

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Reports
(Uniform Guidance)

For the Fiscal Year Ended June 30, 2020



Certified
Public
Accountants

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Reports (Uniform Guidance)

For the Fiscal Year Ended June 30, 2020

Table of Contents

	<i>Page</i>
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 <i>Government Auditing Standards</i>	1
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	3
Schedule of Expenditures of Federal Awards	7
Notes to Schedule of Expenditures of Federal Awards	18
Schedule of Findings and Questioned Costs	24
Summary Schedule of Prior Year Audit Findings	29
Corrective Action Plan	30



**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, 2020, 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 16, 2020. Our report on the County's financial statements includes a reference to other auditors who audited the financial statements of the First 5 Commission of San Diego, the discretely presented component unit. 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) as a basis for designing 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 grants agreements, noncompliance with which could have a direct and material effect on the financial statements. 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.

A handwritten signature in black ink that reads "Macias Gini & O'Connell LLP". The signature is written in a cursive, flowing style.

San Diego, California
November 16, 2020



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, 2020. 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, 2020.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings of questioned costs as item 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding in our audit is described in the accompanying corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 a certain deficiency in internal control over compliance described in the accompanying schedule of findings and questions costs as item 2020-001 that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 16, 2020, which contained unmodified opinions on those financial statements. Our report on the County's financial statements includes a reference to other auditors who audited the financial statements of the First 5 Commission of San Diego, the discretely presented component unit. 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 & O'Connell LLP

San Diego, California
June 1, 2021

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COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Supplemental Nutrition Assistance Program (SNAP) Cluster:					
<u>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:</u>					
Passed Through California Department of Aging					
Cal Fresh Expansion	I	10.561	CF-1920-23	\$ 4,860	\$ -
Supplemental Nutrition Assistance Program-Education	I	10.561	SP-1819-23	170,232	-
Subtotal				175,092	-
Passed Through California Department of Public Health					
Nutrition Education Obesity Program	I	10.561	16-10147	1,139,731	580,784
Nutrition Education Obesity Program	I	10.561	19-10344	1,612,083	190,500
Subtotal				2,751,814	771,284
Passed Through California Department of Social Services					
CalFresh Employment and Training Administration	I	10.561	197CACA4S2514	1,548,360	945,755
CalWORKs Information Network System	I	10.561	3764901	1,176,971	-
Non Assistance CalFresh Administration	I	10.561	197CACA4S2514	63,134,742	-
Subtotal				65,860,073	945,755
Total SNAP Cluster (10.561)				68,786,979	1,717,039
Child Nutrition Cluster:					
<u>School Breakfast Program:</u>					
Passed Through California Department of Education					
School Nutrition Breakfast Program	I	10.553	02403-SN-37-R	199,987	-
School Nutrition Breakfast Program	I	10.553	02406-SN-37-R	36,694	36,694
Subtotal - 10.553				236,681	36,694
<u>National School Lunch Program:</u>					
Passed Through California Department of Education					
National Nutrition Program - Lunch	I	10.555	02403-SN-37-R	314,717	-
National Nutrition Program - Snack	I	10.555	02403-SN-37-R	58,173	-
Polinsky National School Lunch	I	10.555	02406-SN-37-R	60,431	60,431
Subtotal - 10.555				433,321	60,431
<u>Summer Food Service Program for Children:</u>					
Passed Through California Department of Education					
Summer Food Service Program	I	10.559	CN180416	8,232	-
Summer Food Service Program	I	10.559	CN190342	1,836	-
Subtotal - 10.559				10,068	-
Total Child Nutrition Cluster (10.553, 10.555 & 10.559)				680,070	97,125
<u>Plant and Animal Disease, Pest Control, and Animal Care:</u>					
Passed Through California Department of Food and Agriculture					
Detection, Diagnostic and Quarantine	I	10.025	19-026-007-SF	515,561	-
Pest Detection	I	10.025	19-0286	877,220	-
Pest Detection	I	10.025	19-268-039-SF	133,990	-
Pest Exclusion	I	10.025	17-0453-003-SF	1,226,613	-
Pest Exclusion	I	10.025	19-0267-009-SF	6,646	-
Pest Exclusion	I	10.025	19-0268-010-SF	181,096	-
Pest Exclusion	I	10.025	19-702-004-SF	31,135	-
Subtotal - 10.025				2,972,261	-
<u>Rural Rental Assistance Payments:</u>					
Direct Program					
Firebird Manor	D	10.427	04-037-592185452	210,551	-
TOTAL - U. S. DEPARTMENT OF AGRICULTURE				72,649,861	1,814,164
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
Section 8 Project Based Cluster:					
<u>Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation:</u>					
Direct Program					
Housing Assistance Moderate Rehabilitation Project 3	D	14.856	CA108MR0003	273,048	-
Housing Assistance Moderate Rehabilitation Project 4	D	14.856	CA108MR0004	767,693	-
Total Section 8 Project Based Cluster (14.856)				1,040,741	-
Community Development Block Grants/Entitlement Grants Cluster:					
<u>Community Development Block Grants/Entitlement Grants</u>					
Direct Program					
Community Development Block Grant	D	14.218	B14UC060501	78,907	-
Community Development Block Grant	D	14.218	B15UC060501	67,586	44,669
Community Development Block Grant	D	14.218	B16UC060501	57,582	25,558
Community Development Block Grant	D	14.218	B17UC060501	751,343	57,103
Community Development Block Grant	D	14.218	B18UC060501	1,876,327	154,995
Community Development Block Grant	D	14.218	B19UC060501	3,130,135	164,538
Total Community Development Block Grants/Entitlement Grants Cluster (14.218):				5,961,880	446,863

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, 2020

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
Housing Voucher Cluster:					
<u>Section 8 Housing Choice Vouchers:</u>					
Direct Program					
HCV Administration Fee Reserve	D	14.871	CA108VO	\$ 10,449,256	\$ -
HCV Program Administration	D	14.871	CA108VO	2,060,392	-
Voucher Program Projects	D	14.871	CA108VO	135,824,658	-
Subtotal - 14.871				148,334,306	-
<u>Mainstream Vouchers:</u>					
Direct Program					
Mainstream Vouchers	D	14.879	CA1088F	9,778	-
Mainstream Vouchers	D	14.879	CA108DV	1,006,742	-
Subtotal - 14.879				1,016,520	-
Total Housing Voucher Cluster (14.871 and 14.879)				149,350,826	-
<u>Emergency Solutions Grant Program:</u>					
Direct Program					
Emergency Shelter Grant	D	14.231	E17UC060501	12,682	12,682
Emergency Shelter Grant	D	14.231	E18UC060501	127,643	127,643
Emergency Shelter Grant	D	14.231	E19UC060501	98,440	70,666
Subtotal				238,765	210,991
Passed Through California State Housing and Community Development					
Emergency Shelter Grant	I	14.231	17-ESG-11834	19,332	19,332
Emergency Shelter Grant	I	14.231	18-ESG-12340	232,330	232,330
Subtotal				251,662	251,662
Subtotal - 14.231				490,427	462,653
<u>HOME Investment Partnerships Program:</u>					
Direct Program					
HOME Investment Partnerships Program	D	14.239	M15DC060534	5,910	4,694
HOME Investment Partnerships Program	D	14.239	M16DC060534	219,456	35,456
HOME Investment Partnerships Program	D	14.239	M17DC060534	1,007,959	394,642
HOME Investment Partnerships Program	D	14.239	M18DC060534	491,453	-
Subtotal - 14.239				1,724,778	434,792
<u>Housing Opportunities for Persons with AIDS:</u>					
Passed Through City of San Diego					
Housing Opportunities for Persons with AIDS	I	14.241	CAH18F008	2,224,943	1,793,227
Housing Opportunities for Persons with AIDS	I	14.241	CAH19F008	2,662,725	2,028,421
Subtotal - 14.241				4,887,668	3,821,648
<u>Continuum of Care Program:</u>					
Direct Program					
Continuum of Care	D	14.267	CA0693L9D011710	27,317	27,317
Continuum of Care	D	14.267	CA0694L9D011710	100,664	100,664
Continuum of Care	D	14.267	CA0694L9D011811	74,982	74,982
Subtotal - 14.267				202,963	202,963
<u>Public and Indian Housing:</u>					
Direct Program					
Public and Indian Housing	D	14.850	CA108-00000118D	452	-
Public and Indian Housing	D	14.850	CA108-00000119D	112,266	-
Public and Indian Housing	D	14.850	CA108-00000120D	96,302	-
Subtotal - 14.850				209,020	-
<u>Public Housing Capital Fund:</u>					
Direct Program					
Public Housing Capital Fund	D	14.872	CA16-P108-501-17	7,396	-
Public Housing Capital Fund	D	14.872	CA16-P108-501-18	106,612	-
Subtotal - 14.872				114,008	-
<u>Family Self Sufficiency Program:</u>					
Direct Program					
HCV Program Administration	D	14.896	CA108FSF	79,171	-
TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				164,061,482	5,368,919

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, 2020

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF JUSTICE</u>					
Direct Programs					
Bureau of Alcohol, Tobacco, Firearms and Explosives Task Force (ATF)	D	16.U00	AGREEMENT Award #508085	\$ 8,233	\$ -
Child Exploitation Task Force (CETF)	D	16.U01	AGREEMENT Award #507543	26,838	-
Cyber Crimes Task Force (CCTF)	D	16.U02	CYBER CRIME TF Award #505107	190	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2019	D	16.U03	AGREEMENT 2019-40 Award #508113	97,316	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2020	D	16.U03	AGREEMENT 2020-37 Award #508461	151,657	-
Subtotal - 16.U03				248,973	-
Immigration and Customs Enforcement (ICE)	D	16.U04	MOU WITH IMMIGRATION Award #507169	135,098	-
Joint Terrorism Task Force (JTTF)	D	16.U05	AGREEMENT Award #506497	12,815	-
Narcotic Task Force (NTF) Drug Enforcement Agency (DEA)	D	16.U06	MOA-DEA Award #507131	286,137	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	MOA- OCDETF Award #507132	2,000	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	MOA- OCDETF Award #507133	53,536	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	281D-SD-2815914 Award #505784	1,136	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	281D-SD-3019711 Award #505784	1,253	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	RU190066 Award #505784	1,018	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0705 Award #505784	12,011	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0725 Award #505784	7,417	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0726 Award #505784	4,155	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0737 Award #505784	42,697	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0738 Award #505784	557	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0751 Award #505784	15,271	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0754 Award #505784	20,154	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0758 Award #505784	1,841	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-768H Award #505784	4,439	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0778H Award #505784	3,331	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0779 Award #505784	4,257	-
Subtotal - 16.U07				175,073	-
SAFE Streets - East County Regional Gang Task Force (ECRGTF)	D	16.U08	SSTF Award #505089	94,332	-
SAFE Streets - North County Regional Gang Task Force (NCRGTF)	D	16.U08	SSTF Award #505089	89,003	-
SAFE Streets - Violent Crimes Task Force (Bank Robbery)	D	16.U08	SSTF Award #505089	10,968	-
SAFE Streets - Violent Crimes Task Force (Gang Group)	D	16.U08	SSTF Award #505089	16,962	-
Subtotal - 16.U08				211,265	-
U.S Marshals Fugitive Task Force	D	16.U09	MOU-SDTF	69,719	-
<u>Coronavirus Emergency Supplemental Funding Program:</u>					
Direct Program					
COVID-19 Coronavirus Emergency Supplemental Funding	D	16.034	2020-VD-BX-1537	307,082	-
Passed Through City of Lemon Grove					
COVID -19 Coronavirus Emergency Supplemental Funding	I	16.034	2020-VD-BX-0871	1,233	-
Subtotal - 16.034				308,315	-
<u>Missing Children's Assistance:</u>					
Passed Through City of San Diego					
Internet Crimes Against Children (ICAC)	I	16.543	2018-50778-CA-MC	52,271	-
<u>Crime Victim Assistance:</u>					
Passed Through California Governor's Office of Emergency Services					
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW18370370	681,851	-
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW19380370	2,236,048	-
Victim Services (XC) Program	I	16.575	XC16 01 0370	77,471	-
XC Victim Services Grant Priority A	I	16.575	XC16 01 0370	217,526	217,526
XC Victim Services Grant Priority A	I	16.575	XC19020370	343,015	343,015
XC Victim Services Grant Priority B	I	16.575	XC16 01 0370	64,818	64,818
XC Victim Services Grant Priority B	I	16.575	XC19020370	39,390	39,390
XC Victim Services Grant Priority C	I	16.575	XC16 01 0370	23,363	-
XC Victim Services Grant Priority D	I	16.575	XC16 01 0370	87,851	-
XC Victim Services Grant Priority E	I	16.575	XC16 01 0370	28,338	28,338
XC Victim Services Grant Priority F	I	16.575	XC16 01 0370	27,618	27,618
Subtotal - 16.575				3,827,289	720,705
<u>State Criminal Alien Assistance Program:</u>					
Direct Program					
State Criminal Alien Assistance Program (SCAAP)	D	16.606	2019-AP-BX-1273	1,031,264	-
State Criminal Alien Assistance Program (SCAAP)	D	16.606	2020-AP-BX-0855	1,145,114	-
Subtotal - 16.606				2,176,378	-
<u>Edward Byrne Memorial Justice Assistance Grant Program:</u>					
Passed Through Board of State and Community Corrections					
Mental Health Training	I	16.738	BSCC-0071-18-MH	264,526	-
Passed Through City of Lemon Grove					
Justice Assistance Block Grant (JAG)	I	16.738	2018-DJ-BX-0359	7,427	-
Passed Through City of Vista					
Justice Assistance Block Grant (JAG)	I	16.738	2017-DJ-BX-0346	21,273	-
Subtotal - 16.738				293,226	-

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, 2020

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>DNA Backlog Reduction Program:</u>					
Direct Program					
DNA Backlog Reduction Program 2017	D	16.741	2017-DN-BX-0127	\$ 70,767	\$ -
DNA Backlog Reduction Program 2018	D	16.741	2018-DN-BX-0137	62,046	-
DNA Backlog Reduction Program 2019	D	16.741	2019-DN-BX-0092	9,652	-
Subtotal - 16.741				142,465	-
<u>Paul Coverdell Forensic Sciences Improvement Grant Program:</u>					
Passed Through California Governor's Office of Emergency Services					
Paul Coverdell Forensic Sciences Improvement Grant Program 2018	I	16.742	CQ18 14 0370	56,459	-
<u>Second Chance Act Reentry Initiative:</u>					
Passed Through San Diego Association of Governments					
STAR Project	I	16.812	2017-SM-BX-0001	168,704	-
<u>Smart Prosecution Initiative:</u>					
Direct Program					
Smart Prosecution Initiative	D	16.825	2017-YX-BX-001	172,857	-
<u>Equitable Sharing Program:</u>					
Direct Program					
District Attorney Asset Forfeiture Program	D	16.922	CA037023A	623,999	-
Probation Asset Forfeiture DEA	D	16.922	CA037013G	14,387	-
Sheriff Asset Forfeiture Program	D	16.922	CA0370000	930,755	-
Subtotal - 16.922				1,569,141	-
TOTAL - U.S. DEPARTMENT OF JUSTICE				9,941,446	720,705
<u>U.S. DEPARTMENT OF LABOR</u>					
<u>COVID-19 Unemployment Insurance:</u>					
Passed Through California State Employment Development Department					
COVID-19 Unemployment Claims EDD Reimbursement	I	17.225	CARES ACT 944-02963-3	799,346	-
<u>Senior Community Service Employment Program:</u>					
Passed Through California Department of Aging					
Title V Senior Community Service Employment Program	I	17.235	TV-1819-23	410,086	393,593
TOTAL - U.S. DEPARTMENT OF LABOR				1,209,432	393,593
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<u>Highway Planning and Construction Cluster:</u>					
<u>Highway Planning and Construction:</u>					
Passed Through California Department of Transportation					
Active Transportation Program (ATP)	I	20.205	ATPL-5957(121)	63,735	-
Highway Bridge Program (HBP)	I	20.205	BHLSCR-5957(062)	166,072	-
Highway Bridge Program (HBP)	I	20.205	BPMPPL-5957(123)	24,764	-
Highway Bridge Program (HBP)	I	20.205	BPMPPL-5957(124)	55,935	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(090)	65,912	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(093)	1,632	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(105)	575,668	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(113)	68	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(118)	153,155	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(126)	43,674	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(128)	29,186	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(129)	344,227	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(137)	46,576	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(054)	72,994	-
Total Highway Planning and Construction Cluster (20.205)				1,643,598	-
<u>Highway Safety Cluster:</u>					
<u>State and Community Highway Safety:</u>					
Passed Through California Office of Traffic Safety					
Pedestrian and Bicycle Safety Program	I	20.600	PS19005	13,600	13,600
Pedestrian and Bicycle Safety Program	I	20.600	PS20006	71,500	71,500
Selective Traffic Enforcement Program (STEP)	I	20.600	PT19125	31,701	-
Selective Traffic Enforcement Program (STEP)	I	20.600	PT20153	15,298	-
Subtotal - 20.600				132,099	85,100

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, 2020

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>National Priority Safety Programs:</u>					
Passed Through California Office of Traffic Safety					
Alcohol and Drug Impaired Vertical Prosecution Program	I	20.616	DI20023	\$ 367,503	\$ -
Keep Em Safe Office of Traffic Safety	I	20.616	OP 19004	49,807	49,807
Keep Em Safe Office of Traffic Safety	I	20.616	OP 20007	167,630	167,630
Selective Traffic Enforcement Program (STEP)	I	20.616	PT20153	46,395	-
Subtotal - 20.616				631,335	217,437
Total Highway Safety Cluster (20.600 and 20.616)				763,434	302,537
<u>Airport Improvement Program:</u>					
Direct Program					
Airport Improvement Program	D	20.106	3-06-0212-030-2018	16,146	-
Airport Improvement Program	D	20.106	3-06-0212-031-2019	3,562,711	-
Airport Improvement Program	D	20.106	3-06-0027-020-2020	20,000	-
Airport Improvement Program	D	20.106	3-06-0036-033-2020	157,000	-
Airport Improvement Program	D	20.106	3-06-0078-006-2020	30,000	-
Airport Improvement Program	D	20.106	3-06-0192-017-2020	58,000	-
Airport Improvement Program	D	20.106	3-06-0212-032-2020	157,000	-
Subtotal - 20.106				4,000,857	-
<u>Minimum Penalties for Repeat Offenders for Driving While Intoxicated:</u>					
Passed Through California Office of Traffic Safety					
Repeat Driving Under The Influence Offender Program	I	20.608	AL1647	372,574	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT19125	73,849	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT20153	67,327	-
Subtotal - 20.608				513,750	-
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION				6,921,639	302,537
<u>U.S. DEPARTMENT OF TREASURY</u>					
<u>Department of Treasury Grants:</u>					
Direct Program					
Sheriff Asset Forfeiture US Treasury	D	21.000	CA0370000	14,114	-
Subtotal - 21.000					
<u>COVID-19 Coronavirus Relief Fund:</u>					
Direct Program					
Coronavirus Relief Fund	D	21.019	SLT0151	101,247,703	23,653,988
Passed Through California Department of Finance					
Coronavirus Relief Fund	I	21.019	SLT0151	5,000,000	5,000,000
Subtotal - 21.019				106,247,703	28,653,988
TOTAL - U.S. DEPARTMENT OF TREASURY				106,261,817	28,653,988
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>					
<u>Drinking Water State Revolving Fund Cluster:</u>					
<u>Capitalization Grants for Drinking Water State Revolving Funds:</u>					
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	-
<u>Air Pollution Control Program Support:</u>					
Direct Program					
Air Pollution Control Program Support	D	66.001	A00905919	1,559,508	-
<u>Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:</u>					
Direct Program					
EPA Mandatory Grant Programs	D	66.034	PM-00T76201-6	230,435	-
EPA Mandatory Grant Programs	D	66.034	XA-00T82701-3	10,390	-
Subtotal - 66.034				240,825	-
<u>Beach Monitoring and Notification Program Implementation Grants:</u>					
Passed Through California State Water Resources Control Board					
Public Beach Safety	I	66.472	D1914109 406(b) Federal Funds	182,214	-
<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	19-T4658	25,082	-
TOTAL - U.S. ENVIRONMENTAL PROTECTION AGENCY				2,054,629	-
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>					
<u>Help America Vote Act Requirements Payments:</u>					
Passed Through California Secretary of State					
Help America Vote Act (HAVA) 301 Voting System	I	90.401	16G30118	3,419,934	-
TOTAL - U.S. ELECTION ASSISTANCE COMMISSION				3,419,934	-

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, 2020

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
<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 ⁽¹⁾	AP-1920-23	\$ 38,031	\$ -
<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 ⁽¹⁾	AP-1920-23	87,266	-
<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 ⁽¹⁾	AP-1920-23	227,279	9,875
<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-1920-23	3,054,953	1,032,104
<u>Special Programs for the Aging - Title III, Part C - Nutrition Services:</u>					
Passed Through California Department of Aging Title III C1 Senior Nutrition	I	93.045	AP-1920-23	6,204,511	5,520,388
FFCRA Families First Coronavirus Response Act	I	93.045	FFCRA T3 C1 (CMC2)C2 (HDC2)	1,471,762	1,471,762
Subtotal - 93.045				<u>7,676,273</u>	<u>6,992,150</u>
<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 ⁽¹⁾	AP-1920-23	1,570,577	1,382,946
<u>Nutrition Services Incentive Program:</u>					
Passed Through California Department of Aging Nutrition Services Incentive Program (NSIP)	I	93.053	AP-1920-23	857,089	857,089
Total Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052 and 93.053)				<u>13,511,468</u>	<u>10,274,164</u>
<u>Temporary Assistance for Needy Families (TANF) Cluster:</u>					
<u>Temporary Assistance for Needy Families</u>					
Passed Through California Department of Social Services					
Cal-Learn Services Administration	I	93.558	1901CATANF	986,168	967,757
CalWORKs Administration	I	93.558	1901CATANF	38,371,088	-
CalWORKs Child Care Stage 1 Administration	I	93.558	1901CATANF	3,374,261	2,264,472
CalWORKs Expanded Subsidized Employment Administration	I	93.558	1901CATANF	4,626,828	4,606,683
CalWORKs Family Stabilization Administration	I	93.558	1901CATANF	1,284,558	1,283,786
CalWORKs Fraud Incentives Administration	I	93.558	1901CATANF	60,851	-
CalWORKs Housing Support Administration	I	93.558	1901CATANF	4,201,766	4,201,766
CalWORKs Welfare to Work Administration	I	93.558	1901CATANF	23,970,960	18,825,529
Emergency Assistance Foster Care	I	93.558	CDSS ALLOCATION CFL 15/16	2,712,114	1,462,568
Home Visiting Initiative Administration	I	93.558	1901CATANF	1,120,506	1,036,407
Temporary Assistance for Needy Families (TANF)	I	93.558	1801CATANF	23,864,559	-
Temporary Assistance for Needy Families Emergency Assistance Administration	I	93.558	1801CATANF	19,243,807	-
Total Temporary Assistance for Needy Families (TANF) Cluster (93.558)				<u>123,817,466</u>	<u>34,648,968</u>
<u>Child Care and Development Fund Cluster:</u>					
<u>Child Care and Development Block Grant:</u>					
Passed Through California State Department of Education					
Child Care Local Planning Council	I	93.575	CLPC9035	54,424	53,252
Child Care Salary Retention Incentive	I	93.575	CRET9033	615,716	610,855
Total Child Care and Development Fund Cluster (93.575)				<u>670,140</u>	<u>664,107</u>

⁽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, 2020

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
Medicaid Cluster:					
<u>Medical Assistance Program:</u>					
Passed Through California Department of Aging Multi Purpose Senior Services Program (MSSP)	I	93.778	MS-1920-07	\$ 1,387,141	\$ -
Passed Through California Department of Health Care Services					
California Children Services Medi-Cal	I	93.778	CCS Information Notice	5,095,378	-
Child Health and Disability Prevention	I	93.778	CHDP Program Letter	655,737	-
Child Health and Disability Prevention County Match	I	93.778	CHDP Program Letter	303,770	70,508
Distinct Part/Nursing Facility Construction Program (SB 1128)	I	93.778	CA Medical Program	1,377,726	-
DHCS Health Navigators Project	I	93.778	37-P-E-1-5	90,505	-
Foster Care Admin HCPCFC Base - County-City/Federal	I	93.778	CHDP Program Letter	628,696	-
Ground Emergency Medical Transportation	I	93.778	SPA 09-024	129,864	-
Ground Emergency Medical Transport Quality Assurance Fee	I	93.778	SB523 SPA18-004	252,192	-
Health Care Program for Children in Foster Care - Augmented Caseload Relief	I	93.778	CHDP Program Letter	180,051	-
Health Care Program for Children in Foster Care (HCPCFC Base - State/Federal)	I	93.778	CHDP Program Letter	580,315	-
Health Care Program for Children in Foster Care Psychotropic Medication Monitoring and Oversight	I	93.778	CHDP Program Letter	131,542	-
Medical Administration	I	93.778	PC 215,271,350	75,388,576	-
Medical Assistance Program Adult Supervision Services	I	93.778	-	380,305	-
Medical Assistance Program Juvenile Referrals	I	93.778	CHDP Program Letter	91,001	-
PHN-County Based Medi-Cal Administrative Activities	I	93.778	19-96017	770,576	-
PHS-County Based Medi-Cal Administrative Activities	I	93.778	19-96017	2,179,690	-
RAU-County Based Medi-Cal Administrative Activities	I	93.778	19-96017	160,678	-
Subtotal				88,396,602	70,508
Passed Through California Department of Public Health					
Childhood Lead Poisoning Program	I	93.778	17-10258	85,679	-
Passed Through California Department of Social Services					
Adult Protective Services Health Related Administration	I	93.778	PC571, 572, 573, 574	4,706,425	-
Child Welfare Services Health Related Administration	I	93.778	PC 138,144	19,689,439	2,858,429
County Services Block Grant Health Related	I	93.778	PC113, 114	285,396	-
In Home Support Services Health Related Administration	I	93.778	PC103,003,023,102,272,739	17,734,690	-
In Home Supportive Services (IHSS) Public Authority-Community First Choice Option (CFCO)	I	93.778	Entitlement	8,740,770	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	Entitlement	289,670	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	SOC 448 San Diego	6,348,070	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (WPCS)	I	93.778	ACL 19-101	225,863	-
Subtotal				58,020,323	2,858,429
Total Medicaid Cluster (93.778)				147,889,745	2,928,937
<u>Medicare Enrollment Assistance Program:</u>					
Passed Through California Department of Aging Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI-1819-23	99,935	81,929
<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)	I	93.074	17-10187	659,304	-
Public Health Emergency Preparedness Base	I	93.074	17-10187	1,740,787	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	I	93.074	17-10187	621,545	-
Public Health Emergency Preparedness Laboratory	I	93.074	17-10187	347,183	-
Subtotal - 93.074				3,368,819	-
<u>Sodium Reduction in Communities</u>					
Passed Through County of Los Angeles Public Health LA County Sodium Reduction	I	93.082	PH-003332	87,850	-
<u>Guardianship Assistance:</u>					
Passed Through California Department of Social Services					
Federal FMAP KINGAP/FENGAP	I	93.090	-	106,139	-
Guardianship Assistance Program- Title IV-E (FED GAP)	I	93.090	Subvention	1,699,830	-
KINGAP Title IV-E Administration	I	93.090	1901CAGARD	137,652	-
Subtotal - 93.090				1,943,621	-
<u>Project Grants and Cooperative Agreements for Tuberculosis Control Programs:</u>					
Direct Programs					
Tuberculosis Prevention and Control	D	93.116	1 NU52PS910228-01-00	1,093,255	-
Tuberculosis Prevention and Control	D	93.116	5 NU52PS004702-05-00	978,964	-
Subtotal - 93.116				2,072,219	-
<u>Injury Prevention and Control Research and State and Community Based Programs:</u>					
Direct Program					
Overdose Data To Action Program	D	93.136	1 NU17CE924997-01-00	326,102	58,171
<u>AIDS Education and Training Centers:</u>					
Direct Program					
National Training and Technical Assistance	D	93.145	U69HA33223	93,799	88,800

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COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>Project 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	5X06SM016005-19	\$ 562,690	\$ 424,207
<u>Immunization Cooperative Agreements:</u>					
Passed Through California Department of Public Health					
Immunization Action Plan	I	93.268	17-10344 A01	1,672,568	800,000
<u>COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</u>					
Passed Through Heluna Health					
COVID-19 Community Surveillance Project	I	93.323	6NU50CK000539-01-07	2,239	-
Passed Through Public Health Foundation Enterprises Inc					
Enhanced Gonococcal Isolate Surveillance Project (eGISP)	I	93.323	1NU50CK000539	21,674	-
Subtotal - 93.323				23,913	-
<u>State Health Insurance Assistance Program:</u>					
Passed Through California Department of Aging					
Health Insurance Counseling and Advocacy Program (HICAP)	I	93.324	HI-1718-23	202,128	181,915
<u>COVID-19 Public Health Emergency Response: Cooperative Agreement For Emergency Response: Public Health Crisis Response:</u>					
Passed Through California Department of Public Health					
COVID-19 Crisis Response Funding	I	93.354	COVID-19-37	88,500	-
COVID-19 Crisis Response Funding (RHAP)	I	93.354	COVID-19-3701	8,044	8,044
Subtotal - 93.354				96,544	8,044
<u>Every Student Succeeds Act/Preschool Development Grants:</u>					
Passed Through California Department of Education					
Child Care Local Planning Council	I	93.434	37-02001-00-9	28,868	23,200
Interest Federal Child Care Local Planning Council	I	93.434	37-02001-00-9	466	-
Subtotal - 93.434				29,334	23,200
<u>Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke:</u>					
Direct Program					
Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	D	93.435	6 NU58DP006632-01-03	365,347	245,022
Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	D	93.435	6 NU58DP006632-02-04	623,865	319,800
Subtotal - 93.435				989,212	564,822
<u>Promoting Safe and Stable Families:</u>					
Passed Through California Department of Social Services					
Promoting Safe and Stable Families Administration	I	93.556	1901CAFPSS	2,400,103	1,417,162
<u>Child Support Enforcement:</u>					
Passed Through California Department of Child Support Services					
Child Support Enforcement	I	93.563	1901CACSES	32,029,721	-
<u>Refugee and Entrant Assistance - State Administered Programs:</u>					
Passed Through California Department of Social Services					
Refugee Administration	I	93.566	1901CARCMA	38,327	-
Refugee and Entrant Assistance- State Administered Programs	I	93.566	1801CARCMA	39,983	-
Refugee Employment Social Services	I	93.566	ORSA 1805	32,040	32,040
Refugee Employment Social Services	I	93.566	ORSA 1905	23,704	23,704
Refugee Employment Social Services	I	93.566	REFS 1805	29,486	29,486
Refugee Employment Social Services	I	93.566	RESS 1705	168,899	168,899
Refugee Employment Social Services	I	93.566	RESS 1807	2,626,548	2,178,525
Refugee Employment Social Services	I	93.566	RESS 1905	47,176	-
Subtotal				3,006,163	2,432,654
Passed Through California Department of Public Health					
Refugee Health Assessment Program	I	93.566	18-37-90899	95,800	86,600
Refugee Health Assessment Program	I	93.566	18-37-90899 SUPPLEMENTAL	188,035	28,450
Refugee Health Assessment Program	I	93.566	19-37-90899	157,600	157,600
Subtotal				441,435	272,650
Subtotal - 93.566				3,447,598	2,705,304
<u>Community Services Block Grant:</u>					
Passed Through California Department of Community Services and Development					
Community Service Block Grant	I	93.569	19F-4036	1,497,523	790,930
Community Service Block Grant	I	93.569	19F-4438	30,000	30,000
Community Service Block Grant	I	93.569	20F-3036	1,809,060	1,307,588
Subtotal - 93.569				3,336,583	2,128,518
<u>Refugee and Entrant Assistance - Discretionary Grants:</u>					
Passed Through California Department of Public Health					
Refugee Health Promotion	I	93.576	18-37-90893-00	7,871	6,942
Refugee Health Promotion	I	93.576	19-37-90893-00	46,362	20,562
Subtotal - 93.576				54,233	27,504

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, 2020

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. Repatriation:</u>					
Passed Through California Department of Social Services Repatriated Americans	I	93.579	Subvention	\$ 1,829	\$ -
<u>Community Based Child Abuse Prevention Grants:</u>					
Passed Through California Department of Social Services Community Based Child Abuse Prevention	I	93.590	CBCAP	99,264	99,264
<u>Adoption Incentive Payments:</u>					
Passed Through California Department of Social Services Child Welfare Services Adoption and Legal Guardianship Incentive Payments Administration	I	93.603	1701CAAIPP	205,559	205,559
<u>Voting Access for Individuals with Disabilities - Grants to States:</u>					
Passed Through California State Secretary HAVA 261 EAID Disability	I	93.617	17G26136	3,421	-
<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	I	93.626	FA-1718-23	25,353	22,817
<u>Stephanie Tubbs Jones Child Welfare Services Program:</u>					
Passed Through California Department of Social Services Child Welfare Services Title IV-B Administration	I	93.645	1901CACWSS	2,963,884	1,064,820
<u>Foster Care - Title IV-E:</u>					
Passed Through California Department of Social Services					
Child and Family Teams Administration	I	93.658	1901CAFOST	559,941	559,941
Child Welfare Services Case Record Review Administration	I	93.658	1901CAFOST	294,768	-
Child Welfare Services Level of Care Protocol Administration	I	93.658	1901CAFOST	49,477	-
Child Welfare Services Outcome Improvement Project Probation	I	93.658	1901CAFOST	121,731	53,555
Child Welfare Services Title IV-E Non Waiver Administration	I	93.658	1901CAFOST	13,780,184	1,219,062
Commercially Sexually Exploited Children Program Administration	I	93.658	1901CAFOST	531,619	31,051
Community Care Licensing Foster Family Homes Administration	I	93.658	1901CAFOST	234,637	-
Emergency Child Care Bridge Program Administration	I	93.658	1901CAFOST	108,767	89,350
Family Preservation Program Administration	I	93.658	1901CAFOST	349,669	-
Federal FMAP Foster Care	I	93.658	-	775,694	339,859
Foster Care Administration	I	93.658	1901CAFOST	2,614,475	-
Foster Care Assistance Probation	I	93.658	Entitlement	875,495	-
Foster Care Title IV-E Probation	I	93.658	Entitlement	3,264,678	-
Foster Care Title IV-E	I	93.658	1801CAFOST	8,797,692	6,318,550
Foster Parent Recruitment Retention Admin	I	93.658	1901CAFOST	188,300	159,622
Foster Parent Training and Recruitment Administration	I	93.658	1901CAFOST	52,030	33,837
Group Home Monthly Visits Administration	I	93.658	1901CAFOST	191,483	-
Kinship and Foster Care Emergency Administration	I	93.658	1901CAFOST	6,448	6,448
Resource Family Approval Admin	I	93.658	1901CAFOST	3,374,772	-
Statewide Automated Child Welfare Information System Administration	I	93.658	1901CAFOST	630,334	-
Substance Abuse /Human Immunodeficiency Virus Infant Administration	I	93.658	1901CAFOST	16,141	16,141
Subtotal - 93.658				36,818,335	8,827,416
<u>Adoption Assistance:</u>					
Passed Through California Department of Social Services					
Adoption Administration	I	93.659	1901CAADPT	2,849,311	30,762
Adoption Assistance Title IV-E	I	93.659	1801CAADPT	33,578,721	2,993,443
Adoption Assistance Title IV-E Administration	I	93.659	1901CAADPT	660,028	-
Federal FMAP Adoption	I	93.659	-	2,087,600	170,698
Subtotal - 93.659				39,175,660	3,194,903
<u>Social Services Block Grant:</u>					
Passed Through California Department of Social Services					
CAL Works Single Title XX Child Care Administration	I	93.667	1901CASOSR	2,442,633	-
Child Welfare Services Title XX Administration	I	93.667	1901CASOSR	4,297,596	-
Foster Care Assistance Title XX	I	93.667	Entitlement	2,547,415	1,889,101
Title XX Foster Care Assistance	I	93.667	Entitlement	113,946	-
Subtotal - 93.667				9,401,590	1,889,101
<u>Chafee Foster Care Independence Program:</u>					
Passed Through California Department of Social Services Independent Living Program Administration	I	93.674	1901CACILP	598,758	531,530
<u>Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B (B):</u>					
Direct Program					
Ending HIV Epidemic Ryan White HIV/AIDS Program Part A and B	D	93.686	UT8HA33959	645	-
<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	29,430	-
<u>PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds</u>					
Direct Program					
San Diego REACH	D	93.738	6 NU58DP006605-01-03	382,758	332,776
San Diego REACH	D	93.738	6 NU58DP006605-02-02	385,678	27,571
Subtotal - 93.738				768,436	360,347
<u>Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF).</u>					
Direct Program					
ACL Alzheimer Grant	D	93.763	90ALGG0005-01-00	319,627	98,123

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, 2020

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<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	\$ 1,294,226	\$ -
<u>National Bioterrorism Hospital Preparedness Program:</u>					
Passed Through California Health Foundation and Trust San Diego Psych Hospital	I	93.889	U3REP200652-01-00	7,640	-
<u>HIV Emergency Relief Project Grants:</u>					
Direct Program					
Ryan White Care Act - Part A	D	93.914	H89HA00001-29-1	7,059,339	6,523,720
Ryan White - MAI Supplement - Part A	D	93.914	H89HA00001-29-1	396,127	381,927
Ryan White Care Act - Part A	D	93.914	H89HA00001-30-1	3,217,549	2,927,517
Ryan White - MAI Supplement - Part A	D	93.914	H89HA00001-30-1	204,654	194,165
Ryan White - COVID Response - Part A	D	93.914	H9AHA36912	10,480	5,842
Subtotal - 93.914				10,888,149	10,033,171
<u>HIV Care Formula Grants:</u>					
Passed Through California Department of Public Health					
HIV CARE - MAI Program	I	93.917	18-10885	94,242	94,242
HIV CARE - Part B Program	I	93.917	18-10885	2,148,527	1,285,010
Subtotal - 93.917				2,242,769	1,379,252
<u>HIV Prevention Activities - Health Department Based:</u>					
Passed Through California Department of Public Health					
HIV Prevention Program	I	93.940	18-10768	1,583,537	1,028,487
<u>Block Grants for Community Mental Health Services:</u>					
Passed Through California Department of Health Care Services					
Mental Health Block Grant	I	93.958	2B09SM010005-19	6,384,790	6,329,790
<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	2B08TI010062-19	57,807	57,807
Substance Abuse Prevention & Treatment - Adolescent and Youth Treatment Program	I	93.959	2B08TI010062-20	612,026	612,026
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	2B08TI010062-19	3,306,775	3,306,775
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	2B08TI010062-20	12,162,135	12,162,135
Substance Abuse Prevention & Treatment - Friday Night Live/Club Live	I	93.959	2B08TI010062-19	24,058	24,058
Substance Abuse Prevention & Treatment - Friday Night Live/Club Live	I	93.959	2B08TI010062-20	60,000	60,000
Substance Abuse Prevention & Treatment - Perinatal	I	93.959	2B08TI010062-19	580,266	580,266
Substance Abuse Prevention & Treatment - Perinatal	I	93.959	2B08TI010062-20	1,590,252	1,590,252
Substance Abuse Prevention & Treatment - Prevention	I	93.959	2B08TI010062-19	772,660	772,660
Substance Abuse Prevention & Treatment - Prevention	I	93.959	2B08TI010062-20	3,754,058	3,754,058
Subtotal - 93.959				22,920,037	22,920,037
<u>PPHF Geriatric Education Centers:</u>					
Passed Through San Diego State University					
Geriatrics Workforce Enhancement Program	I	93.969	2 U 1QHP28717-04-00	50,363	-
<u>Maternal and Child Health Services Block Grant to the States:</u>					
Passed Through California Department of Public Health					
Black Infant Health Program	I	93.994	201937	283,480	211,148
California Home Visiting Program	I	93.994	CHVP 19-37	634,957	-
California Home Visiting Program Expansion	I	93.994	CHVP SGF EXP 19-37	4,881	-
Maternal, Child & Adolescent Health Program	I	93.994	201937	326,530	-
Subtotal - 93.994				1,249,848	211,148
TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				475,758,941	115,221,517
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<u>Retired and Senior Volunteer Program:</u>					
Direct Program					
Retired and Senior Volunteer Program	D	94.002	17SRPCA001	92,934	-
<u>AmeriCorps:</u>					
Passed Through Arizona State University					
Arizona State University AmeriCorps	I	94.006	ASUB00000147	53,612	-
TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				146,546	-
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>					
<u>High Intensity Drug Trafficking Areas Program:</u>					
Direct Programs					
High Intensity Drug Trafficking Areas	D	95.001	G17SC0001A	4,162	-
High Intensity Drug Trafficking Areas	D	95.001	G18SC0001A	157,648	-
High Intensity Drug Trafficking Areas	D	95.001	G19SC0001A	677,377	-
High Intensity Drug Trafficking Areas	D	95.001	G20SC0001A	408,568	-
High Intensity Drug Trafficking Areas - DA	D	95.001	G20SC0001A	472,555	-
Subtotal - 95.001				1,720,310	-
TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT				1,720,310	-

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, 2020

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
<u>Emergency Food and Shelter National Board Program:</u>					
Direct Program	D	97.024	PL 116-26 LRO ID 084000-063	\$ 2,788,761	\$ -
Migrant Caravan (Border Caravan)					
<u>COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters):</u>					
Passed Through California Governor's Office of Emergency Services					
COVID-19 FEMA	I	97.036	FEMA-4482-DR-CA	2,678,255	-
<u>Emergency Management Performance Grants (EMPG):</u>					
Passed Through California Governor's Office of Emergency Services					
Emergency Management Performance Grants (EMPG) FY19	I	97.042	2019-0008	798,483	255,515
Emergency Management Performance Grants (EMPG) FY20	I	97.042	2020-0008	200,000	-
Subtotal - 97.042				998,483	255,515
<u>Assistance to Firefighters Grant:</u>					
Direct Program					
Assistance to Firefighters Grant	D	97.044	DHS-17-GPD-044-00-99	112,453	-
<u>Fire Management Assistance Grant:</u>					
Passed Through California Governor's Office of Emergency Services					
Fire Management Assistance Grant	I	97.046	FMAG CA	553,382	-
<u>Homeland Security Grant Program:</u>					
Passed Through California Governor's Office of Emergency Services					
Operation Stonegarden (OPSG) 2017	I	97.067	2017-0083	1,693,803	-
Operation Stonegarden (OPSG) 2018	I	97.067	2018-0054	3,278,753	-
State Homeland Security Program (SHSP) 2016	I	97.067	2016-0102	601,747	-
State Homeland Security Program (SHSP) 2017	I	97.067	2017-0083	1,458,670	500,428
State Homeland Security Program (SHSP) 2018	I	97.067	2018-0054	2,160,232	671,346
State Homeland Security Program (SHSP) 2019	I	97.067	2019-0035	192,017	-
State Homeland Security Program (SHSP) 2019	I	97.067	2019-0054	138,364	-
Urban Area Security Initiative (UASI) 2017	I	97.067	2017-0083	512,843	-
Urban Area Security Initiative (UASI) 2018	I	97.067	2018-0054	3,152,030	-
Urban Area Security Initiative (UASI) 2019	I	97.067	2019-0054	804,242	-
Subtotal - 97.067				13,992,701	1,171,774
<u>Homeland Security Biowatch Program:</u>					
Direct Program					
Homeland Security Biowatch Program	D	97.091	2006-ST-091-000010-11	718,696	-
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY				21,842,731	1,427,289
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 865,988,768	\$ 153,902,712

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, 2020

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.

Expenditures funded by the Coronavirus Aid, Relief, and Economic Security (CARES) Act are denoted by the prefix COVID-19 in the federal program title.

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 2019-20, the State distributed \$410,147,669 in federal SNAP benefits on behalf of the County.

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2020

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
10.561	AGREEMENT# CF-1920-23	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
16.575	VW18370370, VW19380370	Crime Victim Assistance
16.825	2017-YX-BX-001	Smart Prosecution Initiative
66.472	D1914109 406(b) Federal Funds	Beach Monitoring and Notification Program Implementation Grants
93.116	1 NU52PS910228-01-00	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.959	2B08TI010062-19, 2B08TI010062-20	Block Grants for Prevention and Treatment of Substance Abuse
93.969	2 U 1QHP28717-04-00	PPHF Geriatric Education Centers
97.042	2019-0008, 2020-0008	Emergency Management Performance Grants
97.067	2016-0102, 2017-0083, 2018-0054, 2019-0035	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	\$ 175,092	\$ -
17.235	410,086	-
93.041	38,031	-
93.042	87,266	-
93.043	227,279	-
93.044	3,054,953	291,292
93.045	7,676,273	1,606,350
93.052	1,570,577	-
93.053	857,089	-
93.071	99,935	-
93.324	202,128	-
93.626	25,353	-
93.778	1,387,141	1,387,141
OMB Initiative N/A	-	349,507
	<u>\$ 15,811,203</u>	<u>\$ 3,634,290</u>

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 funds come 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 and 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 above were obtained from the closeout report.

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2020

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 2019-20. In fiscal year 2019-20, there was no distribution by the State 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, 2020. 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	VW18370370					
Personal Services	16.575	\$ 587,208	\$ 587,208	\$ -	\$ 587,208	\$ -
Operating Expenses		94,643	107,385	(12,742)	94,643	-
Total		<u>\$ 681,851</u>	<u>\$ 694,593</u>	<u>\$ (12,742)</u>	<u>\$ 681,851</u>	<u>\$ -</u>
Victim/Witness Assistance (VW) Program	VW19380370					
Personal Services	16.575	\$ 1,986,948	\$ 1,986,948	\$ -	\$ 1,986,948	\$ -
Operating Expenses		249,100	249,100	-	249,100	-
Total		<u>\$ 2,236,048</u>	<u>\$ 2,236,048</u>	<u>\$ -</u>	<u>\$ 2,236,048</u>	<u>\$ -</u>
Victim Services (XC) Program	XC16010370					
Operating Expenses	16.575	<u>\$ 77,471</u>	<u>\$ 96,840</u>	<u>\$ (19,369)</u>	<u>\$ 77,471</u>	<u>\$ -</u>

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

Program Title and Expenditure Category	Grant Award Number/CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Victim/Witness Assistance (VW) Program	VW19380370					
Personal Services		\$ 7,590	\$ 7,590	\$ -	\$ 7,590	\$ -
Operating Expenses		332,517	332,517	-	332,517	-
Total		<u>\$ 340,107</u>	<u>\$ 340,107</u>	<u>\$ -</u>	<u>\$ 340,107</u>	<u>\$ -</u>
Victim/Witness Assistance (VW) Program	VW18370370					
Operating Expenses		<u>\$ 143,698</u>	<u>\$ 143,698</u>	<u>\$ -</u>	<u>\$ 143,698</u>	<u>\$ -</u>

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2020

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

The following represents expenditures for the CALOES programs for the fiscal year ended June 30, 2020. 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 Services (XC) Program Priority A Operating Expenses	XC16010370/ XC19020370 16.575	\$ 893,513	\$ 700,676	\$ (140,135)	\$ 560,541	\$ 332,972
Victim Services (XC) Program Priority B Operating Expenses	XC16010370/ XC19020370 16.575	\$ 241,175	\$ 130,260	\$ (26,052)	\$ 104,208	\$ 136,967
Victim Services (XC) Program Priority C Operating Expenses	XC16010370 16.575	\$ 300,000	\$ 29,204	\$ (5,841)	\$ 23,363	\$ 276,637
Victim Services (XC) Program Priority D Operating Expenses	XC16010370 16.575	\$ 511,475	\$ 109,814	\$ (21,963)	\$ 87,851	\$ 423,624
Victim Services (XC) Program Priority E Operating Expenses	XC16010370 16.575	\$ 106,250	\$ 35,423	\$ (7,085)	\$ 28,338	\$ 77,912
Victim Services (XC) Program Priority F Operating Expenses	XC16010370 16.575	\$ 106,250	\$ 34,522	\$ (6,904)	\$ 27,618	\$ 78,632
Paul Coverdell Forensic Sciences Improvement Grant Program 2018 Operating Expenses	CQ18140370 16.742	\$ 81,745	\$ 50,748	\$ -	\$ 50,748	\$ 30,997
Equipment		5,711	5,711	-	5,711	-
Total		\$ 87,456	\$ 56,459	\$ -	\$ 56,459	\$ 30,997

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2020

NOTE 11 – COMMUNITY SERVICES BLOCK GRANTS

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

Community Services Block Grant 19F-4036 (Program Year 2019)

Term: January 1, 2019 to May 31, 2020

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	\$ 1,319,502	\$ 178,021	\$ 3,335,519	\$ 3,335,519
Total Revenue	<u>\$ 1,837,996</u>	<u>\$ 1,319,502</u>	<u>\$ 178,021</u>	<u>\$ 3,335,519</u>	<u>\$ 3,335,519</u>
EXPENDITURES					
Personnel Costs					
Salaries & Wages	\$ 186,807	\$ 372,816	\$ -	\$ 559,623	\$ 566,322
Fringe Benefits	132,278	261,759	-	394,037	398,747
Subtotal Personnel Costs	<u>319,085</u>	<u>634,575</u>	<u>-</u>	<u>953,660</u>	<u>965,069</u>
Non-Personnel Costs					
Travel	2,730	5,448	-	8,178	9,480
Facilities/Space	13,088	21,010	15,559	49,657	49,670
Consumable Supplies	2,269	2,502	-	4,771	9,450
Equipment Lease/Purchase	13,283	21,574	-	34,857	43,411
Subcontractors	1,466,904	629,043	161,887	2,257,834	2,231,511
Other Costs	20,637	5,350	575	26,562	26,928
Subtotal Non Personnel Costs	<u>1,518,911</u>	<u>684,927</u>	<u>178,021</u>	<u>2,381,859</u>	<u>2,370,450</u>
Total Costs	<u>\$ 1,837,996</u>	<u>\$ 1,319,502</u>	<u>\$ 178,021</u>	<u>\$ 3,335,519</u>	<u>\$ 3,335,519</u>

Community Service Block Grant 19F-4438 (Discretionary) (Program Year 2019)

Term: January 1, 2019 to May 31, 2020

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	\$ -	\$ 3,000	\$ 27,000	\$ 30,000	\$ 30,000
Total Revenue	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 27,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
EXPENDITURES					
Subcontractors	-	3,000	27,000	30,000	30,000
Total Costs	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 27,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2020

NOTE 11 – COMMUNITY SERVICES BLOCK GRANT (Continued)

Community Services Block Grant 20F-3036 (Program Year 2020)

Term: January 1, 2020 to May 31, 2021

CFDA No. 93.569

DESCRIPTION	January 1, 2020 through June 30, 2020	July 1, 2020 through December 31, 2020	January 1, 2021 through May 31, 2021	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 1,809,060	\$ -	\$ -	\$ 1,809,060	\$ 3,438,553
Total Revenue	<u>\$ 1,809,060</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,809,060</u>	<u>\$ 3,438,553</u>
EXPENDITURES					
Personnel Costs					
Salaries & Wages	\$ 289,233	\$ -	\$ -	\$ 289,233	\$ 515,300
Fringe Benefits	139,109	-	-	139,109	352,900
Subtotal Personnel Costs	<u>428,342</u>	<u>-</u>	<u>-</u>	<u>428,342</u>	<u>868,200</u>
Non-Personnel Costs					
Travel	1,072	-	-	1,072	11,276
Facilities/Space	31,118	-	-	31,118	62,238
Consumable Supplies	2,843	-	-	2,843	18,291
Equipment Lease/Purchase	20,615	-	-	20,615	41,862
Subcontractors	1,307,588	-	-	1,307,588	2,406,828
Other Costs	17,482	-	-	17,482	29,858
Subtotal Non Personnel Costs	<u>1,380,718</u>	<u>-</u>	<u>-</u>	<u>1,380,718</u>	<u>2,570,353</u>
Total Costs	<u>\$ 1,809,060</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,809,060</u>	<u>\$ 3,438,553</u>

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2020

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
20.106	Airport Improvement Program
21.019	Coronavirus Relief Fund
90.401	Help America Vote Act Requirements Payments
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements
	Aging Cluster:
93.041	Special Programs for the Aging – Title VII, Chapter 3 – Programs for Prevention of Elder Abuse, Neglect, and Exploitation
93.042	Special Programs for the Aging – Title VII, Chapter 2 – Long Term Care Ombudsman Services for Older Individuals
93.043	Special Programs for the Aging – Title III, Part D – Disease Prevention and Health Protection Services
93.044	Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers
93.045	Special Programs for the Aging – Title III, Part C – Nutrition Services
93.052	National Family Caregiver Support, Title E, Part E
93.053	Nutrition Services Incentive Program
93.566	Refugee and Entrant Assistance State Administered Program
93.658	Foster Care – Title IV-E

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2020

93.659	Adoption Assistance
93.667	Social Services Block Grant
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.778	Medicaid Cluster

Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
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Auditee qualified as a low-risk auditee?	Yes
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COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2020

Section II Financial Statement Findings

No matters were reported.

Section III Federal Award Findings and Questioned Costs

Reference Number: 2020-001
Federal Program Title: Coronavirus Relief Fund
Federal Catalog Number: 21.019
Federal Agency: U.S. Department of Treasury
Pass-Through Entity: None
Federal Award Number and Year: SLT0151 (2020)
Category of Finding: Subrecipient Monitoring

Criteria:

Title 2 – Grants and Agreements. Subtitle A – Office of Management and Budget Guidance for Grants and Agreements. Chapter II – Office of Management and Budget Guidance. Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Subpart D – Post Federal Award Requirements. Standards for Financial and Program Management. §200.303 Internal Control (2 CFR 200.303):

The non-Federal Entity must:

- (a) 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 status, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Title 2 - Grants and Agreements. Subtitle A - Office of Management and Budget Guidance for Grants and Agreements. Chapter II - Office of Management and Budget Guidance. Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Subpart D - Post Federal Award Requirements. Subrecipient Monitoring and Management. §200.332 Requirements for pass-through entities (2 CFR 200.332):

All pass-through entities must:

- (a) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:
 - (1) The subrecipient’s prior experience with the same or similar subawards;
 - (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F of this part, and the extent to which the same or similar subaward has been audited as a major program;
 - (3) Whether the subrecipient has new personnel or new or substantially changed systems and
 - (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2020

Condition:

The County's Finance & General Government Group is responsible for monitoring its municipal subrecipients and evaluating the subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for the purpose of determining the appropriate subrecipient monitoring activities. However, the Finance & General Government Group did not conduct a formal risk assessment of each municipal subrecipient's risk of noncompliance.

Cause:

To expedite the disbursement of these funds, the County did not receive applications, but instead awarded an amount to municipal governments within the County based on population. To receive the funds, each municipality provided an initial allocation plan to assess the eligibility of proposed expenditures; these plans had multiple levels of review and final approval was granted by Finance & General Government Group leadership. Municipal subrecipients were also contractually obligated to provide one interim and one final report as well as complete documentation of expenditures to further ensure eligibility and to continue grant monitoring throughout the term.

While a formal risk assessment could include a questionnaire tailored to municipal governments and score sheet that categorizes subrecipients into tiered levels of risk types, the County viewed the Coronavirus Relief Fund (CRF) as emergency response funding intended to assist municipal governments with escalating pandemic costs. Furthermore, and due to the somewhat new nature of the CRF where not all municipal governments received direct allocations or were eligible to receive allocations from the Federal government, the County sought to understand changing guidance from the U.S. Treasury Department. As a result, the Finance & General Government Group was not aware that a municipal subrecipient was subject to formal risk assessment requirements pursuant to the Uniform Guidance. The risk assessment performed by the County is briefly noted above and is detailed in each municipal subrecipient agreement.

Effect:

In the absence of a formal risk assessment process for determining appropriate monitoring procedures, sufficient and effective monitoring may not occur for those municipal subrecipients most at risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward. However, the County did evaluate and monitor each municipal subrecipient, as noted above.

Questioned Costs:

Questioned costs were not identified.

Context:

Disbursement to municipal subrecipients during the fiscal year ended June 30, 2020, totaled to \$23,653,988, representing approximately 22.2% of the respective program's total federal expenditures.

Recommendation:

We recommend the Finance & General Government Group should develop and document a formal process for performing risk assessments over its municipal subrecipients in order to determine the frequency and extent of monitoring activities to be performed that is commensurate with the identified risks for each municipal subrecipient.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2020

Management's Response and Corrective Action Plan:

Management's response is reported in "Management's Response and Corrective Action Plan" included in a separate section at the end of this report.

COUNTY OF SAN DIEGO, CALIFORNIA
Summary Schedule of Prior Year Audit Findings
For the Fiscal Year Ended June 30, 2020

The status of corrective action to the prior audit findings as of June 30, 2020 is as follows:

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	Implemented
2019-001	Community Development Block Grants/Entitlement Grants	14.218	Reporting	Implemented
2019-002	Section 8 Housing Choice Vouchers	14.871	Reporting	Implemented
2019-003	Section 8 Housing Choice Vouchers	14.871	Special Test and Provisions – Utility Allowance Schedule	Implemented



County of San Diego

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FINANCE & GENERAL GOVERNMENT GROUP
1600 PACIFIC HIGHWAY, SUITE 166, SAN DIEGO, CA 92101-2422

COUNTY OF SAN DIEGO CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Reference Number 2020-001:

Corrective Action Plan: The Finance & General Government Group (FGG) agrees that it did not have a subrecipient risk assessment process in place for the municipal subrecipients, however FGG does not agree that it disregarded the risk associated with allocating CARES Act CRF Funds to the subrecipients. FGG took the following factors into consideration prior to releasing funds to subrecipients: 1) the CARES Act CRF allocations were intended to address a public health emergency quickly, 2) the subrecipients the County chose were local municipal governments (not small non-profits or businesses), and 3) the US Treasury made direct allocations to other cities based almost entirely on population, not risk level. FGG also mitigated risk by requiring initial proposals be aligned with CARES Act CRF guidance, then went through an approval process and a multi-phased reporting requirement. FGG took these additional precautions of reviewing and approving proposals, establishing written agreements, and requiring follow-up reporting to consider and account for any risk associated with allocating the CARES Act CRF Funds. No money would have been sent to a subrecipient that did not meet the initial proposal and written agreement requirements.

Nonetheless, FGG will develop a formal program framework based on best practices which will include managing risk of non-compliance with subrecipients in order to determine the frequency and extent of monitoring activities for use with future federally funded programs. A more formal risk assessment would include a questionnaire tailored to the needs of municipal governments which FGG could use to produce a subrecipient score sheet. The risk assessment score sheet would categorize subrecipients into either high, medium, or low risk and impact the frequency and extent of monitoring activities. FGG will utilize best practices from the Government Finance Officers Association as well as practices in place in County departments such as the Office of Emergency Services.

Anticipated Implementation Date: June 30, 2021

Contact: Joshua Ramirez
Financial Policy & Planning Officer

ASSESSOR/RECORDER/COUNTY CLERK
AUDITOR & CONTROLLER
CHIEF ADMINISTRATIVE OFFICE
CITIZENS' LAW ENFORCEMENT REVIEW BOARD
CIVIL SERVICE COMMISSION
CLERK OF THE BOARD

COUNTY COMMUNICATIONS OFFICE
COUNTY COUNSEL
COUNTY TECHNOLOGY OFFICE
DEPARTMENT OF GENERAL SERVICES
DEPARTMENT OF PURCHASING & CONTRACTING

GRAND JURY
HUMAN RESOURCES
REGISTRAR OF VOTERS
RETIREMENT ASSOCIATION
TREASURER-TAX COLLECTOR