COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Report

For the Fiscal Year Ended June 30, 2019

Certified
Public
Accountants

COUNTY OF SAN DIEGO, CALIFORNIA
Single Audit Report
For the Fiscal Year Ended June 30, 2019

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MGO Certified Public Accountants

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 fiscal year ended June 30, 2019, 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, 2019. 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 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 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 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.

Macias Gini & O'Connell LLP

San Diego, California
November 15, 2019

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Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the fiscal year ended June 30, 2019. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 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 fiscal year ended June 30, 2019.

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 of questioned costs as items 2019-001, 2019-002, and 2019-003. Our opinion on each major federal program is not modified with respect to these matters.

The County's responses to the noncompliance findings in our audit are described in the accompanying 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 did identify certain deficiencies in internal control over compliance described in the accompanying schedule of findings and questions costs as items 2019-001, 2019-002, and 2019-003 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 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 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 fiscal year ended June 30, 2019, 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, 2019, 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 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.

Macias Gini É O'Connell LLP

San Diego, California
January 31, 2020

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COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2019

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
U.S. DEPARTMENT OF AGRICULTURE					
Supplemental Nutrition Assistance Program (SNAP) Cluster:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:					
Passed Through California Department of Aging					
Supplemental Nutrition Assistance Program-Education	I	10.561	SP-1819-23	$ 63,527	$ 22,622
Subtotal				63,527	22,622
Passed Through California Department of Public Health					
Nutrition Education Obesity Program	I	10.561	12-10199	15	-
Nutrition Education Obesity Program	I	10.561	16-10147	3,531,267	1,865,364
Supplemental Nutrition Assistance Program - Education	I	10.561	13-20528	90	-
Subtotal				3,531,372	1,865,364
Passed Through California Department of Social Services					
CalFresh Employment and Training Administration	I	10.561	187CACA4S2514	1,321,835	59,236
CalWORKs Information Network System	I	10.561	3764901	2,524,923	-
Non Assistance CalFresh Administration	I	10.561	187CACA4S2514	55,418,095	-
Subtotal				59,264,853	59,236
Total SNAP Cluster (10.561)				62,859,752	1,947,222
Child Nutrition Cluster:					
School Breakfast Program:					
Passed Through California Department of Education					
School Nutrition Breakfast Program	I	10.553	02403-SN-37-R	252,237	-
School Nutrition Breakfast Program	I	10.553	02406-SN-37-R	21,319	21,319
Subtotal - 10.553				273,556	21,319
National School Lunch Program:					
Passed Through California Department of Education					
National Nutrition Program - Lunch	I	10.555	02403-SN-37-R	392,592	-
National Nutrition Program - Snack	I	10.555	02403-SN-37-R	73,200	-
Polinsky National School Lunch	I	10.555	02406-SN-37-R	36,314	36,314
Subtotal - 10.555				502,106	36,314
Summer Food Service Program for Children:					
Passed Through California Department of Education					
Summer Food Service Program	I	10.559	CN170419	8,064	-
Summer Food Service Program	I	10.559	CN180416	1,836	-
Subtotal - 10.559				9,900	-
Total Child Nutrition Cluster (10.553, 10.555 & 10.559)				785,562	57,633
Plant and Animal Disease, Pest Control, and Animal Care:					
Passed Through California Department of Food and Agriculture					
Pest Detection	I	10.025	18-0206	802,128	-
Pest Detection	I	10.025	18-0299-018-SF	129,724	-
Plant Health & Pest Prevention	I	10.025	17-0453-003-SF	1,136,994	-
Plant Health & Pest Prevention	I	10.025	18-0294-007-SF	540,013	-
Plant Health & Pest Prevention	I	10.025	18-0295-013-SF	20,001	-
Plant Health & Pest Prevention	I	10.025	18-0299-037-SF	214,480	-
Subtotal - 10.025				2,843,340	-
Rural Rental Assistance Payments:					
Direct Program					
Firebird Manor	D	10.427	04-037-592185452	217,435	-
Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants:					
Direct Program					
Supplemental Nutrition Assistance Program (SNAP) Process and Technology Improvement	D	10.580	SNAP PTI 14 CSD 01	11,969	-
Forest Health Protection:					
Passed Through California Department of Food and Agriculture					
Integrated Pest Control	I	10.680	14-0001-016-SF	39,614	-
Emergency Watershed Protection Program:					
Direct Program					
2018 West Fire San Diego County	D	10.923	68910418207	43,043	-
TOTAL - U. S. DEPARTMENT OF AGRICULTURE				**66,800,715**	**2,004,855**

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2019

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
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Section 8 Project Based Cluster:					
Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation:					
Direct Programs					
Housing Assistance Moderate Rehabilitation Project 3	D	14.856	CA108MR0003	244,601	-
Housing Assistance Moderate Rehabilitation Project 4	D	14.856	CA108MR0004	808,971	-
Total Section 8 Project Based Cluster (14.856)				1,053,572	-
Community Development Block Grants/Entitlement Grants Cluster:					
Community Development Block Grants/Entitlement Grants					
Direct Programs					
Community Development Block Grant	D	14.218	B14UC060501	78,972	-
Community Development Block Grant	D	14.218	B15UC060501	441,740	4,600
Community Development Block Grant	D	14.218	B16UC060501	644,998	45,687
Community Development Block Grant	D	14.218	B17UC060501	1,089,124	54,964
Community Development Block Grant	D	14.218	B18UC060501	673,648	236,753
Total Community Development Block Grants/Entitlement Grants Cluster (14.218):				2,928,482	342,004
Housing Voucher Cluster:					
Section 8 Housing Choice Vouchers:					
Direct Programs					
HCV Administration Fee Reserve	D	14.871	CA108VO	10,011,751	-
Voucher Program Projects	D	14.871	CA108VO	122,823,109	-
Subtotal - 14.871				132,834,860	-
Mainstream Vouchers:					
Direct Program					
Mainstream Vouchers	D	14.879	CA108DV	607,618	-
Total Housing Voucher Cluster (14.871 & 14.879)				133,442,478	-
Emergency Solutions Grant Program:					
Direct Programs					
Emergency Shelter Grant	D	14.231	E16UC060501	8,078	8,078
Emergency Shelter Grant	D	14.231	E17UC060501	180,249	180,177
Emergency Shelter Grant	D	14.231	E18UC060501	208,295	183,100
Subtotal				396,622	371,355
Passed Through California State Housing and Community Development					
Emergency Shelter Grant	I	14.231	16-ESG-11119	218,903	-
Emergency Shelter Grant	I	14.231	17-ESG-11834	1,040,352	-
Subtotal				1,259,255	-
Subtotal - 14.231				1,655,877	371,355
HOME Investment Partnerships Program:					
Direct Programs					
HOME Investment Partnerships Program	D	14.239	M14DC060534	1,486,754	51,210
HOME Investment Partnerships Program	D	14.239	M15DC060534	800,176	474,776
HOME Investment Partnerships Program	D	14.239	M16DC060534	626,307	295,306
HOME Investment Partnerships Program	D	14.239	M17DC060534	628,422	370,569
HOME Investment Partnerships Program	D	14.239	M18DC060534	157,381	-
Subtotal - 14.239				3,699,040	1,191,861
Housing Opportunities for Persons with AIDS:					
Passed Through City of San Diego					
Housing Opportunities for Persons with AIDS	I	14.241	CAH16F008	144,696	133,816
Housing Opportunities for Persons with AIDS	I	14.241	CAH17F008	1,537,281	1,083,845
Housing Opportunities for Persons with AIDS	I	14.241	CAH18F008	1,461,454	1,090,697
Subtotal - 14.241				3,143,431	2,308,358

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2019

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
Continuum of Care Program:					
Direct Programs					
Continuum of Care	D	14.267	CA0689L9D011704	79,176	75,574
Continuum of Care	D	14.267	CA0693L9D011609	53,952	53,952
Continuum of Care	D	14.267	CA0693L9D011710	239,575	229,749
Continuum of Care	D	14.267	CA0694L9D011609	89,710	89,710
Continuum of Care	D	14.267	CA0694L9D011710	304,719	304,719
Continuum of Care	D	14.267	CA0880L9D011602	4,662	4,662
Continuum of Care	D	14.267	CA0880L9D011703	41,632	39,436
Continuum of Care	D	14.267	CA0881L9D011703	72,001	68,440
Subtotal - 14.267				885,427	866,242
Public and Indian Housing:					
Direct Programs					
Public and Indian Housing	D	14.850	CA108-00000118D	93,875	-
Public and Indian Housing	D	14.850	CA108-00000119D	111,100	-
Subtotal - 14.850				204,975	-
Public Housing Capital Fund:					
Direct Program					
Public Housing Capital Fund	D	14.872	CA16-P108-501-17	155,524	-
Family Self Sufficiency Program:					
Direct Program					
HCV Program Administration	D	14.896	CA108FSF	169,496	-
TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				**147,338,302**	**5,079,820**
U.S. DEPARTMENT OF INTERIOR					
Outdoor Recreation, Acquisition, Development and Planning:					
Passed Through California Department of Parks and Recreation					
Land and Water Conservation Program	I	15.916	06-01774	266	-
TOTAL - U.S. DEPARTMENT OF INTERIOR				**266**	**-**
U.S. DEPARTMENT OF JUSTICE					
Direct Programs					
Bureau of Alcohol, Tobacco, Firearms and Explosives Task Force (ATF)	D	16.U00	AGREEMENT	26,644	-
Child Exploitation Task Force (CETF)	D	16.U01	AGREEMENT	25,256	-
Cyber Crimes Task Force (CCTF)	D	16.U02	CYBER CRIME TF	924	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2018	D	16.U03	AGREEMENT 2018-39	114,797	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2019	D	16.U03	AGREEMENT 2019-40	116,673	-
Immigration and Customs Enforcement (ICE)	D	16.U04	MOU WITH IMMIGRATION	67,100	-
Joint Terrorism Task Force (JTTF)	D	16.U05	AGREEMENT	27,958	-
Narcotic Task Force (NTF) Drug Enforcement Agency (DEA)	D	16.U06	MOA-DEA	301,839	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	MOA- OCDETF	10,400	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	MOA- OCDETF	48,708	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0666H	3,320	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0705	30,931	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0726	3,046	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0729	2,949	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0732	4,369	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0737	4,043	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0738	576	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0739	90,990	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0741	17,635	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0751	2,965	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0752	951	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0754	26,743	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0758	240	-
SAFE Streets - East County Regional Gang Task Force (ECRGTF)	D	16.U08	SSTF	59,166	-
SAFE Streets - North County Regional Gang Task Force (NCRGTF)	D	16.U08	SSTF	68,279	-
SAFE Streets - Violent Crimes Task Force (Bank Robbery)	D	16.U08	SSTF	8,900	-
SAFE Streets - Violent Crimes Task Force (Gang Group)	D	16.U08	SSTF	25,346	-
U.S Marshals Fugitive Task Force	D	16.U09	MOU-SDFTF	98,209	-
Subtotal				1,188,957	-

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2019

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
Missing Children's Assistance:					
Passed Through City of San Diego					
Internet Crimes Against Children (ICAC)	I	16.543	2018-50778-CA-MC	43,947	-
Crime Victim Assistance:					
Passed Through California Governor's Office of Emergency Services					
Victim/Witness Assistance (VW) Program	I	16.575	VW17350370	772,438	-
Victim/Witness Assistance (VW) Program	I	16.575	VW18370370	1,928,361	-
Victim Services (XC) Program	I	16.575	XC16010370	588,149	-
Victim Services (XC) Program Priority A	I	16.575	XC16010370	495,981	495,981
Victim Services (XC) Program Priority B	I	16.575	XC16010370	127,910	127,910
Victim Services (XC) Program Priority C	I	16.575	XC16010370	205,512	-
Victim Services (XC) Program Priority D	I	16.575	XC16010370	366,650	-
Victim Services (XC) Program Priority E	I	16.575	XC16010370	56,662	56,662
Victim Services (XC) Program Priority F	I	16.575	XC16010370	57,382	57,382
Subtotal - 16.575				4,599,045	737,935
State Criminal Alien Assistance Program:					
Direct Program					
State Criminal Alien Assistance Program (SCAAP)	D	16.606	2010-H3244-CA-AP	788,373	-
Edward Byrne Memorial Justice Assistance Grant Program:					
Passed Through City of Vista					
Justice Assistance Block Grant (JAG)	I	16.738	2016-DJ-BX-0433	12,414	-
Justice Assistance Block Grant (JAG)	I	16.738	2017-DJ-BX-0346	9,592	-
Subtotal - 16.738				22,006	-
DNA Backlog Reduction Program:					
Direct Programs					
DNA Backlog Reduction Program 2016	D	16.741	2016-DN-BX-0072	33,633	-
DNA Backlog Reduction Program 2017	D	16.741	2017-DN-BX-0127	137,438	-
DNA Backlog Reduction Program 2018	D	16.741	2018-DN-BX-0137	7,559	-
Subtotal - 16.741				178,630	-
Paul Coverdell Forensic Sciences Improvement Grant Program:					
Passed Through California Governor's Office of Emergency Services					
Paul Coverdell Forensic Sciences Improvement Grant Program 2017	I	16.742	CQ17130370	23,047	-
Paul Coverdell Forensic Sciences Improvement Grant Program 2018	I	16.742	CQ18140370	30,997	-
Subtotal - 16.742				54,044	-
Smart Prosecution Initiative:					
Direct Program					
Smart Prosecution Initiative	D	16.825	2017-YX-BX-0001	135,754	-
Equitable Sharing Program:					
Direct Programs					
District Attorney Asset Forfeiture Program	D	16.922	CA037023A	2,470	-
Probation Asset Forfeiture DEA	D	16.922	CA037013G	39,960	-
Sheriff Asset Forfeiture Program	D	16.922	CA0370000	1,620,856	-
Subtotal - 16.922				1,663,286	-
TOTAL - U.S. DEPARTMENT OF JUSTICE				**8,674,042**	**737,935**
U.S. DEPARTMENT OF LABOR					
Senior Community Service Employment Program:					
Passed Through California Department of Aging					
Title V Senior Community Service Employment Program	I	17.235	TV-1819-23	337,080	317,417
TOTAL - U.S. DEPARTMENT OF LABOR				**337,080**	**317,417**

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2019

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
U.S. DEPARTMENT OF TRANSPORTATION					
Highway Planning and Construction Cluster:					
Highway Planning and Construction:					
Passed Through California Department of Transportation					
Active Transportation Program (ATP)	I	20.205	ATPL-5957(121)	1,334,886	-
Federal Earmark Repurposing Program	I	20.205	FERPL16-5957(134)	11,439	-
Highway Bridge Program (HBP)	I	20.205	BHLSCR-5957(062)	23,386	-
Highway Bridge Program (HBP)	I	20.205	BPMPL-5957(099)	28,169	-
Highway Bridge Program (HBP)	I	20.205	BPMPL-5957(100)	39,279	-
Highway Bridge Program (HBP)	I	20.205	BPMPL-5957(101)	183,552	-
Highway Bridge Program (HBP)	I	20.205	BPMPL-5957(123)	89,123	-
Highway Bridge Program (HBP)	I	20.205	BPMPL-5957(124)	201,964	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(057)	8,001	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(090)	19,592	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(108)	97,186	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(084)	1,370	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(105)	88,307	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(113)	29,192	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(118)	150,446	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(119)	153,258	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(126)	38,807	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(128)	94,700	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(129)	88,157	-
Safe Routes To School Program (SRTSL)	I	20.205	SRTSL-5957(110)	7,533	-
Total Highway Planning and Construction Cluster (20.205)				2,688,347	-
Highway Safety Cluster:					
State and Community Highway Safety:					
Passed Through California Office of Traffic Safety					
Keep Em Safe Office of Traffic Safety	I	20.600	PS 19005	61,400	61,400
Selective Traffic Enforcement Program (STEP)	I	20.600	PT18074	26,299	-
Selective Traffic Enforcement Program (STEP)	I	20.600	PT19125	28,789	-
Subtotal - 20.600				116,488	61,400
National Priority Safety Programs:					
Passed Through California Office of Traffic Safety					
Alcohol and Drug Impaired Vertical Prosecution Program	I	20.616	DI18024	63,364	-
Alcohol and Drug Impaired Vertical Prosecution Program	I	20.616	DI19024	193,011	-
Keep Em Safe Office of Traffic Safety	I	20.616	OP 18015, OP 19004	123,985	123,985
Subtotal - 20.616				380,360	123,985
Total Highway Safety Cluster (20.600 & 20.616)				496,848	185,385
Airport Improvement Program:					
Direct Program					
Airport Improvement Program	D	20.106	AIP 3-06-0212-030	20,190	-
Subtotal - 20.106				20,190	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:					
Passed Through California Office of Traffic Safety					
Repeat Driving Under The Influence Offender Program	I	20.608	AL1647	441,632	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT18074	88,408	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT19125	131,149	-
Subtotal - 20.608				661,189	-
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION				**3,866,574**	**185,385**

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2019

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
U.S. ENVIROMENTAL PROTECTION AGENCY					
Drinking Water State Revolving Fund Cluster:					
Capitalization Grants for Drinking Water State Revolving Funds:					
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)				47,000	-
Air Pollution Control Program Support:					
Direct Program					
Air Pollution Control Program Support	D	66.001	A00905919	1,199,785	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:					
Direct Programs					
EPA Mandatory Grant Programs	D	66.034	PM-00T76201-6	197,966	-
EPA Mandatory Grant Programs	D	66.034	XA-00T82701-3	17,713	-
Subtotal - 66.034				215,679	-
Beach Monitoring and Notification Program Implementation Grants:					
Passed Through California State Water Resources Control Board					
Public Beach Safety	I	66.472	D1914109 406(b) Federal Funds	188,500	-
Toxic Substance Compliance Monitoring Cooperative Agreements:					
Passed Through California Department of Toxic Substance Control					
United States/Mexico Border -Toxic Substances Compliance	I	66.701	17-T4407	90,485	-
TOTAL - U.S. ENVIROMENTAL PROTECTION AGENCY				**1,741,449**	-
U.S. ELECTION ASSISTANCE COMMISSION					
Help America Vote Act Requirements Payments:					
Passed Through California Secretary of State					
Help America Vote Act (HAVA) 101 Accessibility Training	I	90.401	18G26137	7,572	-
Help America Vote Act (HAVA) 301 Voting System	I	90.401	16G30118	4,430	-
Help America Vote Act (HAVA) Cyber Security	I	90.401	18G27137	55,000	-
Subtotal - 90.401				67,002	-
TOTAL - U.S. ELECTION ASSISTANCE COMMISSION				**67,002**	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Aging Cluster:					
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation:					
Passed Through California Department of Aging					
Title VII-B Elder Abuse	I	93.041 (1)	AP-1819-23	38,749	-
Special Programs for the Aging-Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals:					
Passed Through California Department of Aging					
Title VII-A Ombudsman	I	93.042 (1)	AP-1819-23	90,375	-
Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services:					
Passed Through California Department of Aging					
Title III-D Health Prevention	I	93.043 (1)	AP-1819-23	239,948	-
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers:					
Passed Through California Department of Aging					
Title III-B Supportive Services	I	93.044	AP-1819-23	2,794,485	600,106
Special Programs for the Aging-Title III, Part C-Nutrition Services:					
Passed Through California Department of Aging					
Title III C1& C2 Senior Nutrition	I	93.045	AP-1819-23	5,691,645	4,957,229
National Family Caregiver Support, Title III, Part E:					
Passed Through California Department of Aging					
Title III-E Family Caregiver Program	I	93.052 (1)	AP-1819-23	1,548,276	1,240,740

(1) Denotes that the program is part of the Aging Cluster at the request of the California Department of Aging.

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2019

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
Nutrition Services Incentive Program:					
Passed Through California Department of Aging					
Nutrition Services Incentive Program (NSIP)	I	93.053	AP-1819-23	838,016	838,016
Total Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052 & 93.053)				11,241,494	7,636,091
Temporary Assistance for Needy Families (TANF) Cluster:					
Temporary Assistance for Needy Families					
Passed Through California Department of Social Services					
Cal-Learn Services Administration	I	93.558	1801CATANF	1,030,890	996,423
CalWORKs Administration	I	93.558	1801CATANF	40,674,396	-
CalWORKs Child Care Stage 1 Administration	I	93.558	1801CATANF	6,331,849	2,494,977
CalWORKs Expanded Subsidized Employment Administration	I	93.558	1801CATANF	4,287,005	4,287,005
CalWORKs Family Stabilization Administration	I	93.558	1801CATANF	888,995	888,995
CalWORKs Fraud Incentives Administration	I	93.558	1801CATANF	44,932	-
CalWORKs Housing Support Administration	I	93.558	1801CATANF	3,190,869	2,977,972
CalWORKs Welfare to Work Administration	I	93.558	1801CATANF	25,288,085	17,413,941
Emergency Assistance Foster Care	I	93.558	CDSS ALLOCATION CFL 15/16	3,525,251	1,565,525
Home Visiting Initiative Administration	I	93.558	1801CAFOST	75,743	75,743
Temporary Assistance for Needy Families (TANF)	I	93.558	1801CATANF	18,965,739	-
Temporary Assistance for Needy Families Emergency Assistance Administration	I	93.558	1801CATANF	19,043,767	95,661
Total Temporary Assistance for Needy Families (TANF) Cluster (93.558)				123,347,521	30,796,242
Child Care and Development Fund Cluster:					
Child Care and Development Block Grant:					
Passed Through California State Department of Education					
Child Care Local Planning Council	I	93.575	CLPC8035	54,569	54,569
Child Care Salary Retention Incentive	I	93.575	CRET8033	615,123	612,345
Total Child Care and Development Fund Cluster (93.575)				669,692	666,914
Medicaid Cluster:					
Medical Assistance Program:					
Passed Through California Department of Aging					
Multi Purpose Senior Services Program (MSSP)	I	93.778	MS-1819-07	1,142,315	-
Passed Through California Department of Health Care Services					
California Children Services Medi-Cal	I	93.778	CCS information notice	4,825,635	-
CHDP Foster Care	I	93.778	CHDP Program Letter	671,947	-
Child Health and Disability Prevention	I	93.778	CHDP Program Letter	582,250	-
Child Health and Disability Prevention County Match	I	93.778	CHDP Program Letter	411,387	52,853
Ground Emergency Medical Transportation	I	93.778	SPA 09-024	164,545	-
Health Care Program for Children in Foster Care	I	93.778	CHDP Program Letter	635,391	-
Health Care Program for Children in Foster Care – Augmented Caseload Relief	I	93.778	CHDP Program Letter	187,073	-
Health Care Program for Children in Foster Care Psychotropic Medication Monitoring and Oversight	I	93.778	CHDP Program Letter	131,255	-
Medical Administration	I	93.778	PC 215,271,350	69,666,285	-
Medical Assistance Program Adult Supervision Services	I	93.778	NONE	511,789	-
Medical Assistance Program Juvenile Referrals	I	93.778	CHDP Program Letter	116,314	-
Medical Assistance Program Reflections	I	93.778	NONE	41,246	-
PHN-County Based Medi-Cal Administrative Activities	I	93.778	16-93373	3,226,726	-
PHS-County Based Medi-Cal Administrative Activities	I	93.778	16-93373	2,306,668	-
RAU-County Based Medi-Cal Administrative Activites	I	93.778	16-93373	971,516	-
Subtotal				84,450,027	52,853
Passed Through California Department of Public Health					
Childhood Lead Poisoning Program	I	93.778	17-10258	115,299	-
Passed Through California Department of Social Services					
Adult Protective Services Health Related Administration	I	93.778	PC571, 572, 573, 574	3,977,627	-
Child Welfare Services Health Related Administration	I	93.778	PC 138,144	18,971,126	2,234,409
County Services Block Grant Health Related	I	93.778	PC113, 114	221,948	-
In Home Support Services Health Related Administration	I	93.778	PC103,003,023,102,272,739	16,557,642	-
In Home Supportive Services (IHSS) Public Authority-Community First Choice Option (CFCO)	I	93.778	Entitlement	7,680,968	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO	I	93.778	Entitlement	246,534	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	SOC 448 SAN DIEGO	5,469,103	-
Subtotal				53,124,948	2,234,409
Total Medicaid Cluster (93.778)				138,832,589	2,287,262

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2019

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 Reserve Corps Small Grant Program:					
Passed Through National Association of County and City Health Officials					
National Association of County and City Health Officials (NACCHO) Medical Reserve Corp	I	93.008	MRC 15-0046	3,706	-
Medicare Enrollment Assistance Program:					
Passed Through California Department of Aging					
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI-1718-23	9,438	5,940
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI-1819-23	82,371	68,811
Subtotal - 93.071				91,809	74,751
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements:					
Passed Through California Department of Public Health					
Hospital Preparedness Program (HPP)	I	93.074	17-10187	720,954	523,178
Public Health Emergency Preparedness Base	I	93.074	17-10187	1,953,641	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	I	93.074	17-10187	496,065	-
Public Health Emergency Preparedness Laboratory	I	93.074	17-10187	324,346	-
Subtotal - 93.074				3,495,006	523,178
Sodium Reduction in Communities					
Passed Through County of Los Angeles Public Health					
LA County Sodium Reduction	I	93.082	PH-003332	88,261	-
Guardianship Assistance:					
Passed Through California Department of Social Services					
Guardianship Assistance Program- Title IV-E (FED GAP)	I	93.090	Subvention	1,665,896	-
KINGAP Title IV-E Administration	I	93.090	1801CAGARD	163,647	-
Subtotal - 93.090				1,829,543	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:					
Direct Programs					
Tuberculosis Prevention and Control	D	93.116	5 NU52PS004702-05-00	787,433	30,000
Tuberculosis Prevention and Control	D	93.116	6 NU52PS004702-04-02	989,587	36,000
Subtotal - 93.116				1,777,020	66,000
Project for Assistance in Transition from Homelessness (PATH):					
Passed Through California Department of Health Care Services					
Project for Assistance in Transition from Homelessness (PATH)	I	93.150	2X06SM016005-18	448,790	420,843
Immunization Cooperative Agreements:					
Passed Through California Department of Public Health					
Immunization Action Plan	I	93.268	17-10344	1,779,328	800,000
Immunization Registry	I	93.268	18-10281	110,222	30,000
Subtotal - 93.268				1,889,550	830,000
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):					
Passed Through Heluna Health					
Vector PHE ELC ZIKA	I	93.323	6NU50CK000410-03-06	22,824	-
Passed Through Public Health Foundation Enterprises Inc					
Enhanced Gonococcal Isolate Surveillance Project (eGISP)	I	93.323	5NU50CK000410	20,889	-
Zika Epidemiology	I	93.323	6NU50CK000410-03-06	5,645	-
Subtotal				26,534	-
Subtotal - 93.323				49,358	-

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2019

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
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke:					
Direct Program					
Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	D	93.435	6 NU58DP006632-01-02	448,110	95,091
Promoting Safe and Stable Families:					
Passed Through California Department of Social Services					
Promoting Safe and Stable Families Administration	I	93.556	1801CAFPSS	2,390,437	1,371,022
Child Support Enforcement:					
Passed Through California Department of Child Support Services					
Child Support Enforcement	I	93.563	1804CACSES	29,965,726	-
Refugee and Entrant Assistance State Administered Programs:					
Passed Through California Department of Social Services					
Refugee Administration	I	93.566	1801CARCMA	8,660	-
Refugee and Entrant Assistance- State Administered Programs	I	93.566	Entitlement	22,739	-
Refugee Employment Social Services	I	93.566	ORSA1705	22,257	22,257
Refugee Employment Social Services	I	93.566	ORSA1805	20,253	20,253
Refugee Employment Social Services	I	93.566	REFS1805	246,712	205,369
Refugee Employment Social Services	I	93.566	RESS1606	691,357	658,633
Refugee Employment Social Services	I	93.566	RESS1705	1,490,698	1,241,758
Refugee Employment Social Services	I	93.566	RESS1807	124,620	-
Subtotal				2,627,296	2,148,270
Passed Through California Department of Public Health					
Refugee Health Assessment Program	I	93.566	17-37-90899	49,000	49,000
Refugee Health Assessment Program	I	93.566	18-37-90899	175,800	175,800
Subtotal				224,800	224,800
Subtotal - 93.566				2,852,096	2,373,070
Community Services Block Grant:					
Passed Through California Department of Community Services And Development					
Community Service Block Grant	I	93.569	18F-5036	1,578,100	1,039,554
Community Service Block Grant	I	93.569	19F-4036	1,837,996	1,466,903
Subtotal - 93.569				3,416,096	2,506,457
Refugee and Entrant Assistance - Discretionary Grants:					
Passed Through California Department of Public Health					
Refugee Health Promotion	I	93.576	17-37-90893-00	9,544	2,658
Refugee Health Promotion	I	93.576	18-37-90893-00	42,129	17,242
Subtotal - 93.576				51,673	19,900
U.S. Repatriation:					
Passed Through California Department of Social Services					
Repatriated Americans	I	93.579	Subvention	2,623	-
Refugee and Entrant Assistance Targeted Assistance Grants:					
Passed Through California Department of Social Services					
Targeted Assistance	I	93.584	TAFO1705	345,688	293,194
Community Based Child Abuse Prevention Grants:					
Passed Through California Department of Social Services					
Community Based Child Abuse Prevention	I	93.590	CBCAP	97,553	97,553
Adoption Incentive Payments:					
Passed Through California Department of Social Services					
Child Welfare Services Adoption and Legal Guardianship Incentive Payments Administration	I	93.603	1601CAAIPP	247,105	245,241
Voting Access for Individuals with Disabilities Grants to States:					
Passed Through California State Secretary					
HAVA 261 EAID Disability	I	93.617	17G26136	46,579	-
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:					
Passed Through California Department of Aging					
Health Insurance Counseling and Advocacy Program (HICAP) Financial Alignment Grant	I	93.626	FA-1819-23	58,534	52,582

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2019

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
Stephanie Tubbs Jones Child Welfare Services Program:					
Passed Through California Department of Social Services					
Child Welfare Services Title IV-B Administration	I	93.645	1901CACWSS	2,981,358	269,487
Foster Care- Title IV-E:					
Passed Through California Department of Social Services					
Child Welfare Services Case Record Review Administration	I	93.658	1801CAFOST	2,815	-
Child Welfare Services Level of Care Protocol Administration	I	93.658	1801CAFOST	9,763	-
Child Welfare Services Outcome Improvement Project Probation	I	93.658	100400	272	-
Child Welfare Services Title IV-E Non Waiver Administration	I	93.658	1801CAFOST	32,660,901	797,283
Commercially Sexually Exploited Children Program Administration	I	93.658	1801CAFOST	514,967	511,069
Community Care Licensing Foster Family Homes Administration	I	93.658	1801CAFOST	515,931	-
Family Preservation Program Administration	I	93.658	1801CAFOST	1,364	-
Foster Care Administration	I	93.658	1801CAFOST	175,978	-
Foster Care Assistance Probation	I	93.658	Entitlement	3,661,585	3,661,585
Foster Care Title IV-E Probation	I	93.658	Entitlement	441,809	-
Foster Care Title IV-E Non Waiver	I	93.658	Entitlement	2,236,821	418,586
Foster Care Title IV-E Waiver	I	93.658	Entitlement	21,616,770	1,476,594
Foster Parent Recruitment Retention Admin	I	93.658	1801CAFOST	222,870	221,176
Foster Parent Training and Recruitment Administration	I	93.658	1801CAFOST	6,014	6,014
Group Home Monthly Visits Administration	I	93.658	1801CAFOST	153,216	-
Resource Family Approval Admin	I	93.658	1801CAFOST	2,502,047	-
SB933 Group Home Monthly Visits	I	93.658	579-059	242,783	-
Substance Abuse /Human Immunodeficiency Virus Infant Administration	I	93.658	1801CAFOST	23,766	23,766
Title IV-E Waiver	I	93.658	Entitlement	8,473,751	-
Subtotal - 93.658				73,463,423	7,116,073
Adoption Assistance:					
Passed Through California Department of Social Services					
Adoption Administration	I	93.659	1801CAADPT	2,913,051	42,337
Adoption Assistance Title IV-E	I	93.659	Entitlement	32,683,246	2,763,221
Adoption Assistance Title IV-E Administration	I	93.659	1801CAADPT	574,806	-
Subtotal - 93.659				36,171,103	2,805,558
Social Services Block Grant:					
Passed Through California Department of Social Services					
CALWorks Single Title XX Child Care Administration	I	93.667	1801CASOSR	1,569,167	-
Child Welfare Services Title XX Administration	I	93.667	1901CASOSR	4,297,596	-
Foster Care Assistance Title XX	I	93.667	Entitlement	2,552,648	1,895,180
Title XX Foster Care Assistance	I	93.667	Entitlement	108,713	-
Subtotal - 93.667				8,528,124	1,895,180
Chafee Foster Care Independence Program:					
Passed Through California Department of Social Services					
Independent Living Program Administration	I	93.674	1801CACILP	647,769	478,286
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF):					
Passed Through Partners In Care Foundation					
Chronic Disease Self Management Education (CDSME)	I	93.734	90CSSG0005-01-01	31,050	-
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds					
Direct Program					
San Diego REACH	D	93.738	6 NU58DP006605-01-03	408,017	-
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):					
Direct Programs					
Healthy Works CDC Prevention Initiative	D	93.757	1U58DP005528-01	11,319	-
Healthy Works: Prevention Control	D	93.757	6NU58DP005528-04-02	1,001,931	508,143
Subtotal - 93.757				1,013,250	508,143

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2019

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
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)					
Direct Program					
ACL Alzheimer Grant	D	93.763	90ALGG0005-01-00	202,648	70,912
Children's Health Insurance Program:					
Passed Through California Department of Health Care Services					
California Children Services MC - TLICP	I	93.767	CCS information notice	1,333,628	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations:					
Passed Through California Department of Aging					
Health Insurance Counseling and Advocacy Program (HICAP)	I	93.779	HI-1718-23	208,339	187,505
HIV Emergency Relief Project Grants:					
Direct Programs					
Ryan White Care Act - Part A	D	93.914	H89HA00001-28-01	6,622,402	6,215,280
Ryan White - MAI Supplement - Part A	D	93.914	H89HA00001-28-01	366,294	336,716
Ryan White Care Act - Part A	D	93.914	H89HA00001-29-01	3,137,986	2,803,047
Ryan White - MAI Supplement - Part A	D	93.914	H89HA00001-29-01	180,837	167,923
Subtotal - 93.914				10,307,519	9,522,966
HIV Care Formula Grants:					
Passed Through California Department of Public Health					
HIV CARE - MAI Supplement	I	93.917	15-11072	64,669	58,742
HIV CARE - MAI Supplement	I	93.917	18-10885	26,775	26,775
HIV CARE - Part B	I	93.917	15-11072	1,641,060	1,071,782
HIV CARE - Part B	I	93.917	18-10885	427,493	184,690
Subtotal - 93.917				2,159,997	1,341,989
HIV Prevention Activities-Health Department Based:					
Passed Through California Department of Public Health					
HIV Prevention Program	I	93.940	15-10947	925,791	575,817
HIV Prevention Program	I	93.940	18-10768	780,894	433,122
Pre Exposure Prophylaxis (PrEP) HIV Prevention	I	93.940	15-10973	236,431	220,874
Subtotal - 93.940				1,943,116	1,229,813
Block Grants for Community Mental Health Services:					
Passed Through California Department of Health Care Services					
Mental Health Block Grant	I	93.958	2B09SM010005-18	6,565,833	3,986,361
Block Grants for Prevention and Treatment of Substance Abuse:					
Passed Through California Department of Health Care Services					
Substance Abuse Prevention and Treatment - Adolescent and Youth Treatment Program	I	93.959	2B08TI010062-18	57,296	57,296
Substance Abuse Prevention and Treatment - Adolescent and Youth Treatment Program	I	93.959	2B08TI010062-19	579,009	579,009
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	2B08TI010062-18	5,836,715	5,836,715
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	2B08TI010062-19	6,714,197	6,714,197
Substance Abuse Prevention and Treatment - Friday Night Live/Club Live	I	93.959	2B08TI010062-18	43,022	43,022
Substance Abuse Prevention and Treatment - Friday Night Live/Club Live	I	93.959	2B08TI010062-19	2,967	2,967
Substance Abuse Prevention and Treatment - Perinatal	I	93.959	2B08TI010062-18	414,206	414,206
Substance Abuse Prevention and Treatment - Perinatal	I	93.959	2B08TI010062-19	1,110,047	1,110,047
Substance Abuse Prevention and Treatment - Prevention	I	93.959	2B08TI010062-18	1,002,067	1,002,067
Substance Abuse Prevention and Treatment - Prevention	I	93.959	2B08TI010062-19	2,767,481	2,767,481
Subtotal - 93.959				18,527,007	18,527,007
PPHF Geriatric Education Centers:					
Passed Through San Diego State University					
Geriatrics Workforce Enhancement Program	I	93.969	U1QHP28717	66,850	-
Preventive Health Services - Sexually Transmitted Diseases Control Grants:					
Passed Through California Department of Public Health					
STD Prevention and Control	I	93.977	15-10264	76,375	-
Maternal and Child Health Services Block Grant to the States:					
Passed Through California Department of Public Health					
Black Infant Health Program	I	93.994	201837	307,583	222,341
California Home Visiting Program	I	93.994	15-10168	786,943	-
Maternal, Child & Adolescent Health Program	I	93.994	201837	328,936	-
Subtotal - 93.994				1,423,462	222,341
TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				**489,745,427**	**98,517,012**

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2019

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
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Retired and Senior Volunteer Program:					
Direct Program					
Retired and Senior Volunteer Program	D	94.002	17SRPCA001	105,515	-
AmeriCorps:					
Passed Through Arizona State University					
Arizona State University AmeriCorps	I	94.006	ASUB00000147	51,307	-
Passed Through University of Maryland					
University of Maryland AmeriCorps	I	94.006	Z905209	8,758	-
Subtotal - 94.006				60,065	-
TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				**165,580**	**-**
EXECUTIVE OFFICE OF THE PRESIDENT					
High Intensity Drug Trafficking Areas Program:					
Direct Programs					
High Intensity Drug Trafficking Areas	D	95.001	G16SC0001A	1,003,083	1,003,083
High Intensity Drug Trafficking Areas	D	95.001	G17SC0001A	273,401	273,401
High Intensity Drug Trafficking Areas	D	95.001	G18SC0001A	3,362,431	2,815,764
High Intensity Drug Trafficking Areas	D	95.001	G19SC0001A	1,064,438	706,441
High Intensity Drug Trafficking Areas - DA	D	95.001	G18SC0001A	276,613	-
High Intensity Drug Trafficking Areas - DA	D	95.001	G19SC0001A	255,422	-
Subtotal - 95.001				6,235,388	4,798,689
TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT				**6,235,388**	**4,798,689**
U.S. DEPARTMENT OF HOMELAND SECURITY					
Emergency Management Performance Grants (EMPG):					
Passed Through California Governor's Office of Emergency Services					
Emergency Management Performance Grants (EMPG) FY18	I	97.042	2018-0008	798,483	255,430
Fire Management Assistance Grant:					
Passed Through California Governor's Office of Emergency Services					
Border 3 Fire	I	97.046	FEMA-5128-DR-CA	270	-
Fire Management Assistance Grant	I	97.046	FMAG CA	236,438	-
Fire Management Assistance Grant	I	97.046	FEMA-5128-FM-CA	2,449	-
Subtotal - 97.046				239,157	-
Homeland Security Grant Program:					
Passed Through California Governor's Office of Emergency Services					
Operation Stonegarden (OPSG) 2016	I	97.067	2016-0102	177,002	-
Operation Stonegarden (OPSG) 2017	I	97.067	2017-0083	4,305,267	-
State Homeland Security Program (SHSP) 2016	I	97.067	2016-0102	400,576	-
State Homeland Security Program (SHSP) 2017	I	97.067	2017-0083	3,548,212	988,451
State Homeland Security Program (SHSP) 2018	I	97.067	2018-0054	470,585	-
Urban Area Security Initiative (UASI) 2017	I	97.067	2017-0083	1,023,427	-
Urban Area Security Initiative (UASI) 2018	I	97.067	2018-0054	731,957	-
Subtotal - 97.067				10,657,026	988,451
Homeland Security Biowatch Program:					
Direct Program					
Homeland Security Biowatch Program	D	97.091	2006-ST-091-000010-11	617,805	-
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY				**12,312,471**	**1,243,881**
U.S. DEPARTMENT OF TREASURY					
Department of Treasury Grants:					
Direct Program					
Probation Asset Forfeiture US Treasury	D	21.000	CA037013G	378	-
Sheriff Asset Forfeiture US Treasury	D	21.000	CA0370000	2,287	-
Subtotal - 21.000				2,665	-
TOTAL - U.S. DEPARTMENT OF TREASURY				**2,665**	**-**
TOTAL EXPENDITURES OF FEDERAL AWARDS				**$ 737,286,961**	**$ 112,884,994**

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2019

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 SEFA. The information in the SEFA 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.

NOTE 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. The information in the SEFA is presented in accordance with the requirements of the Uniform Guidance. However, there are certain U.S. Department of Health and Human Services programs that are reported on a cash basis in accordance with guidance provided by the California Health and Human Services Agency. There are also certain U.S. Department of Justice and U.S. 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 administers 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 fiscal year 2018-19, the State distributed $391,167,775 in federal SNAP benefits on behalf of the County.

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.

CFDA Number	Entity's Identifying Number	Program Name
10.680	14-0001-016-SF	Forest Health Protection
66.472	D1914109 406(b) Federal Funds	Beach Monitoring and Notification Program Implementation Grants
93.914	H89HA00001-28-01, H89HA00001-29-01	HIV Emergency Relief Project Grants
97.042	2018-0008	Emergency Management Performance Grants
97.067	2016-0102, 2017-0083, 2018-0054	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 and federal expenditures for each CDA grant awarded. The County expended the following federal and state amounts under these grants:

	CFDA	Federal Expenditures	State Expenditures
	10.561	$ 63,527	$ -
	17.235	337,080	-
	93.041	38,749	-
	93.042	90,375	-
	93.043	239,948	-
	93.044	2,794,485	169,168
	93.045	5,691,645	591,977
	93.052	1,548,276	-
	93.053	838,016	-
	93.071	91,809	-
	93.626	58,534	-
	93.778	1,142,315	1,142,315
	93.779	208,339	-
OMB Initiative	N/A	-	271,499
		$ 13,143,098	$ 2,174,959

Multi-Purpose Senior Services Program (MSSP) CFDA No. 93.778:
MSSP is a Medi-Cal program. Medi-Cal is administered through the California Department of Health Care Services (DHCS). The State of California Department of Aging administers the "MSSP Program" and the fund comes from DHCS. Half of the funds comes from the State General Fund and half comes from Federal funds. The funds are paid to the County by DHCS. 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.

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 were none in fiscal year 2018-19. In fiscal year 2018-19, 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 federal 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 - CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CALOES GRANTS

The following represents expenditures for the CALOES programs for the fiscal year ended June 30, 2019. The amount reported in the SEFA is determined by calculating the federal portion of the current year expenditures.

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Victim/Witness Assistance (VW) Program	VW17350370					
Personal Services	16.575	$ 637,446	$ 637,446	$ -	$ 637,446	$ -
Operating Expenses		134,992	134,992	-	134,992	-
Total		$ 772,438	$ 772,438	$ -	$ 772,438	$ -
Victim/Witness Assistance (VW) Program	VW18370370					
Personal Services	16.575	$ 1,707,143	$ 1,726,394	$ (19,251)	$ 1,707,143	$ -
Operating Expenses		221,218	271,381	(50,163)	221,218	-
Total		$ 1,928,361	$ 1,997,775	$ (69,414)	$ 1,928,361	$ -
Victim Services (XC) Program	XC16010370					
Personal Services	16.575	$ 23,580	$ 29,475	$ (5,895)	$ 23,580	$ -
Operating Expenses		564,569	808,097	(243,528)	564,569	-
Total		$ 588,149	$ 837,572	$ (249,423)	$ 588,149	$ -
Victim Services (XC) Program Priority A	XC16010370					
Operating Expenses	16.575	$ 893,513	$ 619,976	$ (123,995)	$ 495,981	$ 397,532
Total		$ 893,513	$ 619,976	$ (123,995)	$ 495,981	$ 397,532
Victim Services (XC) Program Priority B	XC16010370					
Operating Expenses	16.575	$ 241,175	$ 159,888	$ (31,978)	$ 127,910	$ 113,265
Total		$ 241,175	$ 159,888	$ (31,978)	$ 127,910	$ 113,265
Victim Services (XC) Program Priority C	XC16010370					
Operating Expenses	16.575	$ 300,000	$ 256,890	$ (51,378)	$ 205,512	$ 94,488
Total		$ 300,000	$ 256,890	$ (51,378)	$ 205,512	$ 94,488
Victim Services (XC) Program Priority D	XC16010370					
Operating Expenses	16.575	$ 511,475	$ 458,312	$ (91,663)	$ 366,650	$ 144,825
Total		$ 511,475	$ 458,312	$ (91,663)	$ 366,650	$ 144,825
Victim Services (XC) Program Priority E	XC16010370					
Operating Expenses	16.575	$ 106,250	$ 70,827	$ (14,165)	$ 56,662	$ 49,588
Total		$ 106,250	$ 70,827	$ (14,165)	$ 56,662	$ 49,588

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2019

NOTE 10 - CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CALOES) GRANTS (Continued)

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Victim Services (XC) Program Priority F	XC16010370					
Operating Expenses	16.575	$ 106,250	$ 71,728	$ (14,346)	$ 57,382	$ 48,868
Total		$ 106,250	$ 71,728	$ (14,346)	$ 57,382	$ 48,868
Paul Coverdell Forensic Sciences Improvement Grant Program 2017	CQ17130370					
Operating Expenses	16.742	$ 33,310	$ 23,047	$ -	$ 23,047	$ 10,263
Total		$ 33,310	$ 23,047	$ -	$ 23,047	$ 10,263
Paul Coverdell Forensic Sciences Improvement Grant Program 2018	CQ18140370					
Operating Expenses	16.742	$ 87,456	$ 30,997	$ -	$ 30,997	$ 56,459
Total		$ 87,456	$ 30,997	$ -	$ 30,997	$ 56,459

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

Program Title and Expenditure Catergory	Grant Award Number/CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Victim/Witness Assistance (VW) Program	VW17350370	$ 58,709	$ 58,709	$ -	$ 58,709	$ -
Personal Services		73,548	73,548	-	73,548	-
Operating Expenses		$ 132,257	$ 132,257	$ -	$ 132,257	$ -
Total						
Victim/Witness Assistance (VW) Program	VW18370370					
Operating Expenses		$ 220,044	$ 220,044	$ -	$ 220,044	$ -
Total		$ 220,044	$ 220,044	$ -	$ 220,044	$ -

NOTE 11 – COMMUNITY SERVICES BLOCK GRANTS

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

Community Services Block Grant 18F-5036 (Program Year 2018)
Term: January 1, 2018 to June 30, 2019
CFDA No. 93.569

DESCRIPTION	January 1, 2018 through June 30, 2018	July 1, 2018 through December 31, 2018	January 1, 2019 through June 30, 2019	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 1,830,814	$ 1,489,770	$ 88,330	$ 3,408,914	$ 3,408,914
Total Revenue	$ 1,830,814	$ 1,489,770	$ 88,330	$ 3,408,914	$ 3,408,914
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$ 271,117	$ 288,604	$ -	$ 559,721	$ 561,658
Fringe benefits	196,939	204,361	-	401,300	$ 402,990
Subtotal Personnel Costs	468,056	492,965	-	961,021	964,648
Non-Personnel Costs					
Travel	2,070	2,035	-	4,105	6,000
Facilities/Space	25,021	16,355	-	41,376	41,376
Consumable Supplies	4,052	768	-	4,820	10,000
Equipment Lease/Purchase	24,652	16,185	-	40,837	42,107
Subcontractors	1,280,599	951,224	88,330	2,320,153	2,307,052
Other Costs	26,364	10,238	-	36,602	37,731
Subtotal Non Personnel Costs	1,362,758	996,805	88,330	2,447,893	2,444,266
Total Costs	$ 1,830,814	$ 1,489,770	$ 88,330	$ 3,408,914	$ 3,408,914

NOTE 11 – COMMUNITY SERVICES BLOCK GRANT (Continued)

Community Services Block Grant 19F-4036 (Program Year 2019)
Term: January 1, 2019 to December 31, 2019
CFDA No. 93.569

DESCRIPTION	January 1, 2019 through June 30, 2019	July 1, 2019 through December 31, 2019	January 1, 2020 through May 31, 2020	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 1,837,996	$ -	$ -	$ 1,837,996	$ 3,335,519
Total Revenue	$ 1,837,996	$ -	$ -	$ 1,837,996	$ 3,335,519
EXPENDITURES					
Personnel Costs					
Salaries & Wages	$ 186,807	$ -	$ -	$ 186,807	$ 566,322
Fringe benefits	132,278	-	-	132,278	398,747
Subtotal Personnel Costs	319,085	-	-	319,085	965,069
Non-Personnel Costs					
Travel	2,730	-	-	2,730	5,480
Facilities/Space	13,088	-	-	13,088	49,670
Consumable Supplies	2,269	-	-	2,269	9,450
Equipment Lease/Purchase	13,283	-	-	13,283	43,411
Subcontractors	1,466,904	-	-	1,466,904	2,231,511
Other Costs	20,637	-	-	20,637	30,928
Subtotal Non Personnel Costs	1,518,911	-	-	1,518,911	2,370,450
Total Costs	$ 1,837,996	$ -	$ -	$ 1,837,996	$ 3,335,519

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2019

Section I Financial Statement Findings

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial Statements 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 the financial statements noted?	No

FEDERAL AWARDS

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

Identification of major federal 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
93.563	Child Support Enforcement
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

Section II Financial Statement Findings

No matters were reported.

Section III Federal Award Findings and Questioned Costs

Reference Number:	**2019-001**
Federal Program Title:	**Community Development Block Grants/Entitlement Grants**
Federal Catalog Number:	**14.218**
Federal Agency:	**U.S. Department of Housing and Urban Development**
Pass-Through Entity:	**None**
Federal Award Number and Year:	**B18UC060501 / 2018**
Category of Finding:	**Reporting**

Criteria:

In accordance with 2 CFR Part 200, Compliance Supplement, CFDA 14.218: Section L(2), HUD 60002, "Section 3 Summary Report, Economic Opportunities for Low- and Very Low-Income Persons" (OMB No. 2529-0043) – Each recipient that administers covered public and Indian housing assistance, regardless of the amount expended, and each recipient that administers covered housing and community development assistance in excess of $200,000 in a program year, must submit HUD 60002 information within 90 days of the fiscal year-end using the automated Section 3 Performance Evaluation and Registry System (SPEARS) (24 CFR sections 135.3(a)(1) and135.90).

In addition, in accordance with the Department of Housing and Urban Development, Davis Bacon and Labor Standards, form HUD-4710, "Semi-Annual Labor Standards Report - Local Contracting Agencies (HUD Programs)", submissions are due on April 8 and October 8 for the six-months ended March 31 and September 30, respectively.

Condition:

1. Section 3 Summary Report (annual performance report) was submitted on October 10, 2019, after the September 30, 2019 due date.

2. Semi-Annual Labor Standards Enforcement Report (biennial special report) for the six-months ended March 31, 2019 was submitted on April 9, 2019, after the April 8, 2019 due date.

Cause:

The program's procedures did not consistently ensure that the required reports were submitted timely in accordance with the timelines in the Uniform Guidance and HUD standards.

Effect:

Failure to submit the Section 3 Summary Report and Semi-Annual Labor Standards Report timely results in noncompliance with the reporting requirements in the Uniform Guidance and HUD standards.

Questioned Costs:

Questioned costs were not identified.

Recommendation:

We recommend that the County strengthen their report submission process and procedures to ensure all required reports are submitted timely. When a report cannot be submitted by the due date, the County should request an extension from the funding agency and maintain a record of the approval.

Management's Response and Corrective Action Plan:

Refer to the separate corrective action plan.

Reference Number:	**2019-002**
Federal Program Title:	**Section 8 Housing Choice Vouchers**
Federal Catalog Number:	**14.871**
Federal Agency:	**U.S. Department of Housing and Urban Development**
Pass-Through Entity:	**None**
Federal Award Number and Year:	**CA108VO / 2018**
Category of Finding:	**Reporting**

Criteria:

Per 24 CFR § 5.801(d)(1) - Uniform financial reporting standards, unaudited financial statements will be required 60 days after the PHA's fiscal year end, and audited financial statements will then be required no later than 9 months after the PHA's fiscal year end, in accordance with the Single Audit Act and 2 CFR part 200, subpart F.

Condition:

The audited Financial Data Schedule (FDS) for the fiscal year ended June 30, 2018 was submitted on June 28, 2019, after the March 31, 2019 due date.

Cause:

The program's procedures did not consistently ensure that the reports were submitted timely in accordance with the timelines in the Uniform Guidance.

Effect:

Failure to submit the audited FDS timely results in noncompliance with the reporting requirements in the grant agreement.

Questioned Costs:

Questioned costs were not identified.

Recommendation:

We recommend that the County strengthen their report submission process and procedures to ensure all required reports are submitted timely. When a report cannot be submitted by the due date, the County should request an extension from the funding agency and maintain a record of the approval.

Management's Response and Corrective Action Plan:

Refer to the separate corrective action plan.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2019

Reference Number:	**2019-003**
Federal Program Title:	**Section 8 Housing Choice Vouchers**
Federal Catalog Number:	**14.871**
Federal Agency:	**U.S. Department of Housing and Urban Development**
Pass-Through Entity:	**None**
Federal Award Number and Year:	**CA108VO / 2018**
Category of Finding:	**Special Tests/Provisions – Utility Allowance Schedule**

Criteria:

In accordance with 2 CFR Part 200 Compliance Supplement, CFDA 14.871: The PHA must maintain an up-to-date utility allowance schedule. The PHA must review utility rate data for each utility category each year and must adjust its utility allowance schedule if there has been a rate change of 10 percent or more for a utility category or fuel type since the last time the utility allowance schedule was revised (24 CFR section 982.517).

Condition:

The refrigerator category's rate changed more than 10 percent for the fiscal year 2019 from the last time the utility allowance was revised for fiscal year 2018, and the submitted utility allowance schedule for fiscal year 2019 was not adjusted accordingly.

Cause:

The manually inputted information for the submitted utility allowance schedule was entered incorrectly.

Effect:

Failure to adjust the utility allowance schedule if there has been a rate change of 10 percent or more for a utility category or fuel type since the last time the utility allowance schedule was revised, results in noncompliance with the special tests and provisions requirements in the Uniform Guidance.

Questioned Costs:

Questioned costs were not identified.

Recommendation:

We recommend that the County strengthen their internal control process by having a 2nd reviewer prior to submission to HUD, or implementing an automated process to enter values into the schedule, thereby preventing future manual input errors.

Management's Response and Corrective Action Plan:

Refer to the separate corrective action plan.

COUNTY OF SAN DIEGO, CALIFORNIA
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2019

Finding No.	Program	CFDA No.	Compliance Requirement	Status
2018-001	Housing Opportunities for Persons with AIDS (HOPWA)	14.241	Special Tests and Provisions - Housing Quality Standards	Partially Implemented - County implemented the corrective action plan, however, the policy had not been formalized until October 2019.
2018-002	Housing Opportunities for Persons with AIDS (HOPWA)	14.241	Subrecipient Monitoring	Implemented
2018-003	Temporary Assistance for Needy Families (TANF) Cluster, HIV Emergency Relief Project Grants, Homeland Security Grant Program	93.558, 93.914, 97.067	Subrecipient Monitoring	Implemented
2018-004	Homeland Security Grant Program	97.067	Subrecipient Monitoring	Implemented
2018-005	Homeland Security Grant Program	97.067	Reporting	Implemented

County of San Diego

TRACY DRAGER
AUDITOR AND CONTROLLER
(858) 694-2176
FAX: (858) 694-2296

AUDITOR AND CONTROLLER
5530 OVERLAND AVE, SUITE 410, SAN DIEGO, CA 92123-1261

COUNTY OF SAN DIEGO
CORRECTIVE ACTION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Reference Number 2019-001:

Corrective Action Plan: Housing and Community Development Services (HCDS) will continue to ensure that the reports are submitted timely and any record of approved extension from the funding agency will be maintained. HCDS has updated the internal Master Calendar to include critical due dates including the Section 3, Davis Bacon, and REAC reporting dates. HCDS Program and fiscal managers will be responsible for ensuring the master calendar is followed throughout the year.

Anticipated implementation date: April 30, 2020

Person responsible: Nicholas Martinez, Chief, Departmental Operations

Reference Number 2019-002:

Corrective Action Plan: HCDS will continue to ensure that the reports are submitted timely and any record of approved extension from the funding agency will be maintained. HCDS has updated the internal Master Calendar to include critical due dates including the Section 3, Davis Bacon, and REAC reporting dates. HCDS Program and fiscal managers will be responsible for ensuring the master calendar is followed throughout the year.

Anticipated implementation date: April 30, 2020

Person responsible: Nicholas Martinez, Chief, Departmental Operations

Reference Number 2019-003:

HCDS will review and update its procedures and templates as follows:

a) Add detailed instructions outlining the necessary steps of determining the calculations and inputting the data into the PDF fillable HUD file form.
b) Implement review by two Analyst staff to ensure proper figures are transferred into PDF
c) Implement a sign-off process for both Analysts and Program Coordinator
d) Enhance our Excel spreadsheet to include last year's data, percent change, and conditional formatting to alert us when the change is greater than 10%

Anticipated implementation date: April 30, 2020

Person responsible: Nicholas Martinez, Chief, Departmental Operations