



Federal Awards Reports in Accordance  
with the Uniform Guidance  
June 30, 2020

County of Orange, California

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**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Supervisors  
County of Orange, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Orange, California (County), as of and for the 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 December 22, 2020. Our report includes a reference to other auditors who audited the financial statements of the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance (CalOptima), as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) 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 grant 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 cursive script that reads "Eide Bailly LLP".

Laguna Hills, California  
December 22, 2020



**Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance; and Report on Supplementary Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging**

To the Board of Supervisors  
County of Orange, California

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

We have audited the County of Orange, California’s (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 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.

The County’s basic financial statements include the operations of the Children and Families Commission of Orange County (CFCOC) and the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance (CalOptima) (discretely presented component units), which expended \$193,505 and \$1,949,675, respectively, in federal awards, which are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2020. Our audit, described below, did not include the operations of the CFCOC and CalOptima. CalOptima engaged other auditors to perform an audit in accordance with Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The CFCOC did not issue a report in accordance with the Uniform Guidance because it did not meet the reporting threshold under the Uniform Guidance.

**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 compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2020-002 and 2020-003. Our opinion on each major federal program is not modified with respect to these matters.

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

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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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 compliance requirement 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 and significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2020-001 through 2020-003, 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 schedule of findings and questioned costs and separate corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Report on Supplementary Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County as of and for the 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 December 22, 2020, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors who audited the financial statements of CalOptima, 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 and the supplementary schedule of grant expenditures for grants provided by the California Health and Human Services Agency, Department of Aging, are presented for purposes of additional analysis as required by the Uniform Guidance and the California Health and Human Services Agency, Department of Aging, respectively, and are 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 and the supplementary schedule of grant expenditures for grants provided by the California Health and Human Services Agency, Department of Aging, are fairly stated in all material respects in relation to the basic financial statements as a whole.



Laguna Hills, California  
March 29, 2021

County of Orange, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2020

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
<b>U.S. Department of Agriculture</b>						
Plant and Animal Disease, Pest Control, and Animal Care						
Light Brown Apple Moth -Regulatory (Indirect)	10.025	19-0268-007-SF	CA Dept. of Food & Agriculture	\$ 99,659	\$ -	OC Public Works
Phytophthora Ramorum Program (Indirect)	10.025	19-0267-007-SF	CA Dept. of Food & Agriculture	9,515	-	OC Public Works
Pierce's Disease Control (GWSS) Program (Indirect)	10.025	17-0453-043-SF	CA Dept. of Food & Agriculture	476,224	-	OC Public Works
<b>Subtotal 10.025</b>				<b>585,398</b>	<b>-</b>	
School Breakfast Program (Indirect)	10.553	02039-SN-30-R	CA Dept. of Education	57,572	-	Social Services Agency
School Breakfast Program (Indirect)	10.553	30-34306-9003500-1	CA Dept. of Education	154,292	-	Probation
National School Lunch Program (Indirect)	10.555	02039-SN-30-R	CA Dept. of Education	87,700	-	Social Services Agency
National School Lunch Program (Indirect)	10.555	30-34306-9003500-1	CA Dept. of Education	242,718	-	Probation
<b>Subtotal 10.553 and 10.555 (Child Nutrition Cluster)</b>				<b>542,282</b>	<b>-</b>	
WIC Special Supplemental Nutrition Program for Women, Infants, and Children						
Women, Infants, and Children (WIC) (Indirect)	10.557	15-10073 (FFY 18-19), 19-10170 (FFY 19-20)	CA Dept. of Public Health	4,372,112	-	Health Care Agency
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program						
CalFresh Expansion (Indirect)	10.561	CF-1920-22	CA Dept. of Aging	8,826	-	OC Community Resources
Non-Assisted Benefits (Indirect)	10.561	68-0287677	CA Dept. of Social Services	42,055,190	-	Social Services Agency
Non-Assisted Benefits-CA Work Opportunity and Responsibility to						
Kids Information Network (CalWIN) (Indirect)	10.561	68-0287677	CA Dept. of Social Services	843,084	-	Social Services Agency
Nutrition Education and Obesity Prevention Program (Indirect)	10.561	16-10144 (FFY 18-19), 19-10360 (FFY 19-20)	CA Dept. of Public Health	3,014,781	1,351,638	Health Care Agency
Nutrition Education and Obesity Prevention Program - CDC SPAN (Indirect)	10.561	18-10561	CA Dept. of Public Health	36,547	-	Health Care Agency
<b>Subtotal 10.561 (SNAP Cluster)</b>				<b>45,958,428</b>	<b>1,351,638</b>	
Schools and Roads - Grants to States						
Federal Forest Reserve Fund (Indirect)	10.665	12-5955	CA Dept. of Transportation	28,619	-	OC Public Works
<b>Subtotal 10.665 (Forest Service Schools and Roads Cluster)</b>				<b>28,619</b>	<b>-</b>	
<b>Subtotal - U.S. Department of Agriculture</b>				<b>51,486,839</b>	<b>1,351,638</b>	
<b>U.S. Department of Health and Human Services</b>						
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of						
Elder Abuse, Neglect, and Exploitation						
Title VII-B: Elder Abuse Prevention (Indirect)	93.041	AP-1920-22	CA Dept. of Aging	36,984	36,984	OC Community Resources
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman						
Services for Older Individuals						
Title VII-A: Ombudsman (Indirect)	93.042	AP-1920-22	CA Dept. of Aging	95,068	95,068	OC Community Resources
Special Programs for the Aging, Title III, Part D, Disease Prevention						
and Health Promotion Services						
Title III-D: Preventive Health (Indirect)	93.043	AP-1920-22	CA Dept. of Aging	201,422	25,227	OC Community Resources
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services						
and Senior Centers						
Title III-B: Senior Supportive Services (Indirect)	93.044	AP-1920-22	CA Dept. of Aging	2,859,764	2,130,754	OC Community Resources
Special Programs for the Aging, Title III, Part C, Nutrition Services						
Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-1920-22	CA Dept. of Aging	2,859,685	2,507,946	OC Community Resources
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-1920-22	CA Dept. of Aging	2,852,993	2,632,825	OC Community Resources
Title III-CMC2: Congregate Meals (Indirect)	93.045	FFCRA-22	CA Dept. of Aging	248,782	247,934	OC Community Resources
Title III-HDC2: Home Delivered Meals (Indirect)	93.045	FFCRA-22	CA Dept. of Aging	27,313	26,465	OC Community Resources
National Family Caregiver Support, Title III, Part E						
Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AP-1920-22	CA Dept. of Aging	1,359,849	1,041,767	OC Community Resources
Nutrition Services Incentive Program						
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-1920-22	CA Dept. of Aging	277,713	277,713	OC Community Resources
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-1920-22	CA Dept. of Aging	750,600	750,600	OC Community Resources
<b>Subtotal 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053 (Aging Cluster)</b>				<b>11,570,173</b>	<b>9,773,283</b>	
Medicare Enrollment Assistance Program						
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-1819-22	CA Dept. of Aging	121,798	75,610	OC Community Resources
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)						
Aligned Cooperative Agreements						
Hospital Preparedness Program (HPP) (Indirect)	93.074	17-10179	CA Dept. of Public Health	685,669	-	Health Care Agency
Public Health Emergency Preparedness (PHEP) (Indirect)	93.074	17-10179	CA Dept. of Public Health	2,480,445	-	Health Care Agency
<b>Subtotal 93.074</b>				<b>3,166,114</b>	<b>-</b>	



County of Orange, California  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2020

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
Guardianship Assistance						
FEDGAP Assistance (Indirect)	93.090	68-0287677	CA Dept. of Social Services	\$ 1,172,128	\$ -	Social Services Agency
Guardianship Assistance (Indirect)	93.090	68-0287677	CA Dept. of Social Services	42,536	-	Social Services Agency
<b>Subtotal 93.090</b>				<b>1,214,664</b>	<b>-</b>	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs						
TB Local Assistance (Base Award) (Indirect)	93.116	5NU52PS004656	CA Dept. of Public Health	616,070	-	Health Care Agency
Projects for Assistance in Transition from Homelessness (PATH)						
Projects for Assistance in Transition from Homelessness (PATH) Grant (Indirect)	93.150	68-0317191	CA Dept. of Health Care Services	541,323	541,323	Health Care Agency
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead						
Poisoning Prevention and Surveillance of Blood Lead Levels in Children						
Childhood Lead Poisoning Prevention Program (CLPPP) (Indirect)	93.197	17-10252	CA Dept. of Public Health	161,083	-	Health Care Agency
Immunization Cooperative Agreements						
Pediatric Immunization - Immunization Assistance Program (IAP) (Indirect)	93.268	17-10336 A1	CA Dept. of Public Health	640,331	-	Health Care Agency
Epidemiology and Laboratory Capacity for Infectious Disease (ELC)						
Enhanced Gonorrhea Isolate Surveillance Project (eGISP) (Indirect)	93.323	1NU50CK000539	Public Health Foundation Enterprises, Inc.	33,871	-	Health Care Agency
State Health Insurance Assistance Program						
Health Insurance Counseling and Advocacy Program (Indirect)	93.324	HI-1718-22	CA Dept. of Aging	189,652	170,688	OC Community Resources
Public Health Emergency Response						
COVID-19 Cooperative Agreement for Emergency Response: Public Health Crisis						
Response (Indirect)	93.354	6 NU90TP922071-01-02	CA Dept. of Public Health	2,951,142	-	Health Care Agency
Cancer Detection and Diagnosis Research						
Every Woman Counts (EWC) (Indirect)	93.394	16-93230 A01	CA Dept. of Public Health	25,000	-	Health Care Agency
Strengthening Public Health Systems and Services through National Partnerships to						
Improve and Protect the Nation's Health STI Express Data Collaborative (Indirect)	93.421	2019-052202	National Association of County and City Health Officials	30,000	-	Health Care Agency
Promoting Safe and Stable Families						
Family Preservation (Indirect)	93.556	68-0287677	CA Dept. of Social Services	2,120,552	-	Social Services Agency
Temporary Assistance for Needy Families						
CalWORKs (Indirect)	93.558	68-0287677	CA Dept. of Social Services	36,985,482	-	Social Services Agency
CalWORKs Admin (Indirect)	93.558	68-0287677	CA Dept. of Social Services	101,127,009	-	Social Services Agency
CalWORKs-CalWIN (Indirect)	93.558	68-0287677	CA Dept. of Social Services	298,282	-	Social Services Agency
<b>Subtotal 93.558 (TANF Cluster)</b>				<b>138,410,773</b>	<b>-</b>	
Child Support Enforcement						
Child Support Enforcement Program (Indirect)	93.563	06-059	CA Dept. of Child Support Services	34,716,638	-	Child Support Services
Support Enforcement Incentive Fund (Indirect)	93.563	06-059	CA Dept. of Child Support Services	3,015,727	-	Child Support Services
<b>Subtotal 93.563</b>				<b>37,732,365</b>	<b>-</b>	
Refugee and Entrant Assistance State/Replacement Designee Administered Programs						
Refugee Cash Assistance (Indirect)	93.566	68-0287677	CA Dept. of Social Services	68,965	-	Social Services Agency
Refugee Employment Social Services (Indirect)	93.566	RESS 1804, ORSA 1803, REFS 1803	CA Dept. of Social Services	280,971	-	Social Services Agency
Welfare Aid to Refugees (Indirect)	93.566	68-0287677	CA Dept. of Social Services	131,548	-	Social Services Agency
Welfare Aid to Refugees - CalWIN (Indirect)	93.566	68-0287677	CA Dept. of Social Services	676	-	Social Services Agency
<b>Subtotal 93.566</b>				<b>482,160</b>	<b>-</b>	
Community-Based Child Abuse Prevention Grants						
Community Based Child Abuse Prevention (Indirect)	93.590	68-0287677	CA Dept. of Social Services	90,438	-	Social Services Agency
Adoption and Legal Guardianship Incentive Payments						
Adoption Incentive (Indirect)	93.603	68-0287677	CA Dept. of Social Services	177,919	-	Social Services Agency
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						
SHIP Options Counseling for Medicare/Medicaid-Financial Alignment (Indirect)	93.626	FA-1718-22	CA Dept. of Aging	26,573	24,646	OC Community Resources
Stephanie Tubbs Jones Child Welfare Services Program						
Child Welfare System Title IV-B (Indirect)	93.645	68-0287677	CA Dept. of Social Services	2,180,329	-	Social Services Agency
Foster Care Title IV-E						
Children Welfare System Title IV-E (Indirect)	93.658	1946001347 A7	CA Dept. of Social Services	2,029,339	-	Probation
Children Welfare System Title IV-E (Indirect)	93.658	68-0287677	CA Dept. of Social Services	33,356,595	-	Social Services Agency
Foster Care CalWIN (Indirect)	93.658	68-0287677	CA Dept. of Social Services	11,244	-	Social Services Agency
Welfare Aid to Children in Boarding Homes (Indirect)	93.658	68-0287677	CA Dept. of Social Services	14,707,210	7,658,954	Social Services Agency
<b>Subtotal 93.658</b>				<b>50,104,388</b>	<b>7,658,954</b>	

County of Orange, California  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2020

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
Adoption Assistance						
Adoption Assistance (Indirect)	93.659	68-0287677	CA Dept. of Social Services	\$ 26,069,690	\$ -	Social Services Agency
Adoptions (Indirect)	93.659	68-0287677	CA Dept. of Social Services	1,919,243	-	Social Services Agency
<b>Subtotal 93.659</b>				<b>27,988,933</b>	<b>-</b>	
Social Services Block Grant (Indirect)	93.667	68-0287677	CA Dept. of Social Services	12,216,480	-	Social Services Agency
John H. Chafee Foster Care Program for successful Transition to Adulthood						
Independent Living Skills (Indirect)	93.674	68-0287677	CA Dept. of Social Services	427,704	-	Social Services Agency
Children's Health Insurance Program						
CA Children Services (CCS) Optional Targeted Low Income Children Program (Indirect)	93.767		CA Dept. of Health Care Services	927,864	-	Health Care Agency
Medical Assistance Program						
CA Children Services (CCS) Medi-Cal (Indirect)	93.778		CA Dept. of Health Care Services	3,055,630	-	Health Care Agency
Child Health and Disability Prevention (CHDP) Program Title XIX (Indirect)	93.778	201930	CA Dept. of Health Care Services	632,379	-	Health Care Agency
Child Welfare Services-Health (Indirect)	93.778	68-0287677	CA Dept. of Social Services	2,911,334	-	Social Services Agency
Children in Foster Care Title XIX-Administrative Expenses (Indirect)	93.778	201930	CA Dept. of Health Care Services	86,665	-	Health Care Agency
Children in Foster Care Title XIX-Health Care Program for Children in Foster Care (HCPCFC) (Indirect)	93.778	201930	CA Dept. of Health Care Services	649,995	-	Health Care Agency
Children in Foster Care Title XIX-Health Care Program for Children in Foster Care (HCPCFC)						
CaseLoad Relief (Indirect)	93.778	201930	CA Dept. of Health Care Services	337,146	-	Health Care Agency
County Services Block Grant and Adult Protective Services-Health (Indirect)	93.778	68-0287677	CA Dept. of Social Services	3,682,516	-	Social Services Agency
HCPCFC Psychotropic Medication Monitoring and Oversight (PMM&O) (Indirect)	93.778	201930	CA Dept. of Health Care Services	44,020	-	Health Care Agency
Medi-Cal (Indirect)	93.778	MCAC 2019-20-01	CA Dept. of Health Care Services	118,357,713	-	Health Services Agency
Medi-Cal CalWIN (Indirect)	93.778	68-0287677	CA Dept. of Social Services	2,634,813	-	Social Services Agency
Medi-Cal In-Home Supportive Services (Indirect)	93.778	68-0287677	CA Dept. of Social Services	13,496,002	-	Social Services Agency
Medi-Cal In-Home Supportive Services Admin (Indirect)	93.778	68-0287677	CA Dept. of Social Services	11,763,054	-	Social Services Agency
<b>Subtotal 93.778 (Medicaid Cluster)</b>				<b>157,651,267</b>	<b>-</b>	
HIV Emergency Relief Project Grants						
Minority AIDS Initiative (MAI) (Direct)	93.914			412,342	310,672	Health Care Agency
Ryan White Part A (Direct)	93.914			5,699,920	2,095,269	Health Care Agency
<b>Subtotal 93.914</b>				<b>6,112,262</b>	<b>2,405,941</b>	
HIV Care Formula Grants						
Care Services (Indirect)	93.917	18-10880	CA Dept. of Public Health, Office of AIDS	2,397,817	524,544	Health Care Agency
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease						
Ryan White Part C (HIV Primary Care) (Direct)	93.918			753,563	-	Health Care Agency
Prevention, Testing and Partner Services (Indirect)	93.940	18-10764	CA Dept. of Public Health, Office of AIDS	967,341	97,176	Health Care Agency
Block Grants for Community Mental Health Services						
Substance Abuse and Mental Health Services Administration (SAMHSA), Community Mental Health Services Block Grant (MHBG) (Indirect)	93.958	68-0317191	CA Dept. of Health Care Services	3,691,826	1,790,217	Health Care Agency
Block Grants for Prevention and Treatment of Substance Abuse						
Substance Abuse Prevention and Treatment Block Grant (SABG) (Indirect)	93.959	17-94147	CA Dept. of Health Care Services	15,439,388	6,350,290	Health Care Agency
Sexually Transmitted Diseases (STD) Prevention and Control Grants						
STD Surveillance Network (SSuN) (Indirect)	93.977	743204993	CA Dept. of Public Health	11,750	-	Health Care Agency
Maternal and Child Health Services Block Grant to the States						
Maternal, Child Health, and Adolescent Health (MCAH) (Indirect)	93.994	201930	CA Dept. of Public Health	3,023,078	31,991	Health Care Agency
<b>Subtotal - U.S. Department of Health and Human Services</b>				<b>484,195,991</b>	<b>29,444,663</b>	
<b>U.S. Department of Homeland Security</b>						
Disaster Grants-Public Assistance (Presidentially Declared Disasters)						
FEMA Public Assistance Grant - Disaster DR-4305 CA Severe Winter Storms, Flooding, and Mudslides (Indirect)	97.036	FEMA-4305-DR-CA, Cal OES ID: 059-00000	CA Office of Emergency Services	209,067	-	OC Public Works
Emergency Management Performance Grants						
2018 Emergency Management Performance Grant (EMPG) (Indirect)	97.042	2018-0008	CA Office of Emergency Services	311,218	311,218	Sheriff-Coroner
2019 Emergency Management Performance Grant (EMPG) (Indirect)	97.042	2019-0003	CA Office of Emergency Services	353,094	-	Sheriff-Coroner
<b>Subtotal 97.042</b>				<b>664,312</b>	<b>311,218</b>	

County of Orange, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2020

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
Homeland Security Grant Program						
2017 Homeland Security Grant Program (HSGP) (Indirect)	97.067	2017-0083	CA Office of Emergency Services	\$ 808,731	\$ -	Sheriff-Coroner
2017 Homeland Security Program (UASI) (Indirect)	97.067	11-1950874	City of Santa Ana Police Department	7,573	-	Sheriff-Coroner
2018 Homeland Security Grant Program (HSGP) (Indirect)	97.067	2018-0054	CA Office of Emergency Services	1,656,327	-	Sheriff-Coroner
2018 Operation Stonegarden Supplemental Grant (Indirect)	97.067	PO561316	San Diego County Sheriff's Department	143,188	-	Sheriff-Coroner
Homeland Security Grant Program (HSGP) (Indirect)	97.067	2018-0054	CA Office of Emergency Services	240,000	-	Health Care Agency
<b>Subtotal 97.067</b>				<b>2,855,819</b>	<b>-</b>	
Securing The Cities Program (Indirect)	97.106	2012-DN-106-00001	City of Los Angeles Mayor's Office	1,532	-	Sheriff-Coroner
TSA: National Explosives Detection Canine Team Program (Direct)	97.U01			75,750	-	John Wayne Airport
<b>Subtotal - U.S. Department of Homeland Security</b>				<b>3,806,480</b>	<b>311,218</b>	
<b>U.S. Department of Housing and Urban Development</b>						
Community Development Block Grants/Entitlement Grants						
COVID-19 CARES ACT Community Development Block Grant (Direct)	14.218			18,861	-	OC Community Resources
Community Development Block Grant (Direct)	14.218			2,942,751	2,081,847	OC Community Resources
<b>Subtotal 14.218 (CDBG - Entitlement Grants Cluster)</b>				<b>2,961,612</b>	<b>2,081,847</b>	
Emergency Solutions Grant Program						
COVID-19 CARES ACT Emergency Shelter Grant Program (ESG CV1) (Direct)	14.231			11,897	-	OC Community Resources
Emergency Shelter Grant Program (Direct)	14.231			222,915	204,263	OC Community Resources
Emergency Solutions Grant Program (Indirect)	14.231	18-ESG-12337	CA Department of Housing and Community Development	541,713	525,310	OC Community Resources
<b>Subtotal 14.231</b>				<b>776,525</b>	<b>729,573</b>	
HOME Investment Partnerships Program						
COVID-19 CARES ACT HOME Investment Partnerships Program (Direct)	14.239			2,353	-	OC Community Resources
HOME Investment Partnerships Program (Direct)	14.239			299,995	-	OC Community Resources
<b>Subtotal 14.239</b>				<b>302,348</b>	<b>-</b>	
Housing Opportunities for Persons with AIDS						
Housing Opportunities for Persons with AIDS (HOPWA) (Indirect)	14.241	9580.D	City of Anaheim	821,929	768,647	Health Care Agency
<b>Subtotal 14.241</b>				<b>821,929</b>	<b>768,647</b>	
Continuum of Care Program						
Continuum of Care (CoC) - Planning Grant (Direct)	14.267			530,415	188,211	OC Community Resources
Continuum of Care (CoC) - Rental Assistance Grant (Direct)	14.267			9,316,819	-	OC Community Resources
Coordinated Entry System (CES) Grant (Direct)	14.267			642,993	445,449	OC Community Resources
<b>Subtotal 14.267</b>				<b>10,490,227</b>	<b>633,660</b>	
Section 8 Housing Choice Vouchers						
COVID 19 CARES ACT Section 8 Housing Choice Vouchers Admin Fee (Direct)	14.871			103,031	-	OC Community Resources
Family Self Sufficiency Program Evaluation (Indirect)	14.871	GS-10F-0245N	MDRC	83	-	OC Community Resources
Section 8 Housing Choice Vouchers (Direct)	14.871			161,526,428	-	OC Community Resources
Mainstream Voucher Program						
Mainstream Vouchers (Direct)	14.879			375,310	-	OC Community Resources
<b>Subtotal 14.871 and 14.879 (Housing Voucher Cluster)</b>				<b>162,004,852</b>	<b>-</b>	
Family Self-Sufficiency Program						
Family Self Sufficiency Program Coordinator (Direct)	14.896			248,498	-	OC Community Resources
<b>Subtotal - U.S. Department of Housing and Urban Development</b>				<b>177,605,991</b>	<b>4,213,727</b>	
<b>U.S. Department of the Interior</b>						
Payments in Lieu of Taxes (PILT) (Direct)	15.226			129,759	-	Auditor-Controller
<b>Subtotal - U.S. Department of the Interior</b>				<b>129,759</b>	<b>-</b>	

County of Orange, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2020

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
<b>U.S. Department of Justice</b>						
Crime Victim Assistance						
Child Abuse Treatment Services (Indirect)	16.575	AT18040300, AT19050300	CA Office of Emergency Services	\$ 248,065	\$ 248,065	Social Services Agency
County Victim Services (XC) Program (Indirect)	16.575	XC16010300, XC19020300	CA Office of Emergency Services	1,089,112	1,089,112	County Executive Office
Human Trafficking Advocacy Program (Indirect)	16.575	HA18010300, HA19020300	CA Office of Emergency Services	128,490	128,490	District Attorney
Unserviced/Underserved Victim Advocacy and Outreach Program (Indirect)	16.575	UV18030300, UV19040300	CA Office of Emergency Services	185,962	185,962	County Executive Office
Victim Witness Assistance Program (Indirect)	16.575	VW18370300, VW19380300	CA Office of Emergency Services	2,542,081	2,542,081	County Executive Office
<b>Subtotal 16.575</b>				<b>4,193,710</b>	<b>4,193,710</b>	
Violence Against Women Formula Grants						
Victim Witness Assistance Program (Indirect)	16.588	VW18370300, VW19380300	CA Office of Emergency Services	507,640	507,640	
State Criminal Alien Assistance Program (SCAAP) (Direct)	16.606			4,975,363	-	Sheriff-Coroner
DNA Backlog Reduction Program						
2017 DNA Backlog Reduction Grant (Direct)	16.741			19,315	-	Sheriff-Coroner
2018 DNA Backlog Reduction Grant (Direct)	16.741			134,906	-	Sheriff-Coroner
2019 DNA Backlog Reduction Grant (Direct)	16.741			1,650	-	Sheriff-Coroner
<b>Subtotal 16.741</b>				<b>155,871</b>	<b>-</b>	
Paul Coverdell Forensic Sciences Improvement Grant Program						
2018 Coverdell National Forensic Science Improvement Grant (Indirect)	16.742	CQ18140300	CA Office of Emergency Services	96,838	-	Sheriff-Coroner
Orange County District Attorney Sexual Assault Kit Initiative (Direct)	16.833			77,330	74,630	District Attorney
Orange County District Attorney Sexual Assault Kit Initiative (Direct)	16.833			48,894	-	Sheriff-Coroner
<b>Subtotal 16.833</b>				<b>126,224</b>	<b>74,630</b>	
Equitable Sharing Program						
Department of Justice Forfeiture Program (Direct)	16.922			169,862	-	District Attorney
Regional Narcotics Suppression Program (RNSP) Forfeitures (Direct)	16.922			34,218	-	Sheriff-Coroner
Sheriff's Narcotic Program (SNP) Forfeitures (Direct)	16.922			976,422	-	Sheriff-Coroner
Sheriff's Narcotic Program (SNP) Forfeitures - RNSP (Direct)	16.922			736,115	-	Sheriff-Coroner
<b>Subtotal 16.922</b>				<b>1,916,617</b>	<b>-</b>	
OC Regional Computer Forensics Laboratory (OCRFL) (Direct)	16.U01			48,133	-	District Attorney
Orange County Drug Enforcement Task Force (Direct)	16.U02			12,627	-	District Attorney
Regional Fugitive Task Force (Direct)	16.U03			9,061	-	District Attorney
<b>Subtotal 16.UNKNOWN</b>				<b>69,821</b>	<b>-</b>	
<b>Subtotal - U.S. Department of Justice</b>				<b>12,042,084</b>	<b>4,775,980</b>	
<b>U.S. Department of Labor</b>						
Senior Community Service Employment Program						
Title V - Senior Community Services Employment Program (Indirect)	17.235	TV-1920-22	CA Dept. of Aging	728,399	689,150	OC Community Resources
WIOA Adult Program						
Workforce Investment Act Title I Adult (2017) (Indirect)	17.258	K8106652	CA Employment Development Dept.	200,684	175,133	OC Community Resources
Workforce Investment Act Title I Adult (2018) (Indirect)	17.258	K9110040	CA Employment Development Dept.	1,161,455	982,949	OC Community Resources
Workforce Investment Act Title I Adult (2019) (Indirect)	17.258	AA011023	CA Employment Development Dept.	1,089,613	660,975	OC Community Resources
WIOA Youth Activities						
Workforce Investment Act Title I Youth (2018) (Indirect)	17.259	K9110040	CA Employment Development Dept.	1,490,728	1,268,739	OC Community Resources
Workforce Investment Act Title I Youth (2019) (Indirect)	17.259	AA011023	CA Employment Development Dept.	1,724,196	1,245,923	OC Community Resources
WIOA Dislocated Worker Formula Grants						
Workforce Investment Act Title I Dislocated Worker (2017) (Indirect)	17.278	K8106652	CA Employment Development Dept.	17,600	-	OC Community Resources
Workforce Investment Act Title I Dislocated Worker (2018) (Indirect)	17.278	K9110040	CA Employment Development Dept.	1,945,553	1,650,317	OC Community Resources
Workforce Investment Act Title I Dislocated Worker (2019) (Indirect)	17.278	AA011023	CA Employment Development Dept.	2,259,016	1,195,532	OC Community Resources
<b>Subtotal 17.258, 17.259, and 17.278 (WIOA Cluster)</b>				<b>9,888,845</b>	<b>7,179,568</b>	
<b>Subtotal - U.S. Department of Labor</b>				<b>10,617,244</b>	<b>7,868,718</b>	
<b>U.S. Department of Transportation</b>						
Airport Improvement Program						
FAA: Airport Improvement Programs Grant 47 & 48 (Direct)	20.106			417,541	-	John Wayne Airport
COVID-19 FAA: Coronavirus Aid, Relief, and Economic Security Act (CARES) Grant 49 (Direct)	20.106			4,781,701	-	John Wayne Airport
<b>Subtotal 20.106</b>				<b>5,199,242</b>	<b>-</b>	

County of Orange, California  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2020

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
Highway Planning and Construction						
Highway Bridge Program (HBP) BR. No. 55C-0172 ( Modjeska Canyon Road) (Indirect)	20.205	5955(094)	CA Dept. of Transportation	\$ 110,493	\$ -	OC Public Works
Highway Bridge Program (HBP) BR. No. 55C-0174 (Silverado Canyon Road 1.6 miles east of of Santiago Canyon Road) (Indirect)	20.205	5955(095)	CA Dept. of Transportation	220,367	-	OC Public Works
Highway Bridge Program (HBP) BR. No. 55C-0177 (Silverado Canyon Road 4.4 miles east of Santiago Canyon Road) (Indirect)	20.205	5955(096)	CA Dept. of Transportation	86,758	-	OC Public Works
Highway Safety Improvement Program (Live Oak Canyon Road from El Toro/Santiago Canyon Road to O'Neil Regional Park) (Indirect)	20.205	5955(093)	CA Dept. of Transportation	149,380	-	OC Public Works
Highway Safety Improvement Program (Santiago Canyon Road from Live Oak Canyon to SR241/SR261) (Indirect)	20.205	5955(101)	CA Dept. of Transportation	3,213	-	OC Public Works
OC Bike Loop, Segment O, P, Q - ATPL - 5955 (112) (Indirect)	20.205	5955 (112)	CA Dept. of Transportation	400,347	-	OC Public Works
OC Loop Carbon Canyon Segment D - ATPL - 5955 (092) (Indirect)	20.205	5955 (092)	CA Dept. of Transportation	464,736	-	OC Public Works
OC Loop El Cajon Segment H - ATPL - 5955 (108) (Indirect)	20.205	5955 (108)	CA Dept. of Transportation	370,920	-	OC Public Works
<b>Subtotal 20.205 (Highway Planning and Construction Cluster)</b>				<b>1,806,214</b>	<b>-</b>	
State and Community Highway Safety						
2018 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT19082	CA Office of Traffic Safety	11,540	-	Sheriff-Coroner
2019 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT20096	CA Office of Traffic Safety	73,134	-	Sheriff-Coroner
National Priority Safety Programs						
2019 Drug Prevalence in DUI Drivers (Indirect)	20.616	DI20011	CA Office of Traffic Safety	50,621	-	District Attorney
Alcohol and Drug Impaired Driver Vertical Prosecution Program (Indirect)	20.616	DI19012, DI20009	CA Office of Traffic Safety	650,588	-	District Attorney
California Traffic Safety Resource Prosecutor Training Network (Indirect)	20.616	DI19011, DI20010	CA Office of Traffic Safety	705,605	-	Sheriff-Coroner
Drug Prevalence in DUI Drivers (Indirect)	20.616	DI19013	CA Office of Traffic Safety	101,349	-	Sheriff-Coroner
<b>Subtotal 20.600 and 20.616 (Highway Safety Cluster)</b>				<b>1,592,837</b>	<b>-</b>	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated						
2018 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT19082	CA Office of Traffic Safety	50,609	-	Sheriff-Coroner
2019 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT20096	CA Office of Traffic Safety	106,731	-	Sheriff-Coroner
<b>Subtotal 20.608</b>				<b>157,340</b>	<b>-</b>	
<b>Subtotal - U.S. Department of Transportation</b>				<b>8,755,633</b>	<b>-</b>	
<b>U.S. Department of the Treasury</b>						
Equitable Sharing						
Department of Treasury Forfeiture Program (Direct)	21.016			13,316	-	District Attorney
Regional Narcotics Suppression Program (RNSP) Forfeitures (Direct)	21.016			4	-	Sheriff-Coroner
Sheriff's Narcotics Program (SNP) Forfeitures (Direct)	21.016			846,838	-	Sheriff-Coroner
Sheriff's Narcotics Program (SNP) Forfeitures - RNSP (Direct)	21.016			56	-	Sheriff-Coroner
<b>Subtotal 21.016</b>				<b>860,214</b>	<b>-</b>	
Coronavirus Relief Fund						
COVID-19 Coronavirus Relief Fund (Direct)	21.019			67,086,719	-	Sheriff-Coroner
COVID-19 Coronavirus Relief Fund (Direct)	21.019			23,162,297	-	Health Care Agency
COVID-19 Coronavirus Relief Fund (Direct)	21.019			1,186,101	-	OC Public Works
COVID-19 Coronavirus Relief Fund (Direct)	21.019			546,381	-	Public Defender
COVID-19 Coronavirus Relief Fund (Direct)	21.019			380,160	-	Clerk-Recorder
COVID-19 Coronavirus Relief Fund (Direct)	21.019			233,804	-	Clerk of the Board
COVID-19 Coronavirus Relief Fund (Direct)	21.019			60,902,338	58,282,919	County Executive Office
COVID-19 Coronavirus Relief Fund (Direct)	21.019			486,973	-	County Counsel
COVID-19 Coronavirus Relief Fund (Direct)	21.019			3,158,748	-	District Attorney
COVID-19 Coronavirus Relief Fund (Direct)	21.019			3,926,274	-	Social Services Agency
COVID-19 Coronavirus Relief Fund (Direct)	21.019			876,801	-	Assessor
COVID-19 Coronavirus Relief Fund (Direct)	21.019			2,052,245	-	Probation
COVID-19 Coronavirus Relief Fund (Direct)	21.019			160,797	-	Registrar of Voters
COVID-19 Coronavirus Relief Fund (Direct)	21.019			1,586,813	-	OC Community Resources
COVID-19 Coronavirus Relief Fund (Direct)	21.019			190,047	-	Auditor - Controller
COVID-19 Coronavirus Relief Fund (Direct)	21.019			52,219	-	Treasurer-Tax Collector
<b>Subtotal 21.019</b>				<b>165,988,717</b>	<b>58,282,919</b>	
<b>Subtotal - U.S. Department of the Treasury</b>				<b>166,848,931</b>	<b>58,282,919</b>	

County of Orange, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2020

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
<b>Election Assistance Commission</b>						
Voter's Choice Act (VCA) Implementation (Indirect)	90.404	19S10060	Secretary of State	\$ 2,584,362	\$ -	Registrar of Voters
Help America Vote Act (HAVA) Polling Place Accessibility Training Program (Indirect)	90.404	18G26130	Secretary of State	55,000	-	Registrar of Voters
<b>Subtotal - Election Assistance Commission</b>				<b>2,639,362</b>	<b>-</b>	
<b>Executive Office of the President</b>						
High Intensity Drug Trafficking Areas Program						
High Intensity Drug Trafficking Area VIPER (HIDTA) 2018 (Direct)	95.001			90,000	-	Sheriff-Coroner
High Intensity Drug Trafficking Area (HIDTA) 2018 (Direct)	95.001			430,182	-	Sheriff-Coroner
High Intensity Drug Trafficking Area OCCLEAN (HIDTA) 2019 (Direct)	95.001			74,858	-	Sheriff-Coroner
High Intensity Drug Trafficking Area RMTF/OCCLEAN (HIDTA) 2020 (Direct)	95.001			6,607	-	Sheriff-Coroner
High Intensity Drug Trafficking Area RNSP (HIDTA) 2019 (Direct)	95.001			599,438	-	Sheriff-Coroner
High Intensity Drug Trafficking Area VIPER (HIDTA) 2019 (Direct)	95.001			86,330	-	Sheriff-Coroner
Regional Methamphetamine Task Force (OCCLEAN) 2018 Discretionary Funds (Direct)	95.001			40,692	-	Sheriff-Coroner
<b>Subtotal - Executive Office of the President</b>				<b>1,328,107</b>	<b>-</b>	
<b>National Foundation on the Arts and the Humanities</b>						
Promotion of the Arts Grants to Organizations and Individuals						
National Endowment for the Arts (NEA) The Big Read (Indirect)	45.024	1844334-52-C-18	Arts Midwest	15,000		OC Community Resources
Promotion of the Humanities Federal/State Partnership	45.129		California Humanities	4,900		OC Community Resources
Library Innovation Lab Grant (Indirect)	45.129	LIL 19-24				
National Foundation of the Arts and Grants to State						
Adult 101: Life Skills Bootcamp for Teens (Indirect)	45.310	40-8908	Southern California Library Cooperative	3,300	-	OC Community Resources
<b>Subtotal - National Foundation on the Arts and the Humanities</b>				<b>23,200</b>	<b>-</b>	
<b>Grand Total Schedule of Expenditures of Federal Awards</b>				<b>\$ 919,479,621</b>	<b>\$ 106,248,863</b>	

LEGEND:  
(1) Indirect refers to Federal monies passed through various non-federal agencies, primarily State of CA agencies.  
(2) The State of CA does not assign a pass-through identification number for certain programs passed to the County.  
Accordingly, a pass-through identification number is not listed for certain indirect programs.

County of Orange, California  
 Supplementary Schedule of Grand Expenditures For Grants Provided by  
 the California Health and Human Services Agency, Department of Aging (1)  
 Year Ended June 30, 2020

Federal or State Grantor/Pass-through Entity/County Program Name/Direct or Indirect	Catalog of Federal Domestic Assistance Number (CFDA #) (3)	Pass-Through Entity's Identifying Number (2)	Grant Awards			Expenditures		
			Federal	State	Total	Federal	State	Total
<b>U.S. Department of Agriculture</b>								
Pass-through the CA Department of Aging:								
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program								
CalFresh Expansion (Indirect)	10.561	CF-1920-22	\$ 47,030	\$ 47,049	\$ 94,079	\$ 8,826	\$ 8,826	\$ 17,652
Total U.S. Department of Agriculture			47,030	47,049	94,079	8,826	8,826	17,652
<b>U.S. Department of Health and Human Services</b>								
Pass-through the CA Department of Aging:								
Special Programs for the Aging Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation								
Title VII-A: Elder Abuse Prevention (Indirect)	93.041	AP-1920-22	36,984	-	36,984	36,984	-	36,984
Special Programs for the Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals								
Title VII-A: Ombudsman (Indirect)	93.042	AP-1920-22	105,313	-	105,313	95,068	-	95,068
Special Programs for the Aging Title III, Part D, Disease Prevention and Health Promotion Services								
Title III-D: Preventive Health (Indirect)	93.043	AP-1920-22	223,732	-	223,732	201,422	-	201,422
Special Programs for the Aging Title III, Part B, Grants for Supportive Services and Senior Centers								
Title III-B: Senior Supportive Services (Indirect)	93.044	AP-1920-22	3,010,714	601,173	3,611,887	2,859,764	592,641	3,452,405
Special Programs for the Aging Title III, Part C, Nutrition Services								
Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-1920-22	2,859,709	614,579	3,474,288	2,859,685	614,579	3,474,264
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-1920-22	2,880,292	1,011,146	3,891,438	2,852,993	1,011,146	3,864,139
Title III-CMC2: Congregate Meals (Indirect)	93.045	FFCRA-22	592,815	-	592,815	248,782	-	248,782
Title III-HDC2: Home Delivered Meals (Indirect)	93.045	FFCRA-22	1,185,629	-	1,185,629	27,313	-	27,313
National Family Caregiver Support, Title III, Part E								
Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AP-1920-22	1,529,481	-	1,529,481	1,359,849	-	1,359,849
Nutrition Services Incentive Program								
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-1920-22	277,713	-	277,713	277,713	-	277,713
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-1920-22	750,600	-	750,600	750,600	-	750,600
Subtotal 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053 (Aging Cluster)			13,452,982	2,226,898	15,679,880	11,570,173	2,218,366	13,788,539
Medicare Enrollment Assistance Program								
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-1819-22	126,714	-	126,714	121,798	-	121,798
State Health Insurance Assistance Program								
Health Insurance Counseling and Advocacy Program (HICAP) (Indirect)	93.324	HI-1718-22	189,652	398,535	588,187	189,652	387,634	577,286
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								
SHIP Options Counseling for Medicare/Medicaid-Financial Alignment (Indirect)	93.626	FA-1718-22	27,811	-	27,811	26,573	-	26,573
Total U.S. Department of Health and Human Services			13,797,159	2,625,433	16,422,592	11,908,196	2,606,000	14,514,196
<b>U.S. Department of Labor</b>								
Pass-through the CA Department of Aging:								
Senior Community Service Employment Program								
Title V - Senior Community Services Employment Program (Indirect)	17.235	TV-1920-22	833,788	-	833,788	728,399	-	728,399
Total U.S. Department of Labor			833,788	-	833,788	728,399	-	728,399
<b>CA Health and Human Services Agency</b>								
Pass-through the CA Department of Aging:								
Long Term Care Ombudsman Program								
Special Deposit Fund (SDF)-State Health Facilities Citation Penalties Account			-	137,682	137,682	-	125,532	125,532
Skilled Nursing Facility Quality & Accountability Fund (SNFQAF)			-	185,594	185,594	-	172,801	172,801
Public Health L&C Program Fund			-	39,072	39,072	-	9,242	9,242
Total CA Health and Human Services Agency			-	362,348	362,348	-	307,575	307,575
<b>Total</b>			<b>\$ 14,677,977</b>	<b>\$ 3,034,830</b>	<b>\$ 17,712,807</b>	<b>\$ 12,645,421</b>	<b>\$ 2,922,401</b>	<b>\$ 15,567,822</b>

(1) All federal and state grants provided to the County of Orange, CA by the CA Health and Human Services Agency, Department of Aging.  
 (2) The State of CA does not assign a pass-through identification number for certain programs passed to the County. Accordingly, a pass-through identification number is not listed for certain indirect programs.  
 (3) State only funded programs do not have a federal CFDA number.

**Note 1 - General**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the County of Orange, California (County), except as noted herein. The County's reporting entity is defined in Note 1 of the County's basic financial statements. These financial statements include the operations of the Children and Families Commission of Orange County (CFCOC) and the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance (CalOptima) (discretely presented component units), which expended \$193,505 and \$1,949,675, respectively, in federal awards, which are not included in the SEFA. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies, primarily the State of California, are included on the schedule.

**Note 2 - Basis of Accounting**

The accompanying SEFA and Supplementary Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging (DOA), are presented using the modified accrual basis of accounting except for programs recorded in the County's enterprise funds, which are presented using the accrual basis of accounting, which are described in Note 1 of the County's basic financial statements. 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 has elected not to use the 10 percent de minimis indirect cost rate as allowed under Title 2 U.S. Code of Federal Regulations, section 200.414 Indirect (F&A) costs.

**Note 3 - Relationship to Basic Financial Statements**

Federal award expenditures and the supplementary schedule of grant expenditures for grants provided by the DOA, agree or can be reconciled with the amounts reported in the County's basic financial statements. Expenditures reported in the schedule, including subrecipient expenditures, are reported on the *modified* accrual basis of accounting. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or fund balance, or cash flows of the County.

**Note 4 - California Health and Human Services Agency, Department of Aging**

The DOA considers other closely-related pass through programs by the State to be included with the Aging Cluster, in accordance with 2 CFR 200.1. At the request of the DOA, the schedule of grant expenditures for their grant programs is included as a supplementary schedule on page 13.



**Section I – Summary of Auditor’s Results**

**FINANCIAL STATEMENTS**

Type of report the auditor issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses	None reported
Noncompliance material to financial statements noted?	No

**FEDERAL AWARDS**

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

**Identification of major federal programs:**

Name of Federal Program	CFDA Number
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative	93.074
Adoption Assistance	93.659
Maternal and Child Health Services Block Grant to the States	93.994
Housing Voucher Cluster	14.871/14.879
State Criminal Alien Assistance Program (SCAAP)	16.606
Airport Improvement Program	20.106
Coronavirus Relief Fund	21.019
Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	No

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**Section II – Financial Statement Findings**

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None noted.

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

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**2020-001**      **Program:** Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative  
**CFDA No.:** 93.074  
**Federal Grantor:** U.S. Department of Health and Human Services  
**Passed-through:** California Department of Public Health  
**Award No. and Year:** 17-10179 (2020)

**Compliance Requirements:** Procurement and Suspension and Debarment  
**Type of Finding:** Significant Deficiency in Internal Control

**Criteria:**

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

Title 2 CFR Section 200.214 of the Uniform Guidance states that the County must comply with 2 CFR part 180, which implements Executive Orders 12549 and 12689. The regulations in 2 CFR part 180 restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. The 2020 Compliance Supplement states:

Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. “Covered transactions” include contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA) and available at <https://www.sam.gov/SAM/>, (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).

**Condition:**

During our testing of the Health Care Agency (HCA) department's provisions for procurement requirements, we noted the following instances where there was no evidence that the department verified the entity was not suspended or debarred or otherwise excluded from participating in the transaction, prior to entering the contract, in accordance with County policy:

- Five (5) of the seven (7) contracts through the HCA department selected for testing.

**Cause:**

The HCA department did not follow their policy to verify the information described in the condition prior to entering the transactions.

**Effect:**

The County's control was not consistently followed, which required verification of suspension or debarment prior to entering the contract. However, the verification of suspension and debarment was subsequently performed and documented by the County's HCA department.

**Questioned Costs:**

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

**Context/Sampling:**

A nonstatistical sample of 7 out of 26 procurement contracts were selected for procurement and suspension and debarment testing. The condition above was identified during our testwork of the Health Care Agency's internal controls over procurement and suspension and debarment.

**Repeat Finding from Prior Years:**

No.

**Recommendation:**

We recommend that Health Care Agency adhere to their procurement procedures requiring the suspension or debarment verification is performed prior to entering into a covered transaction.

**Views of Responsible Officials:**

Management agrees. See separately issued Corrective Action Plan.

**2020-002**      **Program:** Coronavirus Relief Fund  
**CFDA No.:** 21.019  
**Federal Grantor:** U.S. Department of the Treasury  
**Award No. and Year:** 2020

**Compliance Requirements:** Subrecipient Monitoring  
**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Criteria:**

*2 CFR section 200.332(b), Requirements for Pass-Through Entities*, states that all pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for purpose of determining the appropriate subrecipient monitoring.

**Condition:**

During our testing of the County Executive Officer's (CEO) Office provisions for evaluating subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward, we noted the County for nine of nine subrecipients selected, the required evaluation of the subrecipient's risk of noncompliance was not documented.

**Cause:**

The CEO Office did not adhere to established policies and procedures relating to risk assessment when a subrecipient contract is awarded.

**Effect:**

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

**Questioned Costs:**

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

**Context/Sampling:**

A nonstatistical sample of 9 out of 34 subrecipients were selected for subrecipient monitoring testing. The condition above was identified during our testwork of the County Executive Office's subrecipient monitoring procedures.

**Repeat Finding from Prior Years:**

No.

**Recommendation:**

We recommend that the CEO Office follow the implemented policies and procedures to ensure that the required evaluation of the subrecipient's risk of noncompliance be documented in accordance with 2 CFR section 200.332(b).

**Views of Responsible Officials:**

Management agrees. See separately issued Corrective Action Plan.

**2020-003**

**Program:** Coronavirus Relief Fund

**CFDA No.:** 21.019

**Federal Grantor:** U.S. Department of the Treasury

**Award No. and Year:** 2020

**Compliance Requirements:** Activities Allowed or Unallowed, Allowable Costs/Cost Principles

**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Criteria:**

*2 CFR Part 200.403, Factors affecting allowability of costs*, states that except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal Awards: not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period. Further, per the Treasury FAQ related to the Coronavirus Relief Fund, the intent of the fund was not to provide general fiscal assistance, but rather to assist with COVID-19 related necessary expenditures. With respect to personnel expenses, though the Fund was not intended to be used to cover government payroll expenses generally, the Fund was intended to provide assistance to address increased expenses, such as the expense of hiring new personnel as needed to assist with the government's response to the public health emergency and to allow recipients facing budget pressures not to have to lay off or furlough employees who would be needed to assist with that purpose.

**Condition:**

During our testing of the Sheriff's Department's compliance with the Activities Allowed or Unallowed, & Allowable Costs/Cost Principles compliance requirements, we noted that program overtime expenditures within one sample selected were also reported for reimbursement through the Tobacco Settlement Fund. In applying the criteria above, as the overtime was already claimed through the Tobacco Settlement Fund, it would not be eligible to be covered under the Coronavirus Relief Fund.

**Cause:**

CRF guidance provided by the US. Department of the Treasury was updated subsequent to the fiscal year-end and allowed employees who are considered to be substantially dedicated to the response to COVID-19 to be fully reimbursable. As a result, the Sheriff's Department claimed overtime from mid-March through the end of the year, and without consideration of the same overtime amounts previously claimed under the Tobacco Settlement Fund from the time period of mid-March through the end of April.

**Effect:**

Failure to follow the Activities Allowed or Unallowed, & Allowable Costs/Cost Principles compliance requirements results in non-compliance with Federal regulations, and the control environment over the claiming process is weakened.

**Questioned Costs:**

Overtime expenditures claimed under both the Sheriff's Department portion of CRF expenditures and the Tobacco Settlement Fund amounted to \$5,329. The County adjusted the SEFA to remove these costs.

**Context/Sampling:**

Using a scoping approach, a single reimbursement claim was selected from the Sheriff's Department for Activities Allowed or Unallowed, & Allowable Costs/Cost Principles testing, which accounted for \$58,295,561 of the \$67,086,719 of the Sheriff Department's federal program expenditures. The condition above was identified during our testwork of the Sheriff Department's Activities Allowed or Unallowed, & Allowable Costs/Cost Principles provisions.

**Repeat Finding from Prior Years:**

No.

**Recommendation:**

We recommend that the Sheriff's Department modify and strengthen its current policies and procedures to ensure that program expenditures are not claimed for reimbursement under multiple programs.

**Views of Responsible Officials:**

Management agrees. See separately issued Corrective Action Plan.



**Financial Statement Findings**

Finding No.	Category	Status of Corrective Action
2017-001, 2018-001, 2019-001	Information Technology General Controls (ITGC)	Implemented

**Federal Awards Findings**

Finding No.	Program	CFDA No.	Compliance Requirements	Status of Corrective Action
2018-003	Block Grants for Prevention and Treatment of Substance Abuse  Crime Victim Assistance	93.959  16.575	Subrecipient Monitoring	In progress. A County-wide policy was established in August 2019 and approved on February 6, 2020. The new policy will be applied prospectively to new contracts.
2018-004	Aging Cluster  Block Grants for Prevention and Treatment of Substance Abuse	93.041/93.042/93.043/93.044/ 93.045/93.052/93.053  93.959	Subrecipient Monitoring	Implemented
2018-005	Community Development Block Grants (CDBG)  Aging Cluster  Crime Victim Assistance	14.218  93.041/93.042/93.043/93.044/ 93.045/93.052/93.053  16.575	Procurement and Suspension and Debarment	In progress. A County-wide policy was established in August 2019 and approved on February 6, 2020. The new policy will be applied prospectively to new contracts.
2018-008	Block Grants for Prevention and Treatment of Substance Abuse  Crime Victim Assistance	93.959  16.575	Subrecipient Monitoring	Implemented
2019-002	Supplemental Nutrition Assistance Program (SNAP) Cluster	10.561	Special Tests and Provisions	Implemented
2019-003	Workforce Innovation and Opportunity Act (WIOA Cluster)	17.258/17.259/17.278	Subrecipient Monitoring	In progress. A County-wide policy was established in August 2019 and approved on February 6, 2020. The new policy will be applied prospectively to new contracts.
2019-004	Block Grants for Community Mental Health Services  HIV Emergency Relief Project Grants (Ryan White Part A)	93.958  93.914	Subrecipient Monitoring	Implemented

**AUDITOR-CONTROLLER  
COUNTY OF ORANGE**

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**COUNTY EXECUTIVE OFFICE  
COUNTY OF ORANGE**

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March 29, 2021

**SUBJECT: CORRECTIVE ACTION PLAN FOR COUNTY OF ORANGE, CALIFORNIA  
FY 2019-20 SINGLE AUDIT**

Under the provisions of Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards at 2 CFR 200 (Uniform Guidance), the auditee is responsible for follow-up and corrective action plans on all single audit findings. As part of this responsibility, the County of Orange has prepared a corrective action plan for current year audit finding (Attachment No. 1) and a summary schedule of prior audit findings (Attachment No. 2).

Attachments

cc: Frank Kim, County Executive Officer  
Michelle Aguirre, County Finance Officer  
Frank Davies, Auditor-Controller  
Salvador Lopez, Chief Deputy Auditor-Controller  
JC Squires, A/C Director, Central Accounting Operations  
Greg White, A/C Director, Satellite Accounting Operations  
Megan Vu, A/C Accounting and Reporting Manager  
Cindy Wong, HCA Accounting Manager  
Selina Chan-Wychgel, CEO Fiscal Services Manger  
Noma Crook, OCSD Director, Financial/Administrative Services  
Monique Vansuch, OCSD Audit Manager

County of Orange, California  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020

**II. FINANCIAL STATEMENT FINDINGS**

None noted.

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

**Finding 2020-001**

**Program:** Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative

**CFDA No.:** 93.074

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

**Passed-through:** California Department of Public Health

**Award No. and Year:** 17-10179 (2020)

**Compliance Requirements:** Procurement and Suspension and Debarment

**Type of Finding:** Significant Deficiency in Internal Control

**Criteria:**

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

Title 2 CFR Section 200.214 of the Uniform Guidance states that the County must comply with 2 CFR part 180, which implements Executive Orders 12549 and 12689. The regulations in 2 CFR part 180 restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. The 2020 Compliance Supplement states:

Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA) and available at <https://www.sam.gov/SAM/>, (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).

County of Orange, California  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)**

**Condition:**

During our testing of the Health Care Agency (HCA) department's provisions for procurement requirements, we noted the following instances where there was no evidence that the department verified the entity was not suspended or debarred or otherwise excluded from participating in the transaction, prior to entering the contract, in accordance with County policy:

- Five (5) of the seven (7) contracts through the HCA department selected for testing.

**Cause:**

The HCA department did not follow their policy to verify the information described in the condition prior to entering the transactions.

**Effect:**

The County's control was not consistently followed, which required verification of suspension or debarment prior to entering the contract. However, the verification of suspension and debarment was subsequently performed and documented by the County's HCA department.

**Questioned Costs:**

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

**Context/Sampling:**

A nonstatistical sample of 7 out of 26 procurement contracts were selected for procurement and suspension and debarment testing. The condition above was identified during our testwork of the Health Care Agency's internal controls over procurement and suspension and debarment.

**Repeat Finding from Prior Years:**

No.

**Recommendation:**

We recommend that Health Care Agency adhere to their procurement procedures requiring the suspension or debarment verification is performed prior to entering into a covered transaction.

**Management Response and Corrective Action:**

1. Person Responsible: Juan Corral, HCA Procurement & Contract Services Division Manager

County of Orange, California  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)**

2. Corrective Action Plan:

The Health Care Agency (HCA) has a policy in place requiring suspension and debarment verifications prior to awarding a contract. HCA Procurement & Contracts Services will continue to provide trainings and reminders to staff of the policy and the importance of compliance.

3. Anticipated Implementation date: March 2021

**Finding 2020-002**

**Program:** Coronavirus Relief Fund

**CFDA No.:** 21.019

**Federal Grantor:** U.S. Department of the Treasury

**Award No. and Year:** 2020

**Compliance Requirements:** Subrecipient Monitoring

**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Criteria:**

*2 CFR section 200.332(b), Requirements for Pass-Through Entities*, states that all pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for purpose of determining the appropriate subrecipient monitoring.

**Condition:**

During our testing of the County Executive Officer's (CEO) Office provisions for evaluating subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward, we noted the County for nine of nine subrecipients selected, the required evaluation of the subrecipient's risk of noncompliance was not documented.

**Cause:**

The CEO Office did not adhere to established policies and procedures relating to risk assessment when a subrecipient contract is awarded.

**Effect:**

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

**Questioned Costs:**

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

County of Orange, California  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)**

**Context/Sampling:**

A nonstatistical sample of 9 out of 34 subrecipients were selected for subrecipient monitoring testing. The condition above was identified during our testwork of the County Executive Office's subrecipient monitoring procedures.

**Repeat Finding from Prior Years:**

No.

**Recommendation:**

We recommend that the CEO Office follow the implemented policies and procedures to ensure that the required evaluation of the subrecipient's risk of noncompliance be documented in accordance with 2 CFR section 200.332(b).

**Management Response and Corrective Action:**

1. Person Responsible: Selina Chan-Wychgel, Fiscal Services Manager
2. Corrective Action Plan:  
Although no formal risk assessment was performed and documented, the County did determine the risk for the cities to be low and it was appropriate to proceed forward with the CARES Act funding distribution, due to the urgency in providing relief monies to the subrecipients in an expeditious manner.  
  
The County Executive Office will enhance the existing subrecipient reporting tools to include an evaluation of the third party's risk of non-compliance. The Department will implement the use of these documents in all future Subrecipient Monitoring to ensure adherence with the County written monitoring policies and procedures that are in place and maintain compliance with 2 CFR section 200.332(b).
3. Anticipated Implementation date: June 30, 2021

**Finding 2020-003**

**Program:** Coronavirus Relief Fund

**CFDA No.:** 21.019

**Federal Grantor:** U.S. Department of the Treasury

**Award No. and Year:** 2020

**Compliance Requirements:** Activities Allowed or Unallowed, Allowable Costs/Cost Principles

**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

County of Orange, California  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)**

**Criteria:**

2 CFR Part 200.403, *Factors affecting allowability of costs*, states that except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal Awards: not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period. Further, per the Treasury FAQ related to the Coronavirus Relief Fund, the intent of the fund was not to provide general fiscal assistance, but rather to assist with COVID-19 related necessary expenditures. With respect to personnel expenses, though the Fund was not intended to be used to cover government payroll expenses generally, the Fund was intended to provide assistance to address increased expenses, such as the expense of hiring new personnel as needed to assist with the government's response to the public health emergency and to allow recipients facing budget pressures not to have to lay off or furlough employees who would be needed to assist with that purpose.

**Condition:**

During our testing of the Sheriff's Department's compliance with the Activities Allowed or Unallowed, & Allowable Costs/Cost Principles compliance requirements, we noted that program overtime expenditures within one sample selected were also reported for reimbursement through the Tobacco Settlement Fund. In applying the criteria above, as the overtime was already claimed through the Tobacco Settlement Fund, it would not be eligible to be covered under the Coronavirus Relief Fund.

**Cause:**

CRF guidance provided by the US. Department of the Treasury was updated subsequent to the fiscal year-end and allowed employees who are considered to be substantially dedicated to the response to COVID-19 to be fully reimbursable. As a result, the Sheriff's Department claimed overtime from mid-March through the end of the year, and without consideration of the same overtime amounts previously claimed under the Tobacco Settlement Fund from the time period of mid-March through the end of April.

**Effect:**

Failure to follow the Activities Allowed or Unallowed, & Allowable Costs/Cost Principles compliance requirements results in non-compliance with Federal regulations, and the control environment over the claiming process is weakened.

**Questioned Costs:**

Overtime expenditures claimed under both the Sheriff's Department portion of CRF expenditures and the Tobacco Settlement Fund amounted to \$5,329. The County adjusted the SEFA to remove these costs.

County of Orange, California  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)**

**Context/Sampling:**

Using a scoping approach, a single reimbursement claim was selected from the Sheriff's Department for Activities Allowed or Unallowed, & Allowable Costs/Cost Principles testing, which accounted for \$58,295,561 of the \$67,086,719 of the Sheriff Department's federal program expenditures. The condition above was identified during our testwork of the Sheriff Department's Activities Allowed or Unallowed, & Allowable Costs/Cost Principles provisions.

**Repeat Finding from Prior Years:**

No.

**Recommendation:**

We recommend that the Sheriff's Department modify and strengthen its current policies and procedures to ensure that program expenditures are not claimed for reimbursement under multiple programs.

**Management Response and Corrective Action:**

1. Person Responsible: Monique Vansuch, Audit Manager
2. Corrective Action Plan:  
The Orange County Sheriff-Coroner's Department Financial/Administrative Services Division will modify and strengthen its current policies and procedures to ensure that program expenditures are not claimed for reimbursement under multiple programs.
3. Anticipated Implementation date: September 30, 2021.



Attachment No. 2 – Summary Schedule of Prior Audit Findings

**COUNTY OF ORANGE, CALIFORNIA**  
 Schedule of Prior Audit Findings  
 For the Year Ended June 30, 2020

<b>Prior Year Financial Statement Finding</b>				
<b>Finding No.</b>	<b>Finding Description</b>	<b>Status of Corrective Action</b>	<b>Reason for Findings Recurrence</b>	<b>Contact Info</b>
2017-001, 2018-001, 2019-001	Information Technology General Controls (ITGC)	Implemented	N/A	N/A

<b>Prior Year Federal Award Findings</b>						
<b>Finding No.</b>	<b>Federal Program Name</b>	<b>CFDA No.</b>	<b>Compliance Requirements</b>	<b>Status of Corrective Action</b>	<b>Reason for Findings Recurrence</b>	<b>Contact Info</b>
2018-003	Block Grants for Prevention and Treatment of Substance Abuse  Crime Victim Assistance	93.959;  16.575	Subrecipient Monitoring	In progress. A County-wide policy was established in August 2019 and approved on February 6, 2020. The new policy will be applied prospectively to new contracts.	Implementation of policies carried forward into fiscal year 2020.	Maria Pirona, HCA Contract Services Manager  Selina Chan-Wychgel, CEO Fiscal Services Manager  Kenneth Brockbank, District Attorney Fiscal Services Manager
2018-004	Aging Cluster      Block Grants for Prevention and Treatment of Substance Abuse	93.041; 93.042; 93.043; 93.044; 93.045; 93.052; 93.053;  93.959	Subrecipient Monitoring	Implemented	N/A	N/A
2018-005	Community Development Block Grants (CDBG)  Aging Cluster   Crime Victim Assistance	14.218;  93.041; 93.042; 93.043; 93.044; 93.045; 93.052; 93.053  16.575	Procurement and Suspension and Debarment	In progress. A County-wide policy was established in August 2019 and approved on February 6, 2020. The new policy will be applied prospectively to new contracts.	Implementation of policies carried forward into fiscal year 2020.	Lydia Garcia, OCCR Contract Development & Management Manager  Selina Chan-Wychgel, CEO Fiscal Services Manager  Kenneth Brockbank, District Attorney Fiscal Services Manager

Attachment No. 2 – Summary Schedule of Prior Audit Findings

**COUNTY OF ORANGE, CALIFORNIA**  
 Schedule of Prior Audit Findings  
 For the Year Ended June 30, 2020

<b>Prior Year Federal Award Findings (Continued)</b>						
<b>Finding No.</b>	<b>Federal Program Name</b>	<b>CFDA No.</b>	<b>Compliance Requirements</b>	<b>Status of Corrective Action</b>	<b>Reason for Findings Recurrence</b>	<b>Contact Info</b>
2018-008	Block Grants for Prevention and Treatment of Substance Abuse  Crime Victim Assistance	93.959  16.575	Subrecipient Monitoring	Implemented	N/A	N/A
2019-002	Supplemental Nutrition Assistance Program (SNAP) Cluster	10.561	Special Tests and Provision	Implemented	N/A	N/A
2019-003	Workforce Innovation and Opportunity Act (WIOA Cluster)	17.258; 17.259; 17.278	Subrecipient Monitoring	In progress. A County-wide policy was established in August 2019 and approved on February 6, 2020. The new policy will be applied prospectively to new contracts.	Implementation of policies carried forward into fiscal year 2020.	Elsa Rivera, OCCR Contract Administrator, Contract Development and Management (CDM)
2019-004	Block Grants for Community Mental Health Services  HIV Emergency Relief Project Grants (Ryan White Part A)	93.958;  93.914	Subrecipient Monitoring	Implemented	N/A	N/A