

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Reports

For the Year Ended June 30, 2007

COUNTY OF SAN DIEGO, CALIFORNIA
Single Audit Reports
For the Year Ended June 30, 2007

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Board of Supervisors
County of San Diego, California

**INDEPENDENT AUDITOR'S 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***

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Diego, California (County), as of and for the year ended June 30, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 17, 2007. We did not audit the financial statements of the First Five Commission of San Diego (Commission), the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Commission, is based on the report of the other auditors. Our report also includes an explanatory paragraph describing a change in accounting to exclude the San Diego Employees' Retirement Association as a component unit. We conducted our audit 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants 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*.

We noted certain matters that we have reported to management of the County in a separate letter dated December 17, 2007.

This report is intended solely for the information of the Board of Supervisors, the County's Audit Committee, County management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Macias Jini & O'Connell LLP

Certified Public Accountants

San Diego, California
December 17, 2007



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM, INTERNAL CONTROL OVER COMPLIANCE,
THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH
OMB CIRCULAR A-133 AND THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES
OF THE OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS**

Compliance

We have audited the compliance of the County of San Diego, California (County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007. However, the results of our audit procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 07-01, 07-02 and 07-03.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the County's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that non-compliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 07-01, 07-02 and 07-03 to be significant deficiencies.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Diego, California (County), as of and for the year ended June 30, 2007, and have issued our report thereon dated December 17, 2007. We did not audit the financial statements of the First Five Commission of San Diego (Commission), the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Commission, is based on the report of the other auditors. Our report also includes an explanatory paragraph describing a change in accounting to exclude the San Diego Employees' Retirement Association as a component unit. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards (SEFA) and supplementary schedule of expenditures of the Office of Emergency Services (OES) grant programs are presented for purposes of additional analysis as required by OMB Circular A-133 and OES, respectively, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Board of Supervisors, the County's Audit Committee, County management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Macias Fini & O'Connell LLP

Certified Public Accountants

San Diego, California

March 27, 2008, except for the paragraph on the Schedule of Expenditures of Federal Awards and Supplementary Schedule of Office of Emergency Services Grant Programs, as to which the date is December 17, 2007

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>OFFICE OF NATIONAL DRUG CONTROL POLICY</u>					
<u>Direct Programs</u>					
High Intensity Drug Trafficking	D	07.16PSCP501Z	16PSCP575	\$ 4,534,845	\$ 4,109,622
High Intensity Drug Trafficking	D	07.17PSCP501Z	17PSCP575	331,458	-
TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY				4,866,303	4,109,622
<u>DEPARTMENT OF AGRICULTURE</u>					
<u>Direct Programs</u>					
Natural Resources Conservation Service	D	10.904	69-9104-5-261	444,822	-
TOTAL - DIRECT PROGRAMS				444,822	-
<u>Passed Through California Department of Education</u>					
National School Breakfast Nutrition	I	10.553	37-34371-9003328-01	525,129	-
National School Lunch Nutrition	I	10.555	FF-0203-23	845,390	-
Polinsky School Lunch Program	I	10.555	N/A	74,718	-
Subtotal - 10.555				920,108	-
Summer Food Service Program	I	10.559	CDE SFSP 5009	6,300	-
<u>Passed Through California State Department of Social Services</u>					
Food Stamps	I	10.551	N/A	106,943,790	-
Food Stamp Employment & Training (FSET) Program	I	10.561	N/A	275,865	-
CECC Non Assistance Food Stamps	I	10.561	Subvention	12,020,173	-
SAWS WCDS CALWORKS Information Network (CALWI	I	10.561	3764901	5,303,594	-
Subtotal - 10.561				17,599,632	-
<u>Passed Through California State Department of Aging</u>					
Senior Farmers Market Voucher	I	10.576	AP-0506-23	40,280	-
TOTAL - INDIRECT PROGRAMS				126,035,239	-
TOTAL - DEPARTMENT OF AGRICULTURE				126,480,061	-
<u>DEPARTMENT OF EDUCATION</u>					
<u>Direct Programs</u>					
Family TIES	D	84.255	Q255A030010	210,167	-
TOTAL - DIRECT PROGRAMS				210,167	-
<u>Passed Through California Department of Alcohol and Drug Programs</u>					
Safe & Drug Free Schools	I	84.186	SDF 03-22	184,083	181,466
TOTAL - INDIRECT PROGRAMS				184,083	181,466
TOTAL - DEPARTMENT OF EDUCATION				394,250	181,466
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
<u>Direct Programs</u>					
Demonstration Project for Medical Reserve Corp	D	93.008	MRCSG030153	16,400	15,650
TB Control Program and AIDS	D	93.116	U52CCU900452	1,920,501	241,886
SAMHSA SARMS Wraparound	D	93.243	4H79TI14333-03-1	186,994	153,995
Adolescent Viral Hepatitis Prevention Program	D	93.283	U50CCU92281-05	122,853	80,092
Part D Medicare	D	93.770	N/A	88,359	-
Part A Medicare	D	93.773	N/A	23,568	-

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
Hansen's Disease Program	D	93.846	HSH258200430011C	135,887	-
Health Care and Other Facilities	D	93.887	C76HF06028-01-00	82,401	-
Ryan White Care Act TITLE I	D	93.914	H89HA00001	9,687,592	8,385,647
Safe And Bright Futures For Children	D	93.990	SPFHP041010-01	54,059	-
Bioterrorism Training and Curriculum Development Program	D	93.996	N/A	13,700	-
TOTAL - DIRECT PROGRAMS				12,332,314	8,877,270
Passed Through California Department of Social Services					
Adult Protective SVCS and CMMNTY SVCS BLK GRNT F	I	93.041	N/A	3,223,979	-
Promoting Safe and Stable Families (PSSF)	I	93.556	N/A	2,444,295	2,367,256
CALWORKS TANF Assistance	I	93.558	N/A	143,991,450	-
CALLEARN Services Administration	I	93.558	Subvention	776,209	-
CALWORKS Administration Fed	I	93.558	Subvention	17,798,408	-
CALWORKS Performance Incentives	I	93.558	N/A	2,377,267	258,751
CALWORKS Child Care Stage One	I	93.558	N/A	739,035	-
Child Care CALWORKS Stage One	I	93.558	N/A	17,355,305	-
CALWORKS Fraud Incentives	I	93.558	N/A	2,649,264	-
CALWORKS Services Welfare to Work (WTW)	I	93.558	N/A	21,763,141	50,335
KINGAP Assistance	I	93.558	N/A	1,947,661	-
			Subtotal - 93.558	209,397,740	309,086
Title IV-D Administrative Claim	I	93.563	VW99190370	32,640,173	-
CAP Targeted Assistance	I	93.584	TAF00404 &0503	692,203	-
CAP Refugee Employment	I	93.584	TAF00404 &0503	9,484	-
			Subtotal - 93.584	701,687	-
Child Welfare Services (CWS) TITLE IV-B	I	93.645	Subvention	2,845,991	-
TITLE IV-E Foster Care Assistance	I	93.658	Subvention	23,534,004	-
AB2129 Foster Parent Training and Recruitment	I	93.658	Subvention	42,226	-
Foster Care Fed	I	93.658	N/A	3,649,602	-
Community Care Licensing FFH TITLE IV-E	I	93.658	Subvention	832,572	-
Child Welfare SVCS Health Related	I	93.658	N/A	8,988,733	307,961
Child Welfare SVCS TITLE IVE ADMN	I	93.658	Subvention	26,089,016	-
Family Preservation Program (FPP)	I	93.658	Subvention	1,367,597	-
Group Home Monthly Visits	I	93.658	N/A	363,816	-
SA HIV Infant Fed	I	93.658	Subvention	216,892	-
Kinship and Foster Care Emergency	I	93.658	N/A	19,587	-
Title IV-E Foster Care	I	93.658	N/A	12,882,695	-
Title IV-E Foster Care	I	93.658	579-059	38,459	-
			Subtotal - 93.658	78,025,199	307,961
Adoption Assistance	I	93.659	Subvention	21,154,366	-
Adoptions Fed	I	93.659	N/A	2,587,832	-
			Subtotal - 93.659	23,742,198	-
Community Care Licensing FFH TITLE XX	I	93.667	Subvention	144,892	-
Child Welfare SVCS TITLE XX	I	93.667	Subvention	1,074,029	-
CALWORKS Single Allocation TITLE XX CC	I	93.667	Subvention	4,719,064	-
CWS Augmentation Title XX	I	93.667	Subvention	662,908	-
			Subtotal - 93.667	6,600,893	-

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
Independent Living Program (ILP)	I	93.674	Subvention	1,036,486	974,569
In-Home Supportive SVCS (IHSS) Health Related	I	93.778	N/A	8,262,141	-
Public Authority PCSP	I	93.778	N/A	4,204,357	3,128,805
			Subtotal - 93.778	12,466,498	3,128,805
<u>Passed Through California Department of Aging</u>					
Ombudsman Elder Abuse TVIIB	I	93.041	AP-0506-23	37,938	-
TITLE VII-A Ombudsman	I	93.042	N/A	106,490	-
TITLE III-Part D Preventive Health	I	93.043	AP-0506-23	150,797	47,509
TITLE III-B Supportive Services	I	93.044	AP-0506-23	2,383,191	1,290,666
TITLE IIIC-1 Congregate Nutrition and Title III C- 2 Home	I	93.045	AP-0506-23	3,812,023	3,444,163
Long Term Care Integration Project ADRC	I	93.048	CT-0405-18	189,036	85,000
TITLE III-Family Caregiver Support	I	93.052	AP-0506-23	1,076,633	970,019
Nutrition Services Incentive Program	I	93.053	AP-0506-23	783,732	783,732
Health Insurance Counseling Advocacy Prog. (HICAP)	I	93.779	HI-0506-23	104,927	99,154
<u>Passed Through California Department Of Health Services</u>					
Pediatric Immunization Program	I	93.268	06-55195	1,843,887	1,213,012
Local Public Health Preparedness/Cities Readiness Initiative	I	93.283	N/A	4,313,327	979,143
Refugee Cash Assistance	I	93.566	N/A	576,642	373,870
Refugee Cash Assistance	I	93.566	06-37-9461-1	84,862	80,685
			Subtotal - 93.566	661,504	454,555
California Children Services Healthy Families TITL XXI	I	93.767	N/A	839,869	2,718
Child Health and Disability Prevention EPSDT	I	93.778	N/A	1,680,681	222,010
Child Health and Disability Prevention	I	93.778	N/A	808,812	42,984
Foster Care- Admin	I	93.778	N/A	374,609	-
Health Care Program for Children In Foster Care	I	93.778	N/A	979,500	-
Black Infant Health Program TITLE XIX	I	93.778	2006-37	217,543	177,587
Maternal & Child Health Program TITLE XIX	I	93.778	2006-37	1,082,243	63,505
Multi-purpose Senior Service Program (MSSP)	I	93.778	MS-0506-23	1,471,613	583,259
California Children Services- MEDI-CAL TITLE XIX	I	93.778	N/A	2,983,640	7,995
Medical Administrative Activities	I	93.778	N/A	7,637,857	-
Lead Poisoning Case Management Program	I	93.778	05-45163	233,819	26,544
MEDI CAL ADMIN	I	93.778	N/A	41,110,447	-
Outreach Enrollment Retention And Utilization	I	93.778	N/A	567,008	537,861
MEDI CAL Administrative Activities	I	93.778	N/A	649,796	-
Healthcare for Children in Foster Care	I	93.778	N/A	26,852	-
			Subtotal - 93.778	59,824,419	1,661,744
National Bioterrorism Hospital Preparedness	I	93.889	N/A	1,114,165	954,818
Black Infant Health Program TITLE V	I	93.994	2006-37	240,663	193,101
Fetal Infant Mortality Review	I	93.994	N/A	49,658	16,804
Maternal & Child Health Program TITLE V	I	93.994	N/A	191,109	-
			Subtotal - 93.994	481,430	209,905
<u>Passed Through California Department Of Mental Health</u>					
Project for Assistance in Transition for the Homeless	I	93.150	N/A	535,801	479,748
SAMHSA Block Grant	I	93.958	N/A	3,222,120	841,675

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>Passed Through California Department Of Alcohol and Drug Programs</u>					
Binge and Underage Drinking Initiative	I	93.243	SIG 04-10	440,883	440,883
CAL Screening Brief Intervention Treatment Program	I	93.243	SBR06-04	432,257	408,240
Subtotal - 93.243				873,140	849,123
Comprehensive Drug Court Implementation Program Fed	I	93.556	CDCI 06/07-37-07	281,868	266,591
Fed Drug MEDICAL	I	93.778	NNA37	499,590	499,590
Fed Perinatal Drug Medical	I	93.778	NNA37	146,564	146,564
Subtotal - 93.778				646,154	646,154
State and Federal Block Grant-Alcohol & Drug Services	I	93.959	N/A	385,444	385,444
SAPT	I	93.959	N/A	16,741,843	16,115,098
SATTA	I	93.959	N/A	47,484	
Subtotal - 93.959				17,174,771	16,500,542
<u>Passed Through California Department of Community Services And Development</u>					
CAP Community Services Block Grant	I	93.569	N/A	3,151,104	-
<u>Passed Through California Department of Education</u>					
Federal Alternative Payment Program Greater Stage Three F	I	93.596	CAPP6057	2,565,327	-
Stage Two Child Care Fed	I	93.596	C2AP6052	5,817,356	-
Stage Three Child Care	I	93.596	C3AP6054	3,942,334	-
Subtotal - 93.596				12,325,017	-
<u>Passed Through Governor's Office of Emergency Services</u>					
Child Abuse and Neglect	I	93.643	EN05030370	11,932	-
<u>Passed Through University of California- San Diego</u>					
UCSD TB Trials Consortium	I	93.116	N/A	32,788	-
TOTAL - INDIRECT PROGRAMS				489,103,202	38,867,649
TOTAL - DEPT. HEALTH & HUMAN SERVICES				501,435,516	47,744,919
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<u>Passed Through Corporation for National and Community Service</u>					
Retired Senior Volunteer Program	I	94.002	05-SA027	125,467	-
UOM Americorps	I	94.006	N/A	58,912	27,331
TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				184,379	27,331
<u>DEPARTMENT OF HOMELAND SECURITY</u>					
<u>Direct Programs</u>					
Metropolitan Medical Response System	D	97.071	EMW-2004-GR-0668	302,317	-
Special Monitoring Homeland Security Grant 103	D	97.091	2006-ST-091-000010	392,753	-
TOTAL - DIRECT PROGRAMS				695,070	-

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>Passed Through Governors Office of Emergency Services</u>					
Urban Area Security Initiative 05	I	97.008	2005-15	1,057,379	-
Hazard Mitigation Grant	I	97.036	N/A	2,982,000	-
Emergency Management Prevention Grant 05	I	97.042	05 EMPG	346,403	101,574
Emergency Management Prevention Grant 06	I	97.042	06 EMPG	156,057	66,938
			Subtotal - 97.042	502,460	168,512
State Homeland Security Grant Program 04 Citizen Corp	I	97.053	04 SHSG CITCORP	68,995	59,664
State Homeland Security Grant Program 05	I	97.067	05 SHSG	5,279,953	3,364,465
State Homeland Security Grant Program 03 Part I	I	97.073	03 SHSG PT I	394,397	280,328
State Homeland Security Grant Program 03 Part II	I	97.073	03 SHSG PT II	1,228,035	981,102
State Homeland Security Grant Program 04	I	97.073	04 SHSG	1,229,190	382,398
State Homeland Security Grant Program 06	I	97.073	06 SHSG	1,229,190	393,248
			Subtotal - 97.073	4,080,812	2,037,076
State Homeland Security Grant 04 Law Enforcement Terrori:	I	97.074	04 SHSG LETPP	1,445,217	946,989
State Homeland Security Grant 05 Law Enforcement Terrori:	I	97.074	05 SHSG LETPP	1,842,778	763,936
State Homeland Security Grant 06 Law Enforcement Terrori:	I	97.074	06 SHSG LETPP	513,962	451,046
			Subtotal - 97.074	3,801,957	2,161,971
Buffer Zone Protection Program (BZPP)	I	97.078	05 BZPP	911,109	730,973
<u>Passed Through City of San Diego</u>					
RCS Regional Radio Cache Project	I	97.008	UASI 0001725266CSD	1,641	-
Urban Area Security Inative 03	I	97.008	03 UASI	2,618,423	360,430
Urban Area Security Inative 03	I	97.008	2003-023	190,780	-
Urban Area Security Inative 04	I	97.008	04 UASI	2,641,683	82,700
Urban Area Security Inative 04	I	97.008	05 UASI	2,478,250	1,578,558
Urban Area Security Inative 05	I	97.008	06 UASI	46,102	-
Urban Area Security Inative 05	I	97.008	073-66000	265,960	-
			Subtotal 97.008	8,242,839	2,021,688
TOTAL - INDIRECT PROGRAMS				26,927,505	10,544,349
TOTAL DEPARTMENT OF HOMELAND SECURITY				27,622,574	10,544,349
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
<u>Direct Programs</u>					
Community Dev.Block Grant (CDBG Cluster)	D	14.218	Various	3,620,241	774,826
Emergency Shelter Grant	D	14.231	S-04-UC-06-0501and S-05-UC-06-0501	6,654	-
Emergency Shelter Grant	D	14.231	S-04-UC-06-0501and S-05-UC-06-0501	297,841	297,841
			Subtotal - 14.231	304,495	297,841
Supportive Housing Program	D	14.235	VARIOUS	46,392	-
Supportive Housing Program	D	14.235	VARIOUS	2,631,707	2,631,707
			Subtotal - 14.235	2,678,099	2,631,707

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
Shelter Plus Care Grant	D	14.238	CA16C410001;CA16C410011 and CA16C910002	39,524	-
Shelter Plus Care Grant	D	14.238	CA16C410001;CA16C410011 and CA16C910002	546,418	546,418
			Subtotal - 14.238	585,942	546,418
Home Investment Partnership Act.	D	14.239	M02 to M03DC060534	2,518,761	2,129,865
Housing Opportunities for Persons with AIDS	D	14.241	VARIOUS	344,387	-
Housing Opportunities for Persons with AIDS (City)	D	14.241	H04CA04F008 and H05CA05F008	2,083,448	2,083,448
Housing Opportunities for Persons with AIDS (County)	D	14.241	H04CA04F008 and H05CA05F008	222,178	222,178
			Subtotal - 14.241	2,650,013	2,305,626
Federal and HUD Congressional Appropriations	D	14.251	B-06-SP-CA-0116	247,500	-
Performance Funding Syst. Oper. Subsidy	D	14.850	CA108-001-06J and CA108-001- 06D	124,209	-
Section 8 Moderate Rehabilitation Prog (Project#3)	D	14.856	CA108MR0003	202,867	-
Section 8 Moderate Rehabilitation Prog (Project#4)	D	14.856	CA108MR0004	586,592	-
			Subtotal - 14.856	789,460	-
Resident Opport & Self Sufficiency	D	14.870	CA108REF004A004	60,499	-
Section 8 Voucher	D	14.871	CA108VO and CA108DV0001	97,023,025	-
Public Housing Captial Fund	D	14.872	CA16P108501-03	7,535	-
Public Housing Captial Fund	D	14.872	CA16P108502-03	23,165	-
Public Housing Captial Fund	D	14.872	CA16P108501-04	124,315	-
Public Housing Captial Fund	D	14.872	CA16P108501-05	14,316	-
Public Housing Captial Fund	D	14.872	CA16P108501-06	13,394	-
			Subtotal - 14.872	182,725	-
Mainstream Vouchers	D	14.879	CA108DV	379,291	-
TOTAL - DIRECT PROGRAMS				111,164,260	8,686,284
Passed Through City of San Diego					
Community Development Block Grant	I	14.218	N/A	30,150	30,150
TOTAL - INDIRECT PROGRAMS				30,150	30,150
TOTAL - DEPT. OF HOUSING & URBAN DEVELOPMENT				111,194,410	8,716,434
DEPARTMENT OF INTERIOR					
Passed Through California Department of Parks and Recreation					
Los Pensq Trail Restoration	I	15.916	RT-37-013	72,921	-
Felicita Park Trail Improvement (1008290)	I	15.916	06-01563	292	-
Guajome Regional Park Playground (KN3415)	I	15.916	06-01523	9,180	-
			Subtotal - 15.916	82,393	-
TOTAL - DEPARTMENT OF INTERIOR				82,393	-

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>DEPARTMENT OF JUSTICE</u>					
<u>Direct Programs</u>					
San Diego Regional Anti Trafficking Task Force	D	16.320	2005VTBX0001	81,753	-
DNA ENH Program 05 Grant	D	16.560	2005DABXK081	11,447	-
DNA ENH Program 06 Grant	D	16.560	2006DNBXX197	167,652	-
Forensic Casework Grant 04	D	16.560	2004DNBXX150	23,371	-
Forensic Casework Grant 05	D	16.560	2005DNBXX125	89,173	-
Solving Cases With DNA Grant	D	16.560	2005DNBXX035	152,427	-
			Subtotal - 16.560	444,070	-
Marijuana Eradication Prog. 2006	D	16.579	SF6A4106035 2006-35	153,618	-
FY 2005 Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	D	16.590	2005WEAX0125	403,521	-
Safe Neighborhood Grant	D	16.609	2003GPCX0542	13,454	-
COPS More 2001	D	16.710	2001CLWX0019	37,852	-
COPS Supplemental Grant	D	16.710	2001ULWX0018	24,000	-
COPS 2003 Technology	D	16.710	2003CKWX0019	234,216	-
COPS 2006 Technology	D	16.710	2006CKWX0254	239,382	-
			Subtotal - 16.710	535,450	-
Safe Start Promsing Approaches for Children Exposed to Vilo	D	16.730	2005-JW-FX-K008	114,925	38,062
Gang Resistance Education and Training Program	D	16.737	2004-JV-FX-0134	80,035	-
Local Law Enforcement Block Grant	D	16.738	N/A	128,985	-
Total Direct Progrms				1,955,811	38,062
<u>Passed Through Corrections Standard Authority</u>					
Juvenile Accountability Incentive Block Grant	I	16.523	151-04	214,903	-
Disproportionate Minority Contract (DMC)	I	16.540	N/A	57,537	-
<u>Passed Through Governor's Office of Emergency Services</u>					
COVERDELL 06	I	16.560	CQ05040370	47,653	-
Elder Abuse Advocacy Outreach Prog.	I	16.575	EA06090370	102,522	-
Elder Abuse Advocacy Outreach Prog.	I	16.575	EA05080370	42,533	-
Victim-Witness Assistance Project	I	16.575	VW06250370	426,293	-
			Subtotal - 16.575	571,348	-
Domestic Violence Stalking	I	16.588	VW06250370	116,563	-
Domestic Violence Stalking	I	16.588	VV06020370	180,000	-
			Subtotal - 16.588	296,563	-
Byrne Memorial Justice Assistance	I	16.738	DC06190370	721,755	213,641
<u>Passed Through Corrections Standard Authority</u>					
TITLE V Community Prevention	I	16.548	CSA 403-06	398,077	-
TOTAL INDIRECT PROGRAMS				2,307,836	213,641
TOTAL - DEPARTMENT OF JUSTICE				4,263,647	251,703
<u>DEPARTMENT OF LABOR</u>					
<u>Passed Through California Department of Aging</u>					
Senior Employment (TITLE V)	I	17.235	TV-0506-23	477,684	467,026
TOTAL - DEPARTMENT OF LABOR				477,684	467,026

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>DEPARTMENT OF TRANSPORTATION</u>					
<u>Direct Programs</u>					
Airports Capital Improvements Program	D	20.106	VARIOUS	7,988,461	-
Crash Injury Research and Engineering	D	20.600	DTNH22-05H-21001	507,371	415,863
TOTAL DIRECT PROGRAMS				8,495,832	415,863
<u>Passed Through California Department of Transportation</u>					
Bradley Ave. Interchanges (1C1005)	I	20.205	STPL-5957(054)	(15,000)	-
Collier Way Over Harbison Cyn Creek (1C2000)	I	20.205	BRLO-5957(056)	962,577	-
Willows Rd over Sweetwater Bridge (1C3008)	I	20.205	BHLSR-5957(062)	14,523	-
Lawson Valley Road (2C3000)	I	20.205	BRLO-5957(057)	15,456	-
Viejas Bridge Over Sweetwater (1C8397)	I	20.205	BRL-5957(039)	167,874	-
Blk. Canyon Rd. (2C4002)	I	20.205	BRL-5957(019)	209,718	-
Valley Center Rd. Bridges (2C5001)	I	20.205	BRL-5957(020)	233,859	-
2005 Winter Storms	I	20.205	ER-4212(001-055)	132,811	-
Bridge Preventive Maintance	I	20.205	BPMP-8957 (073)	66,243	-
Subtotal - 20.205				1,788,061	-
<u>Passed Through California Office of Traffic Safety</u>					
San Diego Coutny Dream Team	I	20.600	AL0631	223,350	-
OTS Grant for Repeat DUI Offenders	I	20.600	AL0699	453,007	-
Subtotal - 20.600				676,357	-
<u>Passed Through State of California Department of Emergency Services</u>					
Interagency Hazardous Materials Public Sector Training and	I	20.703	HMECA5033130	13,644	-
TOTAL INDIRECT PROGRAMS				2,478,062	-
TOTAL - DEPARTMENT OF TRANSPORTATION				10,973,894	415,863
<u>ENVIRONMENTAL PROTECTION AGENCY</u>					
<u>Direct Programs</u>					
Air Pollution Control Prog-EPA	D	66.001	A-009059-06-0	393,180	-
Air Pollution Control Prog-EPA	D	66.001	A-009059-07-0	1,414,271	-
Subtotal - 66.001				1,807,451	-
CAA Sect. 103- Special Monitoring	D	66.034	XA-96918401-1	86,134	-
Monitoring Network 103	D	66.034	PM-97951201-2	198,597	-
Subtotal - 66.034				284,731	-
Exchange Network Implemtation Grant	D	66.608	0S-83196001-1	9,295	-
International Financial Assistance Projects	D	66.931	USEPA X4-96910001-0	45,221	-
TOTAL DIRECT PROGRAMS				2,146,697	-
<u>Passed Through California Department of Health Services</u>					
BEACH Act Grant	I	66.472	DHS 06-55298	25,000	-
<u>Passed Through California Department of Toxic Substance Control</u>					
State Toxic Substance	I	66.701	DTSC-06-T3122	72,607	-

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>Passed Through State Water Resources Control Board</u>					
Local Oversight Program (LOP)	I	66.805	SWRCB-06-019-250-0	1,565,417	-
TOTAL INDIRECT PROGRAMS				1,663,024	-
TOTAL - ENVIRONMENTAL PROTECTION AGENCY				3,809,721	-
<u>GENERAL SERVICES ADMINISTRATION</u>					
<u>Passed Through California Security of State Election Reforms</u>					
Election Reform Payments	I	90.401	N/A	4,920,482	-
TOTAL - GENERAL SERVICES ADMINISTRATION				4,920,482	-
GRAND TOTAL				\$ 796,705,315	\$ 72,458,712

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2007

The following represents grant expenditures for Department of Justice grants passed through the State of California Office of Emergency services for the fiscal year ended June 30, 2007.

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Coverdell 06	CQ05040370					
Personal Services	16.560	\$ 96,203	\$ 47,653	\$ -	\$ 47,653	\$ 48,550
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 96,203</u>	<u>\$ 47,653</u>	<u>\$ -</u>	<u>\$ 47,653</u>	<u>\$ 48,550</u>
Domestic Violence Stalking (DA)	VV06020370					
Personal Services	16.588	\$ 240,000	\$ 180,000	\$ 60,000	\$ 240,000	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 240,000</u>	<u>\$ 180,000</u>	<u>\$ 60,000</u>	<u>\$ 240,000</u>	<u>\$ -</u>
Domestic Violence Stalking (DA)	VW0625037					
Personal Services	16.588	\$ 252,860	\$ 116,563	\$ 142,067	\$ 258,630	\$ (5,770)
Operating Expenses		5,770	-	-	-	5,770
Equipment		-	-	-	-	-
Total		<u>\$ 258,630</u>	<u>\$ 116,563</u>	<u>\$ 142,067</u>	<u>\$ 258,630</u>	<u>\$ -</u>
Drug Endangered Children (DEC) Yr. 3	EN05030370					
Personal Services	93.643	\$ 38,154	\$ -	\$ -	\$ -	\$ 38,154
Operating Expenses		93,201	11,932	-	11,932	81,269
Equipment		-	-	-	-	-
Total		<u>\$ 131,355</u>	<u>\$ 11,932</u>	<u>\$ -</u>	<u>\$ 11,932</u>	<u>\$ 119,423</u>
Elder Abuse Advocacy Outreach Prog.	EA05080370					
Personal Services	16.575	\$ 42,936	\$ 42,098	\$ 10,524	\$ 52,622	\$ (9,686)
Operating Expenses		814	435	109	544	270
Equipment		-	-	-	-	-
Total		<u>\$ 43,750</u>	<u>\$ 42,533</u>	<u>\$ 10,633</u>	<u>\$ 53,166</u>	<u>\$ (9,416)</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS (Continued)
FOR THE YEAR ENDED JUNE 30, 2007

Grant expenditures for Department of Justice grants passed through the State of California Office of Emergency services for the fiscal year ended June 30, 2007 (Continued).

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Elder Abuse Advocacy Outreach Prog.	EA06090370					
Personal Services	16.575	\$ 129,150	\$ 100,298	\$ 25,074	\$ 125,372	\$ 3,778
Operating Expenses		2,100	2,224	556	2,780	(680)
Equipment		-	-	-	-	-
Total		<u>\$ 131,250</u>	<u>\$ 102,522</u>	<u>\$ 25,630</u>	<u>\$ 128,152</u>	<u>\$ 3,098</u>
Anti Drug Abuse Enforcement Program	DC06190370					
Personal Services	16.738	\$ 508,114	\$ 508,114	\$ -	\$ 508,114	\$ -
Operating Expenses		213,641	213,641	-	213,641	-
Equipment		-	-	-	-	-
Total		<u>\$ 721,755</u>	<u>\$ 721,755</u>	<u>\$ -</u>	<u>\$ 721,755</u>	<u>\$ -</u>
Victim/Witness Assistance Program (DA)	VW0625037					
Personal Services	16.575	\$ 931,980	\$ 426,293	\$ 527,393	\$ 953,686	\$ (21,706)
Operating Expenses		21,706	-	-	-	21,706
Equipment		-	-	-	-	-
Total		<u>\$ 953,686</u>	<u>\$ 426,293</u>	<u>\$ 527,393</u>	<u>\$ 953,686</u>	<u>\$ -</u>

The following represent the State of California Office of Emergency Services summary grant expenditures for the fiscal year ended June 30, 2007.

This information is included in the County of San Diego's single audit report at the request of the State of California's Office of Emergency Services.

High Tech Identity Theft Program (DA)	HD06060370					
Personal Services		\$ 331,550	\$ 183,376	\$ 119,746	\$ 303,122	\$ 28,428
Operating Expenses		370,829	314,951	-	314,951	55,878
Equipment		-	-	-	-	-
Total		<u>\$ 702,379</u>	<u>\$ 498,327</u>	<u>\$ 119,746</u>	<u>\$ 618,073</u>	<u>\$ 84,306</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS (Continued)
FOR THE YEAR ENDED JUNE 30, 2007

The following represent the State of California Office of Emergency Services summary grant expenditures for the fiscal year ended June 30, 2007 (Continued). This information is included in the County of San Diego's single audit report at the request of the State of California's Office of Emergency Services.

Program Title and Expenditure Category	Grant Award Number	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
High Tech Theft and Prosecution (DA)	HT06060370					
Personal Services		\$ 1,335,900	\$ 839,704	\$ 481,303	\$ 1,321,007	\$ 14,893
Operating Expenses		1,098,676	1,088,921	2,927	1,091,848	6,828
Equipment		-	-	-	-	-
Total		<u>\$ 2,434,576</u>	<u>\$ 1,928,625</u>	<u>\$ 484,230</u>	<u>\$ 2,412,855</u>	<u>\$ 21,721</u>
Vertical Prosecution Block Program	VB06040370					
Personal Services		\$ 765,509	\$ 765,509	\$ -	\$ 765,509	\$ -
Operating Expenses		64,500	64,500	-	64,500	-
Equipment		-	-	-	-	-
Total		<u>\$ 830,009</u>	<u>\$ 830,009</u>	<u>\$ -</u>	<u>\$ 830,009</u>	<u>\$ -</u>
Multi-Jurisdictional Enforcement Team	MH06010370					
Personal Services		\$ 121,667	\$ 64,990	\$ -	\$ 64,990	\$ 56,677
Operating Expenses		312,791	52,163	-	52,163	260,628
Equipment		295,542	78,741	-	78,741	216,801
Total		<u>\$ 730,000</u>	<u>\$ 195,894</u>	<u>\$ -</u>	<u>\$ 195,894</u>	<u>\$ 534,106</u>
Parole Advocacy Program	PA06010370					
Personal Services		\$ 264,291	\$ 32,669	\$ -	\$ 32,669	\$ 231,622
Operating Expenses		80,759	-	-	-	80,759
Equipment		33,502	-	-	-	33,502
Total		<u>\$ 378,552</u>	<u>\$ 32,669</u>	<u>\$ -</u>	<u>\$ 32,669</u>	<u>\$ 345,883</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA

Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of the Office of Emergency Services Grant Programs For the Year Ended June 30, 2007

1. GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of San Diego, California (County). Federal awards received directly from federal agencies as well as federal awards passed through other nonfederal agencies, primarily the State of California, are included on the schedule. The County's reporting entity is defined in Note 1 to the County's basic financial statements.

2. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting except for programs recorded in the County's enterprise funds, which are presented using the accrual basis of accounting, which is described in Note 1 to the County's basic financial statements.

3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures agree or can be reconciled with the amounts reported in the County's basic financial statements.

4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards are in material agreement with the amounts reported in the related federal financial reports for the federal award programs.

5. OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS

At the request of the State of California Office of Emergency Services, the schedule of expenditures is also included as a supplementary schedule on pages 15 - 17.

6. FOOD STAMPS

Food stamps expenditures of \$109,065,119 represent the face value of food stamps distributed to program participants. They do not represent cash expenditures in the County's basic financial statements for the fiscal year ended June 30, 2007.

Federal Expenditures	State Expenditures	Total Food Stamp Expenditures
\$106,943,790	\$2,121,329	\$109,065,119

7. SENIOR FARMERS MARKET VOUCHER

Senior farmers' market vouchers of \$40,280 represent the face value of vouchers distributed to program participants. They do not represent cash expenditures in the County's basic financial statements for the fiscal year ended June 30, 2007.

8. PASS-THROUGH AWARDS TO SUBRECIPIENTS

Included in the Schedule of Expenditures of Federal Awards are the amounts passed through to subrecipients.

COUNTY OF SAN DIEGO, CALIFORNIA

Note to Schedule of Expenditures of Federal Awards and Supplementary Schedule of the Office of
Emergency Services Grant Programs
For the Year Ended June 30, 2007

9. DEPARTMENT OF AGING FEDERAL/STATE SHARE

The California Department of Aging (CDA) requires agencies that receive CDA funding to either display state funded expenditures discretely with federal expenditures in the Schedule of Expenditures of Federal Awards (SEFA) or disclose them in the Notes as shown below:

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.041	\$ 37,938	\$ 1,700
93.042	106,490	15,184
93.043	150,797	6,712
93.044	2,383,191	409,962
93.045	3,812,023	544,127
93.052	1,076,633	-
93.053	783,732	-
93.778	1,471,613	1,471,613
10.576	40,280	-
17.235	477,684	160,789
93.048	189,036	-
93.779	104,927	481,189
Community Based Services Program - NO CFDA #	-	519,235
Ombudsman Volunteer Recruitment Initiative - NO CFDA #	-	108,731
Total CDA funding	<u>\$ 10,634,344</u>	<u>\$ 3,719,242</u>

Multipurpose Senior Services Program (MSSP) CFDA #93.778:

a.) MSSP is a Medi-Cal program. Medi-Cal is administered via California Department of Health Services (CDHS). California Department of Aging administers the "MSSP Program" and the money comes from CDHS via EDS, the Medi-Cal Fiscal Intermediary. Half of the money comes from the State General Fund and half comes from Federal, the money is paid to us by CDHS through EDS.

10. OUTSTANDING LOANS OF FEDERAL FUNDS AT JUNE 30, 2007

The following schedule presents the amount of outstanding loans by CFDA No. that have continuing compliance requirements. The County's loans are administered by the Housing and Community Development department and the Housing Authority department. All loans are provided by the U.S. Department of Housing and Urban Development (HUD):

<u>CFDA No.</u>	<u>Federal Program</u>	<u>Outstanding Loans</u>	<u>Prior Year Loans with Continuing Compliance Requirements</u>	<u>New Loans</u>
14.218	Community Development Block Grant	\$ 22,465,273	\$ 22,888,111	\$ 154,226
14.239	HOME Investment Partnership	17,388,183	17,189,060	895,711
14.241	Housing Opportunities for Persons with Aids	4,805,916	4,805,916	-
14.235	Supportive Housing Program	\$ 480,000	\$ 480,000	-

COUNTY OF SAN DIEGO, CALIFORNIA

Note to Schedule of Expenditures of Federal Awards and Supplementary Schedule of the Office of
Emergency Services Grant Programs
For the Year Ended June 30, 2007

11. PROGRAM/CLUSTER TOTALS

The schedule of expenditures of federal awards does not summarize programs that cross agency funding, nor does it summarize clusters. The following summarizes those programs that cross agency funding and clusters:

CFDA No.	Federal Program	Pass Through Agency	Amount
10.551	Food Stamps	California Department of Social Services	\$ 106,943,790
10.561	HHS CEC Food Stamp ET	California Department of Social Services	275,865
	CECC Non Assistance Food Stamps		12,020,173
	CALWIM-WCDS Replacement		5,303,594
		Program Total	<u>17,599,632</u>
		Food Stamps Cluster Total	<u>\$ 124,543,422</u>
10.553	National School Breakfast Nutrition	California Department of Education	\$ 525,129
10.555	National School Lunch Nutrition	California Department of Education	845,390
	HHS Polinsky School Lunch		74,718
		Program Total	<u>920,108</u>
10.559	Summer Food Service Program	California Department of Education	6,300
		Child Nutrition Cluster Total	<u>\$ 1,451,537</u>
14.218	Community Development Block Grant	N/A (Direct Program)	\$ 3,620,241
14.218	Community Development Block Grant	City of San Diego	30,150
		Program Total	<u>\$ 3,650,391</u>
16.560	DNA EHN Program, Forensic Casework, and Solving Cases with DNA Grants	N/A (Direct Program)	\$ 444,070
16.560	COVERDELL 06	Governor's Office of Emergency Services	47,653
		Program Total	<u>\$ 491,723</u>
16.738	Byrne Memorial Justice Assistance	N/A (Direct Program)	\$ 128,985
16.738	Byrne Memorial Justice Assistance	Governor's Office of Emergency Services	721,755
		Program Total	<u>\$ 850,740</u>
20.600	San Diego Dream Team OTS Grant for Repeat DUI Offenders	California Office of Traffic Safety	\$ 223,350
20.600	Crash Injury Research and Engineering	California Office of Traffic Safety	453,007
		N/A (Direct Program)	507,371
		Program Total	<u>\$ 1,183,728</u>

COUNTY OF SAN DIEGO, CALIFORNIA

Note to Schedule of Expenditures of Federal Awards and Supplementary Schedule of the Office of
Emergency Services Grant Programs
For the Year Ended June 30, 2007

11. PROGRAM/CLUSTER TOTALS (Continued)

CFDA No.	Federal Program	Pass Through Agency	Amount
93.041	Adult Protective SVCS and Community Services Block Grant	California Department of Social Services	\$ 3,223,979
93.041	Ombudsman Elder Abuse Title VIIB	California Department of Aging	37,938
		Program Total	\$ <u>3,261,917</u>
93.044	TITLE III-B Supportive Services	California Department of Aging	\$ 2,383,191
93.045	TITLE III-C Senior Nutrition Program	California Department of Aging	3,812,023
93.053	Senior Nutrition Program	California Department of Aging	783,732
		Aging Cluster Total	\$ <u>6,978,946</u>
93.116	Tuberculosis Control Program & AIDS	N/A (Direct Program)	\$ 1,920,501
93.116	USCS TB Trials Consortium	University of California San Diego	32,788
		Program Total	\$ <u>1,953,289</u>
93.243	SAMHSA SARMS Wrap-around	N/A (Direct Program)	\$ 186,994
93.243	CAL Screening Brief Intervention Treatment Program	California Department of Alcohol and Drug Programs	432,257
93.243	Binge and Underage Drinking Initiative	California Department of Alcohol and Drug Programs	440,883
		Program Total	\$ <u>1,060,134</u>
93.283	Local Public Health Preparedness	N/A (Direct Program)	\$ 122,853
93.283	Cities Preparedness Initiative	California Department of Health Services	4,313,327
		Program Total	\$ <u>4,436,180</u>
93.556	Promoting Safe and Stable Families	California Department of Social Services	\$ 2,444,295
93.556	Comprehensive Drug Court Implementation Program	California Department of Alcohol and Drug Programs	281,868
		Program Total	\$ <u>2,726,163</u>
93.778	Medical Assistance Program	California Department of Social Services	\$ 12,466,498
93.778	Medical Assistance Program	California Department of Health Services	59,824,419
93.778	Medical Assistance Program	California Department of Alcohol and Drug Programs	646,154
		Program Total	\$ <u>72,937,071</u>
97.008	Urban Areas Security Initiative	Governor's Office of Emergency Services	\$ 1,057,379
97.008	Urban Areas Security Initiative	City of San Diego	8,242,839
		Program Total	\$ <u>9,300,218</u>

COUNTY OF SAN DIEGO, CALIFORNIA
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2007

Section I Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued on the basic financial statements of the County: Unqualified

Internal control over financial reporting:

- ◆ Material weakness(es) identified? No
- ◆ Significant deficiencies identified that are not considered to be material weaknesses? None reported

Noncompliance material to the financial statements noted? No

FEDERAL AWARDS

Internal control over major programs:

- ◆ Material weakness(es) identified? No
- ◆ Significant deficiencies identified that are not considered to be material weaknesses? Yes

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes

Identification of major programs:

<u>CFDA number(s)</u>	<u>Name of Federal Program</u>
07.I6PSCP501Z	High Intensity Drug Trafficking Areas
14.218	Community Development Block Grant/Entitle Grants
90.401	Election Reform
93.044/93.045/93.053	Aging Cluster
93.283	Local Public Health Emergency Preparedness
93.556	Promoting Safe and Stable Families
93.558	Temporary Assistance for Needy Families
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.658	Foster Care
93.674	Chafee Foster Care Independent Living
93.778	Medical Assistance
93.914	HIV Emergency Relief
97.008	Urban Areas Security Initiative
97.074	Law Enforcement Terror Prevention

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as a low-risk auditee? Yes

COUNTY OF SAN DIEGO, CALIFORNIA
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended June 30, 2007

Section II Financial Statement Findings

No matters were reported.

Section III Federal Award Findings and Questioned Costs

Finding 07-01:	Subrecipient Monitoring
Federal Agency:	Department of Health and Human Services
Pass-through Agency	California Department of Social Services
Program Name:	Temporary Assistance for Needy Families (TANF)
CFDA # and Program Expenditures	#93.558 \$209,397,740
Award Year	June 30, 2007
Federal Agency:	Department of Health and Human Services
Pass-through Agency	California Department of Aging
Program Name:	Aging Cluster
CFDA # and Program Expenditures	#93.044/045/053 \$6,978,946
Award Year	June 30, 2007
Federal Agency:	Department of Health and Human Services
Pass-through Agency	California Department of Health Services
Program Name:	Local Public Health Preparedness
CFDA # and Program Expenditures	#93.283 \$4,436,180
Award Year	June 30, 2007
Federal Agency:	Department of Homeland Security
Pass-through Agency	City of San Diego
Program Name:	Urban Areas Security Initiative (UASI)
CFDA # and Program Expenditures	#97.008 \$9,300,218
Award Year	June 30, 2007
Federal Agency:	Department of Homeland Security
Pass-through Agency	Governor's Office of Emergency Services
Program Name:	Law Enforcement Terror Prevention Program (LETPP)
CFDA # and Program Expenditures	#97.074 \$3,801,957
Award Year	June 30, 2007

Condition:

In accordance with **OMB A-133; Subpart D—Federal Agencies and Pass-through Entities; §__400 “Responsibilities. (d) Pass-through entity responsibilities;** *A pass-through entity shall perform the following for the Federal awards it makes: (1) Identify Federal awards made by informing each subrecipient of CFDA title and number, award name and number, award year, and name of Federal agency. When some of this information is not available, the pass-through entity shall provide the best information available to describe the Federal award. (2) Advise subrecipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity...(4) Ensure that subrecipient expending*

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2007

\$500,000 or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of this part for that fiscal year. (5) Issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action.

During the performance of our procedures on subrecipient monitoring, we noted the following;

TANF:

Out of the sample selected of 2 subrecipients, we noted that for 1 subrecipient, there was no evidence that the CFDA number, federal award name and/or federal requirements were communicated.

Aging Cluster:

Out of a sample selected of 11 subrecipients, we noted that there was no evidence that the CFDA number, federal award name and/or federal requirements were communicated for any of these subrecipients.

Local Public Health Preparedness:

Out of a sample selected of 3 subrecipients, we noted that there was no evidence that the CFDA number, federal award name and/or federal requirements were communicated for any of these subrecipients.

Urban Areas Security Initiative:

Out of a sample selected of 8 subrecipients, we noted that there was no evidence that the CFDA number, federal award name and/or federal requirements were communicated for any of these subrecipients.

Law Enforcement Terror Prevention Program:

Out of a sample selected of 5 subrecipients, we noted that there was no evidence that the CFDA number, federal award name and/or federal requirements were communicated for any of these subrecipients.

Questioned Cost:

N/A

Recommendation:

The County departments responsible for the above noted grants should develop a standard communication within the contracts of its sub-grants for all of its subrecipients communicating this required information. In addition, the County should institute controls requiring that all required communication be reviewed to ensure completeness of this before any contract is signed with a subgrantee. TANF's should consider standardizing a template to be used to communicate the required information to all of its subrecipients.

Management Response and Corrective Action Plan:

The applicable County departments are in the process of adopting internal policies and procedures to ensure compliance with the oversight responsibility required by OMB Circular A-133. Policy includes informing sub-recipients of the following: 1) Catalog of Federal Domestic Assistance (CFDA) number, 2) Award Name, 3) Name of Federal Agency and 4) Amount of award expended for each fiscal year.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2007

Finding 07-02: **Davis-Bacon Act**
Federal Agency: **Department of Housing and Urban Development (HUD)**
Program Name: **Community Development Block Grant/Entitlement Grant (CDBG)**
CFDA # and Program Expenditures **#14.218\$3,650,391**
Award Year **June 30, 2007**

Condition:

In accordance with 29CFR5.5(a)(3) "*Payrolls and basic records. (i) Payrolls and basic records relating thereto shall be maintained by the contractor [[Page 117]] during the course of the work and preserved for a period of three years thereafter for all laborers and mechanics working at the site of the work (or under the United States Housing Act of 1937, or under the Housing act of 1949, in the construction or development of the project). Such records shall contain the name, address, and social security number of each such worker, his or her correct classification, hourly rates of wages paid (including rates of contributions or costs anticipated for bona fide fringe benefits or cash equivalents thereof of the types described in section 1(b)(2)(B) of the Davis-Bacon Act), daily and weekly number of hours worked, deductions made and actual wages paid.*"

During the performance of our procedures related to the County's compliance with the Davis-Bacon Act we noted that for 2 out of 8 construction projects selected for testing, the County did not have the certified payroll reports or statements of non-performance readily available. The County did not maintain documentation that a review was performed on the certified payroll reports for compliance with Davis-Bacon Act.

Questioned Cost:
\$157,366.

Recommendation:

The Department of Housing and Community Development (HCD) should develop a system whereby certified payroll reports are maintained and reviewed on a timely basis for compliance with the Davis-Bacon Act.

Management Response and Corrective Action Plan:

The County Department of Housing and Community Development (HCD) is in agreement with the auditor's finding. HCD continues to provide all CDBG subrecipients with Davis Bacon technical assistance from project implementation through project completion. At the time of project implementation and during an annual CDBG subrecipient training, HUD's "Making Davis Bacon Work" guidebooks are provided to all applicable CDBG subrecipients in order to ensure compliance with Davis Bacon Act requirements. In addition, County HCD CDBG staff will provide a sample CDBG bid package, sample pre-construction conference minutes, Federal labor standards provisions, and procurement regulations to ensure compliance. County HCD CDBG staff review the bid advertisements and bid packages for appropriate Davis Bacon Act wage rates and clauses. County HCD continues to monitor CDBG projects subject to Davis Bacon Act requirements and issues findings to those subrecipients needing to take corrective action.

Effective September 1, 2007, the Department of General Services reaffirmed project management procedures with Project Management staff that weekly certified payroll reports or statements of non-performance are to be received and reviewed, and that evidence of such review will be maintained in the appropriate project files.

COUNTY OF SAN DIEGO, CALIFORNIA

Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2007

Finding 06-01: **Special Tests and Provisions, Income Eligibility and Verification System**
Federal Agency: **Department of Health and Human Services**
Program Name: **Temporary Assistance for Needy Families (TANF)**
CFDA # and Program Expenditures **#93.558** **\$221,991,088**
Award Year **June 30, 2006**

Corrective action has been taken.

Finding 06-02: **Eligibility**
Federal Agency: **Department of Housing and Urban Development (HUD)**
Program Name: **Housing Opportunities for Persons with AIDS (HOPWA)**
CFDA # and Program Expenditures **#14.241** **\$2,771,142**
Award Year **June 30, 2006**

Corrective action has been taken.

Finding 06-03: **Reporting**
Federal Agency: **Department of Housing and Urban Development (HUD)**
Program Name: **Housing Opportunities for Persons with AIDS (HOPWA)**
CFDA # and Program Expenditures **#14.241** **\$2,771,142**
Award Year **June 30, 2006**

Corrective action has been taken.