6. Menu Analysis	9-11
a. Compliance Requirements	
b. Nutrient Analysis	
c. Component Meal Pattern	
7. Food Groups	12-19
a. Protein Foods	
b. Vegetables	
c. Fruits	
d. Grains	
e. Dairy and Soy Alternatives	
8. Other Menu Planning Considerations	20-23
a. Sodium	
b. Hydration and Fluids	
c. Fats	
d. Dessert	
9. Reading Food Labels	24-26
Appendices	
1. Older Californians Nutrition Program 1600 Calorie Dietary Pattern	27
2. Healthy U.S.-Style Dietary Pattern	28
3. Healthy Vegetarian Dietary Pattern	29
4. Dietary Approaches to Stop Hypertension (DASH) Dietary Pattern	30
5. Resources	31

Purpose & Overview

The Older Californians Nutrition Program Menu Guidance includes instruction on applying the Dietary Guidelines for Americans, 2020-2025 to menu planning for the Older Californians Nutrition Program (OCNP). This menu guidance is based on the Dietary Guidelines and other related sources (see *Resources* section on page 31).

The Dietary Guidelines provide science-based advice on what to eat and drink to promote health, reduce risk of chronic disease, and meet nutrient needs. They focus on the public, including healthy individuals as well as those who are at risk of chronic disease. The Dietary Guidelines is designed for health professionals, policymakers, and others to assist the public in making food and beverage choices that are enjoyable, affordable, promote health and help prevent chronic disease.

The overarching differences between the [Dietary Guidelines for Americans, 2020-2025](#) and prior editions include:

- ❖ For the first time, the Dietary Guidelines provide recommendations for healthy dietary patterns at every life stage, from infancy through older adulthood.
- ❖ Emphasis is placed on the importance of a healthy dietary pattern as a whole—rather than on individual nutrients, foods, or food groups in isolation.
- ❖ The Dietary Guidelines includes a call to action to help the public “make every bite count with the Dietary Guidelines for Americans”. As nutrition and health professionals, we are called to help people make food and beverage choices that are rich in nutrition—individual choices that can become a healthy routine over time.

The Dietary Guidelines provide four overarching guidelines that encourage healthy eating patterns at each stage of life:

1. Follow a healthy dietary pattern at every life stage.
2. Customize and enjoy nutrient-dense food and beverage choices to reflect personal preferences, cultural traditions, and budgetary considerations.
3. Focus on meeting food group needs with nutrient-dense foods and beverages and stay within calorie limits.
4. Limit foods and beverages higher in added sugars, saturated fat, and sodium, and limit alcoholic beverages.

Background

Since 1980, the U.S. Departments of Agriculture (USDA) and of Health and Human Services (HHS) review, update, and publish the Dietary Guidelines every five years.

The Dietary Guidelines establish the scientific and policy basis for all Federal nutrition food assistance programs and provide information for making food choices that promote health and prevent disease. The Dietary Guidelines are based on current science and priority has been placed on scientific studies that examine the relationship between diet and health across all life stages, in men, women, and children from diverse racial and ethnic backgrounds, who are healthy or at risk of chronic disease. A committee of experts recommends revisions to the Dietary Guidelines based on a comprehensive review of current scientific evidence and with consideration of Federal agency and public comments.

The Older Americans Act (OAA) and the California Code of Regulations (CCR) require that the Title III-C Nutrition Program complies with the most recent Dietary Guidelines and the Dietary Reference Intakes (DRI). The intent of these requirements is to sustain and improve participant health through the provision of safe and nutritious meals.

Menus that follow the Dietary Guidelines and provide one-third of the DRIs in each meal help to prevent nutrient deficiencies and reduce the risk of chronic diseases such as heart disease, cancer, and stroke. The menu planning guidance incorporates the key nutrient recommendations from the Dietary Guidelines that impact the health of older adults.

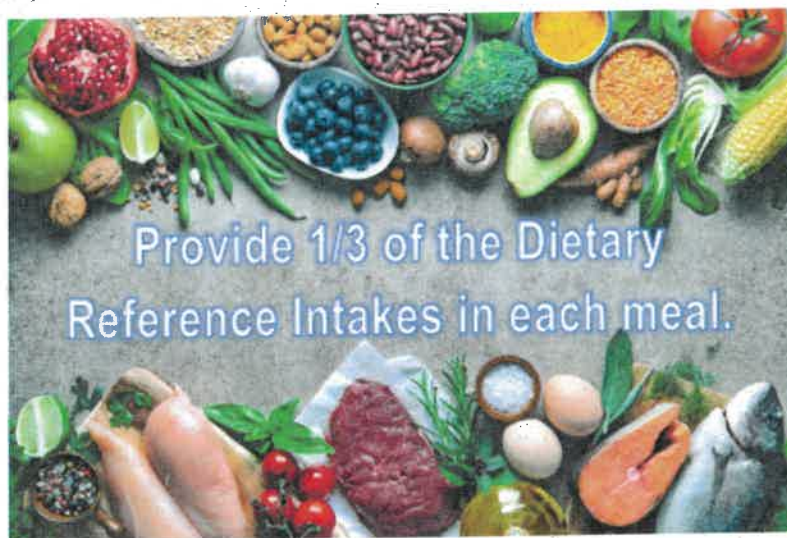


The Dietary Reference Intakes

As noted in the OAA and the CCR, meals must meet one-third of the DRIs. The DRIs are established and updated by the National Academies of Sciences, Engineering, and Medicine to provide requirements and limits for nutrients. The DRIs include four categories of reference intake values intended to help individuals optimize their health, prevent disease, and avoid consuming too much of a nutrient. The DRI values include:

- ❖ Estimated Average Requirement (EAR): Average daily nutrient intake level estimated to meet the requirement of half the healthy individuals in a particular age, sex, and life-stage group.
- ❖ Recommended Dietary Allowance (RDA): Average daily nutrient intake level sufficient to meet the nutrient requirement of nearly all (97-98%) healthy individuals in a particular age, sex, and life-stage group.
- ❖ Adequate Intake (AI): An intake (not a requirement) that is likely to exceed the actual requirements of almost all individuals in an age, sex, and life-stage group; established when scientific evidence is not sufficient to determine an RDA.
- ❖ Tolerable Upper Intake Level (UL): the highest average daily nutrient intake level likely to pose no risk of adverse health effects for nearly all people in a particular age, sex, and life-stage group.

Research indicates using the highest DRI value available, the RDAs, will ensure meals provide adequate nutrients to the population served. The AI value is used when the RDA is not available for a particular nutrient. (Note: This is the case with fiber and potassium).



Menu Planning Requirements

General Menu Planning Requirements

Providing nutritious meals is a fundamental goal of the OCNP. Nutritional adequacy in menu planning is of key importance since the meals represent a significant percentage of participants' daily intake. According to research of OAA participants (Mabli et al. 2017), participants obtained about 40 percent of their daily caloric intake, as well as 35 to 47 percent of their daily nutrient intake, from the OAA Nutrition Program meals.

Meals incorporating the DRIs are nutritionally adequate; in other words, they have a low probability of nutrient inadequacy or excess. The DRIs ensure nutrient adequacy in menu planning, while the Dietary Guidelines provide recommendations for healthy eating patterns and food choices. Utilizing the Dietary Guidelines along with the DRIs in menu planning ensures that meals meet the nutrient needs of older adults in a healthy and enjoyable dietary pattern.

Nutritionally adequate meals can help improve the diets of older adults by increasing the consumption of fruits, vegetables, whole grains, dairy and by providing adequate protein. Nutritionally adequate meals also reduce the intake of added sugars, saturated fat, and sodium to help older adults achieve recommendations and manage and avoid chronic conditions. Providing nutrient-dense options within each food group and appropriate portion sizes is also important since the caloric needs of older adults decline with age.

A healthy dietary pattern includes:

- ❖ Vegetables of all types—dark green, red and orange, beans, peas, and lentils; starchy; and other vegetables
- ❖ Fruits, especially whole fruit
- ❖ Grains, at least half of the daily grains are whole grain
- ❖ Dairy, including fat-free or low-fat milk, yogurt, and cheese, and/or lactose-free versions and fortified soy beverages and yogurt as alternatives
- ❖ Protein foods, including lean meats, poultry, and eggs; seafood; beans, peas, and lentils; and nuts, seeds, and soy products
- ❖ Oils, including vegetable oils and oils in food, such as seafood and nuts

A healthy dietary pattern limits:

- ❖ Added sugars to less than 10 percent of calories per day
- ❖ Saturated fat to less than 10 percent of calories per day
- ❖ Sodium to less than 2,300 milligrams per day

Special Nutrition Considerations

In addition to nutrients that are of concern for the general population, including calcium, vitamin D, potassium, and fiber, older adults have some special nutrition considerations.

Protein:

Adequate protein intake is important for older adults to prevent the loss of lean muscle mass that occurs naturally with age. Provide at least 15 grams of protein per meal from the protein and dairy/soy alternatives food groups (refer to the Food Group section).

Vitamin B12:

The ability to absorb vitamin B12 can decrease with age. Additionally, certain medications can decrease absorption. Vitamin B12 is found in foods of animal origin including tuna, salmon, beef, eggs, milk, yogurt, and cheese. B12 may also be added to some fortified foods such as breakfast cereals.

Beverages:

It is important that older adults drink adequate fluids to prevent dehydration and aid in the digestion of food and absorption of nutrients. In addition to water, unsweetened fruit or vegetable juice, and low-fat or fat-free milk or fortified soy beverages help to increase fluid intake. Nutrition providers should encourage participants to drink water to promote adequate hydration and water must be readily accessible to participants during mealtimes.

Requirements of Meals

In accordance with the OAA Section 339 and CCR Section 7638.5, the following requirements must be met for OCNP meals:

- ❖ Meals are in compliance with the most recent Dietary Guidelines and provide to each participating older individual:
 - A minimum of one-third of the DRIs per meal if the program provides one meal per day.
 - A minimum of two-thirds of the DRIs if the program provides two meals per day.
 - 100 percent of the DRIs if the program provides three meals per day.

If multiple meals are offered per day, each meal must provide one-third of the DRIs; however, the meals may be combined to meet the required DRIs if able to verify that the participant is receiving all meals. For example, if a nutrition provider verifies that a participant receives two meals per day, the combined meals must meet two-thirds of the DRIs and be supported by a meal analysis.

- ❖ Meal analysis is conducted using either a nutrient analysis or a meal component pattern and is approved by a Registered Dietitian (RD) to ensure compliance with Dietary Guidelines and DRIs.
- ❖ Food substitutions to originally planned meals are approved by a RD.
- ❖ Menus meet the following requirements:
 - are planned for a minimum of four weeks.
 - are posted in a location easily seen by participants at meal sites and are provided to home-delivered meal participants.
 - are legible and easy to read in the language of the majority of the participants.
 - reflect cultural and ethnic dietary preferences of participants when feasible and appropriate.

Participant Preferences

The meal planning process must not only include an evaluation of menus for nutritional adequacy but must also include procedures for obtaining participants' input regarding meals. Incorporating participant food preferences, including likes and dislikes and cultural food preferences, is a key aspect of successful menu planning.

Offer Versus Serve

Offer Versus Serve (OVS) is a concept that applies to menu planning and meal service. OVS requires that all meal components must be offered to every eligible older individual receiving a meal; however, individuals can decline any component they choose. Giving individuals the option to select what items they want to eat can help reduce food waste.

If a significant number of meal participants consistently decline a particular item, a nutrition provider should consider routinely offering an alternative item. For example, if meal participants consistently decline milk, the provider may consider offering a nutritionally equivalent food or beverage from the dairy and soy alternatives food group that is preferred by those participants.

Target Nutrients

The nutritional goals listed in Table 1 represent the current DRI values, per meal and per day, for target nutrients to meet the DRIs for a 51+ year old female which corresponds to 1600 calories per day.

Table 1. Nutritional Goals Per Day and Per Meal for Target Nutrients

Nutrient	Source*	Target per Day	Target per Meal
Calories (Kcal)	AMDR	1600	550 - 650
Protein (g) *	RDA	≥ 46	≥ 15 (from protein and dairy/soy alternative groups)
Fat (% of total calories)	ADMR	20 - 35%	20 - 35%
Saturated Fat (% of total calories)	DGA	≤ 10%	≤ 10%
Fiber (gm)	AI	≥ 22	≥ 7 (weekly average)
Calcium (mg)	RDA	≥ 1200	≥ 400 (weekly average)
Magnesium (mg)	RDA	≥ 320	≥ 105 (weekly average)
Potassium (mg)	AI	≥ 2600	≥ 860 (weekly average) **
Sodium (mg)	AI and CDRR	≤ 2300	≤ 760 (weekly average)
Vitamin A (mcg RAE***)	RDA	≥ 700	≥ 233 (2 - 3 meals out of 5 meals per week)
Vitamin D (IU)	RDA	600	200 (weekly average)
Vitamin C (mg)	RDA	≥ 75	≥ 25
Vitamin B12 (ug)	RDA	2.4	0.8 (weekly average)

* AI = Adequate Intake, AMDR = Acceptable Macronutrient Distribution Range; CDRR = Chronic Disease Risk Reduction Level; DGA = Dietary Guidelines for Americans, 2020-2025; RDA = Recommended Dietary Allowance.

** Prior to 2019, the AI for K+ was 4700 (1565 per meal) but was updated in 2019 to 2600 (860/meal) for women and 3400 (1133 per meal) for men. Source: <https://www.nap.edu/read/25353/chapter/8#120>

*** RAE = Retinol Activity Equivalents

Menu Analysis

Compliance Requirements

Menus must be analyzed for nutritional adequacy and to ensure that the meals follow the Dietary Guidelines and provide a minimum of one-third of the DRIs as required by the OAA and CCR. Nutritional adequacy is based on standardized recipes and nutritional information published by the manufacturers for all menu items, including condiments. Nutritional information for fresh fruits and vegetables should be based on the type and amount to be served. All menus, and any substitutions, must be approved by a RD.

To meet compliance requirements, meals must supply a minimum of one-third of the DRIs for:

- ❖ Calories
- ❖ Protein
- ❖ Fiber
- ❖ Calcium
- ❖ Vitamin A
- ❖ Vitamin C

Additionally, meals should not exceed 760 mg sodium per meal, on average per week.

Menus may be analyzed using either the Computerized Nutrient Analysis or the Component Meal Pattern system.

Nutrient Analysis

Computerized nutrient analysis is the most accurate method for analyzing meals for nutritional adequacy. Meals are in compliance with requirements when they meet one-third of the DRIs for target nutrients, provide an appropriate calorie level, and follow the Dietary Guidelines.

Component Meal Pattern:

The component meal pattern serves as a basic framework for menu planning. Meals are in compliance with requirements when food component guidelines and serving sizes are followed. A sample component meal pattern is pictured in Figure 1 and is also available on the CDA website.

Figure 1. Sample Component Meal Pattern

PM 24-JX Menu Guidance for the Older Californians Nutrition Program
Sample Component Meal Pattern

Nutrition Provider: _____
Menu Approved by: _____ Approved Date: _____
Menu Cycle Date: _____ Week: _____

Food Group	Monday	Tuesday	Wednesday	Thursday	Friday
PROTEIN (2 oz equivalent) 2 oz equiv. - 2 oz meat - ½ cup beans					
VEGETABLES ¹ (1 - 2 servings) 1 serving: ½ cup cooked - ½ cup raw * Indicates high in Vit C ** Indicates high in Vit A					
FRUITS ¹ (1 serving) 1 serving: 1 medium fruit - ½ cup chopped * indicates high in Vit C ** indicates high in Vit A					
GRAINS (1 - 2 servings) 1 serving: 1 slice bread - ½ cup rice or pasta * Indicates whole grains (½ of)					
Dairy and Soy Alternatives (1 serving) 1 serving: 8 oz milk, yogurt, or soy beverage 1½ ounce cheeses					
Other (optional) (dessert, condiments)					
Sodium ² (≤ 760 mg/meal) List mg sodium per meal					

¹ Requirement for Vit C source (75 mg) per meal and Vit A source (233 pg) 2 - 3 times per week; indicate foods high in Vit C (*) and Vit A (**)
² Meals containing ≥ 1000 mg sodium must be identified as high sodium on the menu (for example, by a salt shaker icon). Must not serve more than one high sodium meal.

To ensure nutrient adequacy using the component meal pattern, it is necessary to include specific types of fruits and vegetables, whole grains, high fiber foods, and the sodium content of foods and beverages.

❖ **Fiber:**

A weekly average of seven grams of fiber per meal can be met by including foods high in fiber each meal such as:

- Whole grains; vegetables; fruits; beans, peas, and lentils; nuts and seeds

❖ **Calcium and Vitamin D:**

Provide a calcium-rich food at each meal, such as:

- Milk, yogurt, and fortified soy beverages

Dietary sources of Vitamin D include:

- Seafood and foods that are fortified with Vitamin D, including milk and fortified soy beverages

❖ **Vitamin A:**

One-third of the DRI for vitamin A can be met by including a food high in vitamin A at least two to three times per week such as:

- Spinach, sweet potato, pumpkin, carrots, cantaloupe, red peppers

❖ **Vitamin C:**

One-third of the DRI for Vitamin C can be met by including a food high in vitamin C each meal such as:

- Fruits: orange, kiwi, strawberries, cantaloupe, tomato
- Vegetables: broccoli, green/red pepper, brussels sprouts

❖ **Sodium:**

Limit sodium to a weekly average of less than or equal to 760 mg per meal.

Meals containing over 1000 mg of sodium must not exceed more than one meal per week. Tips for reducing the sodium content of meals are found in Figure 2.



Food Groups

The Dietary Guidelines include recommendations for food groups—vegetables, fruits, grains, dairy, and protein foods. A healthy dietary pattern consists of nutrient-dense foods and beverages from each of the food groups, in recommended amounts. Selections, serving sizes, and tips are provided for each of the food groups in this section.

Protein Foods

When developing menus, be sure to include a variety of protein foods from both animal and plant sources. The meat, poultry, and egg subgroup is a common source of protein. Meat and poultry selections should be from fresh, frozen, or canned, and in lean forms (e.g., chicken breast or ground turkey) instead of processed meats (e.g., hot dogs, sausages, ham, and luncheon meats). Add variety by including foods from the seafood, fortified soy products, and beans, peas, and lentils subgroups which provide important nutrients that support health and are under consumed in older adults. For example, the beans, peas, and lentils subgroup provides dietary fiber while many choices within the seafood subgroup provide vitamins D, B12, and beneficial fatty acids.

Each meal should contain a minimum of a two-ounce protein equivalent from the categories below. If the two-ounce protein equivalent provided does not contain adequate protein, the requirement to provide 15 grams of protein per meal may be met by also counting the grams of protein provided from the dairy/soy alternatives food group. The following are examples of a two-ounce protein equivalent:

- 2 ounces cooked, edible portion of meat, poultry, seafood
- 2 eggs
- ½ cup cooked beans or tofu
- 2 tablespoons nut or seed butter
- 1 ounce nuts or seeds

The protein food group includes the following subgroups:

Meat, Poultry, Eggs: Meats include lean or low-fat beef, goat, lamb, pork, and game meat. Poultry includes chicken, Cornish hens, duck, game birds, goose, and turkey. Eggs include chicken eggs and other birds' eggs.

Seafood: Select seafoods that are lower in methylmercury such as anchovy, black sea bass, catfish, clams, cod, crab, crawfish, flounder, haddock, hake, herring, lobster, mullet, oyster, perch, pollock, salmon, sardine, scallop, shrimp, sole, squid, tilapia, freshwater trout, light tuna, and whiting.

Beans, Peas, and Lentils: All cooked from dry or canned beans, peas, chickpeas, and lentils: for example, black beans, black-eyed peas, bayo beans, chickpeas (garbanzo beans), edamame, kidney beans, lentils, lima beans, mung beans, pigeon peas, pinto beans, and split peas. Does not include green beans or green peas.

Please Note: Beans, peas, and lentils are part of the protein food group and the vegetable group but are counted in one group only. For example: If you are serving vegetarian burrito bowls with pinto beans and bell peppers, the pinto beans would be used to meet the protein requirement and would not count toward the vegetable requirement.

Nuts, Seeds, Soy Products: Nuts and seeds include all nuts (tree nuts and peanuts), nut butters, seeds (e.g., chia, flax, pumpkin, sesame, and sunflower), and seed butters (e.g., sesame or tahini and sunflower). Soy includes tofu, tempeh, and products made from soy flour, soy protein isolate, and soy concentrate. Nuts and seeds should be unsalted.



Vegetables

Healthy dietary patterns include a variety of vegetables from all five vegetable subgroups—dark green; red and orange; beans, peas, and lentils; starchy; and other. These include all fresh, frozen, canned, and dried options in cooked or raw forms, including 100% vegetable juices. Vegetables in their nutrient-dense forms have limited additions such as salt, butter, or creamy sauces.

Each meal should contain a minimum of one to two servings of vegetables, and a variety of vegetables from each of the five subgroups should be included each week. Meeting the recommended servings of vegetables will contribute to meeting the requirement for 7 grams of fiber per meal (may average fiber over the number of meals provided per week).

The serving size for vegetables includes:

- ½ cup fresh, chopped, cooked, frozen, or canned vegetable
- 1 cup raw leafy salad greens
- ½ cup 100% vegetable juice
- ½ cup dried vegetable

Creating a healthy menu will require offering foods from all vegetable subgroups, offering a variety of different vegetables from each subgroup, and shifting to nutrient-dense forms. Vegetables can be part of many types of mixed dishes, from burgers, sandwiches, and tacos, to pizza, stews, pasta dishes, grain-based casseroles, and soups. Strategies to increase vegetable intake include increasing the vegetable content of mixed dishes or providing smaller main dishes to allow for more nutrient dense vegetables as side dishes. When counting vegetable servings in mixed dishes, it is important to review recipes to ensure the portion provided meets the required serving size for vegetables.

The vegetable group includes five subgroups and at least one serving from each subgroup should be included in the menu each week. The five subgroups include:

Dark-Green Vegetables: All fresh, frozen, and canned dark-green leafy vegetables and broccoli, cooked or raw: for example, amaranth leaves, basil, beet greens, bitter melon leaves, bok choy, broccoli, chrysanthemum leaves, chard, cilantro, collards, cress, dandelion greens, kale, mustard greens, romaine lettuce, spinach, nettles, turnip greens, and watercress.

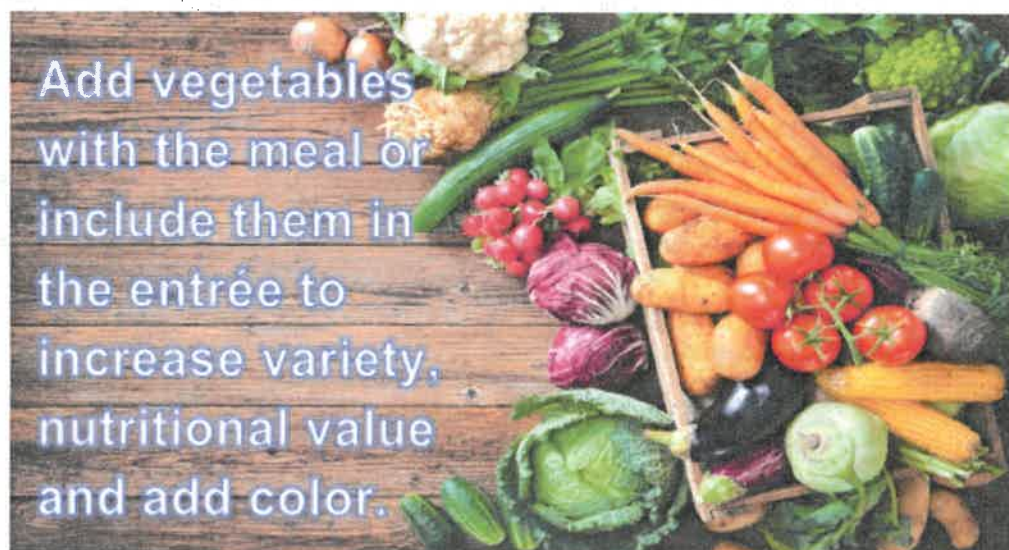
Red and Orange Vegetables: All fresh, frozen, and canned red and orange vegetables or juice, cooked or raw: for example, calabaza, carrots, red chili peppers, red or orange bell peppers, pimento/pimiento, sweet potatoes, tomatoes, 100% tomato juice, and winter squash such as acorn, butternut, kabocha, and pumpkin.

Beans, Peas, Lentils: All cooked from dry or canned beans, peas, chickpeas, and lentils: for example, black beans, black-eyed peas, bayo beans, brown beans, chickpeas (garbanzo beans), cowpeas, edamame, fava beans, kidney beans, lentils, lima beans, mung beans, navy beans, pigeon peas, pink beans, pinto beans, split peas, soybeans, and white beans. Does not include green beans or green peas.

Please Note: Beans, peas, and lentils are part of the protein food group and the vegetable group but should be counted in one group only. For example: If you are serving vegetarian burrito bowls with pinto beans and bell peppers, the pinto beans can only be used to meet the protein requirement and cannot count toward the vegetable requirement.

Starchy Vegetables: All fresh, frozen, and canned starchy vegetables: for example, breadfruit, burdock root, cassava, corn, jicama, lotus root, lima beans, immature or raw (not dried) peas (e.g., cowpeas, black-eyed peas, green peas, pigeon peas), plantains, white potatoes, salsify, tapioca, taro root (dasheen or yautia), water chestnuts, yam, and yucca.

Other Vegetables: All other fresh, frozen, and canned vegetables, cooked or raw: for example, artichoke, asparagus, avocado, bamboo shoots, bean sprouts, beets, bitter melon (bitter gourd, balsam pear), Brussels sprouts, cabbage (green, red, napa, savoy), cactus pads (nopales), cauliflower, celeriac, celery, chayote (mirliton), chives, cucumber, eggplant, fennel bulb, garlic, ginger root, green beans, iceberg lettuce, kohlrabi, leeks, luffa (Chinese okra), mushrooms, okra, onions, peppers (chili and bell types that are not red or orange in color), radicchio, sprouted beans (e.g. sprouted mung beans), radish, rutabaga, seaweed, snow peas, summer squash, tomatillos, turnips, and winter melons.



Fruits

The fruit food group includes whole fruits and 100% fruit juice. Whole fruits include fresh, canned, frozen, and dried forms. Whole fruits can be eaten in various forms, such as cut, sliced, diced, or cubed. At least half of the recommended amount of fruit should come from whole fruit, rather than 100% juice as fruit juice lacks dietary fiber and can increase blood sugar (glucose) levels. When juices are provided, they should be 100% juice and always pasteurized. When selecting canned fruit, choose options that are canned with 100% juice.

When planning menus, select whole fruits instead of fruit juice to increase fiber content. Add variety by offering various types of whole fruits and offering them in forms that are easy for older adults to eat such as pre-peeled, sliced, cut or cubed.

Each meal must contain at least one serving of fruit. The following are examples of one serving:

- 1 medium sized whole fruit
- ½ cup fresh, chopped, cooked, frozen, or canned fruit
- ½ cup 100% fruit juice ¼ cup dried fruit

Please Note: Fruit-based desserts, such as pies or cobblers, may not be used to meet the full required servings for fruit in a meal. A fruit-based dessert containing one-quarter cup of fruit per serving may be counted as meeting half of the required fruit per meal.

The fruit group includes:

All fresh, frozen, canned, and dried fruits and 100% fruit juices: for example, apples, apricots, Asian pears, bananas, berries (e.g., blackberries, blueberries, cranberries, currants, dewberries, huckleberries, kiwifruit, loganberries, mulberries, raspberries, and strawberries); citrus fruit (e.g., calamondin, grapefruit, kumquats, lemons, limes, mandarin oranges, pomelos, tangerines, and tangelos); cherries, dates, figs, grapes, guava, jackfruit, lychee, mangoes, melons (e.g., cantaloupe, casaba, honeydew, and watermelon); nectarines, papaya, passion fruit, peaches, pears, persimmons, pineapple, plums, pomegranates, prunes, raisins, rhubarb, sapote, soursop, starfruit, and tamarind.



Grains

A healthy dietary pattern includes at least half of the total daily grains as whole grains and limits refined grains. When planning menus, at least half of the total grains in each meal should be whole grains. For example, if a meal includes two one-ounce servings from the grain group, one of the servings must be a whole grain food and the overall total of whole grains in the meal equal to or greater than 50 percent.

Refined grains have been processed to remove parts of the grain kernel in a process that also removes fiber, iron, and many B vitamins. Refined grains should be enriched which means that iron and some B vitamins are added back (fiber is not added back). When using refined grains, check the ingredient list to make sure that the word "enriched" is included the grain name. Fifty-fifty mixtures of white and brown rice meet the requirement for whole grain.

Shifting from refined to whole-grain versions of commonly consumed foods increases whole grains and lowers refined grains to help meet recommendations. Examples include shifting from white to 100% whole-wheat breads, from white to brown or wild rice, and from pasta to whole grain pasta.

Each meal must contain at least one to two servings from the grain group with at least half as whole grain in each meal. The following are examples of one serving:

- 1 slice bread
- ½ cup cooked rice, pasta, or cooked cereal
- 1 tortilla (6" diameter)
- 1 cup ready-to-eat-cereal
- 1 ounce whole wheat crackers

Please note: Grain-based desserts, such as cakes, pies or cobblers, may not be used to meet the full required servings for grains in a meal. A grain-based dessert containing one-quarter cup of grains (or equivalent) per serving may be counted as meeting half of a grain serving.

The grain group includes:

Whole Grains: All whole-grain products and whole grains used as ingredients: for example, amaranth, barley (not pearled), brown rice, buckwheat, bulgur, millet, oats, popcorn, quinoa, dark rye, triticale, whole-grain cornmeal, whole-wheat bread, whole-wheat chapati, whole-grain cereals and crackers, nixtamalized corn and wild rice.

Refined Grains: All refined-grain products and refined grains used as ingredients: for example, white breads, refined-grain cereals and crackers, cream of rice, cream of wheat, barley (pearled), masa, pasta, and white rice. Refined-grain choices should be enriched.

Identifying Whole Grain Foods

There are several ways to determine if a product meets the whole grain requirement.

1. The food's ingredient list has whole grain as the first ingredient, or the second ingredient, after water and the next two ingredients must be enriched grain, bran, germ, or whole grain.
2. For ready to eat cereals, the first ingredient listed must be whole grain and the cereal must be fortified to meet the whole grain requirement.
3. If a food uses nixtamalized corn (meaning the corn is treated with lime) it can be counted as a whole grain. You can determine if it is a whole grain by using the ingredient list, the first ingredient must be corn treated with lime and enriched grains should be the second or third ingredient.
4. If the food meets the whole grain requirement for the USDA National School Lunch Program or the USDA Child and Adult Care Food Program.
5. A product formulation statement or standardize recipe from the manufacturer that shows the primary ingredient by weight are whole grain.

Please note that wheat by products/derivatives (dextrin, wheat gluten, corn starch, etc.) do not count toward the whole grain requirement.



Dairy and Soy Alternatives

Each meal should include one serving from the dairy or soy alternative group. Foods from this group should be fat-free or low-fat (1%) milk, yogurt, and cheese. Low-lactose and lactose-free dairy products are available for individuals who are lactose intolerant. Dairy alternatives, including fortified soy beverages (also known as "soy milk") and soy yogurt are included as part of this group because they have similar nutrient composition to milk and yogurt. Products made from plants (e.g., almond, rice, coconut, oat, and hemp "milks") are not included as part of the dairy group because their overall nutritional content is not similar to dairy milk and fortified soy beverages.

The following are examples of one serving:

- 1 cup (8 ounces) milk, yogurt, or fortified soy beverage
- 1 ½ ounces cheese or 1/3 cup shredded cheese

The dairy and soy alternatives group includes:

All fluid, dry, or evaporated milk, including lactose-free and lactose-reduced products and fortified soy beverages (soy milk), buttermilk, yogurt, kefir, frozen yogurt, and cheeses (e.g., brie, camembert, cheddar, cottage cheese, colby, edam, feta, fontina, goat, gouda, gruyere, limburger, Mexican cheeses [queso anejo, queso asadero, queso chihuahua], monterey jack, mozzarella, muenster, parmesan, provolone, ricotta, and Swiss). Most choices should be fat-free or low-fat.

Cream, sour cream, and cream cheese are not included due to their low calcium content.





City of San Bernardino
Human Resources/Risk Management Division
290 North D Street
San Bernardino, CA 92401

Andrea Russell
Director of Human Resources &
Risk Management

Rochelle Clayton
Acting City Manager

CERTIFICATE OF INSURANCE OR SELF-INSURANCE

In the event of cancellation of the self-insurance programs or policies designated below, it is the intent of the City of San Bernardino to maintain 30 days' prior notice thereof to:

County of San Bernardino
385 N. Arrowhead Avenue
San Bernardino, CA 92415

The City of San Bernardino certifies that the following self-insurance programs or insurance policies are in force:

For the Modernization of Older Californian's Act - Nutrition Services Grant Application to operate Senior Nutrition Programs from September 1, 2024, to August 31, 2025.

TYPE OF COVERAGE	COMPANY AND POLICY NO.	POLICY PERIOD	LIMITS OF LIABILITY	
			Bodily Injury	Property Damage
Comprehensive General Liability Incl. Auto Liability	<i>Self-insured</i>	<i>Indefinite</i>	\$5,000,000 Combined Single Limits	
Excess Comprehensive General Liability Incl. Auto Liability				
Workers' Compensation	<i>Self-insured</i>	<i>Indefinite</i>	<i>Statutory</i>	<i>No coverage</i>
O T H E R				

This certificate is not valid unless countersigned by an authorized representative of the City of San Bernardino, Risk Management Division.

cc: Trudy Panowicz

6/14/2024

Date

Andrea Russell
Director of Human Resources &
Risk Management
City of San Bernardino
Authorized Representative

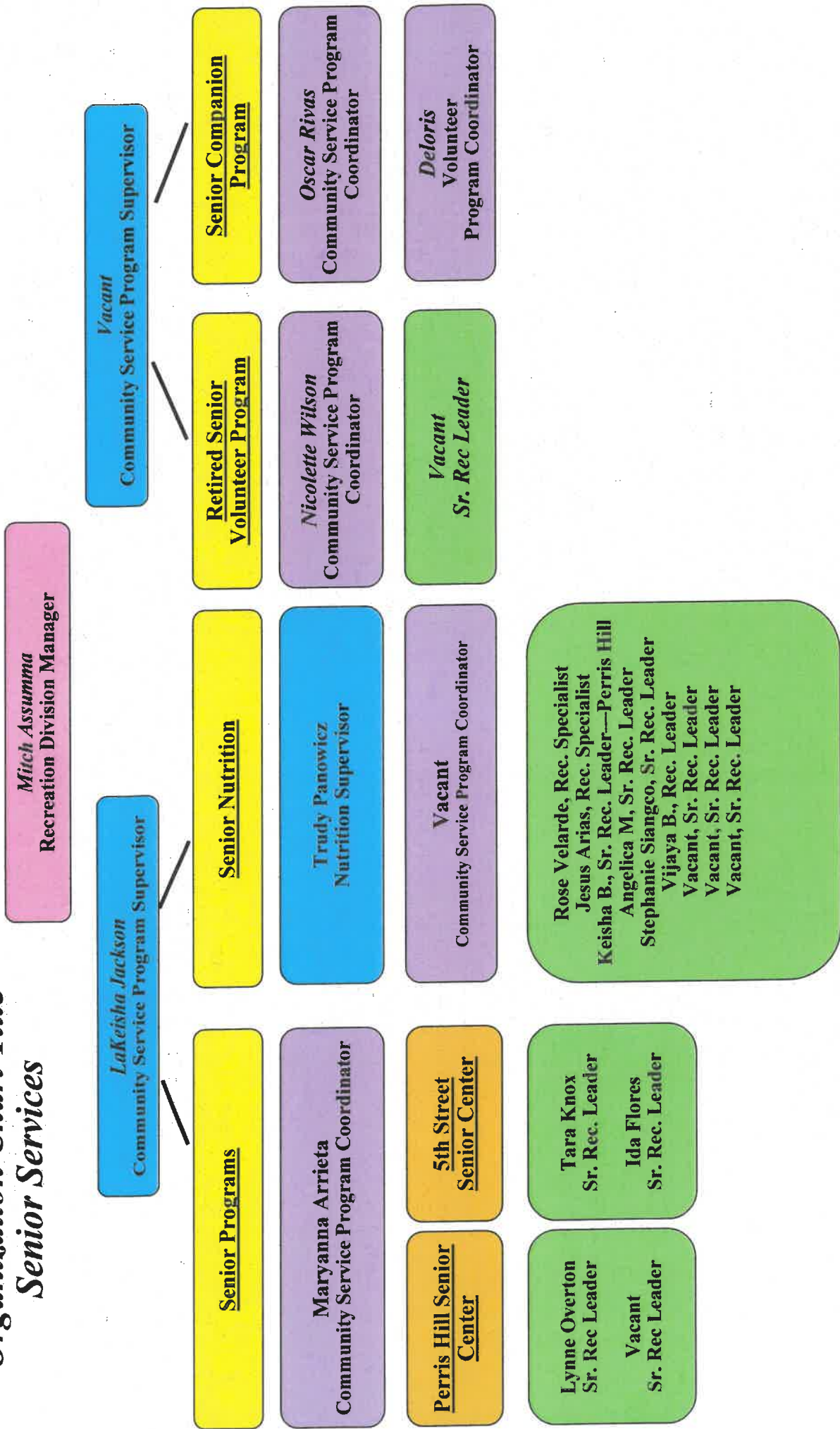
Andrea E. Russell

Signature

For information regarding the above self-insurance policies, please contact Risk Management Division at (909) 384-5308.

Organization Chart Title

Senior Services



Legend
 Pink: Management
 Light Blue: Mid Management
 Purple: General Unit
 Green: Part Time / Volunteers
 Updated 6.8.23

