

Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2025

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 and Audit Oversight Committee
County of Orange, 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 (*Government Auditing Standards*), 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, 2025, 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 18, 2025. Our report included 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 dba CalOptima Health (CalOptima Health) and the Orange County Employees Retirement System (OCERS), as described in our report on the County’s financial statements. Our report also included an emphasis of matter regarding the County’s implementation of GASB Statement No. 101, *Compensated Absences*. 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.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Sully LLP".

Laguna Hills, California
December 18, 2025



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

Qualified and Unmodified Opinions

We have audited the County of Orange, California’s (County) compliance with the types of compliance requirements identified as subject to audit 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, 2025. 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.

Qualified Opinion on Epidemiology and Laboratory Capacity for Infectious Disease (93.323), Community Development Block Grant (14.218), and Homeland Security Grant Program (97.067)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have had a direct and material effect on the Epidemiology and Laboratory Capacity for Infectious Disease, Community Development Block Grant, and Homeland Security Grant Program for the year ended June 30, 2025.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2025.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Epidemiology and Laboratory Capacity for Infectious Disease (93.323)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding the *Epidemiology and Laboratory Capacity for Infectious Disease* Program (Assistance Listing No. 93.323), as described in finding number 2025-002 for equipment and real property management.

Matter Giving Rise to Qualified Opinion on Community Development Block Grant (14.218)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding the *Community Development Block Grant* (Assistance Listing No. 14.218), as described in finding number 2025-003 for reporting.

Matter Giving Rise to Qualified Opinion on Homeland Security Grant Program (97.067)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding the *Homeland Security Grant Program* (Assistance Listing No. 97.067), as described in finding number 2025-009 for subrecipient monitoring.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

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 Health) (discretely presented component units), and Orange County Employees Retirement System (OCERS) (fiduciary component unit) which expended \$0, \$3,042,208, and \$0 respectively, in federal awards, which are not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2025. Our compliance audit, described in the "Qualified and Unmodified Opinions" does not include the operations of the CFCOC, CalOptima Health, and OCERS. CalOptima Health 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 and OCERS did not issue a report in accordance with the Uniform Guidance because they did not incur expenditures from federal awards and, as such, did not meet the reporting thresholds under the Uniform Guidance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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 2025-006 through 2025-008. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. 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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-001 through 2025-003 and 2025-009 to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-004 through 2025-008 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. 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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 18, 2025, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors who audited the financial statements of CFCOC, CalOptima Health and OCERS as described in our report on the County's financial statements. Our report also included an emphasis of matter regarding the County's implementation of GASB Statement No. 101, *Compensated Absences*. 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 basic 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.

Eide Bailly LLP

Laguna Hills, California
March 26, 2026

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amount Passed-Through to Subrecipient	County Department
U.S. Department of Agriculture						
Plant and Animal Disease, Pest Control, and Animal Care						
Asian Citrus Psyllid Bulk Citrus Regulatory Program (Indirect)	10.025	24-0236-033-SF	CA Dept. of Food & Agriculture	\$ 54,455	\$ -	OC Public Works
Detection Trapping Program (Indirect)	10.025	24-0132-026-SF	CA Dept. of Food & Agriculture	6,930	-	OC Public Works
Detector Dog Team Program (Indirect)	10.025	24-0314-004-SF	CA Dept. of Food & Agriculture	203,829	-	OC Public Works
Pierce's Disease Control (GWSS) Program (Indirect)	10.025	23-0529-027-SF	CA Dept. of Food & Agriculture	318,886	-	OC Public Works
Subtotal 10.025				584,100	-	
School Breakfast Program (Indirect)	10.553	30-34306-9003500-1	CA Dept. of Education	186,865	-	Probation
School Breakfast Program (Indirect)	10.553	02039-SN-30-R	CA Dept. of Education	74,726	-	Social Services Agency
Subtotal 10.553				261,591	-	
National School Lunch Program (Indirect)	10.555	30-34306-9003500-1	CA Dept. of Education	304,885	-	Probation
National School Lunch Program (Indirect)	10.555	02039-SN-30-R	CA Dept. of Education	85,520	-	Social Services Agency
Subtotal 10.555				390,405	-	
Subtotal 10.553 and 10.555 (Child Nutrition Cluster)				651,996	-	
WIC Special Supplemental Nutrition Program for Women, Infants, and Children Women, Infants, and Children (WIC) (Indirect)	10.557	22-10270 A03	CA Dept. of Public Health	4,485,611	-	Health Care Agency
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program						
CalFresh Expansion (Indirect)	10.561	CF-2223-22	CA Dept. of Aging	14,479	14,479	OC Community Resources
CalFresh Expansion (Indirect)	10.561	CF-2223-22	CA Dept. of Aging	58,423	51,892	OC Community Resources
Non-Assisted Benefits (Indirect)	10.561	247CACAA4S2514, 247CACAAQ7503, 247CACAA4S2519, 247CACAA4S2520,	CA Dept. of Social Services	65,090,240	-	Social Services Agency
Non-Assisted Benefits-CalFresh (CalSAWS) (Indirect)	10.561	257CACAA4S2514, 257CACAAQ7503, 257CACAA4S2519, 257CACAA4S2520	CA Dept. of Social Services	572,224	-	Social Services Agency
Nutrition Education and Obesity Prevention (NEOP) - CalFresh Healthy Living Program (Indirect)	10.561	247CACAA4S2514, 257CACAA4S2514	CA Dept. of Public Health	2,495,433	-	Health Care Agency
SNAP*Ed - CalFresh Expansion (Indirect)	10.561	23-10332	CA Dept. of Aging	45,634	35,356	OC Community Resources
SNAP*Ed - CalFresh Expansion (Indirect)	10.561	CF-2223-22	CA Dept. of Aging	203,132	137,908	OC Community Resources
Subtotal 10.561 (SNAP Cluster)				68,479,565	239,635	
Senior Farmers Market Nutrition Program						
Value of Senior Farmer's Market Coupons (Direct)	10.576			44,000	44,000	OC Community Resources
Schools and Roads - Grants to States						
Federal Forest Reserve Fund (Indirect)	10.665	12-5955	State Controller's Office	31,720	-	OC Public Works
Subtotal 10.665 (Forest Service Schools and Roads Cluster)				31,720	-	
Subtotal - U.S. Department of Agriculture				74,276,992	283,635	
U.S. Department of Defense						
Santa Ana River Mainstem Project - Prado Dam Construction (Direct)	12.U01	Project Cooperation Agreement-Dept of Army-2020		63,025,962	-	OC Public Works
Subtotal - U.S. Department of Defense				63,025,962	-	
U.S. Department of Health and Human Services						
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	AAA-2425-22	CA Dept. of Aging	39,498	39,498	OC Community Resources
Subtotal 93.041				39,498	39,498	
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals						
Title VII-A: Ombudsman (Indirect)	93.042	AAA-2425-22	CA Dept. of Aging	112,983	112,983	OC Community Resources
Subtotal 93.042				112,983	112,983	
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services						
Title III-D: Preventive Health (Indirect)	93.043	AAA-2425-22	CA Dept. of Aging	258,125	10,484	OC Community Resources
Subtotal 93.043				258,125	10,484	
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	AAA-2425-22	CA Dept. of Aging	3,107,400	2,268,643	OC Community Resources
COVID-19 ARP Title III-B: Senior Supportive Services (Indirect)	93.044	AP-2122-22	CA Dept. of Aging	407,064	72,996	OC Community Resources
Subtotal 93.044				3,514,464	2,341,639	
Special Programs for the Aging, Title III, Part C, Nutrition Services						
Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AAA-2425-22	CA Dept. of Aging	4,130,922	3,819,282	OC Community Resources
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AAA-2425-22	CA Dept. of Aging	3,865,517	3,575,428	OC Community Resources
COVID-19 ARP Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-2122-22	CA Dept. of Aging	26,482	26,482	OC Community Resources
COVID-19 ARP Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-2122-22	CA Dept. of Aging	38,066	38,066	OC Community Resources
Subtotal 93.045				8,060,987	7,459,258	
National Family Caregiver Support, Title III, Part E						
Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AAA-2425-22	CA Dept. of Aging	1,557,566	1,074,956	OC Community Resources
COVID-19 ARP Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AP-2122-22	CA Dept. of Aging	113,508	36,577	OC Community Resources
Subtotal 93.052				1,671,074	1,111,533	
Nutrition Services Incentive Program						
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AAA-2425-22	CA Dept. of Aging	158,550	158,550	OC Community Resources
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AAA-2425-22	CA Dept. of Aging	337,821	337,821	OC Community Resources
Subtotal 93.053				496,371	496,371	
Subtotal 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053 (Aging Cluster)				14,153,502	11,571,766	

County of Orange, California
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amount Passed-Through to Subrecipient	County Department
Public Health Emergency Preparedness (PHEP) (Indirect)	93.069	22-10668	CA Dept. of Public Health	\$ 3,565,184	\$ -	Health Care Agency
Medicare Enrollment Assistance Program						
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-2324-22	CA Dept. of Aging	81,899	81,887	OC Community Resources
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	AAA-2425-22	CA Dept. of Aging	167,793	139,059	OC Community Resources
Subtotal 93.071				249,692	220,946	
Guardianship Assistance						
FEDGAP Assistance (Indirect)	93.090	2401CAGARD, 2501CAGARD	CA Dept. of Social Services	2,269,794	-	Social Services Agency
Guardianship Assistance (Indirect)	93.090	2401CAGARD, 2501CAGARD	CA Dept. of Social Services	101,253	-	Social Services Agency
Subtotal 93.090				2,371,047	-	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs						
Civil Surgeons' Capacity to Improve LTBI Surveillance and Outcomes Among Status Adjusters (Indirect)	93.116	30CS24	CA Dept. of Public Health	39,225	-	Health Care Agency
TB Local Assistance (Base Award) (Indirect)	93.116	2430BASE00	CA Dept. of Public Health	619,258	-	Health Care Agency
Subtotal 93.116				658,483	-	
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	259,878	259,878	Health Care Agency
Immunization Cooperative Agreements						
Pediatric Immunization - Immunization Assistance Program (IAP) (Indirect)	93.268	22-11078	CA Dept. of Public Health	641,855	-	Health Care Agency
COVID-19 Pediatric Immunization - Immunization Assistance Program (IAP) (Indirect)	93.268	22-11078	CA Dept. of Public Health	8,130,222	-	Health Care Agency
Subtotal 93.268				8,772,077	-	
Epidemiology and Laboratory Capacity for Infectious Disease (ELC)						
Combating Antimicrobial Resistant Gonorrhea and Other STIs (CARGOS) (Indirect)	93.323	187-1912	Public Health Foundation Enterprises, Inc. DBA Heluna Health	17,728	-	Health Care Agency
COVID-19 ELC Enhancing Detection Expanding Funding (Indirect)	93.323	COVID-19ELC88	CA Dept. of Public Health	7,553,031	94,498	Health Care Agency
COVID-19 ELC Enhancing Detection Funding (Indirect)	93.323	COVID-19ELC30	CA Dept. of Public Health	17,552	-	Health Care Agency
COVID-19 Epidemiology and Laboratory Capacity (ELC) Strengthening HAI/AR Program Capacity (SHARP) (Indirect)	93.323	ELCPHLSHARP-05	CA Dept. of Public Health	129,248	-	Health Care Agency
Subtotal 93.323				7,717,559	94,498	
State Health Insurance Assistance Program						
Health Insurance Counseling and Advocacy Program (Indirect)	93.324	HI-2425-22	CA Dept. of Aging	148,726	143,429	OC Community Resources
Health Insurance Counseling and Advocacy Program (Indirect)	93.324	HI-2526-22	CA Dept. of Aging	54,494	36,288	OC Community Resources
Subtotal 93.324				203,220	179,717	
Title IV-E Prevention Program						
Family First Prevention Services Grant Program (Indirect)	93.472	2401CAPSGP, 2501CAPSGP	CA Dept. of Social Services	205,500	-	Social Services Agency
Congressional Directives						
Community Project Funding/ Congressionally Directed Spending (CPFCDS)- CE146617 (Direct)	93.493			1,973,190	-	Health Care Agency
Community Project Funding/ Congressionally Directed Spending (CPFCDS)- CE152881 (Direct)	93.493			176,213	-	Health Care Agency
Subtotal 93.493				2,149,403	-	
MaryLee Allen Promoting Safe and Stable Families Program						
Family Preservation (Indirect)	93.556	2402CAFPSS, 2502CAFPSS	CA Dept. of Social Services	2,937,152	-	Social Services Agency
Temporary Assistance for Needy Families						
CalWORKs (Indirect)	93.558	2401CATANF, 2501CATANF	CA Dept. of Social Services	57,859,292	-	Social Services Agency
CalWORKs Admin (Indirect)	93.558	2401CATANF, 2501CATANF	CA Dept. of Social Services	106,611,464	-	Social Services Agency
CalWORKs-CalsAWS (Indirect)	93.558	2401CATANF, 2501CATANF	CA Dept. of Social Services	138,560	-	Social Services Agency
Subtotal 93.558				164,609,316	-	
Child Support Services						
Child Support Enforcement Program (Indirect)	93.563	2401CACSES	CA Dept. of Child Support Services	31,871,856	-	Child Support Services
Support Enforcement Incentive Fund (Indirect)	93.563	2401CACSES	CA Dept. of Child Support Services	2,154,080	-	Child Support Services
Subtotal 93.563				34,025,936	-	
Refugee and Entrant Assistance State/Replacement Designee Administered Programs						
Refugee Cash Assistance (Indirect)	93.566	2401CARSSS, 2501CARCMA, 2501CARSSS	CA Dept. of Social Services	30,906	-	Social Services Agency
Refugee Employment Social Services (Indirect)	93.566	RSS22-03, RSS23-03, ASA22-02, SOR22-03, HAU2023-03, AUSAA2022-02	CA Dept. of Social Services	1,721,524	-	Social Services Agency
Refugee Health Assessment Program (RHAP) (Indirect)	93.566	24-30-90899-00	CA Dept. of Public Health	315,900	-	Health Care Agency
Welfare Aid to Refugees (Indirect)	93.566	2401CARSSS, 2501CARCMA, 2501CARSSS	CA Dept. of Social Services	1,464,822	-	Social Services Agency
Subtotal 93.566				3,533,152	-	
Community-Based Child Abuse Prevention Grants						
Community Based Child Abuse Prevention (Indirect)	93.590	2201CABCAP	CA Dept. of Social Services	205,292	-	Social Services Agency
ARPA - Community Based Child Abuse Prevention (Indirect)	93.590	2201CABCAP	CA Dept. of Social Services	463,154	-	Social Services Agency
Subtotal 93.590				668,446	-	
Adoption and Legal Guardianship Incentive Payments						
Adoption Incentive (Indirect)	93.603	2201CAIAPP	CA Dept. of Social Services	69,146	-	Social Services Agency
Stephanie Tubbs Jones Child Welfare Services Program						
Child Welfare System Title IV-B (Indirect)	93.645	2403CACWSS, 2503CACWSS	CA Dept. of Social Services	1,713,759	-	Social Services Agency
Foster Care Title IV-E						
Children Welfare System Title IV-E (Indirect)	93.658	1946001347 A7	CA Dept. of Social Services	1,884,906	-	Probation
Children Welfare System Title IV-E (Indirect)	93.658	2401CAFOST, 2501CAFOST	CA Dept. of Social Services	41,943,944	-	Social Services Agency
Family Finding One-Time Reporting General Fund Allocation (Indirect)	93.658	2401CAFOST, 2501CAFOST	CA Dept. of Social Services	250	-	Social Services Agency
Title IV Federally Funded Dependency Representation Program (Indirect)	93.658	19-2038	CA Dept. of Social Services	848,605	-	Public Defender
Welfare Aid to Children in Boarding Homes (Indirect)	93.658	2401CAFOST, 2501CAFOST	CA Dept. of Social Services	12,771,216	6,967,694	Social Services Agency
Subtotal 93.658				57,448,921	6,967,694	

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amount Passed-Through to Subrecipient	County Department
Adoption Assistance						
Adoption Assistance (Indirect)	93.659	2401CAADPT, 2501CAADPT	CA Dept. of Social Services	\$ 33,808,676	\$ -	Social Services Agency
Adoptions (Indirect)	93.659	2401CAADPT, 2501CAADPT	CA Dept. of Social Services	3,207,917	-	Social Services Agency
Subtotal 93.659				37,016,593	-	
Social Services Block Grant						
Social Services Block Grant (Indirect)	93.667	2501CASOSR	CA Dept. of Social Services	10,747,942	-	Social Services Agency
John H. Chafee Foster Care Program for Successful Transition to Adulthood						
Independent Living Skills (Indirect)	93.674	2402CACLIP, 2502 CACILP	CA Dept. of Social Services	517,178	-	Social Services Agency
Ending the HIV Epidemic: A Plan for America-Ryan White HIV/AIDS Program Parts A and B						
HRSA Ending the HIV Epidemics (Direct)	93.686			1,294,870	349,553	Health Care Agency
Elder Abuse Prevention Interventions Program						
Adult Protective Services - ARPA (Indirect)	93.747	2101CAAPCS	CA Dept. of Social Services	145,138	-	Social Services Agency
Children's Health Insurance Program						
CA Children Services (CCS) Optional Targeted Low Income Children Program (Indirect)	93.767	202430	CA Dept. of Health Care Services	717,458	-	Health Care Agency
Grants to States for Medicaid						
CA Children Services (CCS) Medi-Cal (Indirect)	93.778	202430	CA Dept. of Health Care Services	3,236,572	-	Health Care Agency
Child Welfare Services-Health (Indirect)	93.778	2305CASMAP, 2505CASMAP	CA Dept. of Social Services	3,440,725	-	Social Services Agency
Childhood Lead Poisoning Prevention Program (CLPPP) (Indirect)	93.778	23-10269	CA Dept. of Public Health	251,541	-	Health Care Agency
Children in Foster Care Title XIX-Administrative Expenses (Indirect)	93.778	202430	CA Dept. of Health Care Services	155,463	-	Health Care Agency
Children in Foster Care Title XIX-Health Care Program for Children in Foster Care (HCPCFC) (Indirect)	93.778	202430	CA Dept. of Health Care Services	686,104	-	Health Care Agency
Children in Foster Care Title XIX-Health Care Program for Children in Foster Care (HCPCFC) Administrative (Indirect)	93.778	202430	CA Dept. of Health Care Services	110,126	-	Health Care Agency
Children in Foster Care Title XIX-Health Care Program for Children in Foster Care (HCPCFC) Caseload Relief (Indirect)	93.778	202430	CA Dept. of Health Care Services	253,471	-	Health Care Agency
County Services Block Grant and Adult Protective Services-Health (Indirect)	93.778	2305CASMAP, 2505CASMAP	CA Dept. of Social Services	5,629,690	-	Social Services Agency
HCPCFC Psychotropic Medication Monitoring and Oversight (PMM&O) (Indirect)	93.778	202430	CA Dept. of Health Care Services	87,861	-	Health Care Agency
Medi-Cal (Indirect)	93.778	MCAC 2024-25 04F	CA Dept. of Health Care Services	137,233,783	-	Social Services Agency
Medi-Cal CalSAWS (Indirect)	93.778	2305CASMAP, 2505CASMAP	CA Dept. of Social Services	2,553,679	-	Social Services Agency
Medi-Cal In-Home Supportive Services (Indirect)	93.778	2305CASMAP, 2505CASMAP	CA Dept. of Social Services	26,644,740	-	Social Services Agency
Medi-Cal In-Home Supportive Services Admin (Indirect)	93.778	2305CASMAP, 2505CASMAP	CA Dept. of Social Services	16,903,081	-	Social Services Agency
Subtotal 93.778 (Medicaid Cluster)				197,186,836	-	
National Bioterrorism Hospital Preparedness Program						
Hospital Preparedness Program (HPP) (Indirect)	93.889	22-10668	CA Dept. of Public Health	1,148,688	-	Health Care Agency
HIV Emergency Relief Project Grants						
Ryan White Minority AIDS Initiative (MAI) (Direct)	93.914			446,170	378,306	Health Care Agency
Ryan White Part A (Direct)	93.914			6,628,509	3,789,567	Health Care Agency
Subtotal 93.914				7,074,679	4,167,873	
HIV Care Formula Grants						
HIV Care Services (Ryan White Part B) (Indirect)	93.917	23-10973	CA Dept. of Public Health, Office of AIDS	1,839,613	-	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			689,428	-	Health Care Agency
HIV Prevention Activities Health Department Based						
Integrated Programs to Support Ending the HIV Epidemic (CDC EHE) (Indirect)	93.940	20-10748 (July 2024); 24-10565 (Aug 24-June 25)	CA Dept. of Public Health, Office of AIDS	1,058,836	760,182	Health Care Agency
Prevention, Testing and Partner Services (Indirect)	93.940	24-10517	CA Dept. of Public Health, Office of AIDS	783,072	28,742	Health Care Agency
Subtotal 93.940				1,841,908	788,924	
Block Grants for Community Mental Health Services						
Community Mental Health Services Block Grant (MHBG), American Rescue Plan Act (ARPA) (Indirect)	93.958	68-0317191	CA Dept. of Health Care Services	538,050	538,050	Health Care Agency
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	3,422,564	1,240,347	Health Care Agency
Subtotal 93.958				3,960,614	1,778,397	
Block Grants for Prevention and Treatment of Substance Abuse						
Substance Abuse Prevention and Treatment Block Grant - American Rescue Plan Act (SABG-ARPA) (Indirect)	93.959	68-0317191	CA Dept. of Health Care Services	2,287,463	1,316,378	Health Care Agency
Substance Abuse Prevention and Treatment Block Grant (SABG) (Indirect)	93.959	21-10100	CA Dept. of Health Care Services	19,062,147	8,277,414	Health Care Agency
Subtotal 93.959				21,349,610	9,593,792	
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health						
CDC Public Health Infrastructure Program Grant (Direct)	93.967			6,053,093	-	Health Care Agency
Sexually Transmitted Diseases (STD) Prevention and Control Grants						
Disease Intervention Specialist Workforce (DIS WFD) (Indirect)	93.977	21-10573	CA Dept. of Public Health, Sexually Transmitted Disease Control Branch	424,360	-	Health Care Agency
STD Surveillance Network (SuN) (Indirect)	93.977	24-10454	CA Dept. of Public Health	128,292	-	Health Care Agency
Subtotal 93.977				552,652	-	
Maternal and Child Health Services Block Grant to the States						
Adolescent Family Life Program (AFLP) Title V and XIX (Indirect)	93.994	202330	CA Dept. of Public Health	678,463	-	Health Care Agency
Black Infant Health (BIH) (Indirect)	93.994	202430	CA Dept. of Public Health	172,258	4,138	Health Care Agency
California Home Visiting Program (CHVP) (Indirect)	93.994	CHVP SGF EBHV 24-30	CA Dept. of Public Health	805,953	-	Health Care Agency
Maternal, Child Health, and Adolescent Health (MCAH) (Indirect)	93.994	202430	CA Dept. of Public Health	2,895,393	-	Health Care Agency
Subtotal 93.994				4,552,067	4,138	
Subtotal - U.S. Department of Health and Human Services				601,999,740	35,977,176	

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amount Passed-Through to Subrecipient	County Department
U.S. Department of Homeland Security						
Boating Safety and Enforcement Equipment						
2023 Boating Safety and Enforcement Equipment (BSEE) Grant - FY 23/24 (Indirect)	97.012	C23L0606	CA Dept of Boating & Waterways	\$ 52,366	-	Sheriff-Coroner
2024 Boating Safety and Enforcement Equipment (BSEE) Grant - FY 24/25 (Indirect)	97.012	C24L0604	CA Dept of Boating & Waterways	134,274	-	Sheriff-Coroner
Subtotal 97.012				186,640	-	
Disaster Grants-Public Assistance (Presidentially Declared Disasters)						
COVID-19 FEMA Public Assistance Grant - Disaster DR-4482 (Indirect)	97.036	059-00000	CA Office of Emergency Services	1,582,682	-	OC Public Works
Emergency Management Performance Grants						
2023 Emergency Management Performance Grant EMPG (Indirect)	97.042	059-00000	CA Office of Emergency Services	750,854	288,373	Sheriff-Coroner
Homeland Security Grant Program						
2022 Homeland Security Grant Program (HSGP) (Indirect)	97.067	2022-0043	CA Office of Emergency Services	760,590	107,070	Sheriff-Coroner
2022 Homeland Security Program (UASI) (Indirect)	97.067	2022-0043	City of Anaheim Police Department	31,397	-	Sheriff-Coroner
2022 Operation Stonegarden Supplemental Grant (Indirect)	97.067	Purchase Order No. 571110	San Diego County Sheriff's Department	782,907	-	Sheriff-Coroner
2023 Homeland Security Grant Program (HSGP) (Indirect)	97.067	2023-0042	CA Office of Emergency Services	1,168,093	105,099	Sheriff-Coroner
2023 Homeland Security Program (UASI) (Indirect)	97.067	2023-0042	City of Santa Ana Police Department	37,043	-	Sheriff-Coroner
2023 Operation Stonegarden Supplemental Grant (Indirect)	97.067	Purchase Order No. 572786	San Diego County Sheriff's Department	150,340	-	Sheriff-Coroner
Homeland Security Grant Program (HSGP) (Indirect)	97.067	EMW-2024-SS-05088	CA Office of Emergency Services	240,000	-	Health Care Agency
Subtotal 97.067				3,170,370	212,169	
Securing the Cities Program						
2020-2030 Securing the Cities Program (Indirect)	97.106	Contract # C-140137	City of Los Angeles Mayor's Office	12,577	-	Sheriff-Coroner
Subtotal - U.S. Department of Homeland Security				5,703,123	500,542	
U.S. Department of Housing and Urban Development						
Community Development Block Grants/Entitlement Grants						
Community Development Block Grant (Direct)	14.218			3,441,128	2,472,545	OC Community Resources
COVID-19 CARES ACT Community Development Block Grant (Direct)	14.218			319,795	319,795	OC Community Resources
COVID-19 CARES ACT Community Development Block Grant (KCCARES3) (Direct)	14.218			384	-	OC Community Resources
Subtotal 14.218 (CDBG - Entitlement/Special Purpose Grants Cluster)				3,761,307	2,792,340	
Emergency Solutions Grant Program						
Emergency Solutions Grant Program (Indirect)	14.231	22-ESG-17004; 23-ESG-18005	CA Dept. of Housing and Community Development	580,325	563,981	County Executive Office
Emergency Shelter Grant Program (Direct)	14.231			393,883	372,359	OC Community Resources
Subtotal 14.231				974,208	936,340	
HOME Investment Partnerships Program						
HOME Investment Partnerships Program (Direct)	14.239			2,881,009	-	OC Community Resources
COVID-19 HOME Investment Partnerships - American Rescue Plan (HOME-ARP) (Direct)	14.239			1,937,310	-	OC Community Resources
Subtotal 14.239				4,818,319	-	
Housing Opportunities for Persons with AIDS						
Housing Opportunities for Persons with AIDS (HOPWA) (Indirect)	14.241	AGR-14961	City of Anaheim	905,766	846,509	Health Care Agency
Continuum of Care Program						
Continuum of Care (CoC) - Planning Grant (Direct)	14.267			1,266,488	324,963	County Executive Office
Continuum of Care (CoC) - Rental Assistance Grant (Direct)	14.267			12,804,177	-	OC Community Resources
Coordinated Entry System (CES) Grant (Direct)	14.267			1,373,564	949,997	County Executive Office
Subtotal 14.267				15,444,229	1,274,960	
Section 8 Housing Choice Vouchers						
Emergency Housing Voucher (Direct)	14.871			12,259,626	-	OC Community Resources
Family Self-Sufficiency Program Evaluation (Indirect)	14.871			19,721	-	OC Community Resources
Section 8 Housing Choice Vouchers (Direct)	14.871	GS-10F-0245N	MDCR	227,210,199	-	OC Community Resources
Subtotal 14.871				239,489,546	-	
Mainstream Vouchers						
Mainstream Vouchers (Direct)	14.879			4,455,401	-	OC Community Resources
Subtotal 14.871 and 14.879 (Housing Voucher Cluster)				243,944,947	-	
Family Self-Sufficiency Program						
Family Self-Sufficiency Program Coordinator (Direct)	14.896			400,275	-	OC Community Resources
FSS Escrow Forfeit Program (Direct)	14.U01	14.EFA		2,008	-	OC Community Resources
Subtotal - U.S. Department of Housing and Urban Development				270,251,059	5,850,149	
U.S. Department of the Interior						
Payments in Lieu of Taxes (PILT) (Direct)						
	15.226			162,565	-	Auditor-Controller
Subtotal - U.S. Department of the Interior				162,565	-	

County of Orange, California
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amount Passed-Through to Subrecipient	County Department
U.S. Department of Justice						
Comprehensive Forensic DNA Analysis Grant Program						
2024 DNA Backing Reduction Grant (Direct)	16.036			\$ 221,851	\$ -	- Sheriff-Coroner
Matthew Shepard and James Byrd, Jr. Hate Crimes Education, Investigation and Prosecution Program						
Hate Crimes Program (Direct)	16.040			147,180	-	- District Attorney
Crime Victim Assistance						
County Victim Services (XC) Program (Indirect)	16.575	XC22050300, XC23060300	CA Office of Emergency Services	471,930	471,930	County Executive Office
Human Trafficking Advocacy Program (Indirect)	16.575	HA23010300, HA24024501	CA Office of Emergency Services	95,416	95,416	District Attorney
Unserved/Underserved Victim Advocacy and Outreach Program (Indirect)	16.575	UV23020300, UV24024501	CA Office of Emergency Services	98,040	98,040	County Executive Office
Victim Witness Assistance Program (Indirect)	16.575	VW23420300, VW24024501	CA Office of Emergency Services	1,289,192	1,289,192	County Executive Office
Subtotal 16.575				<u>1,954,578</u>	<u>1,954,578</u>	
Edward Byrne Memorial Justice Assistance Grant Program						
2021 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			13,270	8,065	Sheriff-Coroner
2022 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			183,431	144,601	Sheriff-Coroner
2023 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			283,737	213,645	Sheriff-Coroner
Smart Prosecution Initiative (Direct)	16.738			13,109	-	- District Attorney
Subtotal 16.738				<u>493,547</u>	<u>366,311</u>	
DNA Backlog Reduction Program						
2023 DNA Backing Reduction Grant (Direct)	16.741			324,527	-	- Sheriff-Coroner
Paul Coverdell Forensic Sciences Improvement Grant Program						
2023 Paul Coverdell Forensic Science Improvement Program (Indirect)	16.742	CQ23 19 0300	CA Office of Emergency Services	122,674	-	- Sheriff-Coroner
Congressionally Recommended Awards						
2023 Byrne Discretionary Grants Program (Direct)	16.753			565,522	-	- Sheriff-Coroner
Body Worn Camera Policy and Implementation						
2022 Body Worn Camera Policy & Implementation Program to Support Law Enforcement Agencies (Direct)	16.835			125,084	-	- Sheriff-Coroner
Body Worn Camera Policy and Implementation (Direct)	16.835			164,430	-	- District Attorney
Subtotal 16.835				<u>289,514</u>	<u>-</u>	
Comprehensive Opioid, Stimulant, and other Substances Use Program						
Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSAP) (Direct)	16.838			55,843	-	- Health Care Agency
STOP School Violence						
2022 California Comprehensive School Security (SI) Training Program (Indirect)	16.839	SI23 01 0300	CA Office of Emergency Services	139,709	-	- Sheriff-Coroner
Equitable Sharing Program						
Regional Narcotics Suppression Program (RNSP) Forfeitures (Direct)	16.922			927,408	-	- Sheriff-Coroner
Sheriff's Narcotic Program (SNP) Forfeitures (Direct)	16.922			1,620,844	-	- Sheriff-Coroner
Subtotal 16.922				<u>2,548,252</u>	<u>-</u>	
OC Regional Computer Forensics Laboratory (OCRCFL) (Direct)	16.001	MOU-OCRCFL-2024		77,877	-	- District Attorney
Orange County Drug Enforcement Task Force (Direct)	16.002	COOPERATIVE AGREEMENT-DEA-2024		21,741	-	- District Attorney
Orange County Alcohol, Tobacco, Firearms & Explosives Task Force (Direct)	16.003	ATF JLEO TASKFORCE MOU-2024		17,787	-	- District Attorney
Subtotal 16.UNKNOWN				<u>117,405</u>	<u>-</u>	
Subtotal - U.S. Department of Justice				<u>6,980,602</u>	<u>2,320,889</u>	
U.S. Department of Labor						
Senior Community Service Employment Program						
Title V - Senior Community Services Employment Program (Indirect)	17.235	AAA-2425-22	CA Dept. of Aging	904,032	831,414	OC Community Resources
WIOA Adult Program						
Workforce Investment Act Title I Adult (2022) (Indirect)	17.258	AA311023	CA Employment Development Dept.	2,418	-	OC Community Resources
Workforce Investment Act Title I Adult (2023) (Indirect)	17.258	AA411023	CA Employment Development Dept.	1,556,968	853,727	OC Community Resources
Workforce Investment Act Title I Adult (2024) (Indirect)	17.258	AA511023	CA Employment Development Dept.	2,326,864	1,545,297	OC Community Resources
Subtotal 17.258				<u>3,886,250</u>	<u>2,399,024</u>	
WIOA Youth Activities						
Workforce Investment Act Title I Youth (2023) (Indirect)	17.259	AA411023	CA Employment Development Dept.	3,845,640	2,250,713	OC Community Resources
Workforce Investment Act Title I Youth (2024) (Indirect)	17.259	AA511023	CA Employment Development Dept.	362,064	325,858	OC Community Resources
Subtotal 17.259				<u>4,207,704</u>	<u>2,576,571</u>	
WIOA Dislocated Worker Formula Grants						
Workforce Investment Act Title I Dislocated Worker (2023) (Indirect)	17.278	AA411023	CA Employment Development Dept.	3,994,589	2,174,216	OC Community Resources
Workforce Investment Act Title I Dislocated Worker (2024) (Indirect)	17.278	AA511023	CA Employment Development Dept.	1,785,630	896,042	OC Community Resources
Subtotal 17.278				<u>5,780,219</u>	<u>3,070,258</u>	
Subtotal 17.258, 17.259, and 17.278 (WIOA Cluster)				<u>13,874,173</u>	<u>8,045,853</u>	
Subtotal - U.S. Department of Labor				<u>14,778,205</u>	<u>8,877,267</u>	

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amount Passed-Through to Subrecipient	County Department
U.S. Department of Transportation						
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs FAA: Airport Improvement Programs Grant 57, 59, 60 (Direct)	20.106			\$ 3,528,268	\$ -	John Wayne Airport
Highway Planning and Construction OC Bicycle Loop Segment D - Carbon Canyon Creek Channel - ATPCML-5955(092) (Indirect)	20.205	5955 (092)	CA Dept. of Transportation	3,818,745	-	OC Public Works
State and Community Highway Safety 2023 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT24137	CA Office of Traffic Safety	20,390	-	Sheriff-Coroner
2024 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT25198	CA Office of Traffic Safety	120,341	-	Sheriff-Coroner
Subtotal 20.600				<u>140,731</u>	<u>-</u>	
National Priority Safety Programs						
2023 Drug Prevalence in DUI Drivers (Indirect)	20.616	DI24014	CA Office of Traffic Safety	21,752	-	Sheriff-Coroner
2024 Drug Prevalence in DUI Drivers (Indirect)	20.616	DI25030	CA Office of Traffic Safety	76,209	-	Sheriff-Coroner
Alcohol and Drug Impaired Driver Vertical Prosecution Program (Indirect)	20.616	DI24012,DI25028	CA Office of Traffic Safety	1,144,618	-	District Attorney
California Traffic Safety Resource Prosecutor Training Network (Indirect)	20.616	DI25029	CA Office of Traffic Safety	1,161,599	-	District Attorney
Subtotal 20.616				<u>2,404,178</u>	<u>-</u>	
Subtotal 20.600 and 20.616 (Highway Safety Cluster)				<u>2,544,909</u>	<u>-</u>	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated						
2023 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT24137	CA Office of Traffic Safety	109,333	-	Sheriff-Coroner
2024 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT25198	CA Office of Traffic Safety	243,655	-	Sheriff-Coroner
California Traffic Safety Resource Prosecutor Training Network (Indirect)	20.608	DI24013	CA Office of Traffic Safety	261,021	-	District Attorney
Subtotal 20.608				<u>614,009</u>	<u>-</u>	
Safe Streets and Roads for All Safe Streets and Roads for All (SS4A) US DOT Federal Highway Administration (FHWA) Grant (Direct)	20.939			103,954	-	OC Public Works
Subtotal - U.S. Department of Transportation				<u>10,609,885</u>	<u>-</u>	
U.S. Department of the Treasury						
Equitable Sharing						
Sheriff's Narcotics Program (SNP) Forfeitures (Direct)	21.016			495	-	Sheriff-Coroner
Regional Narcotics Suppression Program (RNSP) Forfeitures - Treasury (Direct)	21.016			5,144	-	Sheriff-Coroner
Subtotal 21.016				<u>5,639</u>	<u>-</u>	
Local Assistance and Tribal Consistency Fund (Direct)	21.032			52,082	52,082	OC Community Resources
Subtotal - U.S. Department of the Treasury				<u>57,721</u>	<u>52,082</u>	
Executive Office of the President						
High Intensity Drug Trafficking Areas Program						
High Intensity Drug Trafficking Area RMTF (HIDTA) 2023 (Direct)	95.001			419,236	-	Sheriff-Coroner
High Intensity Drug Trafficking Area RMTF, VIPER, OCCLEAN (HIDTA) 2024 (Direct)	95.001			1,264,476	-	Sheriff-Coroner
Subtotal 21.016				<u>1,683,712</u>	<u>-</u>	
Subtotal - Executive Office of the President				<u>1,683,712</u>	<u>-</u>	
Grand Total Schedule of Expenditures of Federal Awards				<u>\$ 1,049,529,566</u>	<u>\$ 53,861,740</u>	

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 Grant Expenditures For Grants Provided by
the California Health and Human Services Agency, Department of Aging (1)
Year Ended June 30, 2025

Federal or State Grantor/Pass-through Entity/County Program Name/Direct or Indirect	Assistance Listing Number (ALN) (3)	Pass-Through Entity's Identifying Number (2)	Grant Awards			Expenditures		
			Federal	State	Total	Federal	State	Total
U.S. Department of Agriculture								
Pass-through the CA Department of Aging:								
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program								
CalFresh Expansion (Indirect)	10.561	CF-2223-22	\$ 40,182	\$ 52,900	\$ 93,082	\$ 14,479	\$ 18,350	\$ 32,829
CalFresh Expansion (Indirect)	10.561	CF-2223-22	65,310	84,971	150,281	58,423	43,539	101,962
SNAP'Ed - CalFresh Expansion (Indirect)	10.561	CF-2223-22	363,770	-	363,770	45,634	-	45,634
SNAP'Ed - CalFresh Expansion (Indirect)	10.561	CF-2223-22	652,247	-	652,247	203,132	-	203,132
Total U.S. Department of Agriculture			1,121,509	137,871	1,259,380	321,668	61,889	383,557
U.S. Department of Health and Human Services								
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	AAA-2425-22	39,498	-	39,498	39,498	-	39,498
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals								
Title VII-A: Ombudsman (Indirect)	93.042	AAA-2425-22	139,043	-	139,043	112,983	-	112,983
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services								
Title III-D: Preventive Health (Indirect)	93.043	AAA-2425-22	276,391	-	276,391	258,125	-	258,125
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	AAA-2425-22	3,191,523	842,989	4,034,512	3,107,400	842,239	3,949,639
COVID-19 ARP Title III-B: Senior Supportive Services (Indirect)	93.044	AP-2122-22	407,064	-	407,064	407,064	-	407,064
Subtotal 93.044			3,598,587	842,989	4,441,576	3,514,464	842,239	4,356,703
Special Programs for the Aging, Title III, Part C, Nutrition Services								
Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AAA-2425-22	4,130,922	616,147	4,747,069	4,130,922	616,147	4,747,069
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AAA-2425-22	3,865,517	3,476,904	7,342,421	3,865,517	3,476,904	7,342,421
COVID-19 ARP Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-2122-22	26,482	-	26,482	26,482	-	26,482
COVID-19 ARP Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-2122-22	38,066	-	38,066	38,066	-	38,066
Subtotal 93.045			8,060,987	4,093,051	12,154,038	8,060,987	4,093,051	12,154,038
National Family Caregiver Support, Title III, Part E								
Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AAA-2425-22	1,577,152	-	1,577,152	1,557,566	-	1,557,566
COVID-19 ARP Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AP-2122-22	113,508	-	113,508	113,508	-	113,508
Subtotal 93.052			1,690,660	-	1,690,660	1,671,074	-	1,671,074
Nutrition Services Incentive Program								
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AAA-2425-22	158,550	-	158,550	158,550	-	158,550
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AAA-2425-22	337,821	-	337,821	337,821	-	337,821
Subtotal 93.053			496,371	-	496,371	496,371	-	496,371
Subtotal 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053 (Aging Cluster)			14,301,537	4,936,040	19,237,577	14,153,502	4,935,290	19,088,792

County of Orange, California
 Supplementary Schedule of Grant Expenditures For Grants Provided by
 the California Health and Human Services Agency, Department of Aging (1)
 Year Ended June 30, 2025

Federal or State Grantor/Pass-through Entity/County Program Name/Direct or Indirect	Assistance Listing Number (ALN) (3)	Pass-Through Entity's Identifying Number (2)	Grant Awards			Expenditures		
			Federal	State	Total	Federal	State	Total
Medicare Enrollment Assistance Program								
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-2324-22	\$ 81,899	\$ -	\$ 81,899	\$ 81,899	\$ -	\$ 81,899
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	AAA-2425-22	287,340	-	287,340	167,793	-	167,793
Subtotal 93.071			369,239	-	369,239	249,692	-	249,692
State Health Insurance Assistance Program								
Health Insurance Counseling and Advocacy Program (Indirect)	93.324	HI-2425-22	157,131	383,081	540,212	148,726	376,496	525,222
Health Insurance Counseling and Advocacy Program (Indirect)	93.324	HI-2526-22	182,058	470,564	652,622	54,494	108,702	163,196
Subtotal 93.324			339,189	853,645	1,192,834	203,220	485,198	688,418
Total U.S. Department of Health and Human Services			15,009,965	5,789,685	20,799,650	14,606,414	5,420,488	20,026,902
U.S. Department of Labor								
Pass-through the CA Department of Aging:								
Senior Community Service Employment Program								
Title V - Senior Community Services Employment Program (Indirect)	17.235	AAA-2425-22	907,732	-	907,732	904,032	-	904,032
Total U.S. Department of Labor			907,732	-	907,732	904,032	-	904,032
CA Health and Human Services Agency								
Pass-through the CA Department of Aging:								
Long Term Care Ombudsman Program								
Special Deposit Fund (SDF)-State Health Facilities Citation Penalties Account		AAA-2425-22	-	202,577	202,577	-	184,603	184,603
Skilled Nursing Facility Quality & Accountability Fund (SNFQAF)		AAA-2425-22	-	195,248	195,248	-	191,785	191,785
Public Health L&C Program Fund		AAA-2425-22	-	477,845	477,845	-	276,030	276,030
Subtotal Long Term Care Ombudsman			-	875,670	875,670	-	652,418	652,418
Aging and Disability Resource Connection's Infrastructure Grant (ADRC)								
Aging and Disability Resource Connection's Infrastructure Grant (ADRC) 2223-A2		AD-2223-22	-	750,739	750,739	-	750,739	750,739
Aging and Disability Resource Connection's Infrastructure Grant (ADRC) 2324		AD-2324-22	-	112,919	112,919	-	112,919	112,919
Subtotal Aging and Disability Resource Connection's Infrastructure Grant (ADRC)			-	863,658	863,658	-	863,658	863,658
Older Adults Recovery and Resilience (OARR) Fund - Home and Community Based Services (HCBS)								
Digital Connections Program		DC-2223-22	-	233,751	233,751	-	233,751	233,751
Home and Community Based Services (HCBS)								
Dignity at Home Fall Prevention		IF-2223-22	-	169,901	169,901	-	155,929	155,929
Older Californian's Nutrition Program		IF-2223-22	-	544,610	544,610	-	449,200	449,200
Family Care Support		IF-2223-22	-	-	-	-	-	-
Senior Legal Services		IF-2223-22	-	887,019	887,019	-	91,253	91,253
Senior Nutrition Infrastructure		NI 2223-22	-	719,637	719,637	-	571,937	571,937
Subtotal Home and Community Based Services (HCBS)			-	2,321,167	2,321,167	-	1,268,319	1,268,319

County of Orange, California
 Supplementary Schedule of Grant Expenditures For Grants Provided by
 the California Health and Human Services Agency, Department of Aging (1)
 Year Ended June 30, 2025

Federal or State Grantor/Pass-through Entity/County Program Name/Direct or Indirect	Assistance Listing Number (ALN) (3)	Pass-Through Entity's Identifying Number (2)	Grant Awards			Expenditures		
			Federal	State	Total	Federal	State	Total
Modernizing Older Californians Act - Supportive Services								
Modernizing Older Californians Act - Supportive Services Term 1		OM-2223-22	\$ -	\$ 2,088,099	\$ 2,088,099	\$ -	\$ 1,409,981	\$ 1,409,981
Modernizing Older Californians Act - Supportive Services Term 2		OM-2223-22	-	1,635,677	1,635,677	-	380,168	380,168
Subtotal Modernizing Older Californians Act - Supportive Services			-	3,723,776	3,723,776	-	1,790,149	1,790,149
Modernizing Older Californians Act - Nutrition								
Modernizing Older Californians Act - Nutrition Term 1		NM-2324-22	-	1,038,602	1,038,602	-	934,403	934,403
Modernizing Older Californians Act - Nutrition Term 2		NM-2324-22	-	2,695,379	2,695,379	-	605,231	605,231
Subtotal Modernizing Older Californians Act - Nutrition			-	3,733,981	3,733,981	-	1,539,634	1,539,634
Total CA Health and Human Services Agency			-	11,752,003	11,752,003	-	6,347,929	6,347,929
Total			\$ 17,039,206	\$ 17,679,559	\$ 34,718,765	\$ 15,832,114	\$ 11,830,306	\$ 27,662,420

(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 ALN.

Note 1 - General

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the activity of all federal award programs of the County of Orange, California (County), except as noted herein for the year ended June 30, 2025. 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), the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance (CalOptima Health), and the Orange County Employees Retirement System (OCERS) (discretely presented component units for CFCOC and CalOptima Health and a fiduciary component unit for OCERS), which expended \$0, \$3,042,208, and \$0, 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. 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). 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 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. Subrecipient expenditures are recorded on the cash basis. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Certain federal program expenditures on the SEFA are converted to and reported on a cash basis due to the claiming requirement of pass-through and federal agencies. These expenditures are presented on a cash basis to be consistent with the amounts previously claimed and reported for reimbursement purposes.

Note 3 - Indirect Cost Rate

With the exception of the following programs, the County has not elected to use the de minimis indirect rate of up to 15% as allowed under the Uniform Guidance.

ALN	Program Name
14.267	Continuum of Care (CoC) - Planning Grant
14.267	Coordinated Entry System (CES) Grant
16.040	Hate Crimes Program
16.575	County Victim Services (XC) Program
16.575	Human Trafficking Advocacy Program
16.575	Unserved/Underserved Victim Advocacy and Outreach Program
16.575	Victim Witness Assistance Program
16.838	Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSAP)
20.608	California Traffic Safety Resource Prosecutor Training Network
20.616	Alcohol and Drug Impaired Driver Vertical Prosecution Program
20.616	California Traffic Safety Resource Prosecutor Training Network
93.686	HRSA Ending the HIV Epidemics
93.914	Ryan White Minority AIDS Initiative (MAI)
93.914	Ryan White Part A
93.917	HIV Care Services (Ryan White Part B)
93.918	Ryan White Part C (HIV Primary Care)
93.940	Prevention, Testing and Partner Services
97.042	2023 Emergency Management Performance Grant EMPG

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

The Department of Aging (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 14.

Note 5 - Grant Programs Reimbursed in Arrears

The County participates in federal programs where payments are received in arrears because eligibility, as determined by the federal agency, is determined in arrears. The County reports expenditures on the SEFA when the granting agency has approved the project and County incurred the eligible expenditures. The following summarizes the timing of when the amounts were recognized on the SEFA:

Disaster Grants - Public Assistance (Presidentially Declared Disasters), Assistance Listing No. 97.036

Program Title	Expenditures Incurred Prior to FY2025	Expenditures Reported On FY2025 SEFA
COVID-19 FEMA Public Assistance Grant - Disaster DR-4482	\$ 1,408,645	\$ 1,582,682

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of report the auditor issued Unmodified

Internal control over financial reporting:
 Material weaknesses identified No
 Significant deficiencies identified not considered
 to be material weaknesses No

Noncompliance material to financial statements noted? No

FEDERAL AWARDS

Internal control over major federal programs:
 Material weaknesses identified Yes
 Significant deficiencies identified not considered
 to be material weaknesses Yes

Type of auditor's report issued on compliance
 for major programs: Unmodified for all major programs
 except for ALN No. 14.218, 93.323,
 and 97.067, which were qualified

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	Federal Financial Assistance Listing
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557
SNAP Cluster	10.561
Immunization Cooperative Agreements	93.268
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease	93.323
Child Support Services	93.563
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566
Social Services Block Grant	93.667
HIV Emergency Relief Project Grants	93.914
Block Grants for Community Mental Health Services	93.958
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967
Maternal and Child Health Services Block Grant to the States	93.994
Homeland Security Grant Program	97.067
Community Development Block Grants/Entitlement Grants	14.218
HOME Investment Partnerships Program	14.239
Housing Voucher Cluster	14.871, 14.879
WIOA Cluster	17.258, 17.259, 17.278
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106
Highway Planning and Construction	20.205
Dollar threshold used to distinguish between type A and type B programs:	\$3,148,589
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

None Reported

Section III – Federal Award Findings and Questioned Costs

2025-001 **Program:** Congressionally Recommended Awards / HOME Investment Partnerships Program / Homeland Security Grant Program / Epidemiology and Laboratory Capacity for Infectious Disease
Federal Financial Assistance Listing Number: 16.753 / 14.239 / 97.067 / 93.323
Federal Grantor: U.S. Department of Justice / U.S. Department of Housing and Urban Development / U.S. Department of Homeland Security / U.S. Department of Health and Human Services
Award No. and Year: Multiple

Compliance Requirements: Other – Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) - Schedule of Expenditures of Federal awards
Type of Finding: Material Weakness in Internal Control Over Compliance

Criteria:

Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) states that the auditee (the County) must prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the auditee’s financial statements, which must include the total federal awards expended as determined in accordance with §200.502.

§200.331 of the Uniform Guidance states the County is responsible for making case-by-case determinations to determine whether the entity receiving the Federal funds is a subrecipient.

In addition, §200.303 of the Uniform Guidance states that the County must establish and maintain effective internal control over the federal awards, including controls over the accuracy of program information and expenditure amounts.

Condition:

During our audit procedures performed over the SEFA we noted the following:

- The Sheriff-Coroner Department did not properly identify the amount expended for the Congressionally Recommended Awards, AL No. 16.753. The expenditures reported by the Department were overstated by \$2,638,516.
- The Orange County Community Resources Department did not properly identify the amount of Federal funding passed through to subrecipients for the HOME Investment Partnerships Program, AL No. 14.239. The amount passed through to subrecipients reported by the Department was overstated by \$4,500,624.
- The Sheriff-Coroner Department did not properly identify the amounts expended for the Homeland Security Grant Program, AL No. 97.067. The expenditures reported by the Department were overstated by \$715,489.

- The Orange County Health Care Agency (HCA) did not properly identify the amount expended for the Epidemiology and Laboratory Capacity for Infectious Disease program, AL No. 93.323. The expenditures reported by the Agency were overstated by \$486,000.

Cause:

As a result, the County lacked adequate internal controls to ensure the SEFA is completely and accurately stated. Specifically, the County's processes for recording and tracking expenditures of Federal awards are not designed so that expenditures are identified when incurred. In addition, the County's processes for identifying and reporting subrecipients are not designed to ensure appropriate reporting on the SEFA.

Effect:

Adjustments to the SEFA were required.

Questioned Costs:

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

Context/Sampling:

No sampling was used. Program expenditures and amounts passed through to subrecipients were reconciled to the supporting records.

Repeat Finding from Prior Years:

No.

Recommendation:

The County, including all its reporting departments, should follow existing policies, procedures and internal controls to ensure all expenditures and amounts passed through to subrecipients are accurately tracked and reported on the SEFA. Personnel knowledgeable of federal expenditures should review amounts coded to federal programs for completeness and accuracy. The SEFA should be prepared and reviewed in a timely manner and reconciled to underlying records as well as the basic financial statements.

Views of Responsible Officials:

See separately issued Corrective Action Plan.

2025-002 **Program:** Epidemiology and Laboratory Capacity for Infectious Disease
Federal Financial Assistance Listing Number: 93.323
Federal Grantor: U.S. Department of Health and Human Services
Award No. and Year: Multiple

Compliance Requirements: Equipment and Real Property Management

Type of Finding: Material Weakness in Internal Control Over Compliance and Material Instance of Noncompliance

Criteria:

In accordance with 2 CFR section 200.313(d)(1), property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the Federal Award Identification Number), who holds title, the acquisition date, cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

Condition:

Property records were not maintained in accordance with Uniform Guidance for all property and equipment purchased. As a result, we were unable to (1) test whether differences between the physical inventory and equipment records were resolved and (2) sample equipment from the property records and physically inspect the equipment and determine whether the equipment is appropriately safeguarded and maintained.

Cause:

The HCA department did not have adequate internal controls to ensure its property records included all the requirements under Uniform Guidance or properly identify all property and equipment purchased with federal funds.

Effect:

Property records were not adequately maintained.

Questioned Costs:

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

Context/Sampling:

No sampling was used. We examined the Agency's property records in total.

Repeat Finding from Prior Years:

Yes.

Recommendation:

We recommend the HCA department enhance internal controls to ensure its property records include all the requirements under Uniform Guidance and properly identify all property and equipment purchased with federal funds.

Views of Responsible Officials:

See separately issued Corrective Action Plan.

2025-003

Program: Community Development Block Grant

Federal Financial Assistance Listing Number: 14.218

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

Award No. and Year: B-24-UC-06-0504 and 2025; B-20-UW-06-0504 and 2021

Compliance Requirements: Reporting

Type of Finding: Material Weakness in Internal Control over Compliance and Material Instance of Noncompliance

Criteria:

CFR Appendix A to Part 170I(a)(2), Reporting Requirements, states the recipient must report each subaward to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the end of the month following the month in which the subaward was issued.

Condition:

During our testing of the County's compliance with reporting requirements, we noted the County did not submit the required subaward data to FSRS.

Cause:

The department was unaware of this compliance requirement.

Effect:

Reports were not submitted to FSRS in accordance with the reporting requirements per Appendix A to Part 170I(a)(2).

Questioned Costs:

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

Context/Sampling:

We identified that the FFATA reporting was not completed as required by 2 CFR Part 170 for the following instances:

<u>Count of Subawards</u>	<u>Subawards Not Reported</u>	<u>Report Not Timely</u>	<u>Subaward Amount Incorrect</u>	<u>Subaward Missing Key Elements</u>
14	14	N/A	N/A	N/A
<u>Dollar Amount of Subawards</u>	<u>Subawards Not Reported</u>	<u>Report Not Timely</u>	<u>Subaward Amount Incorrect</u>	<u>Subaward Missing Key Elements</u>
\$3,548,289	\$3,548,289	N/A	N/A	N/A

Amounts shown above as “N/A” represent that, since none of the reports were submitted via FSRS, the remaining categories were not applicable and/or we were unable to test them.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County adhere to their policies and procedures in accordance with 2 CFR Appendix A to Part 170I(a)(2).

Views of Responsible Officials:

See separately issued Corrective Action Plan.

2025-004 **Program:** WIC Special Supplemental Nutrition Program for Women, Infants, and Children
Federal Financial Assistance Listing Number: 10.557
Federal Grantor: U.S. Department of Agriculture
Passed-Through: California Department of Public Health
Award No. and Year: 22-10270 A03 and 2022

Compliance Requirements: Activities Allowed or Unallowed and Allowable Costs/Cost Principles
Type of Finding: Significant Deficiency in Internal Control over Compliance

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.

2 CFR Section 200.430, Compensation – Personal Services, states that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Condition:

During our testing of the HCA’s provisions for activities allowed or unallowed and allowable costs/cost principles requirements, we noted that for one (1) of sixty (60) payroll samples tested, the employee was able to review and approve their own timecard.

Cause:

It was determined that the control deficiency resulted from a system configuration error that permitted the employee to approve their own timecard under the supervisor/manager review role.

Effect:

Failure to consistently apply internal controls over payroll charges increases the risk that unallowable or unsupported payroll costs could be charged to the Federal program and not be detected in a timely manner.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sampling of sixty (60) timecards was selected for testing out of a population of 1,144. The condition noted above was identified during our procedures related to activities allowed or unallowed and allowable costs/cost principles.

Repeat Finding from Prior Years:

No.

Recommendation:

Management should ensure appropriate segregation of duties within the payroll system by restricting approval authority to independent supervisors or managers and implementing controls to prevent self-approval. In addition, management should periodically review user access roles and system configurations to confirm that approval controls are operating as designed and that payroll charges to Federal programs are allowable, properly allocated, and adequately supported.

Views of Responsible Officials:

See separately issued Corrective Action Plan.

2025-005

Program: HIV Emergency Relief Project Grants (Ryan White)

Federal Financial Assistance Listing Number: 93.914

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

Award No. and Year: 6H89HA00019-32-04; 2024

Compliance Requirements: Activities Allowable or Unallowed and Allowable Costs/Cost Principles

Type of Finding: Significant Deficiency in Internal Control over Compliance

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.

2 CFR Section 200.430, Compensation – Personal Services, states that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Condition:

During our testing, for one (1) out of sixty (60) payroll expenditures, we noted the timecard did not contain documented evidence of supervisory approval.

Cause:

The County's internal control procedures were not consistently followed to ensure that the review and approval of timecards was documented.

Effect:

Lack of documented review for personnel hours could lead to an increased risk that unallowable or inaccurate activities and costs to be charged to the Federal program.

Question Costs:

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

Context/Sampling:

A nonstatistical sampling of sixty (60) timecards were selected for testing out of a population of 5,994. The condition noted above was identified during our procedures related to activities allowed or unallowed and allowable costs/cost principles.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County strengthen its policies and procedures to ensure that timecards consistently include documented evidence of supervisor approval prior to payroll processing. The County should also establish compensating controls for circumstances where timely supervisory approvals is not possible, and ensure such controls are consistently documented.

Views of Responsible Officials:

See separately issued Corrective Action Plan.

2025-006

Program: Block Grants for Community Mental Health Services
Federal Financial Assistance Listing Number: 93.958
Federal Grantor: U.S. Department of Health and Human Services
Pass Through: California Department of Health Care Services
Award No. and Year: 68-0317191 and 2024

Compliance Requirements: Subrecipient Monitoring

Type of Finding: Significant Deficiency in Internal Control Over Compliance and Instance of Noncompliance

Criteria:

In accordance with Title 2 U.S. Code of Federal Regulations (CFR) 200.332, pass-through entities must comply with the following:

- 2 CFR Part 200.332(a), Requirements for Pass-Through Entities, states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information as well as all the requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award.

Condition:

The following information was not provided at the time of the subaward for three (3) out of five (5) subawards selected for testing from the HCA's Block Grants for Community Mental Health Services program

- Federal Award Identification Number (FAIN)
- Federal award date of award to recipient by the Federal Agency
- Identification of whether or not the award is R&D
- Indirect cost rate for the Federal award (including if the de-minimus rate is charged)

Cause:

The HCA's procedures did not consistently ensure that the required award information and applicable requirements were communicated to the subrecipients at the time of subaward.

Effect:

The County's control policies were not consistently followed which require compliance with the Subrecipient Monitoring requirements as found in 2 CFR 200.332.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of three (3) of five (5) subrecipients were sampled. The condition noted above was identified during our procedures related to subrecipient monitoring.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County adhere to their policies and procedures in accordance with 2 CFR 200.332 to ensure compliance with subrecipient monitoring requirements.

Views of Responsible Officials:

See separately issued Corrective Action Plan.

2025-007

Program: Housing Voucher Cluster

Federal Financial Assistance Listing Number: 14.871 / 14.879

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

Award No. and Year: Multiple

Compliance Requirements: Special Tests and Provisions – HQS Enforcement

Type of Finding: Significant Deficiency in Internal Control Over Compliance and Instance of Noncompliance

Criteria:

The 2025 OMB Compliance Supplement requires that for dwellings under Housing Assistance Payment (HAP) contracts that fail a Housing Quality Standards (HQS) inspection, the County must enforce HQS requirements. Specifically, upon notification that a unit has failed HQS, the County must inspect the unit within 15 days to confirm the deficiency and notify the owner if the deficiency is confirmed. Once notified, the owner is required to make the necessary repairs within the prescribed time frame. If the owner does not correct the cited HQS deficiencies within the specified correction period, the County must stop (abate) HAPs beginning no later than the first of the month following the specified correction period or must terminate the HAP contract.

Condition:

For one sample selected for testing, the County did not timely enforce HQS requirements.

Cause:

The cause of the finding was an administrative oversight that resulted in delays in issuing the final inspection notice following a missed inspection appointment. The County's existing procedures did not adequately ensure timely follow-up and escalation when an inspection resulted in a no-show.

Effect:

Because the required inspection and notification were not completed timely, the County did not fully comply with the HQS enforcement requirements. This delay increased the risk that housing assistance payments could continue for a unit that did not meet HUD's minimum housing quality standards, potentially affecting program compliance and participant health and safety.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of sixty (60) out of a total population of 1,029 instances of failed HQS were selected. The condition noted above was identified during our procedures related to special tests and provisions – HQS Enforcement.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the County strengthen its HQS enforcement procedures by implementing controls to ensure timely follow-up on failed inspections, including missed appointments. Such controls may include automated tracking of inspection deadlines, supervisory review of no-show appointments, and escalation procedures to ensure owners are notified within required time frames.

Views of Responsible Officials:

See separately issued Corrective Action Plan.

2025-008 **Program:** Refugee and Entrant Assistance State/Replacement Designee Administered Programs
Federal Financial Assistance Listing Number: 93.566
Federal Grantor: U.S. Department of Health and Human Services
Pass Through: California Department of Social Services
Award No. and Year: Various

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

Type of Finding: Significant Deficiency in Internal Control Over Compliance and Instance of Noncompliance

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.

45 CFR Part 400, prescribes the eligibility conditions refugees must meet to receive RCA including the following:

- RCA recipients must meet the general eligibility requirements for immigration status and refugee identification in accordance with 45 CFR §400.40 - §400.44.
- RCA is limited to refugees who are ineligible for TANF, SSI, OAA, AB, APTD, and AABD in accordance with 45 CFR §400.53.
- Mandatory work registrants must comply with work requirements and may not voluntarily quit or refuse suitable employment within 30 days prior to application; benefits must be terminated when requirements are not met (45 CFR §§400.75(a), 400.77, and 400.82(a)).
- RCA payments may not exceed ORR-authorized rates and may not be less than the State TANF payment rate (45 CFR §§400.60(b) and 400.60(d); ORR PL 22-01).

Condition:

During our testing of the Social Service Agency's (SSA) compliance with eligibility and allowable cost/cost principles, we noted the following:

- One (1) instance of payment issued to a participant who did not meet eligible immigration status requirements.
- One (1) instance of payment issued to a participant who was eligible for another federally funded cash assistance program.
- One (1) instance of payment issued to a participant who failed to meet the mandatory work registrant requirements within the required time frame.
- One (1) instance of payment issued to a participant using an incorrect benefit rate.

Cause:

Controls over eligibility determination and benefit rate calculation were not consistently applied, including insufficient verification and supervisory review of eligibility criteria and payment amounts.

Effect:

Program funds were expended for ineligible participants and an incorrect benefit rate was used, increasing the risk of noncompliance with federal requirements.

Questioned Costs:

Questioned costs for cases tested in which we determined to be ineligible to receive cash assistance was \$1,814.

Context/Sampling:

A nonstatistical sample of sixty (60) out of all active program participants were sampled. For ineligible cases, we have projected questioned costs against the remaining population for a total of \$24,276. The underpayment related to an incorrect benefit rate used was not projected as questioned costs as this did not result in an over-expenditure of federal funds.

The condition above was identified during our procedures over eligibility, activities allowed or unallowed, and allowable costs/cost principles testing.

Repeat Finding from Prior Years:

Yes.

Recommendation:

We recommend that the SSA department strengthen its internal controls to ensure that program eligibility criteria and benefit determinations are properly supported.

Views of Responsible Officials:

See separately issued Corrective Action Plan.

2025-009

Program: Homeland Security Grant Program
Federal Financial Assistance Listing Number: 97.067
Federal Grantor: U.S. Department of Homeland Security
Pass-Through Entity: California Governor's Office of Emergency Services
Award No. and Year: Multiple

Compliance Requirements: Subrecipient Monitoring
Type of Finding: Material Weakness in Internal Control over Compliance and Material Noncompliance

Criteria:

Title 2 of the U.S. Code of Federal Regulations (CFR), Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Section 200.332, requires that pass-through entities:

- Evaluate the risk of noncompliance with a subaward to determine the appropriate monitoring.
- Verify every subrecipient is audited as required by Uniform Guidance, issue management decisions for audit findings, as applicable, and ensure the subrecipient take timely corrective action on all audit findings, as applicable.
- Verify whether the subrecipient is suspended, debarred, or otherwise excluded before entering into a covered transaction.

Condition:

For two (2) out of two (2) subrecipients selected for testing, the subrecipient risk assessments were not performed by the department and the subrecipient was not checked for suspension or debarment prior to entering into the agreement.

For one (1) out of two (2) subrecipients selected for testing, evidence could not be provided to verify the County reviewed the subrecipient's single audit report to ensure timely corrective action was taken on audit findings, as applicable.

Cause:

Internal controls were not in place to ensure compliance with subrecipient monitoring requirements.

Effect:

Ineffective controls over this area of compliance could result in noncompliance occurring for a subrecipient and not being detected.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of two (2) subrecipients out of a population of two (2) was selected for testing.

Repeat Finding from Prior Years:

No

Recommendation:

We recommend the department enhance internal controls to ensure compliance with subrecipient monitoring requirements

Views of Responsible Officials:

See separately issued Corrective Action Plan.

Financial Statement Findings

Finding No.	Category	Status of Corrective Action
2024-001	Conflict of Interest	Implemented
2024-002	Procurement	Implemented
2024-003	Capital Assets at Year-End	Implemented

Federal Awards Findings

Finding No.	Program	FALN	Compliance Requirements	Status of Corrective Action
2023-002	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Procurement and Suspension and Debarment	OCPW - Implemented OCCR - Implemented
2024-004	Foster Care Title IV-E	93.658	Subrecipient Monitoring	Implemented
2024-005	Equitable Sharing Program	16.922	Procurement and Suspension and Debarment	Implemented
2024-006	Equitable Sharing Program	16.922	Allowable Costs/Cost Principles	Implemented
2024-007	Santa Ana River Mainstem Project	12.U01	Procurement and Suspension and Debarment	Implemented
2024-008	Medicaid Cluster	93.778	Eligibility	Implemented
2024-009	Aging Cluster	93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053	Subrecipient Monitoring	Implemented
2024-010	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Reporting	Implemented
2024-011	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Other	Implemented
2024-012	Epidemiology and Laboratory Capacity for Infectious Disease	93.323	Procurement and Suspension and Debarment	Implemented
2024-013	Epidemiology and Laboratory Capacity for Infectious Disease	93.323	Equipment and Real Property Management	Not Implemented. Refer to Finding 2025-002
2024-014	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	Activities Allowed or Unallowed, Allowable Costs/Cost Principles and Eligibility	Partially Implemented. Refer to Finding 2025-008
2024-015	Medicaid Cluster, Foster Care Title IV-E, Temporary Assistance for Needy Families, Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.778, 93.658, 93.558, 93.566	Allowable Costs/Cost Principles	Implemented

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March 26, 2026

**SUBJECT: CORRECTIVE ACTION PLAN FOR COUNTY OF ORANGE, CALIFORNIA
FY 2024-25 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: Michelle Aguirre, County Executive Officer
Kimberly Engelby, Chief Financial Officer
Andrew Hamilton, Auditor-Controller
Salvador Lopez, Chief Deputy Auditor-Controller
Megan Vu, A-C Director, Central Accounting Operations
Howard Thomas, A-C Director, Satellite Accounting Operations
Margie Pham, A-C Accounting and Reporting Manager
Cindy Wong, HCA Accounting Manager
Bill Malohn, OCCR Accounting Manager
Kimberly Albano, OCPW Fiscal Manager
Tiffany Thibeault, SSA Accounting Manager
Noma Crook, Business Services Deputy Director, OC Sheriff's Department

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section II – Financial Statement Findings

None Reported

Section III – Federal Award Findings and Questioned Costs

2025-001 **Program:** Congressionally Recommended Awards / HOME Investment Partnerships Program / Homeland Security Grant Program / Epidemiology and Laboratory Capacity for Infectious Disease
Federal Financial Assistance Listing Number: 16.753 / 14.239 / 97.067 / 93.323
Federal Grantor: U.S. Department of Justice / U.S. Department of Housing and Urban Development / U.S. Department of Homeland Security / U.S. Department of Health and Human Services
Award No. and Year: Multiple

Compliance Requirements: Other – Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) - Schedule of expenditures of Federal awards

Type of Finding: Material Weakness in Internal Control Over Compliance

Criteria:

Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) §200.510(b) states that the auditee (the County) must prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the auditee’s financial statements, which must include the total federal awards expended as determined in accordance with §200.502.

§200.331 of the Uniform Guidance states the County is responsible for making case-by-case determinations to determine whether the entity receiving the Federal funds is a subrecipient.

In addition, §200.303 of the Uniform Guidance states that the County must establish and maintain effective internal control over the federal awards, including controls over the accuracy of program information and expenditure amounts.

Condition:

During our audit procedures performed over the SEFA we noted the following:

- The Sheriff-Coroner Department did not properly identify the amount expended for the Congressionally Recommended Awards, AL No. 16.753. The expenditures reported by the Department were overstated by \$2,638,516.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III – Federal Award Findings and Questioned Costs

2025-001 (Continued)

- The Orange County Community Resources Department did not properly identify the amount of Federal funding passed through to subrecipients for the HOME Investment Partnerships Program, AL No. 14.239. The amount passed through to subrecipients reported by the Department was overstated by \$4,500,624.
- The Sheriff-Coroner Department did not properly identify the amounts expended for the Homeland Security Grant Program, AL No. 97.067. The expenditures reported by the Department were overstated by \$715,489.
- The Orange County Health Care Agency (HCA) did not properly identify the amount expended for the Epidemiology and Laboratory Capacity for Infectious Disease program, AL No. 93.323. The expenditures reported by the Agency were overstated by \$486,000.

Cause:

As a result, the County lacked adequate internal controls to ensure the SEFA is completely and accurately stated. Specifically, the County's processes for recording and tracking expenditures of Federal awards are not designed so that expenditures are identified when incurred. In addition, the County's processes for identifying and reporting subrecipients are not designed to ensure appropriate reporting on the SEFA.

Effect:

Adjustments to the SEFA were required.

Questioned Costs:

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

Context/Sampling:

No sampling was used. Program expenditures and amounts passed through to subrecipients were reconciled to the supporting records.

Repeat Finding from Prior Years:

No.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III – Federal Award Findings and Questioned Costs

2025-001 (Continued)

Recommendation:

The County, including all its reporting departments, should follow existing policies, procedures and internal controls to ensure all expenditures and amounts passed through to subrecipients are accurately tracked and reported on the SEFA. Personnel knowledgeable of federal expenditures should review amounts coded to federal programs for completeness and accuracy. The SEFA should be prepared and reviewed in a timely manner and reconciled to underlying records as well as the basic financial statements.

Management Response and Corrective Action Plan:

Health Care Agency:

1. Person Responsible: David Santalahti, HCA Claims & Financial Reporting Manager
2. Corrective action plan:
HCA Accounting will review and enhance its procedures and training for analysis and tracking federal award expenditures to ensure expenditures are reported in the appropriate fiscal year period.
3. Anticipated Implementation date: June 30, 2026

Orange County Community Resources:

1. Person Responsible: Bill Malohn, OCCR Accounting Manager
2. Corrective action plan:
Concur. OCCR has established policies and internal controls to ensure all expenditures and amounts passed through to subrecipients are accurately tracked and reported on the SEFA. Appropriate personnel review amounts coded to federal programs for completeness and accuracy. We prepare and review the SEFA in a timely manner and reconcile to underlying records as well as the basic financial statements. In this particular situation, we miscategorized one provider as a subrecipient and reported the related funding as such on the SEFA. This oversight had no impact on the total amount we reported on the SEFA. We will be sure to follow our policies and procedures to ensure accurate SEFA reporting.
3. Anticipated Implementation date: February 2, 2026

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III – Federal Award Findings and Questioned Costs

2025-001 (Continued)

Sheriff-Coroner:

1. Person Responsible: Monique Vansuch, Fiscal Administrator
2. Corrective action plan:
The Sheriff-Coroner Department acknowledges the finding and recognized federal grant expenditure incurred is defined as when expenditures are delivered and/or services are performed rather than when the expenditures are paid. We will strengthen the internal controls to ensure grant expenditures are reported per the Uniform Guidance.
3. Anticipated Implementation date: June 30, 2026

2025-002

Program: Epidemiology and Laboratory Capacity for Infectious Disease

Federal Financial Assistance Listing Number: 93.323

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

Award No. and Year: Multiple

Compliance Requirements: Equipment and Real Property Management

Type of Finding: Material Weakness in Internal Control Over Compliance and Material Instance of Noncompliance

Criteria:

In accordance with 2 CFR section 200.313(d)(1), property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the Federal Award Identification Number), who holds title, the acquisition date, cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

Condition:

Property records were not maintained in accordance with Uniform Guidance for all property and equipment purchased. As a result, we were unable to (1) test whether differences between the physical inventory and equipment records were resolved and (2) sample equipment from the property records and physically inspect the equipment and determine whether the equipment is appropriately safeguarded and maintained.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III – Federal Award Findings and Questioned Costs

2025-002 (Continued)

Cause:

The HCA department did not have adequate internal controls to ensure its property records included all the requirements under Uniform Guidance or properly identify all property and equipment purchased with federal funds.

Effect:

Property records were not adequately maintained.

Questioned Costs:

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

Context/Sampling:

No sampling was used. We examined the Agency's property records in total.

Repeat Finding from Prior Years:

Yes.

Recommendation:

We recommend the HCA department enhance internal controls to ensure its property records include all the requirements under Uniform Guidance and properly identify all property and equipment purchased with federal funds.

Management Response and Corrective Action Plan:

1. Person Responsible: Anna Peters, HCA Operations & Support Assistant Deputy Director
2. Corrective action plan:
The County of Orange implemented a new Asset Tracking system in 2025 and HCA migrated data from an old legacy system. A funding source field was recently added to the new system to capture job numbers. HCA will ensure all ELC funded property and equipment are properly tracked.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III – Federal Award Findings and Questioned Costs

2025-002 (Continued)

3. Anticipated Implementation date: June 30, 2026

2025-003

Program: Community Development Block Grant
Federal Financial Assistance Listing Number: 14.218
Federal Grantor: U.S. Department of Housing and Urban Development
Award No. and Year: B-24-UC-06-0504 and 2025; B-20-UW-06-0504 and 2021

Compliance Requirements: Reporting

Type of Finding: Material Weakness in Internal Control over Compliance and Material Instance of Noncompliance

Criteria:

CFR Appendix A to Part 170I(a)(2), Reporting Requirements, states the recipient must report each subaward to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the end of the month following the month in which the subaward was issued.

Condition:

During our testing of the County's compliance with reporting requirements, we noted the County did not submit the required subaward data to FSRS.

Cause:

The department was unaware of this compliance requirement.

Effect:

Reports were not submitted to FSRS in accordance with the reporting requirements per Appendix A to Part 170I(a)(2).

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, 2025

Section III – Federal Award Findings and Questioned Costs

2025-003 (Continued)

Context/Sampling:

We identified that the FFATA reporting was not completed as required by 2 CFR Part 170 for the following instances:

<u>Count of Subawards</u>	<u>Subawards Not Reported</u>	<u>Report Not Timely</u>	<u>Subaward Amount Incorrect</u>	<u>Subaward Missing Key Elements</u>
14	14	N/A	N/A	N/A
<u>Dollar Amount of Subawards</u>	<u>Subawards Not Reported</u>	<u>Report Not Timely</u>	<u>Subaward Amount Incorrect</u>	<u>Subaward Missing Key Elements</u>
\$3,548,289	\$3,548,289	N/A	N/A	N/A

Amounts shown above as “N/A” represent that, since none of the reports were submitted via FSRS, the remaining categories were not applicable and/or we were unable to test them.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County adhere to their policies and procedures in accordance with 2 CFR Appendix A to Part 170I(a)(2).

Management Response and Corrective Action Plan:

1. Person Responsible: Francisco Padilla, Community Development Analyst
2. Corrective action plan:
 Concur. We will adhere to our policies and procedures to ensure reports are submitted to FSRS in accordance with 2 CFR Appendix A to Part 170I(a)(2).
3. Anticipated Implementation date: April 30, 2026

2025-004 **Program:** WIC Special Supplemental Nutrition Program for Women, Infants, and Children
Federal Financial Assistance Listing Number: 10.557

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III – Federal Award Findings and Questioned Costs

2025-004 (Continued)

Federal Grantor: U.S. Department of Agriculture
Pass-Through: California Department of Public Health
Award No. and Year: 22-10270 A03 and 2022

Compliance Requirements: Activities Allowed or Unallowed and Allowable Costs/Cost Principles
Type of Finding: Significant Deficiency in Internal Control over Compliance

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.

2 CFR Section 200.430, Compensation – Personal Services, states that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Condition:

During our testing of the HCA's provisions for activities allowed or unallowed and allowable costs/cost principles requirements, we noted that for one (1) of sixty (60) payroll samples tested, the employee was able to review and approve their own timecard.

Cause:

It was determined that the control deficiency resulted from a system configuration error that permitted the employee to approve their own timecard under the supervisor/manager review role.

Effect:

Failure to consistently apply internal controls over payroll charges increases the risk that unallowable or unsupported payroll costs could be charged to the Federal program and not be detected in a timely manner.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III – Federal Award Findings and Questioned Costs

2025-004 (Continued)

Questioned Costs:

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

Context/Sampling:

A nonstatistical sampling of sixty (60) timecards was selected for testing out of a population of 1,144. The condition noted above was identified during our procedures related to activities allowed or unallowed and allowable costs/cost principles.

Repeat Finding from Prior Years:

No.

Recommendation:

Management should ensure appropriate segregation of duties within the payroll system by restricting approval authority to independent supervisors or managers and implementing controls to prevent self-approval. In addition, management should periodically review user access roles and system configurations to confirm that approval controls are operating as designed and that payroll charges to Federal programs are allowable, properly allocated, and adequately supported.

Management Response and Corrective Action Plan:

1. Person Responsible: Barbara Harano, HCA Disbursements Manager
2. Corrective action plan:
An unexpected change occurred in the OC Time system that allowed an employee to both submit and approve their own timesheet. This issue had been previously reported and resolved. Auditor-Controller IT has reported the issue again to the timekeeping system vendor and is currently validating and testing the updated configuration to ensure the problem does not recur.
3. Anticipated Implementation date: June 30, 2026

2025-005

Program: HIV Emergency Relief Project Grants (Ryan White)
Federal Financial Assistance Listing Number: 93.914
Federal Grantor: U.S. Department of Health and Human Services
Award No. and Year: 6H89HA00019-32-04; 2024

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III – Federal Award Findings and Questioned Costs

2025-005 (Continued)

Compliance Requirements: Activities Allowable or Unallowed and Allowable Costs/Cost Principles
Type of Finding: Significant Deficiency in Internal Control over Compliance

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.

2 CFR Section 200.430, Compensation – Personal Services, states that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Condition:

During our testing, for one (1) out of sixty (60) payroll expenditures, we noted the timecard did not contain documented evidence of supervisory approval.

Cause:

The County's internal control procedures were not consistently followed to ensure that the review and approval of timecards was documented.

Effect:

Lack of documented review for personnel hours could lead to an increased risk that unallowable or inaccurate activities and costs to be charged to the Federal program.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sampling of sixty (60) timecards were selected for testing out of a population of

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III – Federal Award Findings and Questioned Costs

2025-005 (Continued)

5,994. The condition noted above was identified during our procedures related to activities allowed or unallowed and allowable costs/cost principles.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County strengthen its policies and procedures to ensure that timecards consistently include documented evidence of supervisor approval prior to payroll processing. The County should also establish compensating controls for circumstances where timely supervisory approvals is not possible, and ensure such controls are consistently documented.

Management Response and Corrective Action Plan:

1. Person Responsible: Barbara Harano, HCA Disbursements Manager
2. Corrective action plan:
HCA Payroll will continue to review the Unapproved Timesheets Report in OC Time and send reminder emails to all supervisors with pending approvals. If supervisory approvals cannot be obtained by the OC Time timesheet upload deadlines, HCA Payroll will ensure documented timesheet approvals are appended through the OC Time amendment process and archived in the Unit's shared drive.
3. Anticipated Implementation date: January 22, 2026

2025-006

Program: Block Grants for Community Mental Health Services
Federal Financial Assistance Listing Number: 93.958
Federal Grantor: U.S. Department of Health and Human Services
Pass Through: California Department of Health Care Services
Award No. and Year: 68-0317191 and 2024

Compliance Requirements: Subrecipient Monitoring

Type of Finding: Significant Deficiency in Internal Control Over Compliance and Instance of Noncompliance

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III – Federal Award Findings and Questioned Costs

2025-006 (Continued)

Criteria:

In accordance with Title 2 U.S. Code of Federal Regulations (CFR) 200.332, pass-through entities must comply with the following:

- 2 CFR Part 200.332(a), Requirements for Pass-Through Entities, states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information as well as all the requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award.

Condition:

The following information was not provided at the time of the subaward for three (3) out of five (5) subawards selected for testing from the HCA's Block Grants for Community Mental Health Services program

- Federal Award Identification Number (FAIN)
- Federal award date of award to recipient by the Federal Agency
- Identification of whether or not the award is R&D
- Indirect cost rate for the Federal award (including if the de-minimus rate is charged)

Cause:

The HCA's procedures did not consistently ensure that the required award information and applicable requirements were communicated to the subrecipients at the time of subaward.

Effect:

The County's control policies were not consistently followed which require compliance with the Subrecipient Monitoring requirements as found in 2 CFR 200.332.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of three (3) of five (5) subrecipients were sampled. The condition noted above was identified during our procedures related to subrecipient monitoring.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III – Federal Award Findings and Questioned Costs

2025-006 (Continued)

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the County adhere to their policies and procedures in accordance with 2 CFR 200.332 to ensure compliance with subrecipient monitoring requirements.

Management Response and Corrective Action Plan:

1. Person Responsible: Brittany Davis, HCA Procurement & Contract Services Division Manager
2. Corrective action plan:
HCA will coordinate with internal stakeholders on the review of all subrecipient contracts and applicable funding source requirements to ensure that subaward criteria and subrecipient responsibilities are included. Amendments or subrecipient notification letters will be issued, as needed, to notify contractors of subrecipient responsibilities.
3. Anticipated Implementation date: June 30, 2026

2025-007

Program: Housing Voucher Cluster

Federal Financial Assistance Listing Number: 14.871 / 14.879

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

Award No. and Year: Multiple

Compliance Requirements: Special Tests and Provisions – HQS Enforcement

Type of Finding: Significant Deficiency in Internal Control Over Compliance and Instance of Noncompliance

Criteria:

The 2025 OMB Compliance Supplement requires that for dwellings under Housing Assistance Payment (HAP) contracts that fail a Housing Quality Standards (HQS) inspection, the County must enforce HQS requirements. Specifically, upon notification that a unit has failed HQS, the County must inspect the unit within 15 days to confirm the deficiency and notify the owner if the deficiency is confirmed. Once notified, the owner is required to make the necessary repairs within

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III – Federal Award Findings and Questioned Costs

2025-007 (Continued)

the prescribed time frame. If the owner does not correct the cited HQS deficiencies within the specified correction period, the County must stop (abate) HAPs beginning no later than the first of the month following the specified correction period or must terminate the HAP contract.

Condition:

For one sample selected for testing, the County did not timely enforce HQS requirements.

Cause:

The cause of the finding was an administrative oversight that resulted in delays in issuing the final inspection notice following a missed inspection appointment. The County's existing procedures did not adequately ensure timely follow-up and escalation when an inspection resulted in a no-show.

Effect:

Because the required inspection and notification were not completed timely, the County did not fully comply with the HQS enforcement requirements. This delay increased the risk that housing assistance payments could continue for a unit that did not meet HUD's minimum housing quality standards, potentially affecting program compliance and participant health and safety.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of sixty (60) out of a total population of 1,029 instances of failed HQS were selected. The condition noted above was identified during our procedures related to special tests and provisions – HQS enforcement.

Repeat Finding from Prior Years:

No.

County of Orange, California
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Section III – Federal Award Findings and Questioned Costs

2025-007 (Continued)

Recommendation:

We recommend the County strengthen its HQS enforcement procedures by implementing controls to ensure timely follow-up on failed inspections, including missed appointments. Such controls may include automated tracking of inspection deadlines, supervisory review of no-show appointments, and escalation procedures to ensure owners are notified within required time frames.

Management Response and Corrective Action Plan:

1. Person Responsible: Linda Tarzjani, Leasing Manager
2. Corrective action plan:
Concur. We will strengthen our HQS enforcement procedures by implementing controls to ensure timely follow-up on failed inspections, including missed appointments. In doing so we will consider automated tracking of inspection deadlines, supervisory review of no-show appointments, and escalation procedures to ensure owners are notified within required time frames.
3. Anticipated Implementation date: February 1, 2026

2025-008

Program: Refugee and Entrant Assistance State/Replacement Designee Administered Programs
Federal Financial Assistance Listing Number: 93.566
Federal Grantor: U.S. Department of Health and Human Services
Pass Through: California Department of Social Services
Award No. and Year: Various

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

Type of Finding: Significant Deficiency in Internal Control Over Compliance and Instance of Noncompliance

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.

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Section III – Federal Award Findings and Questioned Costs

2025-008 (Continued)

45 CFR Part 400, prescribes the eligibility conditions refugees must meet to receive RCA including the following:

- RCA recipients must meet the general eligibility requirements for immigration status and refugee identification in accordance with 45 CFR §400.40 - §400.44.
- RCA is limited to refugees who are ineligible for TANF, SSI, OAA, AB, APTD, and AABD in accordance with 45 CFR §400.53.
- Mandatory work registrants must comply with work requirements and may not voluntarily quit or refuse suitable employment within 30 days prior to application; benefits must be terminated when requirements are not met (45 CFR §§400.75(a), 400.77, and 400.82(a)).
- RCA payments may not exceed ORR-authorized rates and may not be less than the State TANF payment rate (45 CFR §§400.60(b) and 400.60(d); ORR PL 22-01).

Condition:

During our testing of the Social Services Agency's (SSA) compliance with eligibility and allowable cost/cost principles, we noted the following:

- One (1) instance of payment issued to a participant who did not meet eligible immigration status requirements.
- One (1) instance of payment issued to a participant who was eligible for another federally funded cash assistance program.
- One (1) instance of payment issued to a participant who failed to meet the mandatory work registrant requirements within the required time frame.
- One (1) instance of payment issued to a participant using an incorrect benefit rate.

Cause:

Controls over eligibility determination and benefit rate calculation were not consistently applied, including insufficient verification and supervisory review of eligibility criteria and payment amounts.

Effect:

Program funds were expended for ineligible participants and an incorrect benefit rate was used, increasing the risk of noncompliance with federal requirements.

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Section III – Federal Award Findings and Questioned Costs

2025-008 (Continued)

Questioned Costs:

Questioned costs for cases tested in which we determined to be ineligible to receive cash assistance was \$1,814.

Context/Sampling:

A nonstatistical sample of sixty (60) out of all active program participants were sampled. For ineligible cases, we have projected questioned costs against the remaining population for a total of \$24,276. The underpayment related to an incorrect benefit rate used was not projected as questioned costs as this did not result in an over-expenditure of federal funds

The condition above was identified during our procedures over eligibility, activities allowed or unallowed, and allowable costs/cost principles testing.

Repeat Finding from Prior Years:

Yes.

Recommendation:

We recommend that the SSA department strengthen its internal controls to ensure that program eligibility criteria and benefit determinations are properly supported.

Management Response and Corrective Action Plan:

1. Person Responsible: Rosa Palacios, Human Services Manager
2. Corrective action plan:

Staff Guidance and Eligibility Reminder:

Program will issue a reminder to all eligibility staff reinforcing program eligibility requirements and the importance of thoroughly reviewing documentation when making eligibility determinations. The reminder will highlight key areas identified in the audit findings, including verification of immigration eligibility, identifying applicants who may qualify for other federally funded cash assistance programs, and ensuring accurate benefit determinations.

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2025-008 (Continued)

Work Requirement Reporting Coordination:

Program will also communicate with the contracted provider responsible for monitoring work participation requirements to reinforce expectations regarding timely reporting of participant non-compliance. Internal staff will be reminded to take timely action once non-compliance is reported to ensure benefits are discontinued in accordance with program requirements.

System Correction:

The incorrect benefit rate identified during the audit was related to a prior system configuration issue that required manual processing. The system has since been updated. Program staff will continue to monitor system updates and verify benefit calculations as needed.

3. Anticipated Implementation date: June 30, 2026

2025-009

Program: Homeland Security Grant Program

Federal Financial Assistance Listing Number: 97.067

Federal Grantor: U.S. Department of Homeland Security

Pass-Through Entity: California Governor's Office of Emergency Services

Award No. and Year: Multiple

Compliance Requirements: Subrecipient Monitoring

Type of Finding: Material Weakness in Internal Control over Compliance and Material Noncompliance

Criteria:

Title 2 of the U.S. Code of Federal Regulations (CFR), Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Section 200.332, requires that pass-through entities:

- Evaluate the risk of noncompliance with a subaward to determine the appropriate monitoring.
- Verify every subrecipient is audited as required by Uniform Guidance, issue management decisions for audit findings, as applicable, and ensure the subrecipient take timely corrective action on all audit findings, as applicable.
- Verify whether the subrecipient is suspended, debarred, or otherwise excluded before entering into a covered transaction.

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Section III – Federal Award Findings and Questioned Costs

2025-009 (Continued)

Condition:

For two (2) out of two (2) subrecipients selected for testing, the subrecipient risk assessments were not performed by the department and the subrecipient was not checked for suspension or debarment prior to entering into the agreement.

For one (1) out of two (2) subrecipients selected for testing, evidence could not be provided to verify the County reviewed the subrecipient's single audit report to ensure timely corrective action was taken on audit findings, as applicable.

Cause:

Internal controls were not in place to ensure compliance with subrecipient monitoring requirements.

Effect:

Ineffective controls over this area of compliance could result in noncompliance occurring for a subrecipient and not being detected.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of two (2) subrecipients out of a population of two (2) was selected for testing.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the department enhance internal controls to ensure compliance with subrecipient monitoring requirements

County of Orange, California
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Section III – Federal Award Findings and Questioned Costs

2025-009 (Continued)

Management Response and Corrective Action Plan:

1. Person Responsible: Monique Vansuch, Fiscal Administrator
2. Corrective action plan:
The Sheriff-Coroner Department will complete and document risk assessments, suspension/debarment status and verify subrecipient's single audit report is reviewed and corrective actions are implemented prior to subaward issuance.
3. Anticipated Implementation date: June 30, 2026

Attachment No. 2 – Summary Schedule of Prior Audit Findings

COUNTY OF ORANGE, CALIFORNIA
 Schedule of Prior Audit Findings
 For the Year Ended June 30, 2025

Prior Year Financial Statement Findings				
Finding No.	Finding Description	Status of Corrective Action	Reason for Findings Recurrence	Contact Info
2024-001	Conflict of Interest	Implemented	N/A	N/A
2024-002	Procurement	Implemented	N/A	N/A
2024-003	Capital Assets at Year-End	Implemented	N/A	N/A

Prior Year Federal Awards Findings						
Finding No.	Federal Program Name	ALN	Compliance Requirements	Status of Corrective Action	Reason for Findings Recurrence	Contact Info
2023-002	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Procurement and Suspension and Debarment	OCPW - Implemented OCCR - Implemented	N/A	N/A
2024-004	Foster Care Title IV-E	93.658	Subrecipient Monitoring	Implemented	N/A	N/A
2024-005	Equitable Sharing Program	16.922	Procurement and Suspension and Debarment	Implemented	N/A	N/A
2024-006	Equitable Sharing Program	16.922	Allowable Costs/Cost Principles	Implemented	N/A	N/A
2024-007	Santa Ana River Mainstem Project	12.U01	Procurement and Suspension and Debarment	Implemented	N/A	N/A
2024-008	Medicaid Cluster	93.778	Eligibility	Implemented	N/A	N/A
2024-009	Aging Cluster	93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053	Subrecipient Monitoring	Implemented	N/A	N/A
2024-010	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Reporting	Implemented	N/A	N/A
2024-011	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Other	Implemented	N/A	N/A
2024-012	Epidemiology and Laboratory Capacity for Infectious Disease	93.323	Procurement and Suspension and Debarment	Implemented	N/A	N/A
2024-013	Epidemiology and Laboratory Capacity for Infectious Disease	93.323	Equipment and Real Property Management	In Progress. Refer to Finding 2025-002	HCA missing requirement in property records	Anna Peters HCA Operations & Support Assistant Deputy Director
2024-014	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	Activities Allowed or Unallowed, Allowable Costs/Cost Principles and Eligibility	Partially Implemented. Refer to Finding 2025-008	Eligibility determination and benefit rate calculation were not consistently applied	Rosa Palacios Human Services Manager
2024-015	Medicaid Cluster, Foster Care Title IV-E, Temporary Assistance for Needy Families, Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.778, 93.658, 93.558, 93.566	Allowable Costs/Cost Principles	Implemented	N/A	N/A