

**COUNTY OF SAN DIEGO, CALIFORNIA**

**Single Audit Report**

**For the Fiscal Year Ended June 30, 2018**

**COUNTY OF SAN DIEGO, CALIFORNIA**

**Single Audit Report  
For the Fiscal Year Ended June 30, 2018**

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VAVRINEK, TRINE, DAY & CO., LLP  
Certified Public Accountants

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**INDEPENDENT AUDITORS' 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**

Board of Supervisors  
County of San Diego, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the 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, 2018, 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, 2018. Our report included an emphasis-of-matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective July 1, 2017. Our report also includes a reference to other auditors who audited the financial statements of the First 5 Commission of San Diego, as described in our report on the County's financial statements. This report does not include the results of the other auditor's 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 the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## Compliance and Other Matters

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

## Purpose of this Report

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



San Diego, California  
November 15, 2018



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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 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, 2018. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2018.

## ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2018-001 through 2018-005. Our opinion on each major federal program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and the County's separate corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

## **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 the Uniform Guidance, 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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 have not been 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 2018-001 through 2018-005 that we consider to be significant deficiencies.

The County's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and the County's separate corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, 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, 2018, 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, 2018, which contained unmodified opinions on those financial statements. Our report included an emphasis-of-matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective July 1, 2017. Our report also included a reference to other auditors who audited the financial statements of the First 5 Commission of San Diego, 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 the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



San Diego, California  
February 15, 2019

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Agency Program Title/Cluster 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 AGRICULTURE</u></b>					
<b>Supplemental Nutrition Assistance Program (SNAP) Cluster:</b>					
<b><u>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:</u></b>					
Passed Through California Department of Aging Supplemental Nutrition Assistance Program-Education	I	10.561	SP-1718-23	\$ 58,552	\$ 48,169
Passed Through California Department of Public Health Nutrition Education Obesity Program	I	10.561	16-10147	4,557,786	2,647,388
Passed Through California Department of Social Services CalFresh Employment and Training Administration	I	10.561	177CACA4S2514	1,182,861	52,919
CalWORKs Information Network System	I	10.561	3764901	2,819,324	-
EBT Project Transition	I	10.561	EBT 3-413	211,380	-
Non Assistance CalFresh Administration	I	10.561	177CACA4S2514	54,051,995	-
Subtotal				<u>58,265,560</u>	<u>52,919</u>
Total SNAP Cluster (10.561)				<u>62,881,898</u>	<u>2,748,476</u>
<b>Child Nutrition Cluster:</b>					
<b><u>School Breakfast Program:</u></b>					
Passed Through California Department of Education School Nutrition Breakfast Program	I	10.553	02403-SN-37-R	262,641	-
School Nutrition Breakfast Program	I	10.553	02406-SN-37-R	6,715	6,715
Subtotal - 10.553				<u>269,356</u>	<u>6,715</u>
<b><u>National School Lunch Program:</u></b>					
Passed Through California Department of Education National Nutrition Program - Lunch	I	10.555	02403-SN-37-R	412,838	-
National Nutrition Program - Snack	I	10.555	02403-SN-37-R	76,289	-
Polinsky National School Lunch	I	10.555	02406-SN-37-R	12,681	12,681
Subtotal - 10.555				<u>501,808</u>	<u>12,681</u>
<b><u>Summer Food Service Program for Children:</u></b>					
Passed Through California Department of Education Summer Food Service Program	I	10.559	CN160416	7,038	-
Summer Food Service Program	I	10.559	CN170419	1,836	-
Subtotal - 10.559				<u>8,874</u>	<u>-</u>
Total Child Nutrition Cluster (10.553, 10.555 & 10.559)				<u>780,038</u>	<u>19,396</u>
<b><u>Plant and Animal Disease, Pest Control, and Animal Care:</u></b>					
Passed Through California Department of Food and Agriculture Pest Detection	I	10.025	17-0149	568,174	-
Pest Detection	I	10.025	17-0154-016-SF	145,331	-
Plant Health & Pest Prevention	I	10.025	16-0515-SF	1,101,199	-
Plant Health & Pest Prevention	I	10.025	17-0154-034-SF	211,997	-
Plant Health & Pest Prevention	I	10.025	17-0213-012-SF	19,825	-
Plant Health & Pest Prevention	I	10.025	17-0215-007-SF	500,262	-
Subtotal - 10.025				<u>2,546,788</u>	<u>-</u>
<b><u>Rural Rental Assistance Payments:</u></b>					
Direct Program Firebird Manor	D	10.427	04-037-592185452	231,325	-
<b><u>Meat, Poultry, and Egg Products Inspection:</u></b>					
Passed Through California Department of Food and Agriculture Agricultural Standards	I	10.477	16-0567-SF	2,586	-
<b><u>Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants:</u></b>					
Direct Program Supplemental Nutrition Assistance Program (SNAP) Process and Technology Improvement	D	10.580	SNAP PTI 14 CSD 01	411,761	-
<b><u>Forest Health Protection:</u></b>					
Passed Through California Department of Food and Agriculture Integrated Pest Control	I	10.680	16-0345-SF	23,975	-
<b>TOTAL - U. S. DEPARTMENT OF AGRICULTURE</b>				<u><b>66,878,371</b></u>	<u><b>2,767,872</b></u>

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



**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**  
**(Continued)**

Federal Grantor/Pass-Through Agency Program Title/Cluster 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 HOUSING AND URBAN DEVELOPMENT</u></b>					
<b>Section 8 Project Based Cluster:</b>					
<u>Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation:</u>					
Direct Programs					
Housing Assistance Moderate Rehabilitation Project 3	D	14.856	CA108MR0003	\$ 251,606	\$ -
Housing Assistance Moderate Rehabilitation Project 4	D	14.856	CA108MR0004	783,067	-
Total Section 8 Project Based Cluster (14.856)				<u>1,034,673</u>	<u>-</u>
<b>Community Development Block Grants/Entitlement Grants Cluster:</b>					
<u>Community Development Block Grants/Entitlement Grants</u>					
Direct Programs					
Community Development Block Grant	D	14.218	B-14-UC-06-0501	88,671	59,117
Community Development Block Grant	D	14.218	B-15-UC-06-0501	882,336	1,696
Community Development Block Grant	D	14.218	B-16-UC-06-0501	1,884,941	3,037
Community Development Block Grant	D	14.218	B17UC060501	247,540	-
Community Development Block Grant	D	14.218	Loans	21,878,629	-
Total Community Development Block Grants/Entitlement Grants Cluster (14.218):				<u>24,982,117</u>	<u>63,850</u>
<b>Housing Voucher Cluster:</b>					
<u>Section 8 Housing Choice Vouchers:</u>					
Direct Programs					
HCV Administration Fee Reserve	D	14.871	CA108VO	9,741,863	-
Voucher Program Projects	D	14.871	CA108VO	120,664,181	-
Subtotal - 14.871				<u>130,406,044</u>	<u>-</u>
<u>Mainstream Voucher:</u>					
Direct Programs					
Mainstream Voucher	D	14.879	CA108DV	494,173	-
Total Housing Voucher Cluster (14.871 & 14.879)				<u>130,900,217</u>	<u>-</u>
<u>Emergency Solutions Grant Program:</u>					
Direct Programs					
Emergency Shelter Grant	D	14.231	E-15-UC-0501	5,432	5,432
Emergency Shelter Grant	D	14.231	E-16-UC-0501	121,713	121,640
Emergency Shelter Grant	D	14.231	E17UC060501	138,892	114,078
Subtotal				<u>266,037</u>	<u>241,150</u>
Passed Through California State Housing and Community Development					
Emergency Shelter Grant	I	14.231	16-ESG-1119	704,263	704,263
Subtotal - 14.231				<u>970,300</u>	<u>945,413</u>
<u>Supportive Housing Program:</u>					
Direct Programs					
Supportive Housing Program	D	14.235	Loans	406,500	-
<b>HOME Investment Partnerships Program:</b>					
Direct Programs					
HOME Investment Partnerships Program	D	14.239	M12DC060534	380,320	380,320
HOME Investment Partnerships Program	D	14.239	M13DC060534	40,481	40,481
HOME Investment Partnerships Program	D	14.239	M14DC060534	567,536	24,977
HOME Investment Partnerships Program	D	14.239	M15DC060534	915,854	794,512
HOME Investment Partnerships Program	D	14.239	M16DC060534	1,299,219	1,231,346
HOME Investment Partnerships Program	D	14.239	M17DC060534	181,745	-
HOME Investment Partnerships Program	D	14.239	Loans	25,859,225	-
Subtotal - 14.239				<u>29,244,380</u>	<u>2,471,636</u>
<u>Housing Opportunities for Persons with AIDS:</u>					
Passed Through City of San Diego					
Housing Opportunities for Persons with AIDS	I	14.241	CAH16F008	933,930	860,979
Housing Opportunities for Persons with AIDS	I	14.241	CAH17F008	1,715,307	1,604,417
Housing Opportunities for Persons with AIDS	I	14.241	Loans	5,312,662	-
Subtotal - 14.241				<u>7,961,899</u>	<u>2,465,396</u>

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

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**  
**(Continued)**

Federal Grantor/Pass-Through Agency Program Title/Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Continuum of Care Program:</u>					
Direct Programs					
Continuum of Care	D	14.267	CA0689L9D011603	\$ 79,281	\$ 79,281
Continuum of Care	D	14.267	CA0693L9D011508	19,736	19,736
Continuum of Care	D	14.267	CA0693L9D011609	201,531	191,842
Continuum of Care	D	14.267	CA0694L9D011508	99,502	99,502
Continuum of Care	D	14.267	CA0694L9D011609	304,522	269,133
Continuum of Care	D	14.267	CA0880L9D011501	58,526	-
Continuum of Care	D	14.267	CA0880L9D011602	58,741	56,544
Continuum of Care	D	14.267	CA0881L9D011501	6,417	6,417
Continuum of Care	D	14.267	CA0881L9D011602	79,416	75,732
Continuum of Care	D	14.267	CA1024L9D011501	1,643	1,643
Subtotal - 14.267				909,315	799,830
<u>Public and Indian Housing:</u>					
Direct Programs					
Public and Indian Housing	D	14.850	CA108-00000116D	274	-
Public and Indian Housing	D	14.850	CA108-00000118D	92,746	-
Public and Indian Housing	D	14.850	CA108-00000117D	102,078	-
Subtotal - 14.850				195,098	-
<u>Public Housing Capital Fund:</u>					
Direct Programs					
HAPHCFP CFP 2016	D	14.872	CA16-P108-501-16	11,467	-
<u>Family Self Sufficiency Program:</u>					
Direct Programs					
HCV Program Administration	D	14.896	CA108FSF	87,492	-
<b>TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>196,703,458</b>	<b>6,746,125</b>
<u>U.S. DEPARTMENT OF INTERIOR</u>					
<u>Partners for Fish and Wildlife:</u>					
Direct Programs					
Integrated Pest Control	D	15.631	F12AC01373	1,175	-
Integrated Pest Control	D	15.631	F14AC00924	2,059	-
Subtotal - 15.631				3,234	-
<u>Outdoor Recreation, Acquisition, Development and Planning:</u>					
Passed Through California Department of Parks and Recreation					
Land and Water Conservation Program	I	15.916	06-01774	157,680	-
<b>TOTAL - U.S. DEPARTMENT OF INTERIOR</b>				<b>160,914</b>	-
<u>U.S. DEPARTMENT OF JUSTICE</u>					
Direct Programs					
Child Exploitation Task Force (CETF)	D	16.U00	AGREEMENT	1,644	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2017	D	16.U01	AGREEMENT 2017-41	106,575	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2018	D	16.U01	AGREEMENT 2018-39	81,786	-
Subtotal - 16.U01				188,361	-
Human Trafficking Task Force (HTTF)	D	16.U02	AGREEMENT	855	-
Immigration and Customs Enforcement (ICE)	D	16.U03	MOU WITH IMMIGRATION	19,249	-
Joint Terrorism Task Force (JTTF)	D	16.U04	AGREEMENT	15,458	-
Narcotic Task Force (NTF) Drug Enforcement Agency (DEA)	D	16.U05	MOA-DEA	330,787	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	AGREEMENT	46,620	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	MOA- OCDETF	84,500	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	MOA- OCDETF	53,795	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0666H	18,144	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0686	2,528	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0689H	1,887	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-06797	2,114	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0703H	18,540	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0712H	4,367	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0718	25,783	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0726	2,646	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0729	900	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0732	51,864	-
Subtotal - 16.U06				313,688	-

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

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**  
**(Continued)**

Federal Grantor/Pass-Through Agency Program Title/Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<b>Direct Programs</b>					
SAFE Streets - East County Regional Gang Task Force (ECRGTF)	D	16.U07	SSTF	\$ 108,947	\$ -
SAFE Streets - North County Regional Gang Task Force (NCRGTF)	D	16.U07	SSTF	51,118	-
SAFE Streets - Violent Crimes Task Force (VCTF)	D	16.U07	SSTF	2,528	-
SAFE Streets - Violent Crimes Task Force (Bank Robbery)	D	16.U07	SSTF	7,997	-
SAFE Streets - Violent Crimes Task Force (Gang Group)	D	16.U07	SSTF	9,576	-
Subtotal - 16.U07				<u>180,166</u>	<u>-</u>
San Diego Violent Crimes Against Children Task Force (VCACTF)	D	16.U08	SSTF	12,415	-
U.S Marshals Fugitive Task Force	D	16.U09	MOU-SDFTF	117,323	-
Subtotal				<u>1,179,946</u>	<u>-</u>
<b>Missing Children's Assistance:</b>					
Passed Through City of San Diego					
Internet Crimes Against Children (ICAC)	I	16.543	2015-MC-FX-KO37	51,106	-
<b>Crime Victim Assistance:</b>					
Passed Through California Governor's Office of Emergency Services					
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW15340370	345,794	-
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW16350370	1,565,993	-
Victim Services (XC) Program	I	16.575	XC16 01 0370	382,616	-
XC Victim Services Grant Priority A	I	16.575	XC16 01 0370	673,241	668,030
XC Victim Services Grant Priority B	I	16.575	XC16 01 0370	201,459	199,900
XC Victim Services Grant Priority D	I	16.575	XC16 01 0370	312,941	-
XC Victim Services Grant Priority E	I	16.575	XC16 01 0370	75,054	75,054
XC Victim Services Grant Priority F	I	16.575	XC16 01 0370	65,544	65,544
Subtotal - 16.575				<u>3,622,642</u>	<u>1,008,528</u>
<b>Edward Byrne Memorial Justice Assistance Grant Program:</b>					
Passed Through Board of State and Community Corrections					
Alternative to Detention	I	16.738	BSCC 633-14	229,712	229,712
Passed Through City of Vista					
Justice Assistance Block Grant (JAG)	I	16.738	2015-DJ-BX-0177	11,670	-
Justice Assistance Block Grant (JAG)	I	16.738	2016-DJ-BX-0433	15,110	-
Subtotal				<u>26,780</u>	<u>-</u>
Subtotal - 16.738				<u>256,492</u>	<u>229,712</u>
<b>DNA Backlog Reduction Program:</b>					
Direct Programs					
DNA Backlog Reduction Program 2015	D	16.741	2015-DN-BX-0021	172	-
DNA Backlog Reduction Program 2016	D	16.741	2016-DN-BX-0072	125,590	-
DNA Backlog Reduction Program 2017	D	16.741	2017-DN-BX-0127	9,954	-
Subtotal - 16.741				<u>135,716</u>	<u>-</u>
<b>Paul Coverdell Forensic Sciences Improvement Grant Program:</b>					
Passed Through California Governor's Office of Emergency Services					
Coverdell 2016	I	16.742	CQ16 12 0370	6,419	-
Coverdell 2017	I	16.742	CQ17 13 0370	10,263	-
Subtotal - 16.742				<u>16,682</u>	<u>-</u>
<b>Smart Prosecution Initiative:</b>					
Direct Program					
Smart Prosecution Initiative	D	16.825	2017-YX-BX-0001	27,948	-
<b>Equitable Sharing Program:</b>					
Direct Programs					
District Attorney Asset Forfeiture Program	D	16.922	CA037023A	5,556	-
Probation Asset Forfeiture DEA	D	16.922	CA037013G	34,139	-
Sheriff Asset Forfeiture Program	D	16.922	CA0370000	670,324	-
Subtotal - 16.922				<u>710,019</u>	<u>-</u>
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE</b>				<u><b>6,000,551</b></u>	<u><b>1,238,240</b></u>
<b>U.S. DEPARTMENT OF LABOR</b>					
<b>Senior Community Service Employment Program:</b>					
Passed Through California Department of Aging					
Title V Senior Community Service Employment Program	I	17.235	TV-1718-23	389,245	372,797
<b>TOTAL - U.S. DEPARTMENT OF LABOR</b>				<u><b>389,245</b></u>	<u><b>372,797</b></u>

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

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**  
**(Continued)**

Federal Grantor/Pass-Through Agency Program Title/Cluster 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 TRANSPORTATION</u></b>					
<b>Highway Planning and Construction Cluster:</b>					
<b><u>Highway Planning and Construction:</u></b>					
Passed Through California Department of Transportation					
Active Transportation Program (ATP)	I	20.205	ATPL-5957(121)	\$ 103,638	\$ -
Highway Bridge Program (HBP)	I	20.205	BHLSCR-5957(062)	42,653	-
Highway Bridge Program (HBP)	I	20.205	BPMPL-5957(123)	156,719	-
Highway Bridge Program (HBP)	I	20.205	BPMPL-5957(124)	107,324	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(057)	7,585	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(090)	28,342	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(093)	2,667	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(095)	3,754	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(108)	185,367	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(515)	473,105	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(532)	238,302	-
<b><u>Highway Planning and Construction (Continued):</u></b>					
Passed Through California Department of Transportation					
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(084)	398,014	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(094)	5,412	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(113)	12,469	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(118)	130,905	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(119)	526,627	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(126)	54,564	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(128)	45,530	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(129)	38,136	-
Safe Routes To School Program (SRTSL)	I	20.205	SRTSL-5957(110)	3,502	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(091)	86	-
Total Highway Planning and Construction Cluster (20.205)				<u>2,564,701</u>	<u>-</u>
<b>Highway Safety Cluster:</b>					
<b><u>State and Community Highway Safety:</u></b>					
Passed Through California Office of Traffic Safety					
Selective Traffic Enforcement Program (STEP)	I	20.600	PT17109	32,182	-
Selective Traffic Enforcement Program (STEP)	I	20.600	PT18074	60,594	-
Subtotal - 20.600				<u>92,776</u>	<u>-</u>
<b><u>National Priority Safety Programs:</u></b>					
Passed Through California Office of Traffic Safety					
Alcohol and Drug Impaired Vertical Prosecution Program	I	20.616	DI1712	150,458	-
Alcohol and Drug Impaired Vertical Prosecution Program	I	20.616	DI18024	183,513	-
Keep Em Safe Traffic Safety	I	20.616	OP1709	110,784	108,342
Subtotal - 20.616				<u>444,755</u>	<u>108,342</u>
Total Highway Safety Cluster (20.600 & 20.616)				<u>537,531</u>	<u>108,342</u>
<b><u>Airport Improvement Program:</u></b>					
Direct Programs					
Airport Improvement Program	D	20.106	AIP 3-06-0027-019	135,000	-
Airport Improvement Program	D	20.106	AIP 3-06-0192-016	1,410	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-023	51,885	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-024	46,604	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-025	1,671	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-026	92,638	-
Subtotal - 20.106				<u>329,208</u>	<u>-</u>
<b><u>Minimum Penalties for Repeat Offenders for Driving While Intoxicated:</u></b>					
Passed Through California Office of Traffic Safety					
Repeat Driving Under The Influence Offender Program	I	20.608	AL1647	525,612	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT17109	66,007	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT18074	142,348	-
Subtotal - 20.608				<u>733,967</u>	<u>-</u>
<b>TOTAL - U.S. DEPARTMENT OF TRANSPORTATION</b>				<b><u>4,165,407</u></b>	<b><u>108,342</u></b>
<b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>					
<b>Drinking Water State Revolving Fund Cluster:</b>					
<b><u>Capitalization Grants for Drinking Water State Revolving Funds:</u></b>					
Passed Through California State Water Resources Control Board					
Local Primacy Agency for Safe Drinking Water in Small Public Water Systems	I	66.468	SRFLPA67	47,000	-
Total Drinking Water State Revolving Fund Cluster (66.468)				<u>47,000</u>	<u>-</u>

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

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**  
**(Continued)**

Federal Grantor/Pass-Through Agency Program Title/Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Air Pollution Control Program Support:</u>					
Direct Programs					
Air Pollution Control Program Support	D	66.001	A00905918	\$ 1,445,154	\$ -
<u>Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:</u>					
Direct Programs					
EPA Mandatory Grant Programs	D	66.034	PM-00T76201-6	168,678	-
EPA Mandatory Grant Programs	D	66.034	XA-00T82701-3	6,411	-
Subtotal - 66.034				<u>175,089</u>	<u>-</u>
<u>Beach Monitoring and Notification Program Implementation Grants:</u>					
Passed Through California State Water Resources Control Board					
Public Beach Safety	I	66.472	D1714109 Federal Funds 406(b)	188,500	-
<u>Toxic Substances Compliance Monitoring Cooperative Agreements:</u>					
Passed Through California Department of Toxic Substance Control					
United States/Mexico Border -Toxic Substances Compliance	I	66.701	17-T4407	51,610	-
<b>TOTAL - U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<u><b>1,907,353</b></u>	<u><b>-</b></u>
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>					
<u>Help America Vote Act Requirements Payments:</u>					
Passed Through California Secretary of State					
Help America Vote Act (HAVA)	I	90.401	16G30118	100,000	-
<b>TOTAL - U.S. ELECTION ASSISTANCE COMMISSION</b>				<u><b>100,000</b></u>	<u><b>-</b></u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<u>Aging Cluster:</u>					
<u>Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation:</u>					
Passed Through California Department of Aging					
Title VII-B Elder Abuse	I	93.041 <sup>(1)</sup>	AP-1718-23	37,583	-
<u>Special Programs for the Aging-Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals:</u>					
Passed Through California Department of Aging					
Title VII-A Ombudsman	I	93.042 <sup>(1)</sup>	AP-1718-23	90,120	-
<u>Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services:</u>					
Passed Through California Department of Aging					
Title III-D Health Prevention	I	93.043 <sup>(1)</sup>	AP-1718-23	155,442	-
<u>Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers:</u>					
Passed Through California Department of Aging					
Title III-B Supportive Services	I	93.044	AP-1718-23	2,328,842	607,368
<u>Special Programs for the Aging-Title III, Part C-Nutrition Services:</u>					
Passed Through California Department of Aging					
Title III C1& C2 Senior Nutrition	I	93.045	AP-1718-23	5,032,583	4,422,887
<u>National Family Caregiver Support, Title III, Part E:</u>					
Passed Through California Department of Aging					
Title III-E Family Caregiver Program	I	93.052 <sup>(1)</sup>	AP-1718-23	1,181,072	966,364
<u>Nutrition Services Incentive Program:</u>					
Passed Through California Department of Aging					
Nutrition Services Incentive Program (NSIP)	I	93.053	AP-1718-23	794,210	794,210
Total Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052 & 93.053)				<u>9,619,852</u>	<u>6,790,829</u>
<b>Temporary Assistance for Needy Families (TANF) Cluster:</b>					
<u>Temporary Assistance for Needy Families</u>					
Passed Through California Department of Social Services					
Cal-Learn Services Administration	I	93.558	1701CATANF	1,053,218	1,038,327
CalWORKs Administration	I	93.558	1701CATANF	17,862,476	-
CalWORKs Child Care Stage 1 Administration	I	93.558	1701CATANF	10,181,043	2,781,920
CalWORKs Expanded Subsidized Employment Administration	I	93.558	1701CATANF	4,972,310	4,953,550
CalWORKs Family Stabilization Administration	I	93.558	1701CATANF	1,133,569	1,133,568
CalWORKs Fraud Incentives Administration	I	93.558	1701CATANF	47,548	-
CalWORKs Housing Support Administration	I	93.558	1701CATANF	1,875,435	1,871,935
CalWORKs Welfare to Work Administration	I	93.558	1701CATANF	27,445,082	16,415,980
Emergency Assistance Foster Care	I	93.558	CDSS ALLOCATION CFL 15/16	2,815,122	1,392,802
Temporary Assistance for Needy Families (TANF)	I	93.558	Entitlement	28,988,795	-
Temporary Assistance for Needy Families Emergency Assistance Administration	I	93.558	1701CATANF	19,364,760	114,793
Total Temporary Assistance for Needy Families (TANF) Cluster (93.558)				<u>115,739,358</u>	<u>29,702,875</u>

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

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**  
**(Continued)**

Federal Grantor/Pass-Through Agency Program Title/Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<b>Child Care and Development Fund Cluster:</b>					
<u>Child Care and Development Block Grant:</u>					
Passed Through California State Department of Education					
Child Care Local Planning Council	1	93.575	CLPC7035	\$ 48,069	\$ 46,760
Child Care Salary Retention Incentive	1	93.575	CRET7033	612,345	612,345
Child Care and Development Block Grant	1	93.575	CRET7033	1,811	1,811
Total Child Care and Development Fund Cluster (93.575)				662,225	660,916
<b>Medicaid Cluster:</b>					
<u>Medical Assistance Program:</u>					
Passed Through California Department of Aging					
Multi Purpose Senior Services Program (MSSP)	1	93.778	MS-1718-23	1,128,484	-
<sup>(1)</sup> Denotes that the program is part of the Aging Cluster at the request of the California Department of Aging.					
Passed Through California Department of Health Care Services					
California Children Services Medi-Cal	1	93.778	CCS information notice	4,790,403	-
CHDP Foster Care	1	93.778	CHDP Program Letter	639,366	-
Child Health and Disability Prevention	1	93.778	CHDP Program Letter	824,958	-
Child Health and Disability Prevention County Match	1	93.778	CHDP Program Letter	408,082	84,564
Distinct Part Nursing Facility Construction Program (SB 1128)	1	93.778	CA Medical Program	4,192,979	-
Ground Emergency Medical Transportation	1	93.778	SPA 09-024	156,506	-
Health Care Program for Children in Foster Care	1	93.778	CHDP Program Letter	837,155	-
Health Care Program for Children in Foster Care Psychotropic Medication Monitoring and Oversight	1	93.778	CHDP Program Letter	64,591	-
Medical Administration	1	93.778	PC 215,271,350	67,791,663	-
Medi-Cal Administration Activities	1	93.778	37-08-85128	4,993,071	-
Medical Assistance Program - Adult Supervision Services	1	93.778	NONE	356,930	-
Medical Assistance Program Juvenile Referrals	1	93.778	NONE	37,622	-
Medical Assistance Program Reflections	1	93.778	NONE	44,857	-
Medical Outreach and Enrollment Program	1	93.778	37-P-E-1-5	345,607	-
Subtotal				85,483,790	84,564
Passed Through California Department of Public Health					
Childhood Lead Poisoning Program	1	93.778	17-10258	148,833	-
Passed Through California Department of Social Services					
Adult Protective Services Health Related Administration	1	93.778	PC571, 572, 573, 574	3,832,808	-
Child Welfare Services Health Related Administration	1	93.778	PC 138,144	18,738,758	2,253,310
County Services Block Grant Health Related	1	93.778	PC 113,114	220,776	-
In Home Support Services Health Related Administration	1	93.778	PC 103,003,023,102,272	16,376,816	-
In Home Supportive Services (IHSS) Public Authority-Community First Choice Option (CFCO)	1	93.778	Entitlement	5,056,342	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	1	93.778	Entitlement	204,980	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	1	93.778	SOC 448 SAN DIEGO	4,609,312	-
Subtotal				49,039,792	2,253,310
Total Medicaid Cluster (93.778)				135,800,899	2,337,874
<u>Medical Reserve Corps Small Grant Program:</u>					
Passed Through National Association of County and City Health Officials					
National Association of County and City Health Officials (NACCHO) Medical Reserve Corp	1	93.008	MRC 15-0046	3,113	-
<u>Public Health Emergency Preparedness:</u>					
Passed Through California Department of Public Health					
ZIKA Public Health Preparedness Program	1	93.069	16-11078	900,895	-
<u>Medicare Enrollment Assistance Program:</u>					
Passed Through California Department of Aging					
Medicare Improvements for Patients and Providers Act (MIPPA)	1	93.071	MI 1517-23	43,114	40,346
Medicare Improvements for Patients and Providers Act (MIPPA)	1	93.071	MI-1718-23	70,148	54,198
Subtotal - 93.071				113,262	94,544
<u>Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP):</u>					
<u>Aligned Cooperative Agreements:</u>					
Passed Through California Department of Public Health					
Hospital Preparedness Program (HPP)	1	93.074	14-10535	174,858	42,000
Hospital Preparedness Program (HPP)	1	93.074	17-10187	790,271	513,987
Public Health Emergency Preparedness Base	1	93.074	14-10535	595,937	-
Public Health Emergency Preparedness Base	1	93.074	17-10187	1,696,779	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	1	93.074	14-10535	164,439	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	1	93.074	17-10187	348,460	-
Public Health Emergency Preparedness Laboratory	1	93.074	17-10187	323,333	-
Subtotal - 93.074				4,094,077	555,987

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

**COUNTY OF SAN DIEGO, CALIFORNIA**  
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**(Continued)**

Federal Grantor/Pass-Through Agency Program Title/Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Sodium Reduction in Communities</u>					
Passed Through County of Los Angeles Public Health LA County Sodium Reduction	I	93.082	PH-003332	\$ 111,611	\$ -
<u>Guardianship Assistance:</u>					
Passed Through California Department of Social Services Guardianship Assistance Program- Title IV-E (FED GAP)	I	93.090	Subvention	1,510,040	-
KINGAP Title IV-E Administration	I	93.090	1701CAGARD	233,779	-
Subtotal - 93.090				<u>1,743,819</u>	<u>-</u>
<u>Project Grants and Cooperative Agreements for Tuberculosis Control Programs:</u>					
Direct Programs					
Tuberculosis Prevention and Control	D	93.116	NU52PS004702-03-03	784,185	20,000
Tuberculosis Prevention and Control	D	93.116	NU52PS004702-04-02	1,097,347	18,000
Subtotal - 93.116				<u>1,881,532</u>	<u>38,000</u>
<u>Projects for Assistance in Transition from Homelessness (PATH):</u>					
Passed Through California Department of Health Care Services Project for Assistance in Transition from Homelessness (PATH)	I	93.150	2X06SM016005-17	570,016	525,347
<u>Immunization Cooperative Agreements:</u>					
Passed Through California Department of Public Health Immunization Action Plan	I	93.268	17-10344	2,129,328	800,000
Immunization Registry	I	93.268	16-10101	110,222	30,000
Subtotal - 93.268				<u>2,239,550</u>	<u>830,000</u>
<u>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</u>					
Passed Through Heluna Health Vector PHE ELC ZIKA	I	93.323	6NU50CK000410-03-06	250,404	-
Passed Through Public Health Foundation Enterprises Inc Enhanced Gonococcal Isolate Surveillance Project (eGISP)	I	93.323	6NU50CK000410	3,251	-
Zika Epidemiology	I	93.323	6NU50CK000410-03-06	27,148	-
Subtotal				<u>30,399</u>	<u>-</u>
Subtotal - 93.323				<u>280,803</u>	<u>-</u>
<u>Promoting Safe and Stable Families:</u>					
Passed Through California Department of Social Services Promoting Safe and Stable Families Administration	I	93.556	1701CAFPSS	2,329,535	1,110,434
<u>Child Support Enforcement:</u>					
Passed Through California Department of Child Support Services Child Support Enforcement	I	93.563	1704CACSES	32,744,210	-
<u>Refugee and Entrant Assistance State/Replacement Designee Administered Programs:</u>					
Passed Through California Department of Social Services Refugee Administration	I	93.566	1701CARSOC	12,508	-
Refugee and Entrant Assistance- State Administered Programs	I	93.566	Entitlement	37,918	-
Refugee Employment Social Services	I	93.566	ORSA1606	39,498	39,498
Refugee Employment Social Services	I	93.566	ORSA1705	6,893	6,893
Refugee Employment Social Services	I	93.566	RESS1505	461,546	341,171
Refugee Employment Social Services	I	93.566	RESS1606	1,767,260	1,431,191
Subtotal				<u>2,325,623</u>	<u>1,818,753</u>
Passed Through California Department of Public Health Refugee Health Assessment Program	I	93.566	16-37-90899	329,682	194,679
Refugee Health Assessment Program	I	93.566	17-37-90899	434,412	301,435
Refugee Health Assessment Program	I	93.566	17-37-90899-00	66,400	-
Subtotal				<u>830,494</u>	<u>496,114</u>
Subtotal - 93.566				<u>3,156,117</u>	<u>2,314,867</u>
<u>Community Services Block Grant:</u>					
Passed Through California Department of Community Services And Development Community Service Block Grant	I	93.569	17F-2036	1,869,180	1,296,833
Community Service Block Grant	I	93.569	18F-5036	1,830,814	1,280,599
Subtotal - 93.569				<u>3,699,994</u>	<u>2,577,432</u>

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

**COUNTY OF SAN DIEGO, CALIFORNIA**  
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**(Continued)**

Federal Grantor/Pass-Through Agency Program Title/Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Refugee and Entrant Assistance - Discretionary Grants:</u>					
Passed Through California Department of Public Health					
Refugee Health Promotion	1	93.576	16-37-90893-00	\$ 33,376	\$ 14,061
Refugee Health Promotion	1	93.576	17-37-90893-00	40,456	21,426
Subtotal - 93.576				73,832	35,487
<u>U.S. Repatriation:</u>					
Passed Through California Department of Social Services					
Repatriated Americans	1	93.579	Subvention	1,947	-
<u>Refugee and Entrant Assistance Targeted Assistance Grants:</u>					
Passed Through California Department of Social Services					
Targeted Assistance	1	93.584	TAFO1605	752,288	724,680
Targeted Assistance	1	93.584	TAFO1705	35,729	31,010
Subtotal - 93.584				788,017	755,690
<u>Community Based Child Abuse Prevention Grants:</u>					
Passed Through California Department of Social Services					
Community Based Child Abuse Prevention	1	93.590	CBCAP	97,792	96,972
<u>Child Support Enforcement Demonstrations and Special Projects:</u>					
Direct Programs					
Parenting Time Opportunities for Children (PTOC)	D	93.601	090F10113/01	10,078	-
<u>Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare - Medicaid Individuals in States with Approved Financial Alignment Models:</u>					
Passed Through California Department of Aging					
Health Insurance Counseling and Advocacy Program (HICAP) Financial Alignment Grant	1	93.626	FA-1718-23	37,829	32,458
<u>Stephanie Tubbs Jones Child Welfare Services Program:</u>					
Passed Through California Department of Social Services					
Child Welfare Services Title IV-B Administration	1	93.645	1701CACWSS	3,059,130	313,687
<u>Foster Care- Title IV-E:</u>					
Passed Through California Department of Social Services					
Child Welfare Services Case Record Review Administration	1	93.658	1701CAFOST	3,211	-
Child Welfare Services Outcome Improvement Project	1	93.658	100400	422	-
Child Welfare Services Title IV-E Non Waiver Administration	1	93.658	1701CAFOST	4,921,236	720,049
Child Welfare Services Title IV-E Waiver Administration	1	93.658	1701CAFOST	28,980,369	2,256,671
Commercially Sexually Exploited Children Program Administration	1	93.658	1701CAFOST	382,445	24,764
Community Care Licensing Foster Family Homes Administration	1	93.658	1701CAFOST	782,203	-
Family Preservation Program Administration	1	93.658	1701CAFOST	1,654	-
Foster Care Administration	1	93.658	1701CAFOST	364,949	-
Foster Care Assistance Probation	1	93.658	Entitlement	3,124,365	-
Foster Care Title IV-E	1	93.658	579-059	800,003	-
Foster Care Title IV-E Non Waiver	1	93.658	Entitlement	2,114,435	1,671,483
Foster Care Title IV-E Waiver	1	93.658	Entitlement	16,322,883	7,484,419
Foster Parent Recruitment Retention Admin	1	93.658	1701CAFOST	64,882	64,882
Foster Parent Training and Recruitment Administration	1	93.658	1701CAFOST	6,398	6,398
Group Home Monthly Visits Administration	1	93.658	1701CAFOST	288,898	-
Resource Family Approval Admin	1	93.658	1701CAFOST	2,208,223	-
SB933 Group Home Monthly Visits	1	93.658	579-059	219,156	-
Substance Abuse / Human Immunodeficiency Virus Infant Administration	1	93.658	1701CAFOST	24,447	24,258
Title IV-E Waiver	1	93.658	Entitlement	4,901,592	-
Subtotal - 93.658				65,511,771	12,252,924
<u>Adoption Assistance:</u>					
Passed Through California Department of Social Services					
Adoption Administration	1	93.659	1701CAADPT	3,206,600	45,750
Adoption Assistance Title IV-E	1	93.659	Entitlement	30,697,353	2,682,527
Adoption Assistance Title IV-E Administration	1	93.659	1701CAADPT	409,487	-
Subtotal - 93.659				34,313,440	2,728,277
<u>Social Services Block Grant:</u>					
Passed Through California Department of Social Services					
Child Welfare Services Title XX Administration	1	93.667	1701CASOSR	3,223,197	-
Foster Care Assistance Title XX	1	93.667	Entitlement	2,553,849	1,652,054
Title XX Foster Care Assistance	1	93.667	Entitlement	107,512	-
Subtotal - 93.667				5,884,558	1,652,054

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



**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**  
**(Continued)**

Federal Grantor/Pass-Through Agency Program Title/Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Chafee Foster Care Independence Program:</u>					
Passed Through California Department of Social Services Independent Living Program Administration	I	93.674	1701CACILP	\$ 680,580	\$ 462,625
<u>Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF):</u>					
Passed Through Partners In Care Foundation Chronic Disease Self Management Education (CDSME)	I	93.734	90CSSG0005-01-01	13,260	-
<u>State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health Financed in Part by Prevention and Public Health Funding (PPHF):</u>					
Direct Programs					
Healthy Works CDC Prevention Initiative	D	93.757	1U58DP005528-01	7,091	-
Healthy Works: Prevention Control	D	93.757	6NU58DP005528-03-05	1,238,384	840,726
Healthy Works: Prevention Control	D	93.757	6NU58DP005528-04-02	2,357,733	1,172,105
Subtotal - 93.757				3,603,208	2,012,831
<u>Children's Health Insurance Program:</u>					
Passed Through California Department of Health Care Services California Children Services MC - TLICP	I	93.767	CCS information notice	1,358,094	-
<u>Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations:</u>					
Passed Through California Department of Aging Health Insurance Counseling and Advocacy Program (HICAP)	I	93.779	HI-1718-23	209,447	188,503
<u>HIV Emergency Relief Project Grants:</u>					
Direct Programs					
Ryan White Care Act - Part A	D	93.914	H89HA00001-27-01	6,876,532	6,617,838
Ryan White - MAI Supplement - Part A	D	93.914	H89HA00001-27-01	396,797	385,032
Ryan White Care Act - Part A	D	93.914	H89HA00001-28-01	3,042,060	2,762,933
Ryan White - MAI Supplement - Part A	D	93.914	H89HA00001-28-01	199,005	190,024
Subtotal - 93.914				10,514,394	9,955,827
<u>HIV Care Formula Grants:</u>					
Passed Through California Department of Public Health HIV CARE - MAI Supplement	I	93.917	15-11072	88,640	79,407
HIV CARE - Part B	I	93.917	15-11072	1,493,517	612,987
Subtotal - 93.917				1,582,157	692,394
<u>HIV Prevention Activities-Health Department Based:</u>					
Passed Through California Department of Public Health Expanded Testing - Correctional Facilities	I	93.940	14-10797	55,494	-
HIV Prevention Program	I	93.940	15-10947	1,855,262	1,173,740
Pre Exposure Prophylaxis (PrEP) HIV Prevention	I	93.940	15-10973	540,817	538,487
Subtotal - 93.940				2,451,573	1,712,227
<u>Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups:</u>					
Passed Through California Department of Public Health HIV Expanded Testing Program	I	93.943	14-10866	265,537	248,343
<u>Block Grants for Community Mental Health Services:</u>					
Passed Through California Department of Health Care Services Mental Health Block Grant	I	93.958	2B09SM010005-17	1,484,811	609,722
<u>Block Grants for Prevention and Treatment of Substance Abuse:</u>					
Passed Through California Department of Health Care Services					
Substance Abuse Prevention & Treatment - Adolescent and Youth Treatment Program	I	93.959	2B08TI010062-17	145,793	145,793
Substance Abuse Prevention & Treatment - Adolescent and Youth Treatment Program	I	93.959	2B08TI010062-18	587,023	587,023
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	2B08TI010062-17	4,676,854	4,676,854
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	2B08TI010062-18	5,996,254	5,996,254
Substance Abuse Prevention & Treatment - Friday Night Live/Club Live	I	93.959	2B08TI010062-17	29,011	29,011
Substance Abuse Prevention & Treatment - Friday Night Live/Club Live	I	93.959	2B08TI010062-18	16,978	16,978
Substance Abuse Prevention & Treatment - Perinatal	I	93.959	2B08TI010062-17	486,834	486,834
Substance Abuse Prevention & Treatment - Perinatal	I	93.959	2B08TI010062-18	1,321,863	1,321,863
Substance Abuse Prevention & Treatment - Prevention	I	93.959	2B08TI010062-17	982,168	982,168
Substance Abuse Prevention & Treatment - Prevention	I	93.959	2B08TI010062-18	2,729,090	2,729,090
Subtotal - 93.959				16,971,868	16,971,868

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

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**  
**(Continued)**

Federal Grantor/Pass-Through Agency Program Title/Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<b>PPHF Geriatric Education Centers:</b>					
Passed Through San Diego State University Geriatrics Workforce Enhancement Program	I	93.969	6 U1QHP28717-03-01	\$ 107,178	\$ -
<b>Preventive Health Services - Sexually Transmitted Diseases Control Grants:</b>					
Passed Through California Department of Public Health STD Prevention and Control	I	93.977	15-10264	418,460	56,662
<b>Maternal and Child Health Services Block Grant to the States:</b>					
Passed Through California Department of Public Health Black Infant Health Program	I	93.994	201737	308,785	163,273
California Home Visiting Program	I	93.994	15-10168	550,910	-
Maternal, Child & Adolescent Health Program	I	93.994	201737	328,936	3,023
Subtotal - 93.994				<u>1,188,631</u>	<u>166,296</u>
<b>TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>466,318,460</b>	<b>98,483,952</b>
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>					
<b>Retired and Senior Volunteer Program:</b>					
Direct Programs Retired and Senior Volunteer Program	D	94.002	17SRPCA001	104,074	-
<b>AmeriCorps:</b>					
Passed Through University of Maryland University of Maryland AmeriCorps	I	94.006	Z905209	71,103	-
<b>TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<u>175,177</u>	<u>-</u>
<b><u>EXECUTIVE OFFICE OF THE PRESIDENT</u></b>					
<b>High Intensity Drug Trafficking Areas Program:</b>					
Direct Programs High Intensity Drug Trafficking Areas	D	95.001	G16SC0001A	867,324	751,872
High Intensity Drug Trafficking Areas	D	95.001	G17SC0001A	4,023,742	3,088,193
High Intensity Drug Trafficking Areas	D	95.001	G18SC0001A	448,568	-
High Intensity Drug Trafficking Areas - DA	D	95.001	G17SC0001A	275,499	-
High Intensity Drug Trafficking Areas - DA	D	95.001	G18SC0001A	266,729	-
Subtotal - 95.001				<u>5,881,862</u>	<u>3,840,065</u>
<b>TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT</b>				<b>5,881,862</b>	<b>3,840,065</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>					
<b>Disaster Grants - Public Assistance (Presidentially Declared Disasters):</b>					
Passed Through California Governor's Office of Emergency Services Emergency Services Winterstorm 2010	I	97.036	1952DR FEMA	5	-
Public Assistance for Late January 2017 Storms	I	97.036	4305DR FEMA	1,232,151	-
Subtotal - 97.036				<u>1,232,156</u>	<u>-</u>
<b>Emergency Management Performance Grants (EMPG):</b>					
Passed Through California Governor's Office of Emergency Services Emergency Management Performance Grants (EMPG) FY17	I	97.042	2017-0007	798,992	247,958
<b>Homeland Security Grant Program:</b>					
Passed Through California Governor's Office of Emergency Services Operation Stonegarden (OPSG) 2015	I	97.067	2015-1078	488,009	-
Operation Stonegarden (OPSG) 2016	I	97.067	2016-0102	5,126,461	-
Operation Stonegarden (OPSG) 2017	I	97.067	2017-0083	900,930	-
State Homeland Security Program (SHSP) 2015	I	97.067	2015-00078	1,136,441	524,262
State Homeland Security Program (SHSP) 2016	I	97.067	2016-0102	2,853,193	1,069,025
State Homeland Security Program (SHSP) 2017	I	97.067	2017-0083	491,579	-
Urban Area Security Initiative (UASI) 2015	I	97.067	2015-00078	565,014	-
Urban Area Security Initiative (UASI) 2016	I	97.067	2016-0102	1,983,274	-
Urban Area Security Initiative (UASI) 2017	I	97.067	2017-0083	1,261,550	-
Subtotal - 97.067				<u>14,806,451</u>	<u>1,593,287</u>
<b>Rail and Transit Security Grant Program:</b>					
Passed Through San Diego Metropolitan Transit District Transit Security Grant Program (TSGP)	I	97.075	EMW-2016-RA-00013	48,450	-
<b>Homeland Security Biowatch Program:</b>					
Direct Programs Homeland Security Biowatch Program	D	97.091	2006-ST-091-000010-11	616,890	-
<b>TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<u>17,502,939</u>	<u>1,841,245</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS (INCLUDING LOANS)</b>				<b>\$ 766,183,737</b>	<b>\$ 115,398,638</b>

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

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

***NOTE 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 information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The County's reporting entity is defined in Note 1 to the County's basic financial statements. Because the SEFA presents only a selected portion of the operations of the County, it is not intended and does not present the financial position, changes in net position, or cash flows of the County.

***NOTE 2 – BASIS OF ACCOUNTING***

Expenditures reported in the SEFA are 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. Such expenditures are recognized following the cost principles contained in the Uniform Guidance. 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 Governor's Office of Emergency Services.

***NOTE 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.

***NOTE 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.

***NOTE 5 – 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. In FY 17/18, the State distributed \$410,644,031 in federal SNAP benefits on behalf of the County.

**COUNTY OF SAN DIEGO, CALIFORNIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 6 – INDIRECT COST RATE**

With the exception of the following programs, the County has not elected to use the 10-percent de minimis indirect rate as allowed under the Uniform Guidance.

<u>CFDA Number</u>	<u>Award Number</u>	<u>Program Name</u>
10.680	504469	Forest Health Protection
15.631	506697	Partners for Fish and Wildlife
66.472	126980	Beach Monitoring and Notification Program Implementation Grants
97.036	507616	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.042	507439	Emergency Management Performance Grants
97.067	507029, 507360, 507547	Homeland Security Grant Program

**NOTE 7 – DEPARTMENT OF AGING FEDERAL/STATE SHARE**

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

	<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
	93.041	\$ 37,583	\$ -
	93.042	90,120	-
	93.043	155,442	-
	93.044	2,328,842	82,040
	93.045	5,032,583	537,129
	93.052	1,181,072	-
	93.053	794,210	-
	93.071	113,262	-
	93.626	37,829	-
	93.778	1,128,484	1,128,484
	93.779	209,447	460,413
	17.235	389,245	-
	10.561	58,552	-
OMB Initiative	N/A	-	352,709
		<u>\$ 11,556,671</u>	<u>\$ 2,560,775</u>

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

MSSP is a Medi-Cal program. Medi-Cal is administered via California Department of Health Services (CDHS). The State of California Department of Aging administers the "MSSP Program" and the money comes from CDHS via EDS (Electronic Data Systems), the Medi-Cal Fiscal Intermediary. Half of the money comes from the State General Fund and half comes from Federal funds. The money is paid to the County by CDHS through EDS. However, the MSSP program started transitioning from a Fee-for-Services payment structure to Home & Community Based Services (HCBS) Waiver Managed Care under the Coordinated Care Initiative (CCI) effective October 1, 2014. Under the CCI payment model, the Health Plans will reimburse the County/MSSP Provider a capitated rate per member monthly for each plan member enrolled in MSSP.

Federal and State expenditure amounts reported in the table were obtained from the closeout report.

**COUNTY OF SAN DIEGO, CALIFORNIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 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 are none in FY17-18. In FY17-18, the State disbursed \$40,000 in Federal food vouchers on behalf of the County.

**NOTE 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).

**NOTE 10 – OUTSTANDING LOANS OF FEDERAL FUNDS AT JUNE 30, 2018**

The following schedule represents the amount of outstanding loans by CFDA No. that have continuing compliance requirements. The County’s loans are administered by the Health and Human Services Agency and the Housing Authority of the County of San Diego, a blended component unit of the County. Funds for these loans are provided by the U.S. Department of Housing and Urban (HUD):

CFDA No.	Federal Program	<u>Outstanding Loans with Continuing Compliance Requirements</u>			
		Beginning Balance	New Loans	Repayments	Outstanding at June 30, 2018
14.218	Community Development Block Grant (Includes Neighborhood Stabilization Program)	\$ 21,878,629	\$ -	\$ (687,248)	\$ 21,191,381
14.239	HOME Investment Partnership	24,009,225	1,850,000	(12,862)	25,846,363
14.241	Housing Opportunities for Persons with AIDS	5,312,662	-	(150,000)	5,162,662
14.235	Supportive Housing Program	406,500	-	-	406,500

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 11 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CALOES) GRANTS**

The following represents expenditures for the CALOES programs for the year ended June 30, 2018. The amount reported in the SEFA is determined by calculating the federal portion of the current year expenditures.

<u>Program Title and Expenditure Category</u>	<u>Grant Award Number / CFDA</u>	<u>Budget</u>	<u>Actual Non-Match</u>	<u>Actual Match</u>	<u>Actual Total</u>	<u>Variance</u>
Victim/Witness Assistance Program VOCA (DA) FY17-18	VW15340370					
Personal Services	<b>16.575</b>	\$ 328,283	\$ 328,362	\$ (79)	\$ 328,283	\$ -
Operating Expenses		17,511	17,511	-	17,511	-
Equipment		-	-	-	-	-
Total		<u>\$ 345,794</u>	<u>\$ 345,873</u>	<u>\$ (79)</u>	<u>\$ 345,794</u>	<u>\$ -</u>
Victim Witness Assistance Program VOCA (DA) FY17-18	VW16350370					
Personal Services	<b>16.575</b>	\$ 1,414,022	\$ 1,414,022	\$ -	\$ 1,414,022	\$ -
Operating Expenses		151,503	151,503	-	151,503	-
Equipment		468	468	-	468	-
Total		<u>\$ 1,565,993</u>	<u>\$ 1,565,993</u>	<u>\$ -</u>	<u>\$ 1,565,993</u>	<u>\$ -</u>
Victim Services (XC) Program VOCA (DA) FY16-17	XC16010370					
Personal Services	<b>16.575</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		3,750	5,000	(1,250)	3,750	-
Equipment		-	-	-	-	-
Total		<u>\$ 3,750</u>	<u>\$ 5,000</u>	<u>\$ (1,250)</u>	<u>\$ 3,750</u>	<u>\$ -</u>
Victim Services (XC) Program VOCA (DA) FY17-18	XC16010370					
Personal Services	<b>16.575</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		378,866	521,998	(143,132)	378,866	-
Equipment		-	-	-	-	-
Total		<u>\$ 378,866</u>	<u>\$ 521,998</u>	<u>\$ (143,132)</u>	<u>\$ 378,866</u>	<u>\$ -</u>

The following CALOES grants represent state only grants and do not include a federal award component.

<u>Program Title and Expenditure Category</u>	<u>Grant Award Number / CFDA</u>	<u>Budget</u>	<u>Actual Non-Match</u>	<u>Actual Match</u>	<u>Actual Total</u>	<u>Variance</u>
Victim/Witness Assistance Program VWAO (DA) FY17-18	VW16350370					
Personal Services		\$ 62,041	\$ 62,041	\$ -	\$ 62,041	\$ -
Operating Expenses		15,186	15,186	-	15,186	-
Equipment		-	-	-	-	-
Total		<u>\$ 77,227</u>	<u>\$ 77,227</u>	<u>\$ -</u>	<u>\$ 77,227</u>	<u>\$ -</u>
Victim/Witness Assistance Program VWAO (DA) FY17-18	VW17350370					
Personal Services		\$ 185,974	\$ 185,974	\$ -	\$ 185,974	\$ -
Operating Expenses		159,052	159,052	-	159,052	-
Equipment		-	-	-	-	-
Total		<u>\$ 345,026</u>	<u>\$ 345,026</u>	<u>\$ -</u>	<u>\$ 345,026</u>	<u>\$ -</u>

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 11 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CALOES) GRANTS  
(CONTINUED)**

The following represents expenditures for the CALOES programs for the year ended June 30, 2018. The amount reported in the SEFA is determined by calculating the federal portion of the current year expenditures.

<u>Program Title and Expenditure Category</u>	<u>Grant Award Number / CFDA</u>	<u>Budget</u>	<u>Actual Non-Match</u>	<u>Actual Match</u>	<u>Actual Total</u>	<u>Variance</u>
Victim Services (XC) Program VOCA (HHS-A-Priority A) FY17-18	XC16010370					
Personal Services	<b>16.575</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		1,172,794	841,551	(168,310)	673,241	499,553
Equipment		-	-	-	-	-
Total		<u>\$ 1,172,794</u>	<u>\$ 841,551</u>	<u>\$ (168,310)</u>	<u>\$ 673,241</u>	<u>\$ 499,553</u>
Victim Services (XC) Program VOCA (HHS-A-Priority B) FY17-18	XC16010370					
Personal Services	<b>16.575</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		327,290	251,824	(50,365)	201,459	125,831
Equipment		-	-	-	-	-
Total		<u>\$ 327,290</u>	<u>\$ 251,824</u>	<u>\$ (50,365)</u>	<u>\$ 201,459</u>	<u>\$ 125,831</u>
Victim Services (XC) Program VOCA (HHS-A-Priority D) FY17-18	XC16010370					
Personal Services	<b>16.575</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		743,848	391,176	(78,235)	312,941	430,907
Equipment		-	-	-	-	-
Total		<u>\$ 743,848</u>	<u>\$ 391,176</u>	<u>\$ (78,235)</u>	<u>\$ 312,941</u>	<u>\$ 430,907</u>
Victim Services (XC) Program VOCA (HHS-A-Priority E) FY17-18	XC16010370					
Personal Services	<b>16.575</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		150,000	93,818	(18,764)	75,054	74,946
Equipment		-	-	-	-	-
Total		<u>\$ 150,000</u>	<u>\$ 93,818</u>	<u>\$ (18,764)</u>	<u>\$ 75,054</u>	<u>\$ 74,946</u>
Victim Services (XC) Program VOCA (HHS-A-Priority F) FY17-18	XC16010370					
Personal Services	<b>16.575</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		150,000	81,930	(16,386)	65,544	84,456
Equipment		-	-	-	-	-
Total		<u>\$ 150,000</u>	<u>\$ 81,930</u>	<u>\$ (16,386)</u>	<u>\$ 65,544</u>	<u>\$ 84,456</u>
<u>Program Title and Expenditure Category</u>	<u>Grant Award Number / CFDA</u>	<u>Budget</u>	<u>Actual Non-Match</u>	<u>Actual Match</u>	<u>Actual Total</u>	<u>Variance</u>
Paul Coverdell Forensic Sciences Improvement Grant	CQ16120370					
Personal Services	<b>16.742</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		40,459	6,419	-	6,419	34,040
Equipment		-	-	-	-	-
Total		<u>\$ 40,459</u>	<u>\$ 6,419</u>	<u>\$ -</u>	<u>\$ 6,419</u>	<u>\$ 34,040</u>
Paul Coverdell Forensic Sciences Improvement Grant	CQ17130370					
Personal Services	<b>16.742</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		33,310	10,263	-	10,263	23,047
Equipment		-	-	-	-	-
Total		<u>\$ 33,310</u>	<u>\$ 10,263</u>	<u>\$ -</u>	<u>\$ 10,263</u>	<u>\$ 23,047</u>

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 12 – COMMUNITY SERVICES BLOCK GRANT**

The Department of Community Services and Development (CSD) of the State of California HHS, requires agencies who received CSD funding to include with the Single Audit Report certain revenue, expenditure, and budgetary information for each CSD award.

Community Services Block Grant 17F-2036 (Program Year 2017)

Term: January 1, 2017 to May 31, 2018

CFDA No. 93.569

DESCRIPTION	January 1, 2017 through June 30, 2017	July 1, 2017 through Decemer 31, 2017	January 1, 2018 through May 31, 2018	Total Reported Expenses	Total Budget
<b><u>REVENUE</u></b>					
Grant Revenue	\$ 1,467,606	\$ 1,697,688	\$ 171,492	\$ 3,336,786	\$ -
Total Revenue	<u>\$ 1,467,606</u>	<u>\$ 1,697,688</u>	<u>\$ 171,492</u>	<u>\$ 3,336,786</u>	<u>\$ -</u>
<b><u>EXPENDITURES</u></b>					
Personnel Costs					
Salaries & Wages	\$ 225,458	\$ 304,424	\$ -	\$ 529,882	\$ -
Fringe Benefits	<u>155,363</u>	<u>197,831</u>	<u>-</u>	<u>353,194</u>	<u>-</u>
Subtotal Personnel Costs	<u>380,821</u>	<u>502,255</u>	<u>-</u>	<u>883,076</u>	<u>-</u>
Non-Personnel Costs					
Travel	2,573	1,579	-	4,152	-
Facilities/Space	7,620	24,519	-	32,139	-
Consumable Supplies	5,749	987	-	6,736	-
Equipment Lease/Purchase	25,201	18,188	-	43,389	-
Subcontractors	1,012,135	1,125,340	171,492	2,308,967	-
Other Costs	<u>33,507</u>	<u>24,820</u>	<u>-</u>	<u>58,327</u>	<u>-</u>
Subtotal Non Personnel Costs	<u>1,086,785</u>	<u>1,195,433</u>	<u>171,492</u>	<u>2,453,710</u>	<u>-</u>
Total Costs	<u>\$ 1,467,606</u>	<u>\$ 1,697,688</u>	<u>\$ 171,492</u>	<u>\$ 3,336,786</u>	<u>\$ -</u>



**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 12 – COMMUNITY SERVICES BLOCK GRANT (CONTINUED)**

Community Services Block Grant 18F-5036 (Program Year 2018)

Term: January 1, 2018 to December 31, 2018

CFDA No. 93.569

<b>DESCRIPTION</b>	January 1, 2018 through June 30, 2018	Total Reported Expenses	Total Budget
<b><u>REVENUE</u></b>			
Grant Revenue	\$ 1,830,814	\$ 1,830,814	\$ -
Total Revenue	<u>\$ 1,830,814</u>	<u>\$ 1,830,814</u>	<u>\$ -</u>
<b><u>EXPENDITURES</u></b>			
Personnel Costs			
Salaries & Wages	\$ 271,117	\$ 271,117	\$ -
Fringe Benefits	196,939	196,939	-
Subtotal Personnel Costs	<u>468,056</u>	<u>468,056</u>	<u>-</u>
Non-Personnel Costs			
Travel	2,070	2,070	-
Facilities/Space	25,021	25,021	-
Consumable Supplies	4,052	4,052	-
Equipment Lease/Purchase	24,652	24,652	-
Subcontractors	1,280,599	1,280,599	-
Other Costs	26,364	26,364	-
Subtotal Non Personnel Costs	<u>1,362,758</u>	<u>1,362,758</u>	<u>-</u>
Total Costs	<u>\$ 1,830,814</u>	<u>\$ 1,830,814</u>	<u>\$ -</u>

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**I. SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

**FEDERAL AWARDS**

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
Type of auditors' report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	
Identification of major federal programs:	Yes

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.241	Housing Opportunities for Persons with AIDS
16.575	Crime Victim Assistance
93.558	Temporary Assistance for Needy Families
93.569	Community Services Block Grant
93.645	Stephanie Tubbs Jones Child Welfare Services Program
93.914	HIV Emergency Relief Project Grants
97.067	Homeland Security Grant Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000
Auditee qualified as low-risk auditee?	Yes

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**II. FINANCIAL STATEMENT FINDINGS**

None reported.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

The following findings represent significant deficiencies, and/or instances of non-compliance, including questioned costs, required to be reported in accordance with 2 CFR 200, Subpart F.

**Finding 2018-001**

**Programs:** Housing Opportunities for Persons with AIDS (HOPWA)

**CFDA No.:** 14.241

**Federal Grantor:** U.S. Department of Housing and Urban Development

**Passed-through:** City of San Diego

**Award No. and Year:** Various

**Compliance Requirements:** Special Tests and Provisions – Housing Quality Standards

**Criteria:**

The *April 2017 Compliance Supplement* states that all housing that involves acquisition, rehabilitation, conversion, lease, repair of facilities, new construction, project- or tenant-based rental assistance, and operating costs must meet various housing quality standards listed in *24 CFR Sections 574.310(b)(1)-(2)*.

Additionally, the County utilizes a contractor to perform inspections to determine compliance with housing quality standards. The contract between the County and contractor requires the contractor to inspect each unit at least every 365 days.

**Condition:**

Of the seven housing units selected for testing, we noted four housing units where the inspections performed to determine compliance with housing quality standards were performed more than 365 days after the prior inspection.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**Context:**

The condition noted above was identified during our procedures over the County's special tests and provisions.

**Effect:**

Failure to perform the inspections of the HOPWA-assisted housing units as required by the timelines specified in the contract between the County and contractor resulted in non-compliance with *24 CFR Sections 574.310(b)(1)-(2)*.

**Cause:**

The County's procedures did not consistently ensure that the inspections were performed in accordance with the timelines specified in the contract between the County and contractor.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Recommendation:**

We recommend that the County modify and/or strengthen its current policies and procedures to ensure that the required inspections are performed.

**Views of Responsible Officials and Planned Corrective Actions:**

See separate corrective action plan.

**Finding 2018-002**

**Programs:** Housing Opportunities for Persons with AIDS (HOPWA)

**CFDA No.:** 14.241

**Federal Grantor:** U.S. Department of Housing and Urban Development

**Passed-through:** City of San Diego

**Award No. and Year:** Various

**Compliance Requirements:** Subrecipient Monitoring

**Criteria:**

2 CFR section 200.331(d), *Requirements for Pass-Through Entities*, states that all pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and the subaward performance goals are achieved.

Article IX, *Performance*, in the HOPWA Performance Grant Agreement from the U.S. Department of Housing and Urban Development states that the County shall obtain and ensure that the project sponsor agrees to obtain a certificate of completion of the Getting to Work training curriculum by at least one of its employees every three years and obtain and ensure that any project sponsor agrees to obtain a certificate of completion of the HOPWA Oversight training curriculum by at least one of its employees within 12 months of the execution of the HOPWA Performance Grant Agreement. The County's project sponsors are subrecipients.

**Condition:**

Of the four subrecipients selected for testing, we noted four subrecipients where the Getting to Work training curriculum certificate of completion was obtained more than three years after the subrecipient's agreement began with the County.

Additionally, of the four subrecipients selected for testing, we noted the subrecipients have not completed the HOPWA Oversight training curriculum.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Context:**

The condition noted above was identified during our procedures over the County's subrecipient monitoring provisions.

**Effect:**

Failure to obtain and ensure that certificates of completion for the Getting to Work and HOPWA Oversight training curriculums resulted in non-compliance with certain provisions of the HOPWA Performance Grant Agreement.

**Cause:**

The County's procedures did not consistently ensure that the certificates of completion were obtained in accordance with the timelines specified in the HOPWA Performance Grant Agreement.

**Recommendation:**

We recommend that the County modify and/or strengthen its current policies and procedures to ensure that the required certificates of completion are obtained.

**Views of Responsible Officials and Planned Corrective Actions:**

See separate corrective action plan.

**Finding 2018-003**

**Programs:** Temporary Assistance for Needy Families (TANF) Cluster, HIV Emergency Relief Project Grants, Homeland Security Grant Program

**CFDA No.:** 93.558, 93.914, 97.067

**Federal Grantor:** U.S. Department of Health and Human Services and U.S. Department of Homeland Security

**Passed-through:** California Department of Social Services and California Governor's Office of Emergency Services

**Award No. and Year:** Various

**Compliance Requirements:** Subrecipient Monitoring

**Criteria:**

*2 CFR Part 200.331(a), Requirements for Pass-Through Entities*, states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information at the time of subaward.

**Condition:**

Of the 14 subawards selected for testing, we noted 10 subawards where certain required award information and applicable requirements were not provided at the time of subaward.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

The following information was not provided at the time of subaward for three subawards utilized for the TANF Cluster:

- Subrecipient's unique entity identifier
- Federal award identification number
- Federal award date of award to the recipient by the Federal agency
- Subaward period of performance start and end date
- Amount of federal funds obligated by this action by the County to the subrecipient
- Total amount of federal funds obligated to the subrecipient by the County through the current obligation
- Total amount of the federal award committed to the sub-recipient by the County
- Federal award project description
- Name of federal awarding agency
- CFDA number and name
- Identification of whether the award is research and development
- Indirect cost rate for the federal award
- All requirements imposed by the County on the subrecipient
- Any additional requirements that the County imposes on the subrecipient

The following information was not provided at the time of subaward for three subawards for the HIV Emergency Relief Project Grants:

- Federal award project description

The following information was not provided at the time of subaward for four subawards for the Homeland Security Grant Program:

- Subrecipient's unique entity identifier
- Identification of whether the award is research and development
- Indirect cost rate for the federal award

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**Context:**

The condition noted above was identified during our procedures over the County's subrecipient monitoring provisions.

**Effect:**

The County (Health and Human Services Agency and Office of Emergency Services) did not identify the required elements of the subaward to the subrecipients at the time of subaward, increasing the risk of noncompliance.

**Cause:**

The County's procedures did not consistently ensure that the required award information and applicable requirements were communicated to subrecipients.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Recommendation:**

We recommend that the County modify and/or strengthen its current policies and procedures to ensure that all required award information and applicable requirements is communicated to subrecipients at the time of subaward.

**Views of Responsible Officials and Planned Corrective Actions:**

See separate corrective action plan.

**Finding 2018-004**

**Program:** Homeland Security Grant Program

**CFDA No.:** 97.067

**Federal Grantor:** U.S. Department of Homeland Security

**Passed-through:** California Governor's Office of Emergency Services

**Award No. and Year:** Various

**Compliance Requirements:** Subrecipient Monitoring

**Criteria:**

*2 CFR section 200.331(b), Requirements for Pass-Through Entities*, states that all pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for purpose of determining the appropriate subrecipient monitoring.

**Condition:**

Of the four subawards selected for testing, we noted the evaluation of the subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward was performed but not documented.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**Context:**

The condition noted above was identified during our procedures over the County's subrecipient monitoring provisions.

**Effect:**

There is an increased risk that the monitoring procedures performed may not address the subrecipient's risk of noncompliance.



**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Cause:**

The County's procedures did not ensure that the evaluation of the subrecipient's risk of noncompliance was documented.

**Recommendation:**

We recommend that the County modify its current policies and procedures to ensure that the required evaluation of the subrecipient's risk of noncompliance be documented.

**Views of Responsible Officials and Planned Corrective Actions:**

See separate corrective action plan.

**Finding 2018-005**

**Program:** Homeland Security Grant Program

**CFDA No.:** 97.067

**Federal Grantor:** U.S. Department of Homeland Security

**Passed-through:** California Governor's Office of Emergency Services

**Award No. and Year:** 2016-0102 and 2017-0083

**Compliance Requirements:** Reporting

**Criteria:**

2 CFR section 200.303(a), *Internal Controls*, states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Appendix A of the Subrecipient Award Letter from the City of San Diego states that the County submit quarterly projections and milestone reporting for the duration of the grant period or until the County completes all activities and the grant is formally closed.

**Condition:**

Of the five projections and milestone reports selected for testing, we noted three reports where supervisory review and approval was not documented.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**Context:**

The condition noted above was identified during our procedures over the County's reports.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Effect:**

Lack of review of reports could lead to inaccurate information to be reported.

**Cause:**

The County's procedures did not ensure that the review of the reports was documented.

**Recommendation:**

We recommend that the County modify its current policies and procedures to ensure that all reports consistently document evidence of supervisory approval.

**Views of Responsible Officials and Planned Corrective Actions:**

See separate corrective action plan.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Summarized below is the current status of all audit findings reported in the prior year audit’s schedule of audit findings and questioned costs.

**FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**FEDERAL AWARDS FINDINGS**

Summarized below is the current status of all audit findings in the prior audit’s schedule of findings and questioned costs.

<b>Finding No.</b>	<b>Program</b>	<b>CFDA No.</b>	<b>Compliance Requirement</b>	<b>Status</b>
2017-001	HOME Investment Partnerships Program (HOME)	14.239	Special Tests and Provisions – Housing Quality Standards	Implemented
2017-002	<ul style="list-style-type: none"> <li>• Block Grants for Community Mental Health</li> <li>• Block Grants for Prevention and Treatment of Substance Abuse</li> <li>• Foster Care – Title IV-E</li> <li>• Adoption Assistance</li> <li>• Social Services Block Grant</li> </ul>	93.958 93.959 93.658 93.659 93.667	Subrecipient Monitoring	Implemented