

**COUNTY OF SAN DIEGO, CALIFORNIA**

Single Audit Reports

For the Year Ended June 30, 2013

**COUNTY OF SAN DIEGO, CALIFORNIA  
SINGLE AUDIT REPORTS  
FOR THE YEAR ENDED JUNE 30, 2013**

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**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**

To the Board of Supervisors  
County of San Diego, 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, 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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 15, 2013. Our report includes a reference to other auditors who audited the financial statements of the First 5 Commission of San Diego, the discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for 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. Accordingly, we do not express an opinion on the effectiveness of the County'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 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 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*.

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

*Macias Jini & O'Connell LLP*

San Diego, California  
November 15, 2013

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE  
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

To the Board of Supervisors  
County of San Diego, California

**Report on Compliance for Each Major Federal Program**

We have audited the County of San Diego, California's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2013. 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.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings of questioned costs as items 2013-001, 2013-002, 2013-003, and 2013-004. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings in our audit are described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

*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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies 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, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2013-001, 2013-002, 2013-003, and 2013-004, that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

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, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 15, 2013, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the First 5 Commission of San Diego, the discretely presented component unit, as described in our report on the County's 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 OMB Circular A-133 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. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information 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.

*Macias Jini & O'Connell LLP*

San Diego, California  
March 25, 2014

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor County Program Name	Direct (D) Indirect (I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
<b>Direct Programs</b>					
Rural Rental Assistance Payments:					
Firebird Manor	D	10.427	04-037-592185452	\$ 232,901	\$ -
Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants:					
Supplemental Nutrition Assistance Program (SNAP) Participation Grant Program	D	10.580	IA-FSPA-11-CA-01	38,834	-
Cooperative Forestry Assistance:					
USDA Forest Service	D	10.664	08-DG-11052012-169	72,806	-
USDA Forest Service	D	10.664	09-DG-11052012-154	457,548	-
			<b>Subtotal - 10.664</b>	<b>530,354</b>	<b>-</b>
Wildlife Habitat Incentive Program:					
Integrated Pest Control	D	10.914	7291046A953	9,000	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>811,089</b>	<b>-</b>
<b>Passed Through California Department of Education</b>					
School Breakfast Program	I	10.553	N/A	478,706	-
National School Lunch Program:					
National Nutrition Program- Lunch	I	10.555	N/A	750,777	-
Polinsky National School Lunch Program	I	10.555	02406-SN-37-R	67,750	-
			<b>Subtotal - 10.555</b>	<b>818,527</b>	<b>-</b>
Summer Food Service Program for Children	I	10.559	CN110425	13,360	-
Summer Food Service Program for Children	I	10.559	CN120417	142	-
			<b>Subtotal - 10.559</b>	<b>13,502</b>	<b>-</b>
<b>Passed Through California Department of Food and Agriculture</b>					
Plant and Animal Disease, Pest Control, and Animal Care:					
Plant Health & Pest Prevention	I	10.025	11-0508-SF	25,620	-
Plant Health & Pest Prevention	I	10.025	11-0542-SF	37,298	-
Plant Health & Pest Prevention	I	10.025	12-0094-SF	1,167,303	-
Plant Health & Pest Prevention	I	10.025	12-0183	511,357	-
Plant Health & Pest Prevention	I	10.025	12-0336-SF	627,662	-
Plant Health & Pest Prevention	I	10.025	12-0373-SF	508,133	-
Plant Health & Pest Prevention	I	10.025	12-0428-SF	87,662	-
Plant Health & Pest Prevention	I	10.025	12-0504-SF	155,751	-
Plant Health & Pest Prevention	I	10.025	12-0540-SA	154,077	-
			<b>Subtotal - 10.025</b>	<b>3,274,863</b>	<b>-</b>
Meat, Poultry, and Egg Products Inspection:					
Agricultural Standards	I	10.477	12-0449-SF	12,779	-
<b>Passed Through California Department of Public Health</b>					
State Administrative Matching Grants for Supplemental Nutrition Assistance Program:					
Supplemental Nutrition Assistance Program (SNAP) - ED	I	10.561	12-10199	710,801	33,985
Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants:					
Supplemental Nutrition Assistance Program (SNAP) - ED	I	10.580	11-10769	125,063	-
<b>Passed Through California Department of Social Services</b>					
State Administrative Matching Grants for Supplemental Nutrition Assistance Program:					
CalFresh Employment and Training Administration	I	10.561	CEC LEDGER 028,030	519,437	-
CalFresh Supplemental Nutrition Assistance Program (SNAP)					
Education Administration	I	10.561	CEC LEDGER 157	318,206	183,521
CalWORKS Information Network	I	10.561	3764901	3,590,282	-
Non Assistance CalFresh Administration	I	10.561	Subvention	32,182,984	-
			<b>Subtotal - 10.561</b>	<b>36,610,909</b>	<b>183,521</b>
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>42,045,150</b>	<b>217,506</b>
<b>TOTAL - U. S. DEPARTMENT OF AGRICULTURE</b>				<b>42,856,239</b>	<b>217,506</b>

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor County Program Name	Direct (D) Indirect (I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>Direct Programs</b>					
Community Development Block Grants/Entitlement Grants	D	14.218	B 11 UC 06 0501/ B 10 UC 06 0501	5,645,475	981,424
Emergency Solutions Grant Program	D	14.231	E-11-UC06-0501	136,760	110,009
Emergency Solutions Grant Program	D	14.231	E-12-UC06-0501	112,670	112,302
			<b>Subtotal - 14.231</b>	<b>249,430</b>	<b>222,311</b>
Shelter Plus Care	D	14.238	CA0689C9D100800	98,193	92,765
Shelter Plus Care	D	14.238	CA0690CC9D100800	81,653	68,979
Shelter Plus Care	D	14.238	CA0693C9D11104	181,535	173,664
Shelter Plus Care	D	14.238	CA0694C9D011103	103,102	96,145
Shelter Plus Care	D	14.238	CA0694C9D011104	332,456	303,853
Shelter Plus Care	D	14.238	CA0880C9D100900	49,907	47,727
Shelter Plus Care	D	14.238	CA0881C9D100900	84,859	79,941
Shelter Plus Care	D	14.238	CA0945C9D011102	86,939	80,912
Shelter Plus Care	D	14.238	CA0945C9D101001	28,308	26,128
Shelter Plus Care	D	14.238	CA0946C9D011102	145,788	139,938
Shelter Plus Care	D	14.238	CA1024C9D101000	45,004	43,759
Shelter Plus Care	D	14.238	CA16C610001	94,318	86,542
Shelter Plus Care	D	14.238	CA16C710001	96,113	86,316
			<b>Subtotal - 14.238</b>	<b>1,428,175</b>	<b>1,326,669</b>
Home Investment Partnerships Program	D	14.239	M06DC060534	104,131	27,242
Home Investment Partnerships Program	D	14.239	M07DC060534	472,382	20,419
Home Investment Partnerships Program	D	14.239	M08DC060534	467,418	381,459
Home Investment Partnerships Program	D	14.239	M09DC060534	623,029	204,377
Home Investment Partnerships Program	D	14.239	M10DC060534	835,784	107,995
Home Investment Partnerships Program	D	14.239	M11DC060534	811,303	-
Home Investment Partnerships Program	D	14.239	M12DC060534	190,700	-
			<b>Subtotal - 14.239</b>	<b>3,504,747</b>	<b>741,492</b>
Housing Opportunities for Persons with AIDS	D	14.241	CAH11F008	602,072	493,794
Housing Opportunities for Persons with AIDS	D	14.241	CAH12F008	2,175,199	1,676,531
			<b>Subtotal - 14.241</b>	<b>2,777,271</b>	<b>2,170,325</b>
ARRA - Homelessness Prevention and Rapid Re-Housing Program	D	14.257	S09-UY-06-0501	9,640	9,640
Public and Indian Housing: Public Housing Operations	D	14.850	CA108-000001-13D	77,410	-
Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation: Moderate Rehabilitation 3	D	14.856	CA108MR0003	269,529	-
Moderate Rehabilitation 4	D	14.856	CA108MR0004	833,001	-
			<b>Subtotal - 14.856</b>	<b>1,102,530</b>	<b>-</b>
Resident Opportunity and Supportive Services - Service Coordinator	D	14.870	CA108RPS072A012	33,561	-
Section 8 Housing Choice Vouchers	D	14.871	CA108VO	113,310,064	-
Public Housing Capital Fund: Capital Fund Program	D	14.872	CA 16-PO108-501-12	39,838	-
Capital Fund Program	D	14.872	CA16 PO108 501 11	130,264	-
Capital Fund Program	D	14.872	CA16P-108-501-09	57,896	-
Capital Fund Program	D	14.872	CA16P-108-501-10	121,499	-
			<b>Subtotal - 14.872</b>	<b>349,497</b>	<b>-</b>
Mainstream Vouchers	D	14.879	CA108DV	437,678	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>128,925,478</b>	<b>5,451,861</b>
<b>Passed Through St. Vincent De Paul Villages</b>					
Supportive Housing Program: Tuberculosis Homeless	I	14.235	CA0543B9D011104	102,327	-
<b>TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>129,027,805</b>	<b>5,451,861</b>

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor County Program Name	Direct (D) Indirect (I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<b><u>U.S. DEPARTMENT OF INTERIOR</u></b>					
<b><u>Direct Programs</u></b>					
Cooperative Endangered Species Conservation Fund:					
MSCP Grant	D	15.615	C8530001; RT37-024	105,172	-
<b><u>Passed Through California Department of Parks and Recreation</u></b>					
Outdoor Recreation - Acquisition, Development and Planning:					
Sweetwater Reg Park Eq Trail Ph 3	I	15.916	C8530001; RT37-024	5,175	-
<b>TOTAL - U.S. DEPARTMENT OF INTERIOR</b>				<b>110,347</b>	<b>-</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>					
<b><u>Direct Programs</u></b>					
Domestic Cannabis Eradication and Suppression Program (DCE/SP)	D	16.000	2012-41	175,565	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP)	D	16.000	AGREEMENT 2013-44	21,139	-
FBI Cyber Crimes Task Force	D	16.000	CYBER CRIME TF	1,227	-
Joint Terrorism Task Force (JTTF)	D	16.000	N/A	1,312	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.000	N/A	79,631	-
SAFE Streets- ECRGTF	D	16.000	SSTF	128,001	-
SAFE Streets- NCRGTF	D	16.000	SSTF	93,929	-
U.S Marshals Fugitive Task Force	D	16.000	MOU-SDFTF	119,290	-
Violent Crime Task Force	D	16.000	SSTF	13,638	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:					
Violence Against Women Formula Grants	D	16.590	2005-WE-AX-0125	354,782	354,782
State Criminal Alien Assistance Program	D	16.606	2010-H3244-CA-AP	1,174,616	-
Bulletproof Vest Partnership Program	D	16.607	100400	5,854	-
Public Safety Partnership and Community Policing Grants (COPS):					
COPS 2008	D	16.710	2008-CK-WX-0298	45,927	-
COPS 2010	D	16.710	2010CSWX0470	138,981	-
COPS- Child Sexual Predator Program (CSPP)	D	16.710	2010CSWX0019	51,342	-
<b>Subtotal - 16.710</b>				<b>236,250</b>	<b>-</b>
DNA Backlog Reduction Program:					
2011 DNA Backlog Reduction Program	D	16.741	2011-DN-BX-K477	96,462	-
2012 DNA Backlog Reduction Program	D	16.741	2012-DN-BX-0073	110,026	-
<b>Subtotal - 16.741</b>				<b>206,488</b>	<b>-</b>
Congressionally Recommended Awards:					
San Diego County Regional Gang Enforcement Collaborative (SDCRGEC)	D	16.753	2010-DD-BX-0403	28,541	-
Southwest Border Prosecution Initiative Program	D	16.755	N/A	2,686,568	-
Second Chance Act Prisoner Reentry Initiative:					
SMART Grant Program	D	16.812	2012-SM-BX-0009	130,588	-
Equitable Sharing Program:					
District Attorney Asset Forfeiture Program	D	16.922	CA037023A	274,030	-
Probation Asset Forfeiture DEA	D	16.922	CA037013G	99,475	-
Sheriff Asset Forfeiture Program	D	16.922	CA0370000	3,971,601	-
<b>Subtotal - 16.922</b>				<b>4,345,106</b>	<b>-</b>
<b>TOTAL - DIRECT PROGRAMS</b>				<b>9,802,525</b>	<b>354,782</b>
<b><u>Passed Through Board of State and Community Corrections</u></b>					
Edward Byrne Memorial Justice Assistance Grant Program:					
Jurisdiction Unified For Drug Gang Enforcement Grant - DA	I	16.738	BSCC 633-12	574,613	-
Jurisdiction Unified For Drug Gang Enforcement (Anti Drug Abuse Program) - Sheriff	I	16.738	BSCC 633-12	75,000	-
Jurisdiction Unified For Drug Gang Enforcement- Probation	I	16.738	BSCC 633-12	65,000	-
<b>Subtotal - 16.738</b>				<b>714,613</b>	<b>-</b>
<b><u>Passed Through Corrections Standard Authority</u></b>					
Juvenile Accountability Block Grants	I	16.523	BSCC 151-12	263,024	-
Juvenile Justice and Delinquency Prevention - Allocation to States:					
Disproportionate Minority Program	I	16.540	CSA 339-11	68,577	-
Title V - Delinquency Prevention Program	I	16.548	CSA 410-11	87,733	-
<b><u>Passed Through City of San Diego Police Department</u></b>					
Missing Children's Assistance:					
Internet Crimes Against Children	I	16.543	2009-MC-CX-K034	55,720	-

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor County Program Name	Direct (D) Indirect (I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<b><u>Passed Through California Emergency Management Agency</u></b>					
Crime Victim Assistance:					
Crime Victim Assistance	I	16.575	VW12310370	349,509	-
Underserved Victim Advocacy And Outreach Program	I	16.575	UV11020370	34,554	-
Underserved Victim Advocacy And Outreach Program	I	16.575	UV12030370	76,232	-
			<b>Subtotal - 16.575</b>	<b>460,295</b>	<b>-</b>
Violence Against Women Formula Grants:					
Victim Assistance	I	16.588	VW12310370	326,851	-
Edward Byrne Memorial Justice Assistance Grant Program:					
Anti-Human Trafficking Task Force - Sheriff	I	16.738	HF12010370	35,238	-
Paul Coverdell Forensic Sciences Improvement Grant Program:					
Coverdell 11	I	16.742	CQ10070370	46,760	-
Coverdell 12	I	16.742	CQ12080370	19,532	-
			<b>Subtotal - 16.742</b>	<b>66,292</b>	<b>-</b>
ARRA - Edward Byrne Memorial Justice Assistance Grants (JAG) Program/Grants to States and Territories:					
ARRA Evidence Based Probation Supervision Program	I	16.803	ZP09010370	130,310	-
ARRA Evidence Based Probation Supervision Program- HHSA	I	16.803	ZP09010370	681,931	-
ARRA San Diego North County Regional Prostitution/Human Trafficking	I	16.803	ZH09010370	121,498	-
			<b>Subtotal - 16.803</b>	<b>933,739</b>	<b>-</b>
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government:					
ARRA Justice Assistance Grant PG- JAG	I	16.804	ZA09 01 0370	26,156	-
<b><u>Passed Through City of San Diego</u></b>					
Edward Byrne Memorial Justice Assistance Grant Program:					
Justice Assistance Block Grant	I	16.738	2012-DJ-BX-0470	116,079	-
Justice Assistance Block Grant	I	16.738	2011-DJ-BK-2878	1,997	-
Justice Assistance Block Grant	I	16.738	2010-DJ-BX-0337	2,307	-
Justice Assistance Block Grant	I	16.738	2009-DJ-BX-0247	58,242	-
Smart Overtime Grant	I	16.738	N/A	40,447	-
			<b>Subtotal - 16.738</b>	<b>219,072</b>	<b>-</b>
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government:					
ARRA Justice Assistance Grant	I	16.804	2009-SB-B9-0784	129,486	-
<b><u>Passed Through City of Imperial Beach</u></b>					
Edward Byrne Memorial Justice Assistance Grant Program:					
Byrne Justice Assistance Grant (JAG) Program - Imperial Beach	I	16.738	2009-DJ-BX-0247	11,100	-
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government:					
ARRA Byrne JAG - City of Imperial Beach	I	16.804	2009-SB-B9-0784	29,062	-
<b><u>Passed Through City of Lemon Grove</u></b>					
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government:					
ARRA Byrne JAG- City of Lemon Grove	I	16.804	2009-SB-B9-0784	24,547	-
<b><u>Passed Through San Diego Association of Governments</u></b>					
Project Safe Neighborhoods	I	16.609	5001825	6,600	-
<b><u>Passed Through Superior Court</u></b>					
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government:					
ARRA Parolee Reentry Program	I	16.804	ZR09 01 8647	229,235	-
<b>TOTAL INDIRECT PROGRAMS</b>				<b>3,687,340</b>	<b>-</b>
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE</b>				<b>13,489,865</b>	<b>354,782</b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>					
<b><u>Passed Through California Department of Aging</u></b>					
Senior Community Service Employment Program:					
Title V Senior Community Service Employment Program	I	17.235	TV-1213-23	455,747	455,747

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor County Program Name	Direct (D) Indirect (I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
<b>Direct Programs</b>					
Airport Improvement Program	D	20.106	AIP 3-06-0027-017	622,342	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-029	30,386	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-030	2,377,109	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-021	952,206	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-022	669,630	-
<b>Subtotal - 20.106</b>				<b>4,651,673</b>	<b>-</b>
<b>Passed Through California Office of Traffic Safety</b>					
State and Community Highway Safety:					
Office of Traffic Safety Keep Em Safe Program	I	20.600	OP1311	208,007	208,007
Strategic Traffic Enforcement Program (STEP)	I	20.600	PT1388	25,498	-
<b>Subtotal - 20.600</b>				<b>233,505</b>	<b>208,007</b>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:					
Avoid Driving Under The Influence Campaign	I	20.608	20434	71,778	-
Avoid the 14	I	20.608	AL1330	134,738	-
Driving Under The Influence Enforcement & Awareness Program	I	20.608	AL1167	66,413	-
Repeat Driving Under The Influence Offender Program	I	20.608	AL1338	431,958	-
Strategic Traffic Enforcement Program (STEP)	I	20.608	PT1388	73,466	-
<b>Subtotal - 20.608</b>				<b>778,353</b>	<b>-</b>
<b>Passed Through California Department of Transportation</b>					
Highway Planning and Construction:					
HBP (Highway Bridge Program)	I	20.205	BHLS-5957(080)	37,638	-
HBP (Highway Bridge Program)	I	20.205	BHLS-5957(062)	85,167	-
HBP (Highway Bridge Program)	I	20.205	BPML-5957(096)	121,602	-
HBP (Highway Bridge Program)	I	20.205	BPML-5957(099)	617,911	-
HBP (Highway Bridge Program)	I	20.205	BPML-5957(100)	312,137	-
HBP (Highway Bridge Program)	I	20.205	BPML-5957(101)	102,692	-
HBP (Highway Bridge Program)	I	20.205	BPML-5957(114)	2,685	-
HBP (Highway Bridge Program)	I	20.205	BRL-5957(019)	220,993	-
HBP (Highway Bridge Program)	I	20.205	BRL-5957(020)	83,083	-
HBP (Highway Bridge Program)	I	20.205	BRLO-5957(057)	2,075,312	-
HBP (Highway Bridge Program)	I	20.205	BRLO-5957(090)	161,639	-
HBP (Highway Bridge Program)	I	20.205	BRLO-5957(093)	25,409	-
HBP (Highway Bridge Program)	I	20.205	BRLO-5957(095)	15,640	-
HBP (Highway Bridge Program)	I	20.205	BRLO-5957(108)	64,564	-
HBP (Highway Bridge Program)	I	20.205	BRLO-NBIL(515)	123,091	-
HBP (Highway Bridge Program)	I	20.205	BRLO-NBIL(520)	101,328	-
HBP (Highway Bridge Program)	I	20.205	BRLS-5957(084)	147,246	-
HBP (Highway Bridge Program)	I	20.205	BRLS-5957(094)	39,371	-
HBP (Highway Bridge Program)	I	20.205	BRLS-5957(113)	4,600	-
HPP (High Priority Project)	I	20.205	BRLS-5957(105)	136,025	-
HSIP (Highway Safety Improvement Program)	I	20.205	HSIPL-5957(097)	18,571	-
HSIP (Highway Safety Improvement Program)	I	20.205	HSIPL-5957(098)	16,881	-
HSIP (Highway Safety Improvement Program)	I	20.205	HSIPL-5957(107)	77,410	-
SRTSL - (Safe Routes to School Program)	I	20.205	SRTSL-5957(110)	145,000	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(054)	63,433	-
<b>Subtotal - 20.205</b>				<b>4,799,428</b>	<b>-</b>
<b>Passed Through University of Berkeley- Safe Transportation Research &amp; Education Center</b>					
State and Community Highway Safety:					
Sobriety Checkpoint - City of Imperial Beach	I	20.600	SC11188	24,477	-
Sobriety Checkpoint - City of Imperial Beach	I	20.600	SC13188	32,499	-
Sobriety Checkpoint - City of Lemon Grove	I	20.600	SC13223	13,796	-
Sobriety Checkpoint - City of Poway	I	20.600	SC11330	19,750	-
Sobriety Checkpoint - City of Poway	I	20.600	SC13330	20,480	-
Sobriety Checkpoint - City of San Marcos	I	20.600	SC11377	16,417	-
Sobriety Checkpoint - City of San Marcos	I	20.600	SC13377	29,593	-
Sobriety Checkpoint - City of Santee	I	20.600	SC11395	19,689	-
Sobriety Checkpoint - City of Santee	I	20.600	SC13395	14,314	-
Sobriety Checkpoint - City of Vista	I	20.600	SC11450	12,492	-
Sobriety Checkpoint - City of Vista	I	20.600	SC13450	18,705	-
Sobriety Checkpoint - Del Mar, Encinitas, Solana Beach	I	20.600	SC12524	20,250	-
Sobriety Checkpoint - Del Mar, Encinitas, Solana Beach	I	20.600	SC13524	15,271	-
<b>Subtotal - 20.600</b>				<b>257,733</b>	<b>-</b>
<b>TOTAL INDIRECT PROGRAMS</b>				<b>6,069,019</b>	<b>208,007</b>
<b>TOTAL - U.S. DEPARTMENT OF TRANSPORTATION</b>				<b>10,720,692</b>	<b>208,007</b>

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor County Program Name	Direct (D) Indirect (I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>					
<b><u>Direct Programs</u></b>					
Air Pollution Control Program Support:					
Air Pollution Control Program Support - Section 105	D	66.001	A-00905912-2 & A-00905913-1	1,511,460	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:					
PM2.5 Monitoring Network	D	66.034	PM-98956601-7	177,460	-
Section 103 Lead NAAQA Airport Study	D	66.034	XA-00T73701-1	22,903	-
			<b>Subtotal - 66.034</b>	<b>200,363</b>	<b>-</b>
<b>TOTAL DIRECT PROGRAMS</b>				<b>1,711,823</b>	<b>-</b>
<b><u>Passed Through California Department of Toxic Substance Control</u></b>					
Toxic Substances Compliance Monitoring Cooperative Agreements:					
United States/Mexico Border Services	I	66.701	11-T1010	105,000	-
<b><u>Passed Through California State Water Resources Control Board</u></b>					
Beach Monitoring and Notification Program Implementation Grants:					
Beach Act Grant	I	66.472	12-045-250 406(B)	23,966	-
<b>TOTAL INDIRECT PROGRAMS</b>				<b>128,966</b>	<b>-</b>
<b>TOTAL - U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<b>1,840,789</b>	<b>-</b>
<b><u>U.S. DEPARTMENT OF ENERGY</u></b>					
<b><u>Direct Programs</u></b>					
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG):					
ARRA Advance Technology Energy Efficient Equipment Various County Central Chiller Plants					
	D	81.128	DE-EE0000902	121,256	-
ARRA Building Controls SE San Diego, El Cajon, Escondido, Oceanside Family Resource Regional Centers					
	D	81.128	DE-EE0000902	257,525	-
ARRA Home and Business Audit and Retrofit Program					
	D	81.128	DE-EE0000902	1,640	-
ARRA PV Incentive Program					
	D	81.128	DE-EE0000902	38,802	-
ARRA US DOE Energy Efficiency and Conservation Block Grant Fluorescent Lamp Recycling Activity 07					
	D	81.128	DE-EE0000902-07/EECBG	992	-
ARRA US DOE Energy Efficiency and Conservation Block Grant Green Business Program Activity 12					
	D	81.128	DE-EE0000902-12/EECBG	58,798	-
<b>TOTAL DIRECT PROGRAMS</b>				<b>479,013</b>	<b>-</b>
<b><u>Passed Through California Energy Resources Conservation and Development Commission</u></b>					
ARRA - Energy Efficiency and Conservation Block Grant (EECBG)					
	I	81.128	DE-EE0000905	104,271	-
<b>TOTAL - U.S. DEPARTMENT OF ENERGY</b>				<b>583,284</b>	<b>-</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>					
<b><u>Passed Through California Department of Education</u></b>					
Race to the Top - Early Learning Challenge					
	I	84.412	CDE GR NBR 2012 15181 256	1,018,700	948,406
<b><u>U.S. ELECTION ASSISTANCE COMMISSION</u></b>					
<b><u>Passed Through California Secretary of State</u></b>					
U.S. Election Assistance Commission Research Grants:					
Help America Vote Act (HAVA)					
	I	90.403	11G27112	28,767	-
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
<b><u>Direct Programs</u></b>					
Innovations in Applied Public Health Research:					
Earmark Grant					
	D	93.061	1H75HK000095-01	45,415	-
Enhance Safety of Children Affected by Substance Abuse:					
Family Integrated Treatment					
	D	93.087	90CU0048	133,013	121,973
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:					
Tuberculosis Prevention, Control, Training & Lab					
	D	93.116	2U52PS900452	1,770,034	20,000
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:					
Substance Abuse and Mental Health Administration Jump Start Program					
	D	93.243	1H79TI023056 01	296,047	280,802
PPHF 2012 National Public Health Improvement Initiative:					
Public Health Infrastructure					
	D	93.507	5U58CD001279 03	198,273	-
PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants:					
Community Transformation Grant Initiative					
	D	93.531	1U58DP003716-01	2,074,436	533,633
Child Support Enforcement Demonstrations and Special Projects:					
Parenting Time Opportunities for Children					
	D	93.601	090F10113/01	28,640	-
ARRA - Prevention and Wellness - Communities Putting Prevention to Work Funding Opportunities Announcement (FOA):					
ARRA Communities Putting Prevention to Work					
	D	93.724	1U58DP002496-01	333,936	223,161
ARRA Communities Putting Prevention to Work Enhanced Evaluation					
	D	93.724	3U58DP002496-01S1	110,213	24,852
			<b>Subtotal - 93.724</b>	<b>444,149</b>	<b>248,013</b>

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor County Program Name	Direct (D) Indirect (I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
Arthritis, Musculoskeletal and Skin Diseases Research:					
National Hansen's Disease Program	D	93.846	HHSH258201000011C	148,713	25,037
Health Care and Other Facilities:					
Edgemoor HRSA	D	93.887	1956000934B5	124,383	-
HIV Emergency Relief Project Grants:					
Minority AIDS Initiative	D	93.914	H89HA00001	639,818	587,415
Ryan White - Part A	D	93.914	H89HA00001	10,218,308	8,357,862
			<b>Subtotal - 93.914</b>	<b>10,858,126</b>	<b>8,945,277</b>
<b>TOTAL - DIRECT PROGRAMS</b>				<b>16,121,229</b>	<b>10,174,735</b>
<b><u>Passed Through California Secretary of State</u></b>					
Voting Access for Individuals with Disabilities - Grants to States:					
Help America Vote Act (HAVA)	I	93.617	10G26106	119,272	-
<b><u>Passed Through California Controller</u></b>					
Community Services Block Grant:					
CALFRESH Low Income Home Energy Assistance Program LIHEAP Benefit	I	93.569	Entitlement	13,004	-
<b><u>Passed Through California Department of Aging</u></b>					
Special Programs for the Aging Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation:					
Title VII-B Elder Abuse	I	93.041	AP-1213-23	40,645	-
Special Programs for the Aging Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals:					
Title VII-A Ombudsman	I	93.042	AP-1213-23	90,656	-
Special Programs for the Aging Title III, Part D - Disease Prevention and Health Promotion Services:					
Title III-D Health Prevention	I	93.043	AP-1213-23	161,286	92,278
Special Programs for the Aging Title III, Part B - Grants for Supportive Services and Senior Centers:					
Title III-B Supportive Services	I	93.044	AP-1213-23	2,537,891	670,681
Special Programs for the Aging Title III, Part C - Nutrition Services:					
Title III C1 and C2 Senior Nutrition	I	93.045	AP-1213-23	4,762,876	4,174,980
National Family Caregiver Support, Title III, Part E:					
Title III-E Family Caregiver Program	I	93.052	AP-1213-23	1,170,759	987,447
Nutrition Services Incentive Program:					
Nutrition Services Incentive Program (NSIP)	I	93.053	AP-1213-23	770,619	770,619
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs:					
Chronic Disease Self Management Education	I	93.734	CT-1213-11	26,667	-
Medical Assistance Program:					
Multi-Purpose Senior Services Program (MSSP)	I	93.778	MS-1213-07	1,162,698	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations:					
Health Insurance Counseling and Advocacy Program	I	93.779	HI-1213-23	246,114	227,551
<b><u>Passed Through California Department of Alcohol and Drug Programs</u></b>					
Block Grants for Prevention and Treatment of Substance Abuse Program:					
Substance Abuse Prevention & Treatment Adolescent and Youth Treatment Program	I	93.959	NNA-37	905,773	905,773
Substance Abuse Prevention & Treatment Discretionary	I	93.959	NNA-37	11,215,722	10,411,142
Substance Abuse Prevention & Treatment Friday Night Live	I	93.959	NNA-37	59,078	59,078
Substance Abuse Prevention & Treatment Human Immunodeficiency Virus (HIV)	I	93.959	NNA-37	1,230,873	1,230,873
Substance Abuse Prevention & Treatment Perinatal Set-Aside	I	93.959	NNA-37	1,770,005	1,770,005
Substance Abuse Prevention & Treatment Prevention Set-Aside	I	93.959	NNA-37	3,491,093	3,240,653
			<b>Subtotal - 93.959</b>	<b>18,672,544</b>	<b>17,617,524</b>
<b><u>Passed Through California Department of Child Support Services</u></b>					
Child Support Enforcement:					
Title IV-D Administrative Claim	I	93.563	VW99190370	30,385,758	-
<b><u>Passed Through California Department of Community Services And Development</u></b>					
Community Services Block Grant					
	I	93.569	12F-4436 & 13F-3036	2,907,978	2,145,774
<b><u>Passed Through California Department of Education</u></b>					
Child Care and Development Block Grant:					
Commission Local Planning Council	I	93.575	CLPC 2035	63,586	63,586
Child Care Retention Program	I	93.575	CRET 2033	591,708	576,232
			<b>Subtotal - 93.575</b>	<b>655,294</b>	<b>639,818</b>
<b><u>Passed Through California Department of Health Care Services</u></b>					
Children's Health Insurance Program:					
California Children Services Healthy Families	I	93.767	CCS Information Notice	701,654	-
California Children Services MC-TLICP	I	93.767	TITILE XXI	361,292	-
			<b>Subtotal - 93.767</b>	<b>1,062,946</b>	-

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor County Program Name	Direct (D) Indirect (I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
Medical Assistance Program:					
California Children Services Medi-Cal	I	93.778	CCS Information Notice	3,826,202	-
California Children Services Pediatric Palliative Care	I	93.778	CCS Numbered Letter	55,281	-
Child Health and Disability Prevention	I	93.778	CHDP Program Letter	565,329	-
Child Health and Disability Prevention County Match	I	93.778	CHDP Program Letter	1,542,123	73,772
Coverage Initiative- Low Income Health Program (CI-LIHP)	I	93.778	11-15909-SD-16	7,528,118	-
Health Care Program for Children in Foster Care	I	93.778	CHDP Program Letter	926,531	-
Medical Assistance Program (Medicaid): Distinct Part Nursing Construction	I	93.778	N/A	4,573,415	-
MediCal Administration	I	93.778	PC 215,271,350	42,634,430	-
MediCal Administration Activities	I	93.778	37-08-85128	2,079,244	-
MediCal Administration Activities	I	93.778	08-85128	226,583	-
Probation Child Health and Disability Prevention - County Match	I	93.778	N/A	91,999	-
Probation Medical Assistance Program Juvenile Referrals	I	93.778	N/A	23,771	-
Probation Medical Assistance Program Reflections	I	93.778	N/A	64,729	-
Probation Medical Assistance Program - Adult Supervision Services	I	93.778	N/A	60,635	-
<b>Subtotal - 93.778</b>				<b>64,198,390</b>	<b>73,772</b>
<b>Passed Through California Department of Mental Health</b>					
Project for Assistance in Transition from Homelessness (PATH)	I	93.150	2X06SM060005-09	759,826	666,721
Block Grants for Community Mental Health Services:					
Block Grants for Community Mental Health Services - Substance Abuse and Mental Health Services Admin (SAMHSA)	I	93.958	3B09SM01005-09-S1	3,539,705	499,755
<b>Passed Through California Department of Public Health</b>					
Medical Assistance Program:					
Lead Poisoning Case Management	I	93.778	11-10543	188,770	56,692
Public Health Emergency Preparedness:					
Public Health Emergency Preparedness Base	I	93.069	EPO 12-37	1,372,555	-
Public Health Emergency Preparedness CRI	I	93.069	EPO 12-37	648,776	-
Public Health Emergency Preparedness Labs	I	93.069	EPO 12-37	190,196	-
<b>Subtotal - 93.069</b>				<b>2,211,527</b>	<b>-</b>
Immunization Cooperative Agreements:					
Immunization Registry	I	93.268	12-10104	110,222	33,549
Pediatric Immunization	I	93.268	11-10329	1,751,193	919,814
<b>Subtotal - 93.268</b>				<b>1,861,415</b>	<b>953,363</b>
Centers for Disease Control and Prevention - Investigations and Technical Assistance:					
Public Health Emergency Preparedness Base	I	93.283	EPO-09-37	264,445	-
Public Health Emergency Preparedness CRI	I	93.283	EPO-09-37	106,325	-
Public Health Emergency Preparedness Lab	I	93.283	EPO-09-37	43,995	-
<b>Subtotal - 93.283</b>				<b>414,765</b>	<b>-</b>
Refugee and Entrant Assistance - State Administered Programs:					
Refugee Health Assessment	I	93.566	12-37-90840	1,073,192	884,629
Refugee and Entrant Assistance - Discretionary Grants:					
Refugee Preventive Health	I	93.576	12-37-90841-00	29,885	22,506
National Bioterrorism Hospital Preparedness Program:					
Hospital Preparedness Program (HPP)	I	93.889	EPO-09-37	1,247,011	470,814
HIV Care Formula Grants:					
CARE- MAI Supplement	I	93.917	10-95285	94,696	86,776
CARE- Ryan White CARE Act Part B	I	93.917	10-95285	1,721,197	1,583,413
HIV High Acuity CMP	I	93.917	10-95285	332,921	298,909
<b>Subtotal - 93.917</b>				<b>2,148,814</b>	<b>1,969,098</b>
HIV Prevention Activities - Health Department Based:					
HIV Prevention - Administration	I	93.940	10-95285	1,776,105	879,502
HIV Prevention - Partner Services	I	93.940	10-95285	116,700	-
<b>Subtotal - 93.940</b>				<b>1,892,805</b>	<b>879,502</b>
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups:					
Expanded HIV Testing	I	93.943	10-95285 A01	1,134,609	1,026,564
Preventive Health Services - Sexually Transmitted Diseases Control Grants:					
Chlamydia Screening Project	I	93.977	11-10056	48,919	-
Gonococcal Isolate Surveillance Project	I	93.977	11-10056	9,981	-
Syphilis Elimination Project	I	93.977	11-10056	158,758	145,983
<b>Subtotal - 93.977</b>				<b>217,658</b>	<b>145,983</b>

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor County Program Name	Direct (D) Indirect (I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
Maternal and Child Health Services Block Grant to the States:					
Black Infant Health	I	93.994	201237	309,301	195,969
California Home Visiting Program	I	93.994	201237	634,836	-
Maternal, Child & Adolescent Health Program	I	93.994	201237	214,672	-
			<b>Subtotal - 93.994</b>	<b>1,158,809</b>	<b>195,969</b>
<b>Passed Through California Department of Social Services</b>					
Guardianship Assistance:					
KINGAP Title IV-E Administration	I	93.090	CEC LEDGER 155	104,554	-
Kinship Guardianship Assistance	I	93.090	Subvention	682,721	-
			<b>Subtotal - 93.090</b>	<b>787,275</b>	-
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges:					
Federal ACA Exchange Grant CALHEERS	I	93.525	PROJECT 0530-95	158,588	-
Promoting Safe and Stable Families	I	93.556	CEC LEDGER 055	2,152,762	2,018,673
Temporary Assistance for Needy Families:					
CALWORKS Administration	I	93.558	Subvention	20,357,029	-
CALWORKS Assistance	I	93.558	Entitlement	58,373,952	-
CALWORKS Child Care Stage 1 Administration	I	93.558	CEC LEDGER 076	13,960,382	5,291,222
CALWORKS Welfare to Work Administration	I	93.558	CEC LEDGER 076	24,110,626	11,769,834
Cal-Learn Services Administration	I	93.558	Subvention	2,894	-
Temporary Assistance for Needy Families Emergency Assistance Administration	I	93.558	Subvention	19,396,724	-
			<b>Subtotal - 93.558</b>	<b>136,201,607</b>	<b>17,061,056</b>
Refugee and Entrant Assistance - State Administered Programs:					
Refugee Administration	I	93.566	PC351	17,286	-
Refugee Cash Assistance Program	I	93.566	Entitlement	132,919	-
Refugee Employment Social Services	I	93.566	RESS 1105 & RESS 1107	3,126,196	3,058,276
			<b>Subtotal - 93.566</b>	<b>3,276,401</b>	<b>3,058,276</b>
Refugee and Entrant Assistance - Discretionary Grants:					
Refugee Discretionary	I	93.576	TARL 1007	32,912	32,912
U.S. Repatriation:					
Repatriated Americans	I	93.579	Subvention	2,195	-
Refugee and Entrant Assistance - Targeted Assistance Grants:					
Targeted Assistance	I	93.584	TAFO 1004 & TAFO1105	2,101,799	2,023,589
Community - Based Child Abuse Prevention Grants	I	93.590	CBCAP	113,421	113,421
Stephanie Tubbs Jones Child Welfare Services Program:					
Child Welfare Services Title IV-B Administration	I	93.645	Subvention	2,792,057	-
Foster Care - Title IV-E:					
Child Welfare Services Outcome Improvement Project Administration	I	93.658	CEC LEDGER 144	304,027	304,027
Child Welfare Services Outcome Improvement Project Probation Administration	I	93.658	CEC LEDGER 150	32,810	-
Child Welfare Services Title IV-E Administration	I	93.658	Subvention	15,402,868	72,428
Community Care Licensing Foster Family Homes Administration	I	93.658	Subvention	439,441	-
Emergency Assistance-Foster Care	I	93.658	Entitlement	3,994,086	2,529,750
Family Preservation Program Administration	I	93.658	Subvention	1,335,198	-
Foster Care - Probation	I	93.658	Entitlement	1,781,495	1,781,495
Foster Care Administration	I	93.658	CEC LEDGER 078	1,837,455	-
Foster Parent Training and Recruitment Administration	I	93.658	Subvention	50,994	24,095
Group Home Monthly Visits Administration	I	93.658	CEC LEDGER 118	350,530	-
Kinship and Foster Care Emergency Administration	I	93.658	CEC LEDGER 139	15,667	15,667
Public Agency IV-E Fed Administration	I	93.658	PC 119	171,726	171,726
SB933 Group Homes	I	93.658	579-059	57,095	-
Substance Abuse /Human Immunodeficiency Virus Infant Administration	I	93.658	Subvention	126,771	126,771
Title IV-E - Probation	I	93.658	N/A	8,039,269	-
Title IV-E AFDC Foster Care Assistance	I	93.658	Entitlement	14,489,124	9,612,602
			<b>Subtotal - 93.658</b>	<b>48,428,556</b>	<b>14,638,561</b>
Adoption Assistance:					
Adoption Assistance	I	93.659	Entitlement	29,444,233	3,037,934
Adoption Assistance Title IV-E Administration	I	93.659	CEC LEDGER 078	570,664	-
Adoption Administration	I	93.659	CEC LEDGER 004	3,884,299	39,372
			<b>Subtotal - 93.659</b>	<b>33,899,196</b>	<b>3,077,306</b>
Social Services Block Grant:					
CALWORKS Single Title XX Child Care Administration	I	93.667	Subvention	3,123,026	-
Child Welfare Services Title XX Administration	I	93.667	Subvention	3,223,197	-
Title XX Foster Care Assistance	I	93.667	Entitlement	2,011,406	2,011,406
Title XX Foster Care Assistance - Probation	I	93.667	Entitlement	107,190	-
			<b>Subtotal - 93.667</b>	<b>8,464,819</b>	<b>2,011,406</b>

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor County Program Name	Direct (D) Indirect (I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
Chafee Foster Care Independence Program:					
Independent Living Program Admin	I	93.674	Subvention	790,997	790,997
Children's Health Insurance Program:					
Federal ACA Title XXI CALHEERS	I	93.767	PROJECT 0530-95	1,257	-
Medical Assistance Program:					
Adult Protective Services Health Related Administration	I	93.778	PC571, 572, 573, 574	3,055,412	-
Anti-Fraud and Program Integrity In Home Support Services Administration	I	93.778	CFL 09/10-40	360,608	-
Child Welfare Services Health Related Administration	I	93.778	PC 138,144	15,371,116	975,196
Federal ACA Title XIX CALHEERS	I	93.778	PROJECT 0530-95	29,590	-
In Home Support Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	Entitlement	852,405	-
In Home Support Services Health Related Administration	I	93.778	PC 103,003,023,102,272	9,611,894	-
In Home Supportive Services (IHSS) Public Authority- IHSS Plus Option (IPO) CFCO	I	93.778	Entitlement	70,106	-
In Home Supportive Services Public Authority PCSP	I	93.778	SOC 448 SAN DIEGO	5,470,398	-
In Home Supportive Services Public Authority PCSP CFCO	I	93.778	Entitlement	449,118	-
<b>Subtotal - 93.778</b>				<b>35,270,647</b>	<b>975,196</b>
<b><u>Passed Through National Association of County and City Health Officials</u></b>					
Medical Reserve Corps Small Grant Program:					
Medical Reserve Corps (MRC)/NACCHO	I	93.008	CONTRACT# MRC 13-0046	4,774	-
<b><u>Passed Through University of California San Diego</u></b>					
ARRA - Health Information Technology - Beacon Communities:					
ARRA Care Transitions Intervention- Beacon	I	93.727	90BC001501	423,782	-
ARRA San Diego Beacon Project	I	93.727	90BC001501	92,493	-
<b>Subtotal - 93.727</b>				<b>516,275</b>	-
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>421,859,726</b>	<b>80,973,433</b>
<b>TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>437,980,955</b>	<b>91,148,168</b>
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>					
<b><u>Direct Programs</u></b>					
Retired and Senior Volunteer Program	D	94.002	11SRPCA006	91,971	-
<b><u>Passed Through University of Maryland</u></b>					
AmeriCorps:					
University of Maryland Americorp	I	94.006	Z905209	63,944	-
<b>TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<b>155,915</b>	-
<b><u>EXECUTIVE OFFICE OF THE PRESIDENT</u></b>					
<b><u>Direct Programs</u></b>					
High Intensity Drug Trafficking Areas Program:					
High Intensity Drug Trafficking Areas	D	95.001	G10SC0001A	997,331	-
High Intensity Drug Trafficking Areas	D	95.001	G11SC001A	861,132	861,132
High Intensity Drug Trafficking Areas	D	95.001	G12SC001A	2,456,887	2,456,887
High Intensity Drug Trafficking Areas - DA	D	95.001	G10SC0001A	519,897	-
<b>TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT</b>				<b>4,835,247</b>	<b>3,318,019</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>					
<b><u>Direct Programs</u></b>					
Homeland Security Biowatch Program:					
Special Monitoring Homeland Security Grant 103	D	97.091	2006-ST-091-000010-00	593,588	-
<b><u>Passed Through California Emergency Management Agency</u></b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters):					
Emergency Services - 2007 Firestorm	I	97.036	1731DR FEMA	117,690	-
Emergency Services - 2010 Winter Storm	I	97.036	1952DR FEMA	21,628	-
Winterstorm 2010	I	97.036	1952DR FEMA	9,110	-
<b>Subtotal - 97.036</b>				<b>148,428</b>	-
Emergency Management Performance Grants	I	97.042	073 00000	925,971	356,443

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor County Program Name	Direct (D) Indirect (I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
Homeland Security Grant Program:					
State Homeland Security Grant 2010	I	97.067	2010 0085	129,380	-
State Homeland Security Grant 2010	I	97.067	2010 SHSGP #2010-085	38,989	-
Operation Stonegarden (OPSG) 2010	I	97.067	2010-1085	1,290,848	-
Operation Stonegarden (OPSG) 2011	I	97.067	2011-1077	3,321,776	-
Operation Stonegarden (OPSG) 2012	I	97.067	2012-1123	832,151	-
Homeland Security Grant Program - State Homeland Security Program Grant	I	97.067	073 00000	4,429,689	3,107,572
State Homeland Security Grant FY08	I	97.067	2010 0085 CALEMA ID 073	164,384	-
State Homeland Security Program (SHSP) 2010	I	97.067	2010-0085	1,614,184	-
State Homeland Security Program (SHSP) 2011	I	97.067	2011-SS-0077	1,211,578	-
State Homeland Security Program (SHSP) 2011	I	97.067	2012-SS-00123	126,713	-
State of Homeland Security Grant (SHSGP)	I	97.067	2009-0019	326,101	-
			<b>Subtotal - 97.067</b>	<b>13,485,793</b>	<b>3,107,572</b>
Buffer Zone Protection Program (BZPP)	I	97.078	073 00000	487,268	455,759
<b>Passed Through City of San Diego</b>					
Homeland Security Grant Program:					
Urban Area Security Initiative Grant 2010	I	97.067	UASI FY10 #2010-0085	50,419	-
Urban Area Security Initiative Grant 2010	I	97.067	UASI FY11 #2011-0077	2,296	-
Urban Area Security Initiative Grant 2010	I	97.067	UASI FY12 #2012-00123	47,312	-
			<b>Subtotal - 97.067</b>	<b>100,027</b>	-
Radiological/Nuclear Detection Pilot Evaluations Program:					
West Coast Maritime Pilot San Diego	I	97.121	FY10 DNDO WCMP-SAN DIEGO	3,144	-
<b>Passed Through City of San Diego Office of Homeland Security</b>					
Homeland Security Grant Program:					
State Homeland Security Program (SHSP) 2009	I	97.067	2009-0019	17,947	-
Homeland Security Grant Program - Urban Areas Security Initiative	I	97.067	073 00000	1,487	-
Urban Areas Security Initiative (UASI) 2010	I	97.067	2010-0085	1,169,541	-
Urban Areas Security Initiative (UASI) 2011	I	97.067	2011-0077	3,320,501	-
Urban Areas Security Initiative (UASI) 2012	I	97.067	2012-SS-00123	20,740	-
			<b>Subtotal - 97.067</b>	<b>4,530,216</b>	-
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>19,680,847</b>	<b>3,919,774</b>
<b>TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<b>20,274,435</b>	<b>3,919,774</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 663,378,787</b>	<b>\$ 106,022,270</b>

**COUNTY OF SAN DIEGO, CALIFORNIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013**

**1. GENERAL**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award 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 in the schedule. The County's reporting entity is defined in Note 1 to the County's basic financial statements. Expenditures funded by the American Recovery and Reinvestment Act of 2009 are denoted by the prefix "ARRA-" in the federal program title.

**2. BASIS OF ACCOUNTING**

The accompanying SEFA 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. However, there are certain Health and Human Services Agency (HHSA) programs that are reported on a cash basis in accordance with guidance provided by the State of California HHSA. There are also certain Department of Justice, Department of Transportation and Department of Homeland Security programs that are reported on a cash basis in accordance with guidance provided by the California Emergency Management Agency.

**3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

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

**4. CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS**

The CFDA numbers included in the accompanying SEFA were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

**5. SOUTHWEST BORDER PROSECUTION INITIATIVE**

The County participates in the Southwest Border Prosecution Initiative (SWBPI). The County submitted claims during FY 12-13, however the reimbursement of claims is based on available funds, therefore the County cannot estimate with any certainty the amount of expenditures that will be eligible and reimbursed annually by this grant. In FY 12-13, the County received \$2,686,568 in reimbursements related to FY 10-11 expenditures, which are reported under the CFDA No. 16.755.

**6. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)**

The County administered the CalFRESH program (federally known as the SNAP program) that is supervised by the State of California. According to guidance provided by the California Department of Social Services, no expenditures are reported in the County's SEFA except those related to the administration of the program. As reported on the monthly DFA 256 report forms, during FY 12-13 the State distributed \$452,698,228 in federal SNAP benefits on behalf of the County.

**COUNTY OF SAN DIEGO, CALIFORNIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2013**

**7. DEPARTMENT OF AGING FEDERAL/STATE SHARE**

Beginning with the year ended June 30, 2006, the California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures and federal expenditures for each CDA grant awarded. The County expended the following federal and state amounts under these grants:

<u>CFDA No.</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
17.235	\$ 455,747	\$ -
93.041	40,465	-
93.042	90,656	-
93.043	161,286	-
93.044	2,537,891	-
93.045	4,762,876	392,322
93.052	1,170,759	-
93.053	770,619	-
93.734	26,667	-
93.778	1,162,698	1,162,698
93.779	246,114	481,809
N/A	-	245,435

Multi-Purpose Senior Services Program (MSSP) CFDA No. 93.778:

MSSP is a Medi-Cal program. Medi-Cal is administered by the California Department of Health Services (CDHS). The California Department of Aging administers the "MSSP Program" and receives funding from CDHS via Electronic Data Systems (EDS), the Medi-Cal Fiscal Intermediary. Half of the program funds received by the County is from the State General Fund and half is from the Federal government, which the County receives from CDHS through EDS.

Federal and State expenditure amounts reported in the table were obtained from the Area Plan Financial Closeout Report (CDA 180).

**8. SENIOR FARMER'S MARKET PROGRAM**

The County administered Senior Farmer's Market Program is supervised by the California Department of Food and Agriculture. According to guidance provided by the funding agency, no expenditures are reported in the County's SEFA except those related to the administration of the program, of which there were none in FY12-13. In FY12-13, the State disbursed \$44,980 in Federal food vouchers on behalf of the County.

**9. MEDICAL ASSISTANCE PROGRAM (MEDICAID)**

Direct Medi-Cal and Medicare expenditures are excluded from the SEFA. These expenditures represent fees for services and are not included in the SEFA or in determining major programs. The County assists the State in determining eligibility and provides Medi-Cal and Medicare services through County-owned facilities. Administrative costs related to Medi-Cal and Medicare are included in the SEFA under the Medicaid Cluster (CFDA No. 93.778).

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**10. OUTSTANDING LOANS OF FEDERAL FUNDS AT JUNE 30, 2013**

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 San Diego County Housing Authority, a blended component unit of the County. 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 Grants (CDBG)/Entitlement Grants (includes the Neighborhood Stabilization Program)	\$ 22,555,621	\$ 22,555,621	\$ -
14.235	Supportive Housing Program	480,000	480,000	-
14.239	Home Investment Partnerships Program	24,599,798	23,898,237	701,561
14.241	Housing Opportunities for Persons with Aids	4,805,916	4,805,916	-

**11. PROGRAM/CLUSTER TOTALS**

The SEFA does not summarize programs that cross agency funding, nor does it summarize program clusters. The following summarizes those programs that cross agency funding, and program clusters:

<u>CFDA No.</u>	<u>Federal Program / County Program Name</u>	<u>Pass-Through Agency</u>	<u>Amount</u>
10.553	School Breakfast Program	California Department of Education	\$ 478,706
10.555	National School Lunch Program	California Department of Education	818,527
10.559	Summer Food Service Program for Children	California Department of Education	13,502
<b>Child Nutrition Cluster</b>			<u>1,310,735</u>
10.561	Supplemental Nutrition Assistance Program (SNAP) – ED	California Department of Public Health	710,801
10.561	State Administrative Matching Grants for Supplemental Nutrition Assistance Program	California Department of Social Services	36,610,909
<b>SNAP Cluster</b>			<u>37,321,710</u>
10.580	SNAP, Process and Technology Improvement Grants	N/A - Direct Program	38,834
10.580	SNAP – ED	California Department of Public Health	125,063
<b>Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants</b>			<u>163,897</u>
14.871	Section 8 Housing Choice Vouchers	N/A - Direct Program	113,310,064
14.879	Mainstream Vouchers	N/A - Direct Program	437,678
<b>Housing Voucher Cluster</b>			<u>113,747,742</u>

**COUNTY OF SAN DIEGO, CALIFORNIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2013**

**11. PROGRAM/CLUSTER TOTALS (CONTINUED)**

<u>CFDA No.</u>	<u>Federal Program / County Program Name</u>	<u>Pass-Through Agency</u>	<u>Amount</u>
16.738	Jurisdiction Unified For Drug Gang Enforcement	Board of State and Community Corrections	\$ 714,613
16.738	Anti-Human Trafficking Task Force-Sheriff	California Emergency Management Agency	35,238
16.738	Justice Assistance Block Grant	City of San Diego	219,072
16.738	Byrne Justice Assistance Grant (JAG) Program – Imperial Beach	City of Imperial Beach	11,100
	<b>Edward Byrne Memorial Justice Assistance Grant Program</b>		<u>980,023</u>
16.803	<b>ARRA – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories</b>	California Emergency Management Agency	<u>933,739</u>
16.804	ARRA Justice Assistance Grant PG-JAG	California Emergency Management Agency	26,156
16.804	ARRA Justice Assistance Grant	City of San Diego	129,486
16.804	ARRA Byrne JAG-City of Imperial Beach	City of Imperial Beach	29,062
16.804	ARRA Byrne JAG-City of Lemon Grove	City of Lemon Grove	24,547
16.804	ARRA Parolee Reentry Program	Superior Court	229,235
	<b>ARRA– Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to Units of Local Government</b>		<u>438,486</u>
	<b>JAG Program Cluster</b>		<u>2,352,248</u>
20.600	State and Community Highway Safety	California Office of Traffic Safety	233,505
20.600	Sobriety Checkpoint	University of Berkley-Safe Transportation Research & Education Center	257,733
	<b>Highway Safety Cluster</b>		<u>491,238</u>
93.041	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	California Department of Aging	40,645
93.042	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	California Department of Aging	90,656
93.043	Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	California Department of Aging	161,286
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	California Department of Aging	2,537,891
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	California Department of Aging	4,762,876
93.052	National Family Caregiver Support, Title III, Part E	California Department of Aging	1,170,759
93.053	Nutrition Services Incentive Program	California Department of Aging	770,619
	<b>Aging Cluster (as determined by the California Department of Health and Human Services, Department of Aging)</b>		<u>9,534,732</u>

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**11. PROGRAM/CLUSTER TOTALS (CONTINUED)**

<b>CFDA No.</b>	<b>Federal Program / County Program Name</b>	<b>Pass Through Agency</b>	<b>Amount</b>
93.566	Refugee Health Assessment	California Department of Public Health	\$ 1,073,192
93.566	Refugee and Entrant Assistance	California Department of Social Services	<u>3,276,401</u>
	<b>Refugee and Entrant Assistance - State Administered Programs</b>		<u>4,349,593</u>
93.569	CALFRESH Low Income Home Energy Assistance Program LIHEAP Benefit	California Controller	13,004
93.569	Community Services Block Grant	California Department of Community Services and Development	<u>2,907,978</u>
	<b>Community Services Block Grant</b>		<u>2,920,982</u>
93.576	Refugee Preventive Health	California Department of Public Health	29,885
93.576	Refugee Discretionary	California Department of Social Services	<u>32,912</u>
	<b>Refugee and Entrant Assistance-Discretionary Grants</b>		<u>62,797</u>
93.767	California Children Services	California Department of Health Care Services	1,062,946
93.767	Federal ACA Title XXI CALHEERS	California Department of Social Services	<u>1,257</u>
	<b>Children's Health Insurance Program</b>		<u>1,064,203</u>
93.778	Multi-Purpose Senior Services Program (MSSP)	California Department of Aging	1,162,698
93.778	Medical Assistance Program	California Department of Health Care Services	64,198,390
93.778	Lead Poisoning Case Management	California Department of Public Health	188,770
93.778	Medical Assistance Program	California Department of Social Services	<u>35,270,647</u>
	<b>Medical Assistance Program</b>		<u>100,820,505</u>
97.067	Homeland Security Grant Program	California Emergency Management Agency	13,485,793
97.067	Homeland Security Grant Program	City of San Diego	100,027
97.067	Homeland Security Grant Program	San Diego City Office of Homeland Security	<u>4,530,216</u>
	<b>Homeland Security Grant Program</b>		<u>18,116,036</u>

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**12. CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CALEMA) GRANTS**

The following represents expenditures for the CALEMA grants for the year ended June 30, 2013. The amount reported in the SEFA is determined by calculating the federal portion of the current year expenditures.

Program Title, CFDA, and Expenditure Category	Grant Award Number	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Crime Victim Assistance - 16.575	VW12310370					
Personal Services		\$ 346,703	\$ 346,703	\$ -	\$ 346,703	\$ -
Operating Expenses		2,806	2,806	-	2,806	-
Total		<u>\$ 349,509</u>	<u>\$ 349,509</u>	<u>\$ -</u>	<u>\$ 349,509</u>	<u>\$ -</u>
Underserved Victim Advocacy and Outreach Program - 16.575	UV11020370					
Personal Services		\$ 42,086	\$ 33,669	\$ 8,417	\$ 42,086	\$ -
Operating Expenses		1,106	885	221	1,106	-
Total		<u>\$ 43,192</u>	<u>\$ 34,554</u>	<u>\$ 8,638</u>	<u>\$ 43,192</u>	<u>\$ -</u>
Underserved Victim Advocacy and Outreach Program - 16.575	UV12030370					
Personal Services		\$ 95,290	\$ 76,232	\$ 19,058	\$ 95,290	\$ -
Victim Assistance - 16.588	VW12310370					
Personal Services		\$ 324,777	\$ 324,777	\$ -	\$ 324,777	\$ -
Operating Expenses		2,074	2,074	-	2,074	-
Total		<u>\$ 326,851</u>	<u>\$ 326,851</u>	<u>\$ -</u>	<u>\$ 326,851</u>	<u>\$ -</u>
Anti-Human Trafficking Task Force - Sheriff - 16.738	HF12010370					
Personal Services		\$ 49,998	\$ 35,238	\$ -	\$ 35,238	\$ 14,760
Operating Expenses		150,002	-	-	-	150,002
Total		<u>\$ 200,000</u>	<u>\$ 35,238</u>	<u>\$ -</u>	<u>\$ 35,238</u>	<u>\$ 164,762</u>
Paul Coverdell Forensic Sciences Improvement Grant - 16.742	CQ10070370					
Operating Expenses		<u>\$ 60,209</u>	<u>\$ 46,760</u>	<u>\$ -</u>	<u>\$ 46,760</u>	<u>\$ 13,449</u>
Paul Coverdell Forensic Sciences Improvement Grant - 16.742	CQ12080370					
Operating Expenses		<u>\$ 36,349</u>	<u>\$ 19,532</u>	<u>\$ -</u>	<u>\$ 19,532</u>	<u>\$ 16,817</u>
ARRA Evidence Base Probation Supervision Program - 16.803	ZP09010370					
Personal Services		\$ 83,376	\$ 81,444	\$ -	\$ 81,444	\$ 1,932
Operating Expenses		922,102	730,797	-	730,797	191,305
Total		<u>\$ 1,005,478</u>	<u>\$ 812,241</u>	<u>\$ -</u>	<u>\$ 812,241</u>	<u>\$ 193,237</u>
ARRA San Diego North County Regional Prostitution/Human Trafficking - 16.803	ZH09010370					
Personal Services		\$ 135,918	\$ 24,551	\$ -	\$ 24,551	\$ 111,367
Operating Expenses		239,082	96,947	-	96,947	142,135
Total		<u>\$ 375,000</u>	<u>\$ 121,498</u>	<u>\$ -</u>	<u>\$ 121,498</u>	<u>\$ 253,502</u>
ARRA Justice Assistance Grant PG- JAG - 16.804	ZA09010370					
Personal Services		<u>\$ 26,156</u>	<u>\$ 26,156</u>	<u>\$ -</u>	<u>\$ 26,156</u>	<u>\$ -</u>

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**12. CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CALEMA) GRANTS (CONTINUED)**

Program Title, CFDA, and Expenditure Category	Grant Award Number	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
The following CALEMA grants represent state only grants and do not include a federal award component.						
High Tech Theft and Prosecution (DA)	HT08090370					
Operating Expenses		\$ 23,877	\$ 23,877	\$ -	\$ 23,877	\$ -
Multi-Jurisdictional Methamphetamine Enforcement Team	MH08030370					
Personal Services		\$ -	\$ 15,585	\$ -	\$ 15,585	\$ (15,585)
Vertical Prosecution Block Grant	VB08060370					
Personal Services		\$ 6,901	\$ 6,901	\$ -	\$ 6,901	\$ -
Victim/Witness Assistance Program VWAO (DA)	VW12310370					
Personal Services		\$ 615,798	\$ 615,798	\$ -	\$ 615,798	\$ -
Operating Expenses		12,736	12,736	-	12,736	-
Total		\$ 628,534	\$ 628,534	\$ -	\$ 628,534	\$ -

**13. COMMUNITY SERVICES BLOCK GRANTS**

The Department of Community Services and Development (CSD) of the State of California HHS, requires agencies who receive CSD funding to include with the single audit report certain revenue, expenditure, and budgetary information for each CSD award.

The following represents revenues and expenditures for the CSD contract number 12F-4436 for the year ended June 30, 2013.

	January 1, 2012 through June 30, 2012	July 1, 2012 through December 31, 2012	January 1, 2013 through June 30, 2013	Total Audited Costs	Total Reported Costs	Total Budget
Revenue:						
Grant Revenue	\$ 1,697,306	\$ 1,290,244	\$ 103,713	\$ 3,091,263	\$ 3,091,263	\$ 3,091,263
Other Income	-	-	5,851	5,851	5,851	-
Total Revenue	\$ 1,697,306	1,290,244	109,564	\$ 3,097,114	\$ 3,097,114	\$ 3,091,263
Expenditures:						
Personnel Costs						
Salaries and Wages	\$ 214,460	\$ 219,657	\$ -	\$ 434,117	\$ 434,117	\$ 434,755
Fringe Benefits	88,868	91,728	-	180,596	180,596	179,957
Subtotal Personnel Costs	303,328	311,385	-	614,713	614,713	614,712
Non-Personnel Costs						
Travel	3,839	2,552	-	6,391	6,391	6,391
Facilities/Space	3,998	3,630	-	7,628	7,628	7,628
Consumable Supplies	3,159	1,406	-	4,565	4,565	4,565
Equipment Lease/Purchase	14,443	10,185	-	24,628	24,628	24,627
Subcontractors	1,359,481	960,994	109,564	2,430,039	2,430,039	2,424,189
Other Costs	9,058	92	-	9,150	9,150	9,151
Subtotal Non-Personnel Costs	1,393,978	978,859	109,564	2,482,401	2,482,401	2,476,551
Total Expenditures	\$ 1,697,306	\$ 1,290,244	\$ 109,564	\$ 3,097,114	\$ 3,097,114	\$ 3,091,263

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**13. COMMUNITY SERVICES BLOCK GRANTS (CONTINUED)**

The following represents revenues and expenditures for the CSD contract number 13F-3036 for the year ended June 30, 2013.

	January 1, 2013 through June 30, 2013	Total Audited Costs	Total Reported Costs	Total Budget
<b>Revenue:</b>				
Grant Revenue	<u>\$ 1,508,170</u>	<u>\$ 1,508,170</u>	<u>\$ 1,508,170</u>	<u>\$ 3,061,110</u>
<b>Expenditures:</b>				
Personnel Costs				
Salaries and Wages	\$ 248,205	\$ 248,205	\$ 248,205	\$ 532,350
Fringe Benefits	<u>145,771</u>	<u>145,771</u>	<u>145,771</u>	<u>340,704</u>
Subtotal Personnel Costs	<u>393,976</u>	<u>393,976</u>	<u>393,976</u>	<u>873,054</u>
Non-Personnel Costs				
Travel	3,637	3,637	3,637	9,005
Facilities/Space	2,420	2,420	2,420	8,403
Consumable Supplies	8,137	8,137	8,137	19,744
Equipment Lease/Purchase	17,050	17,050	17,050	29,191
Out-of-State	-	-	-	14,250
Subcontractors	1,075,215	1,075,215	1,075,215	2,096,363
Other Costs	<u>7,735</u>	<u>7,735</u>	<u>7,735</u>	<u>11,100</u>
Subtotal Non-Personnel Costs	<u>1,114,194</u>	<u>1,114,194</u>	<u>1,114,194</u>	<u>2,188,056</u>
Total Expenditures	<u>\$ 1,508,170</u>	<u>\$ 1,508,170</u>	<u>\$ 1,508,170</u>	<u>\$ 3,061,110</u>

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2013**

**Section I Summary of Auditor's Results**

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**FINANCIAL STATEMENTS**

Type of auditor's report issued on the basic financial statements of the County:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to the financial statements noted?	No

**FEDERAL AWARDS**

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
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:

CFDA Number	Name of Federal Program
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
14.218	Community Development Block Grants/Entitlement Grants Housing Voucher Cluster:
14.871	Section 8 Housing Choice Vouchers
14.879	Mainstream Vouchers
16.922	Equitable Sharing Program
20.106	Airport Improvement Program
93.531	PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants – financed solely by 2012 Prevention and Public Health Funds
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.778	Medical Assistance Program
95.001	High Intensity Drug Trafficking Areas Program

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, 2013**

**Section II      Financial Statement Findings**

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No matters were reported.

**Section III      Federal Award Findings and Questioned Costs**

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<b>Reference Number:</b>	<b>2013-001</b>
<b>Federal Program Title:</b>	<b>Temporary Assistance for Needy Families (TANF)</b>
<b>Federal Catalog Number:</b>	<b>93.558</b>
<b>Federal Agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Pass-Through Entity:</b>	<b>State of California Department of Social Services</b>
<b>Federal or Pass-Through Entity</b>	
<b>Award Number and Year:</b>	<b>Entitlement – 2013</b>
<b>Category of Finding:</b>	<b>Special Tests and Provisions – Child Support Non-Cooperation</b>

**Criteria:**

TITLE 45 – PUBLIC WELFARE, CHAPTER II – OFFICE OF FAMILY ASSISTANCE (ASSISTANCE PROGRAMS) – ADMINISTRATION FOR CHILDREN AND FAMILIES – DEPARTMENT OF HEALTH AND HUMAN SERVICES, PART 264 – OTHER ACCOUNTABILITY PROVISIONS, Section 264.30 – What Procedures Exist to Ensure Cooperation with the Child Support Enforcement Requirements.

- (a) (1) The State agency must refer all appropriate individuals in the family of a child, for whom paternity has not been established or for whom a child support order needs to be established, modified, or enforced, to the child support enforcement agency (i.e. the IV-D agency).
- (2) Referred individuals must cooperate in establishing paternity and in establishing, modifying, or enforcing a support order with respect to the child.
- (b) If the IV-D agency determines that an individual is not cooperating, and the individual does not qualify for a good cause or other exception established by the State agency responsible for making good cause determinations in accordance with section 454(29) of the Act or for a good cause domestic violence waiver granted in accordance with §260.52 of this chapter, then the IV-D agency must notify the IV-A agency promptly.
- (c) The IV-A agency must then take appropriate action by:
  - (1) Deducting from the assistance that would otherwise be provided to the family of the individual an amount equal to not less than 25 percent of the amount of such assistance;  
or
  - (2) Denying the family any assistance under the program.

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**Condition:**

After a determination of non-cooperation has been established, the County's IV-D agency, the Department of Child Support Services (DCSS), refers the non-cooperation cases to the County's Health and Human Services Agency (HHS) for sanctioning. We identified seven (7) cases whereby HHS did not take appropriate action by reducing or denying assistance for cases referred to HHS by DCSS for non-cooperation.

**Cause:**

The referral of non-cooperation cases from DCSS is transmitted to HHS via an interface between the two case management systems, CES and CalWIN, or through email or phone communication from DCSS to HHS case workers. HHS caseworkers were not always aware that non-cooperation cases referred from DCSS were actually occurring through the CalWIN system in the form of a "case alert".

Another contributing factor for HHS not taking the appropriate sanctions is that caseworkers are not assigned, and do not have ownership of specific cases. Caseworkers are rather assigned work based upon performing specific tasks. The monitoring and processing of "case alerts" transmitted from DCSS through CES to CalWIN is not a specific task that has been assigned to the caseworkers. As such, caseworkers at HHS may not be aware of "case alerts" that are processed and communicated directly through CalWIN.

The non-cooperation cases transmitted to HHS caseworkers via email or phone communication were handled appropriately and sanctions were levied against the program participants.

After investigation, HHS determined that for one of the seven cases, which was reported by DCSS to HHS, HHS could not locate any evidence of receiving a "case alert" through CalWIN.

**Effect:**

Since the required sanctions were not enforced against the non-cooperative participants pursuant to CFR 45 §264.30(c), the County was providing assistance to participants in excess of what the participants should have been receiving.

**Questioned Costs:**

The known questioned costs identified are \$4,523. Likely questioned costs for the TANF Program are estimated to be \$47,000.

**Context:**

During the 2012-13 fiscal year DCSS referred four hundred ninety-one (491) non-cooperation cases to HHS for sanctioning. Out of the forty (40) randomly selected cases, there were seven (7) cases which were not properly sanctioned. Among the seven (7) cases, six (6) occurred in the first three quarters of the fiscal year, when HHS was not aware of the findings encountered during the 2011-12 audit, which did not conclude until March 2013. Therefore, HHS was not able to begin to implement corrective action until April 2013. Questioned costs were calculated separately between non-cooperation cases referred to HHS during the first three quarters and the last quarter of the 2012-13 fiscal year. Based upon the results of our sample testing, likely questioned costs are estimated to be \$47,000.

**Recommendation:**

The County should establish a unified process whereby DCSS is communicating and referring non-cooperation cases to HHS for sanctioning. Furthermore, once a process has been established, DCSS and HHS management should communicate to all responsible personnel within both departments (e.g caseworkers, supervisors, etc.) the established protocol for referring child support non-cooperation cases.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2013**

If referrals are going to be communicated electronically between the CSE and CalWIN systems, then a process needs to be implemented to provide assurance that all cases referred by DCSS have been received by HHSA. HHSA might consider the feasibility of creating an exception report produced from the CalWIN system for all “case alerts” initiated and referred by DCSS. If necessary, a tracking log could be created in which both DCSS and HHSA are tracking and monitoring the referrals submitted by DCSS and received by HHSA related to child support non-cooperation cases. Periodically, DCSS and HHSA should reconcile the tracking logs to provide assurance that all cases referred by DCSS to HHSA, were in fact received by HHSA so appropriate sanctions can be taken.

**Management Response and Corrective Action:**

HHSA agrees with the findings and will work with DCSS in establishing improved tracking and monitoring of referred non-cooperation cases. Additional corrective actions include:

- Continue working with the CalWIN Project team to identify necessary updates to ensure all referrals generate an alert.
- Work with DCSS in the development of a documented process tracking the manual referral via the email notification and the manual process for sending the Child Support referral form.
- Centralization of both the referral process and the tracking and monitoring of the sanctions that should be imposed. Assign centralized staff who will receive the referral from DCSS and act as the Family Resource Center (FRC) liaison as well as track, monitor and follow up to ensure the sanction is imposed timely.
- Evaluate to determine the feasibility of implementing a centralized team who would be responsible to improve the actual sanction.

<b>Reference Number:</b>	<b>2013-002</b>
<b>Federal Program Title:</b>	<b>Temporary Assistance for Needy Families (TANF)</b>
<b>Federal Catalog Number:</b>	<b>93.558</b>
<b>Federal Agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Pass-Through Entity:</b>	<b>State of California Department of Social Services</b>
<b>Federal or Pass-Through Entity</b>	
<b>Award Number and Year:</b>	<b>Entitlement - 2013</b>
<b>Category of Finding:</b>	<b>Special Tests and Provisions – Income and Eligibility Verification System (IEVS)</b>

**Criteria:**

TITLE 45 – PUBLIC WELFARE, CHAPTER II – OFFICE OF FAMILY ASSISTANCE (ASSISTANCE PROGRAMS) – ADMINISTRATION FOR CHILDREN AND FAMILIES – DEPARTMENT OF HEALTH AND HUMAN SERVICES, PART 205 – GENERAL ADMINISTRATION – PUBLIC ASSISTANCE PROGRAMS, Section 205.55 – Requirements for requesting and furnishing eligibility and income information

- (a) Except as provided in paragraph (b), the State agency will request through the IEVS:

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

- (1) Wage information from the State Wage Information Collection Agency (SWICA) for all applicants at the first opportunity following receipt of the application and for all recipients on a quarterly basis.

TITLE 45 – PUBLIC WELFARE, CHAPTER II – OFFICE OF FAMILY ASSISTANCE (ASSISTANCE PROGRAMS) – ADMINISTRATION FOR CHILDREN AND FAMILIES – DEPARTMENT OF HEALTH AND HUMAN SERVICES, PART 205 – GENERAL ADMINISTRATION – PUBLIC ASSISTANCE PROGRAMS, Section 205.56 – Requirements governing the use of income and eligibility information

- (a) The State agency will use the information obtained under §205.55, in conjunction with other information, for:

- (1) Determining individuals’ eligibility for assistance under the State plan and determining the amount of assistance.

California Department of Social Services Manual Section 20-006 INCOME AND ELIGIBILITY VERIFICATION SYSTEM (IEVS) REQUIREMENTS

.421 Current federal rule prescribes that the IEVS match follow-up shall be completed within 45 days of the date the State agency completes the match.

**Condition:**

The County receives the New Hire Report (NHR) alert from the State of California Employment Development Department (EDD) via the CalWIN system. Each active TANF case is reviewed for income eligibility on a quarterly basis, including reviewing NHR alerts, performing data matching with IEVS and seeking additional information from participants and/or employers. We identified four (4) cases in which the NHR alert was not reviewed by a Family Resource Center (FRC) or an HHSA worker.

An Integrated Fraud Detection (IFD) is a quarterly match, which compares CalWORKs, Food Stamps and Medi-Cal records against the wage records by the EDD, Social Security Agency (SSA) and California Department of Social Services (CDSS). IFD is used to determine if employment, SSI and duplicate aid has been reported. The IFD becomes available in CalWIN the first day of the calendar quarter (January, April, July and October) and should be used to determine eligibility for the proper assistance amount. The State mandate is to process IFD active cases within 45 calendar days of the “run date” of the IFD. We identified four (4) cases in which the HHSA did not process the IFD within the required 45 calendar day time period.

**Cause:**

The four (4) NHR alerts were not reviewed and the four (4) IFDs were not processed timely due to the high volume of NHR alerts and, in the case of the IFDs, a lack of staff to monitor their completion.

**Effect:**

By not reviewing the NHR alerts, the County did not request and/or complete the required wage information via IEVS, nor was the wage information utilized in determining the participant’s eligible assistance amount. In addition, the County did not process IFDs timely, as mandated by CDSS requirements. As a result, the County potentially overpaid TANF assistance to its participants.

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**Questioned Costs:**

Questioned costs, if any, could not be identified at this time.

**Context:**

Questioned costs, if any, are not currently determinable related to the four (4) NHR alerts, because overpayment of TANF benefits cannot be determined until the participant has provided the employment verification. Upon notification of the four (4) NHR alerts identified that had not been reviewed, the FRCs began, but did not complete, the review process for three (3) of the four (4) NHR alerts. As of the date of this report, the review of one of the four (4) NHR alerts identified above had not been initiated.

There were no questioned costs related to the four (4) IFD cases, because HHSA had used the program participant's income information to determine the amount of eligible assistance. For one of the program participants, employment and income was reported timely and income verification was performed. In the second case, the program participant was receiving SSI, a fact known to the HHSA and already considered in determining the amount of assistance. In the third case, the participant signed a sworn statement that the participant had never worked for the employer that was identified via the IFD, which appeared to be inaccurate. In the last case, the participant was not receiving TANF assistance during the time period worked for the employer listed on the IFD.

**Recommendation:**

HHSA should consider creating an exception report that can be produced from the CalWIN system on a monthly basis, which identifies all outstanding NHR alerts. The exception report would report all unprocessed NHR alerts so caseworkers and supervisors could review and take the necessary action steps. Currently, the NHRs are processed at various decentralized FRC. Also, HHSA might consider performing periodic audits or reviews of the FRCs to determine whether established processes are being followed and established internal controls have been properly implemented and are operating as designed.

HHSA should consider creating a report on a monthly basis that would identify the IFDs that are outstanding, including the date by which the IFD is required to be cleared. This will help to prioritize the workload within HHSA's Overpayment Specialist Unit, and to ensure that it is communicated to the Overpayment Specialist Unit the required deadline for IFDs to be cleared.

**Management Response and Corrective Action:**

We agree with the recommendations identified above.

For NHRs, we are working with a consultant and our internal IT and Automation staff in the development of a report that will provide a data match comparing information from CalWIN and NHR information to determine matches. All non-matches would be considered discrepant and would be pulled for review and appropriate processing.

We are working with a consultant in the development of a monthly report that will be utilized to identify outstanding IFDs. San Diego County has been working over the past year to centralize the IFD processing with the Overpayment Specialist Unit (OSU). Additional Family Resource Centers have been added each quarter with the last FRC being centralized in January 2014. Subsequent to June 30, 2013, the OSU has implemented procedures to complete the initial processing of active and closed IFDs assigned to OSU within 45 days.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2013**

**Reference Number:** 2013-003  
**Federal Program Title:** Medicaid Assistance Program  
**Federal Catalog Number:** 93.778  
**Federal Agency:** U.S. Department of Health and Human Services  
**Pass-Through Entity:** State of California Department of Health Care Services  
**Federal or Pass-Through Entity**  
**Award Number and Year:** PC 215, 271, 350 - 2013  
**Category of Finding:** Allowable Costs/Cost Principles

**Criteria:**

TITLE 2 GRANTS AND AGREEMENTS – SUBTITLE A, OFFICE OF MANAGEMENT AND BUDGET GUIDANCE FOR GRANTS AND AGREEMENTS – CHAPTER II, OFFICE OF MANAGEMENT AND BUDGET CIRCULARS AND GUIDANCE – PART 225 COST PRINCIPLES FOR STATE, LOCAL, AND INDIAN TRIBAL GOVERNMENTS (OMB CIRCULAR A-87) – APPENDIX A GENERAL PRINCIPLES FOR DETERMINING ALLOWABLE COSTS

C. Basic Guidelines

1. Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria:
  - b. Be allocable to Federal awards under the provisions of 2 CFR part 225.
3. Allocable costs
  - a. A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.

**Condition:**

We selected 25 employees to agree hours reported on the time studies to the hours reported in Kronos, the County-wide system used for time keeping. Out of 25 employees, we noted for three (3) employees discrepancies existed between the hours worked per the time studies and the hours reported per the Kronos time reports. Among the three (3) employees, there was one employee that included holiday time in the time study, which is not unallowable per Section 11 of the California Department of Social Services Program Code Descriptions. For another employee, hours were recorded on the time studies and charged to the incorrect program codes. As a result, the allocation of hours among the various program codes on the time studies did not agree with the hours reported on the Kronos time reports. Therefore, the hours charged to the Medical Assistance Program were over reported for the first two (2) employees. For the last employee, hours reported on time studies were correct, but the hours reported in Kronos timesheet were incorrect, which did not result in overclaiming to the Medical Assistance Program.

**Cause:**

Employees working on the Medical Assistance Program are required to complete a separate manual time study form, which is reviewed and signed by the employees' supervisor. HHSA has issued written instructions to employees and supervisors that require the reconciliation of hours charged to various program codes included on the time study to the hours reported in Kronos. It appears that either the employees or the supervisors did not properly reconcile the hours reported on the time studies to the hours on the Kronos time reports.

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**Effect:**

As a result of the error in the reporting of employee hours on the time studies, the allocation of program costs on the quarterly County Expense Claim (CEC) submitted to the State was inaccurate, and therefore, payroll costs allocated to the Medical Assistance Program for the two (2) employees were overstated.

**Questioned Costs:**

The known questioned costs identified are \$16,382. Likely questioned costs for the Medical Assistance Program are estimated to be \$1,600,000.

**Context:**

We selected our sample of 25 employees from the population of all employees that charged time to the Medical Assistance Program as reported in the CEC for the quarter ended December 31, 2012. The total incorrect hours represented 7.22% of the total hours reported by the 25 sample employees selected for testing. Applying the sample error rate to the total hours charged to Medical Assistance Program for the quarter, we estimated the projected number of incorrect hours reported and charged to the Medical Assistance Program. Multiplying the projected number of incorrect hours by the questioned costs per incorrect hour in the sample, the estimated likely questioned costs for the year ended June 30, 2013, for the Medical Assistance Program are \$1,600,000.

**Recommendation:**

We recommend that instructions for properly completing the time studies be strictly followed and supervisors that review and approve employee time cards and time studies ensure that hours reported per the individual time cards and the time studies are accurate and have been charged to the proper program code. If deemed necessary, additional communication and training should be provided to ensure that all employees clearly understand the relevant program codes for charging their time.

**Management Response and Corrective Action:**

We agree with the recommendation. We will continue to improve our controls to ensure that the quarterly time study instructions are strictly followed by both employees and supervisors to ensure proper claiming to the Medical Assistance administrative program codes. We will continue to ensure that all of the employees attach a copy of the Kronos report to their manual time study forms. Supervisors will need to compare the manual time studies with the Kronos reports and ensure that the employee charged to the correct program codes and aliases before approving the employee's time study form. HHSA Fiscal Services will also continue to audit the timesheets quarterly, reconcile to the Kronos reports as they are submitted and improve accuracy of the reported hours to each program code in the claim. We will also implement an additional procedure to ensure all holiday hours are reported as non-allocable. Additional communication and training will be provided by Eligibility Operations to staff to ensure that all employees clearly understand the relevant program codes for charging their time.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2013**

**Reference Number:** 2013-004  
**Federal Program Title:** Temporary Assistance for Needy Families (TANF)  
**Federal Catalog Number:** 93.558  
**Federal Agency:** U.S. Department of Health and Human Services  
**Pass-Through Entity:** State of California Department of Social Services  
**Federal or Pass-Through Entity Award Number and Year:** Entitlement - 2013  
**Category of Finding:** Special Tests and Provisions – Penalty for Refusal to Work

**Criteria:**

TITLE 45 – PUBLIC WELFARE, PART 261 – ENSURING THAT RECIPIENTS WORK, TITLE 45 – PUBLIC WELFARE, CHAPTER II – OFFICE OF FAMILY ASSISTANCE (ASSISTANCE PROGRAMS) – ADMINISTRATION FOR CHILDREN AND FAMILIES – DEPARTMENT OF HEALTH AND HUMAN SERVICES, PART 261 – ENSURING THAT RECIPIENTS WORK, SUBPART A – WHAT ARE THE PROVISIONS ADDRESSING INDIVIDUAL RESPONSIBILITY Section 261.14 – What is the penalty if an individual refuses to engage in work?

- (a) If an individual refuses to engage in work required under section 407 of the Act, the State must reduce or terminate the amount of assistance payable to the family, subject to any good cause or other exceptions the State may establish.
- (b) (1) The State must, at a minimum, reduce the amount of assistance otherwise payable to the family pro rata with respect to any period during the month in which the individual refuses to work.  
  
(2) The State may impose a greater reduction, including terminating assistance.
- (c) A State that fails to impose penalties on individuals in accordance with the provisions of section 407(e) of the Act may be subject to the State penalty specified at §261.54.

**Condition:**

When a participant fails to comply with the Welfare-to-Work (WTW) program requirements, Employment Case Managers (ECM) at HHS are required to initiate a noncompliance process and submit sanction recommendations to the Sanction Reviewers, who perform case reviews through the CalWIN system and either approve or deny the sanction recommendation of the ECM. During our testing we noted eight (8) cases in which the noncompliance process was not initiated.

**Cause:**

Due to backlog of cases, the ECM did not initiate the noncompliance process.

**Effect:**

Since the noncompliance process was not initiated, participants were receiving excess assistance from the County because sanctions were not imposed.

**Questioned Costs:**

The known questioned costs identified are \$2,218. Likely questioned costs for the TANF Program are estimated to be \$3,754,000.

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**Context:**

We reviewed forty (40) cases out of a total of 22,568 unique WTW failure cases during the months of August 2012, September 2012, February 2013, and May 2013. Of the 40 randomly selected cases, there were eight (8) cases that did not have a noncompliance process initiated after failure to meet the participation requirements of the WTW program. After notifying HHSA about our findings, in three (3) cases, the noncompliance process was initiated in March 2014 and the resulting calculation determined an overpayment of assistance of \$2,218 as of June 30, 2013. In one case, the noncompliance process was initiated in March 2014 and the resulting calculation determined no overpayment as of June 30, 2013. In four (4) of the cases, had the noncompliance process been initiated, a sanction would have been effective subsequent to June 30, 2013, and therefore, for these cases we determined that no questioned costs were identified related to the year ended June 30, 2013. Based upon the results of our sample testing, likely questioned costs are estimated to be \$3,754,000.

**Recommendation:**

The County should implement additional controls to improve their current process in place for monitoring WTW clients who are not participating in required activities. On a monthly basis, ECMs should accumulate cases where their clients failed to meet the required work participation hours, failed to attend scheduled eligibility re-assessment or orientation meetings, and/or failed to submit exemption documents to HHSA in a timely manner. Each ECM should be responsible for monitoring a set number of cases throughout the year so they become familiar with each client's situation on a monthly basis. A monthly reminder regarding sanctions or an annual training on the necessary information to include in the CalWIN case comments upon recommending sanction for a specific case, could help improve the ECM's timeliness in recognizing when and how to properly initiate a sanction.

**Management Response and Corrective Action:**

San Diego County agrees with the findings identified above and Corrective Action measures have been implemented to address these findings. It should be noted the changes made to address the findings from the prior audit were not yet implemented and the findings identified were based on the prior business process that was in place.

In September of 2013, we removed the majority of the WTW sanction review activities from the Family Resource Center staff and centralized our sanction review process in Eligibility Operations to improve our sanction outcomes. We are assessing the findings of the audited cases and creating a mitigation plan for all areas identified. This month we are implementing an ongoing meeting for our eligibility staff that will provide a forum on WTW topics. The CalWORKs Program Guide will be updated to provide clarification of instructions to eligibility and WTW staff.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2013**

<b>Reference Number:</b>	<b>2012-01</b>
<b>Federal Program Title:</b>	<b>Public Housing Capital Fund</b>
<b>Federal Catalog Number:</b>	<b>14.872</b>
<b>Federal Agency:</b>	<b>U.S. Department of Housing and Urban Development (HUD)</b>
<b>Federal or Pass-Through Entity</b>	
<b>Award Number and Year:</b>	<b>CA16P10850108 - 2008</b>
<b>Category of Finding:</b>	<b>Davis-Bacon Act</b>

**Condition:**

Per inquiry of program management and reviewing the County's Project Expenditure Transaction Report for the Public Housing Capital Fund 2008 grant, we identified that contract work was performed during fiscal year 2011/2012 which was subject to the Davis-Bacon Act requirements. The executed contract between the County and the contractor included clauses stipulating that contractors should maintain all payroll records and submit weekly certified payrolls to the County. However, we noted that weekly certified payrolls were not collected by the County from the contractor for each week in which contract work was performed.

**Recommendation:**

The administering department, in this case the County's Housing and Community Development (HCD), should periodically monitor whether the County's Department of General Services (DGS) is obtaining the weekly certified payrolls from the contractors to ensure compliance with federal program requirements.

**Management Response and Corrective Action:**

HCD and DGS are in agreement with the finding that copies of weekly certified payrolls were not received by DGS during the construction period. However, it is important to note that HCD and DGS ensured that the projects reviewed in this audit did comply with David-Bacon requirements and did maintain certified payroll. The Request for Proposal administered by DGS specifically required the contractor to pay Davis-Bacon wages and prepare certified payroll. The contractor in question did require and pay the correct Davis-Bacon wages and did prepare and maintain accurate certified payroll for all workers. DGS further confirmed this was the case by performing random site interviews of contractor staff during construction. These documented interviews confirmed the correct Davis-Bacon wages were paid on these projects.

In order to ensure copies of certified payroll are received in a more timely manner on future federally funded projects, DGS has reaffirmed with all Project Management (PM) staff that copies of weekly certified payrolls are to be received, and evidence of such will be maintained in the project files. PM staff managing federally funded projects will also be required to attend annual training held by HCD which conveys the rules and requirements associated with federally funded projects. Lastly, HCD staff as part of their coordination with DGS on future projects will monitor to ensure copies of certified payroll are being received as required.

**Status:**

Our current year testing of compliance with the Davis-Bacon Act, as it relates to current year major programs administered by HCD (Community Development Block Grants and Section 8 Housing Choice Vouchers) and DGS (Equitable Sharing Program and Airport Improvement Program), did not identify instances whereby HCD and/or DGS did not obtain copies of certified payroll as required.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2013**

<b>Reference Number:</b>	<b>2012-02</b>
<b>Federal Program Title:</b>	<b>Temporary Assistance for Needy Families (TANF)</b>
<b>Federal Catalog Number:</b>	<b>93.558</b>
<b>Federal Agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Pass-Through Entity:</b>	<b>State of California Department of Social Services</b>
<b>Federal or Pass-Through Entity</b>	
<b>Award Number and Year:</b>	<b>Subvention – 2012</b>
<b>Category of Finding:</b>	<b>Allowable Costs/Cost Principles</b>

**Condition:**

We selected 25 employees to trace hours reported on the time studies to the hours reported in Kronos. Out of 25 employees, we noted for six employees discrepancies existed between the hours worked per the time studies and the hours reported per the Kronos time reports. Among the six employees, there was one employee that included vacation time in the time study, which is not unallowable per Section 11 of the California Department of Social Services Program Code Descriptions. For the other five employees, hours were recorded on the time studies and charged to the incorrect program codes. As a result, the allocation of hours among the various program codes on the time studies did not agree with the hours reported on the Kronos time reports. Therefore, the hours charged to the TANF program were either over or under reported for each employee.

**Recommendation:**

We recommend that instructions for properly completing the time studies be strictly followed and supervisors that review and approve employee time cards and time studies ensure that hours reported per the individual time cards and the time studies are accurate and have been charged to the proper program code. If deemed necessary, additional communication and training should be provided to ensure that all employees clearly understand the relevant program codes for charging their time.

**Management Response and Corrective Action:**

We agree with the recommendation. We will implement controls to ensure that the quarterly time study instructions are strictly followed by both employees and supervisors to ensure proper claiming to the TANF program codes. We will instruct supervisors to require all of their employees to attach a copy of the Kronos report to their manual time study forms. Supervisors will need to review the Kronos reports before signing the time study form. We will also require the allocation supervisors to print the Kronos Supervisory Allocation report and attach to their manual time study forms to ensure correct allocation of hours to the program codes. HHSA Fiscal Services will audit the timesheets and reconcile to the Kronos reports as they are submitted. Additional communication and training will be provided by Eligibility Operations to staff to ensure that all employees clearly understand the relevant program codes for charging their time.

**Status:**

Based on our current year testing there were no findings related to the TANF program. However, we have a similar finding for another HHSA program – refer to current year finding 2013-003.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2013**

<b>Reference Number:</b>	<b>2012-03</b>
<b>Federal Program Title:</b>	<b>Temporary Assistance for Needy Families (TANF)</b>
<b>Federal Catalog Number:</b>	<b>93.558</b>
<b>Federal Agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Pass-Through Entity:</b>	<b>State of California Department of Social Services</b>
<b>Federal or Pass-Through Entity Award Number and Year:</b>	<b>Entitlement - 2012</b>
<b>Category of Finding:</b>	<b>Special Tests and Provisions – Child Support Non-Cooperation</b>

**Condition:**

After a determination of non-cooperation has been established, the County's IV-D agency, the Department of Child Support Services (DCSS), refers the non-cooperation cases to the County's Health and Human Services Agency (HHSA) for sanctioning. During our testing of the Special Tests and Provisions compliance requirement, we identified seven cases whereby HHSA did not take appropriate action by deducting or denying assistance for cases referred to HHSA by DCSS.

**Recommendation:**

The County should establish a unified process whereby DCSS is communicating and referring non-cooperation cases to HHSA for sanctioning. Furthermore, once a process has been established, DCSS and HHSA management should communicate to all responsible personnel within both departments (e.g caseworkers, supervisors, etc.) the established protocol for referring child support non-cooperation cases. If referrals are going to be communicated electronically between the CSE and CalWIN systems, then a process needs to be implemented to provide assurance that all cases referred by DCSS have been received by HHSA.

HHSA might consider the feasibility of creating an exception report produced from the CalWIN system for all "case alerts" initiated and referred by DCSS. If necessary, a tracking log could be created in which both DCSS and HHSA are tracking and monitoring the referrals submitted by DCSS and received by HHSA related to child support non-cooperation cases. Periodically, DCSS and HHSA should reconcile the logs to provide assurance that all cases referred by DCSS to HHSA, were in fact received by HHSA so appropriate penalties can be taken.

**Management Response and Corrective Action:**

HHSA agrees with the finding and will work together with DCSS in establishing a unified process for communicating referred non-cooperation cases from DCSS to HHSA. Additionally, HHSA will create and provide additional training for caseworkers on the procedures to be taken to determine whether a sanction is actually required on the DCSS referred cases.

**Status:**

Refer to the current year finding 2013-001.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2013**

<b>Reference Number:</b>	<b>2012-04</b>
<b>Federal Program Title:</b>	<b>Temporary Assistance for Needy Families (TANF)</b>
<b>Federal Catalog Number:</b>	<b>93.558</b>
<b>Federal Agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Pass-Through Entity:</b>	<b>State of California Department of Social Services</b>
<b>Federal or Pass-Through Entity Award Number and Year:</b>	<b>Entitlement - 2012</b>
<b>Category of Finding:</b>	<b>Special Tests and Provisions – Income and Eligibility Verification System (IEVS)</b>

**Condition:**

The County receives the New Hire Report (NHR) alert from the State Employment Development Department (EDD) via the CalWIN system. Each active TANF case is reviewed for income eligibility on a quarterly basis, including reviewing NHR alerts, performing data matching with IEVS and seeking additional information from participants and/or employers. We identified two cases in which the assistance provided to the participant should have been reduced or stopped if County Health and Human Services Agency (HHSA) utilized the IEVS data matching or subsequent actions were properly performed by HHSA.

**Recommendation:**

HHSA should consider creating an exception report that can be produced from the CalWIN system on a monthly basis, which identifies all outstanding NHR alerts. The exception report would report all unprocessed NHR alerts so caseworkers and supervisors could review and take the necessary action steps. Currently, the NHRs are processed at various decentralized Family Resource Centers (FRC). Also, HHSA might consider performing periodic audits or reviews of the FRCs to determine whether established processes are being followed and established internal controls have been properly implemented and are functioning as designed.

**Management Response and Corrective Action:**

HHSA agrees with the finding. Depending on the quarterly reporting cycle, the date of application and the date HHSA received the NHR alert would determine the actual questioned costs. Eligibility Operations will work with FRC management to strengthen controls to ensure all NHR's are reviewed and any follow-up actions are performed and tracked appropriately. These controls may include creating exception reports, centralization and periodic internal audits.

**Status:**

Refer to the current year finding 2013-002.

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