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September 19, 2025

Angela Struckmann, Director
Human Services Department
3600 Westwind Boulevard
Santa Rosa, CA 95403

Dear Ms. Struckmann:

We performed the procedures enumerated below, which were requested and agreed to by you, solely to assist the Human Services Department (HSD) to validate the accuracy of its FNS-209 Status of Claims Against Households (a.k.a. FNS-209), that was submitted to the California Department of Social Services (CDSS) for the quarter ended June 30, 2025. HSD's management is responsible for ensuring the accuracy of Form FNS-209 and compliance with all applicable Federal laws, State statutes, and County ordinances. The sufficiency of the procedures is solely the responsibility of HSD's management. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. This report is applicable solely to Form FNS-209 referred to above and is not intended to pertain to any other forms, projects, or programs of HSD.

The procedures we performed, and our results are as follows:

We performed the two accountability tests outlined in the All County Letter from CDSS dated July 16, 2019, as described below.

1. We traced lines 3b through 20b of the FNS-209 to data generated from California Statewide Automated Welfare System (CalSAWS) for the quarter ended June 30, 2025, and to individual case adjustments/corrections. Accountability Test 1 includes three schedules, Schedule I includes data submitted to the State (FNS 209), Schedule II is CalSAWS data generated by the Auditor and Schedule III includes differences between FNS 209 Report and data generated by the Auditor.

Result:

Except for certain information on line 10, the information reported on the form FNS-209 is accurate and supported with internal accounting records. The differences on line 10 are detailed in Schedule III and discussed in Attachment I, Findings, Recommendations and Management Responses.

2. We compared the ending balances on the June 30, 2025 FNS-209 Report, with the County's system generated report including a complete history of all the claims that made up the ending balances.

Result:

The ending balances on the June 30, 2025 FNS-209 Report, are not supported by the system-generated report as detailed on Schedule IV and discussed in Attachment I.

We were not engaged to, and did not perform an audit or examination, the objectives of which would be the expression of opinions on HSD's Form FNS-209, or compliance with applicable Federal laws, State statutes, or County ordinances. Accordingly, we do not express such opinions. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Sonoma County Board of Supervisors, Sonoma County Executives, HSD's management, CDSS, Federal agencies, and pass-through entities. It is not intended to be and should not be used by anyone other than these specified parties. However, this restriction is not intended to limit distribution of this report, which is a matter of public record.

Sonoma County Auditor-Controller

Attachments

Attachment I, Findings, Recommendations, and Management Responses

Schedule I – FNS 209 Report

Schedule II - Auditor generated CalSAWS data-run August 6, 2025

Schedule III - Variance between FNS 209 Report and Auditor generated CalSAWS data

Schedule IV - Ending Balance Comparison

Attachment I
Findings, Recommendations, and Management Responses
County of Sonoma, Department of Human Services
Quarter Ended June 30, 2025

Finding No. 1

The number of claims on line 10 for Inadvertent Household Errors (IHE) and State Agency Administrative Errors (AE) were unintentionally omitted on the FNS-209 Report for the quarter ending June 30, 2025. The Auditor generated data from CalSAWS, has 58 IHE claims and 60 AE claims. The amount of IHE claims reported to the State on line 10 was \$49,416.96 instead of \$46,451.65 as identified in the Auditor generated data from CalSAWS. The variance was due to four overpayment adjustments recorded in CalSAWS and not adjusted in the FNS-209 Report.

HSD used a summary report generated from CalSAWS which has the number of claims on line 10 greyed out. The system has case details, but it didn't automatically calculate the number of cases by three categories (IHE, AE and IPV), instead it calculated only the dollar amounts.

Recommendations No. 1a & 1b

- 1 a.)** HSD should contact the administrator of CalSAWS and request a fix to the system generated reports so they accurately show the number of IHE and AE claims and amounts.
- 1 b.)** HSD should file corrected FNS-209's as necessary and develop a detailed review procedure for confirming the accuracy of data included in the FNS-209 report.

Management Response: Management will submit a request (ticket) to CalSAWS to reconfigure the system generated report to automatically calculate the number of cases for line 10 and fix overpayment adjustments for four IHE cases.

Finding No. 2. This finding is a continuation from previous years. The ending balances of the June 30, 2025 FNS-209, do not agree with the County's system generated reports. The ending balances and number of claims for all three categories did not tie to the County's records which include a complete history of all claims in the system. The variances are noted on Schedule IV of this document.

We were not able to determine the causes for the differences. In fiscal year 2023-2024 HSD implemented a new system CalSAWS. The data was transferred to the CalSAWS from CalWIN, however the beginning/ending system balances were not reconciled with the latest FNS-209.

Recommendation No. 2

We recommend that the County research and reconcile the differences. If necessary, management should collaborate with the State and make necessary adjustments to resolve the differences between CalSAWS ending balances and ending balances reported to the State.

Management Response: Management will conduct detailed research and perform a reconciliation of the differences by August 31, 2026.

Schedule I – FNS 209 Report

Accountability Test I

County of Sonoma, Department of Human Services

Quarter Ended June 30, 2025

FNS 209 Report					
U.S. DEPARTMENT OF AGRICULTURE FOOD AND NUTRITION SERVICE			1a. STATE NAME CALIFORNIA		2a. QUARTER COVERED
STATUS OF CLAIMS AGAINST HOUSEHOLDS			1b. COUNTY SONOMA		() 1-First (X) 3-Third () 2-Second () 4-Fourth
CLAIMS SUMMARY		A. INTENTIONAL PROGRAM VIOLATION		B. INADVERTENT HOUSEHOLD ERROR	
		NUMBER	AMOUNT	NUMBER	AMOUNT
3a. BEGINNING BALANCE		103	\$248,219.27	3,331	\$3,439,970.24
b. BALANCE ADJUSTMENTS		1	(\$254.17)	6	(\$18,471.80)
4. NEWLY ESTABLISHED		0	\$0.00	248	\$334,375.00
5. TRANSFER (+) or (-)		13	\$28,311.13	(13)	(\$28,311.13)
6. REFUNDS (20a +20B)			\$939.49		\$63,295.33
7. TOTAL (3a+3b+4+5+6)		117	\$277,215.72	3,572	3,790,857.64
8. CLOSED		4		444	
9. TERMINATED		4	\$1.25	255	\$1,119.31
10. COMPROMISED		0	\$0.00	0	\$49,416.96
11a. COLLECTION (18a)			\$20,017.77		\$388,036.25
b. COLLECTION ADJ. (18b+18c)			\$0.00		\$52.00
12. TOTAL		8	\$20,019.02	699	\$438,624.52
13. ENDING BALANCE		109	\$257,196.70	2,873	\$3,352,233.12

COLLECTION SUMMARY

14. CASH, CHECK, M.O.	\$16,997.77	\$321,907.19	\$125,718.99
15. FOOD STAMPS	\$474.00	\$15,398.06	\$43,828.29
16. RECOUPMENT	\$2,082.00	\$48,131.00	\$26,292.00
17. OFFSET	\$464.00	\$2,600.00	-
18a. TOTAL (14+15+16+17)	\$20,017.77	\$388,036.25	\$195,839.28
b. CASH ADJ. (+) or (-)	\$0.00	\$0.00	\$450.00
c. NON-CASH ADJ. (+) or (-)	\$0.00	\$52.00	\$0.00
19. TRANSFERS (+) or (-)	\$6,364.87	(\$6,364.87)	\$0.00
20a. CASH REFUNDS	\$0.00	\$0.00	\$0.00
b. NON- CASH REFUNDS	\$939.49	\$63,295.33	\$32,163.43

Schedule II – Auditor generated CalSAWS data-run August 6, 2025

Accountability Test I

County of Sonoma, Department of Human Services

Quarter Ended June 30, 2025

Auditor generated CalSAWS data-run August 6, 2025					
U.S. DEPARTMENT OF AGRICULTURE FOOD AND NUTRITION SERVICE			1a. STATE NAME CALIFORNIA		2a. QUARTER COVERED
STATUS OF CLAIMS AGAINST HOUSEHOLDS			1b. COUNTY SONOMA		() 1-First (X) 3-Third () 2-Second () 4-Fourth
CLAIMS SUMMARY			A. INTENTIONAL PROGRAM VIOLATION	B. INADVERTENT HOUSEHOLD ERROR	2b. FISCAL YEAR
			NUMBER	AMOUNT	2025
3a. BEGINNING BALANCE			103	\$248,219.27	1,717 \$1,244,538.00
b. BALANCE ADJUSTMENTS			1	(\$254.17)	(1) (\$10,120.82)
4. NEWLY ESTABLISHED			0	\$0.00	261 \$141,523.00
5. TRANSFER (+) or (-)			13	\$28,311.13	0 \$0.00
6. REFUNDS (20a +20B)				\$939.49	\$32,163.43
7. TOTAL (3a+3b+4+5+6)			117	\$277,215.72	1,977 \$1,408,103.61
8. CLOSED				444	382
9. TERMINATED			4	\$1.25	170 \$2,635.83
10. COMPROMISED			0	\$0.00	60 \$20,699.02
11a. COLLECTION (18a)				\$20,017.77	\$195,839.28
b. COLLECTION ADJ. (18b+18c)				\$0.00	\$450.00
12. TOTAL			8	\$20,019.02	552 \$219,624.13
13. ENDING BALANCE			109	\$257,196.70	1,425 \$1,188,479.48

COLLECTION SUMMARY

14. CASH, CHECK, M.O.	\$16,997.77	\$321,907.19	\$125,718.99
15. FOOD STAMPS	\$474.00	\$15,398.06	\$43,828.29
16. RECOUPMENT	\$2,082.00	\$48,131.00	\$26,292.00
17. OFFSET	\$464.00	\$2,600.00	-
18a. TOTAL (14+15+16+17)	\$20,017.77	\$388,036.25	\$195,839.28
b. CASH ADJ. (+) or (-)	\$0.00	\$0.00	\$450.00
c. NON-CASH ADJ. (+) or (-)	\$0.00	\$52.00	\$0.00
19. TRANSFERS (+) or (-)	\$6,364.87	(\$6,364.87)	\$0.00
20a. CASH REFUNDS	\$0.00	\$0.00	\$0.00
b. NON-CASH REFUNDS	\$939.49	\$63,295.33	\$32,163.43

Schedule III - Variance between FNS 209 Report and Auditor generated CalSAWS data
Accountability Test I
County of Sonoma, Department of Human Services
Quarter Ended June 30, 2025

Variance between FNS 209 Report and Auditor generated CalSAWS data.					
U.S. DEPARTMENT OF AGRICULTURE FOOD AND NUTRITION SERVICE		1a. STATE NAME CALIFORNIA		2a. QUARTER COVERED () 1-First (X) 3-Third () 2-Second () 4-Fourth	
STATUS OF CLAIMS AGAINST HOUSEHOLDS		1b. COUNTY SONOMA		2b. FISCAL YEAR 2025	
CLAIMS SUMMARY	A. INTENTIONAL PROGRAM VIOLATION		B. INADVERTENT HOUSEHOLD ERROR		C. STATE AGENCY ADMINISTRATIVE ERROR
	NUMBER	AMOUNT	NUMBER	AMOUNT	
3a. BEGINNING BALANCE	0	\$0.00	0	\$0.00	
b. BALANCE ADJUSTMENTS	0	\$0.00	0	\$0.00	
4. NEWLY ESTABLISHED	0	\$0.00	0	\$0.00	
5. TRANSFER (+) or (-)	0	\$0.00	0	\$0.00	
6. REFUNDS (20a +20B)		\$0.00		\$0.00	
7. TOTAL (3a+3b+4+5+6)	0	\$0.00	0	\$0.00	
8. CLOSED	0		0		
9. TERMINATED	0	\$0.00	0	\$0.00	
10. COMPROMISED	0	\$0.00	(58)	\$2,965.31	
11a. COLLECTION (18a)		\$0.00		\$0.00	
b. COLLECTION ADJ. (18b+18c)		\$0.00		\$0.00	
12. TOTAL	0	\$0.00	0	\$2,965.31	
13. ENDING BALANCE	0	\$0.00	0	(\$2,965.31)	

COLLECTION SUMMARY

14. CASH, CHECK, M.O.	\$0.00	\$0.00	\$0.00
15. FOOD STAMPS	\$0.00	\$0.00	\$0.00
16. RECOUPMENT	\$0.00	\$0.00	\$0.00
17. OFFSET	\$0.00	\$0.00	\$0.00
18a. TOTAL (14+15+16+17)	\$0.00	\$0.00	\$0.00
b. CASH ADJ. (+) or (-)	\$0.00	\$0.00	\$0.00
c. NON-CASH ADJ. (+) or (-)	\$0.00	\$0.00	\$0.00
19. TRANSFERS (+) or (-)	\$0.00	\$0.00	\$0.00
20a. CASH REFUNDS	\$0.00	\$0.00	\$0.00
b. NON- CASH REFUNDS	\$0.00	\$0.00	\$0.00

Schedule IV - Ending Balance Comparison
Accountability Test II
County of Sonoma, Department of Human Services
Quarter Ended June 30, 2025

Methodology for Accountability Test II:

We obtained CalSAWS data on August 6, 2025 for the same period as the FNS-209 report submitted to the State and compared ending balances for IPV, IHE and AE.

The table below summarizes our comparison of IPV, IHE and AE ending balances reported in the FNS-209 report and CalSAWS data as of June 30, 2025.

Claims #	IPV #	IHE #	AE #	Total #
CalSAWS data	108	3,434	2,192	5,734
FNS-209 Report	109	2,873	1,425	4,407
Difference	(1)	561	767	1,327
Claims \$	IPV \$	IHE \$	AE \$	Total \$
CalSAWS data	\$ 243,515.33	\$ 3,193,302.79	\$ 1,171,704.85	\$ 4,608,522.97
FNS-209 Report	\$ 257,196.70	\$ 3,352,233.12	\$ 1,188,479.48	\$ 4,797,909.30
Difference	\$ (13,681.37)	\$ (158,930.33)	\$ (16,774.63)	\$ (189,386.33)