

COUNTY OF ORANGE, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2014

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For the Year Ended June 30, 2014

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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*

Board of Supervisors
County of Orange, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Orange, California (County), as of and for the year ended June 30, 2014, 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, 2014. Our report includes a reference to other auditors who audited the financial statements 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, as described in our report on the County’s financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Macias Gini & O'Connell LLP

Newport Beach, California

December 18, 2014

Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and the Supplementary Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging

Board of Supervisors
County of Orange, California

Report on Compliance for Each Major Federal Program

We have audited the County of Orange, California’s (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2014. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

The County’s basic financial statements include the operations of the Children and Families Commission of Orange County and the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance (discretely presented component units), which expended \$724,611 and \$3,641,809, respectively, in federal awards and which are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2014. Our audit, described below, did not include the operations of the discretely presented component units because the discretely presented component units engaged other auditors to perform audits in accordance with OMB Circular A-133.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the County’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-001 through 2014-006. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2014-001 through 2014-006 that we consider to be significant deficiencies.

The County's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and the 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, 2014, 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, 2014, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors who audited the financial statements of the Children and Families Commission of Orange County and the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and the supplementary schedule of grant expenditures for grants provided by the California Health and Human Services Agency, Department of Aging are presented for purposes of additional analysis as required by OMB Circular A-133, and the California Health and Human Services Agency, Department of Aging, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards, and the supplementary schedule of grant expenditures for grants provided by the California Health and Human Services Agency, Department of Aging are fairly stated in all material respects in relation to the basic financial statements as a whole.

Macias Gini & O'Connell LLP

Newport Beach, California
March 30, 2015

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COUNTY OF ORANGE (OC), CALIFORNIA (CA)
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2014

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	County Department
U.S. Department of Agriculture					
Pierce's Disease Control Program (Indirect)	10.025	12-0123-SF	CA Dept. of Food & Agriculture	\$ 465,431	OC Public Works
Phytophthora Ramorum Program (Indirect)	10.025	13-0293-SF	CA Dept. of Food & Agriculture	24,172	OC Public Works
Light Brown Apple Moth Program (Indirect)	10.025	13-0264-SF, 13-0322-SF, 13-0484-SF	CA Dept. of Food & Agriculture	15,022	OC Public Works
Subtotal 10.025				<u>504,625</u>	
School Breakfast Program (Indirect)	10.553	30-34306-9003500-1	CA Dept. of Education	301,197	Probation
School Breakfast Program (Indirect)	10.553	02039-SN-30-R	CA Dept. of Education	41,404	Social Services Agency
National School Lunch Program (Indirect)	10.555	30-34306-9003500-1	CA Dept. of Education	434,610	Probation
National School Lunch Program (Indirect)	10.555	02039-SN-30-R	CA Dept. of Education	63,914	Social Services Agency
Subtotal 10.553 and 10.555 (Child Nutrition Cluster)				<u>841,125</u>	
Women, Infants, and Children (WIC) (Indirect)	10.557	11-10452	CA Dept. of Public Health	4,896,908	Health Care Agency
Nutrition Education and Obesity Prevention Program (Indirect)	10.561	11-10241, 12-10189, 13-20487	CA Dept. of Public Health	1,935,949	Health Care Agency
Network (CalWIN) (Indirect)	10.561	1946001347 A7	CA Dept. of Social Services	2,333,534	Social Services Agency
Non-Assisted Benefits (Indirect)	10.561	1946001347 A7	CA Dept. of Social Services	29,646,292	Social Services Agency
Subtotal 10.561 (SNAP Cluster)				<u>33,915,775</u>	
Value of Senior Farmer's Market Coupons (Indirect)	10.576		CA Dept. of Aging	34,000	OC Community Resources
Subtotal - U.S. Department of Agriculture				<u>40,192,433</u>	
U.S. Department of Health and Human Services					
Title VII-B: Elder Abuse Prevention (Indirect)	93.041	A3/A9-1314-22	CA Dept. of Aging	35,529	OC Community Resources
Title VII-A: Ombudsman (Indirect)	93.042	A3/A9-1314-22	CA Dept. of Aging	92,574	OC Community Resources
Title III-D: Preventive Health (Indirect)	93.043	A3/A9-1314-22	CA Dept. of Aging	151,337	OC Community Resources
Title III-B: Senior Supportive Services (Indirect)	93.044	A3/A9-1314-22	CA Dept. of Aging	2,310,548	OC Community Resources
Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	A3/A9-1314-22	CA Dept. of Aging	1,924,494	OC Community Resources
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	A3/A9-1314-22	CA Dept. of Aging	2,329,343	OC Community Resources
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	A3/A9-1314-22	CA Dept. of Aging	317,105	OC Community Resources
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	A3/A9-1314-22	CA Dept. of Aging	787,107	OC Community Resources
Subtotal 93.044, 93.045, and 93.053 (Aging Cluster)				<u>7,668,597</u>	
National Family Caregiver Support Program (Indirect)	93.052	A3/A9-1314-22	CA Dept. of Aging	1,069,717	OC Community Resources
Public Health Emergency Preparedness (PHEP) (Indirect)	93.069	EPO 11-30	CA Dept. of Public Health	25,717	Health Care Agency
Public Health Emergency Preparedness (PHEP) - Risk-Based Initiative (Indirect)	93.069	EPO 11-30	CA Dept. of Public Health	1,120	Health Care Agency
Subtotal 93.069				<u>26,837</u>	
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-1314-22	CA Dept. of Aging	61,307	OC Community Resources
Hospital Preparedness Program (HPP) (Indirect)	93.074	EPO 13-32	CA Dept. of Public Health	987,908	Health Care Agency
Public Health Emergency Preparedness (PHEP) (Indirect)	93.074	EPO 13-32	CA Dept. of Public Health	2,292,156	Health Care Agency
Subtotal 93.074				<u>3,280,064</u>	
Guardianship Assistance (Indirect)	93.090	1946001347 A7	CA Dept. of Social Services	2,993	Social Services Agency
TB Local Assistance (Base Award) (Indirect)	93.116		CA Dept. of Public Health	647,650	Health Care Agency
Projects for Assistance in Transition from Homelessness (PATH) Grant (Indirect)	93.150	68-0317191	CA Dept. of Mental Health	521,018	Health Care Agency
Childhood Lead Poisoning Prevention Program (CLPPP) (Indirect)	93.197	11-10303	CA Dept. of Public Health	240,013	Health Care Agency
Pediatric Immunization - Immunization Assistance Program (IAP) (Indirect)	93.268	13-20304	CA Dept. of Public Health	596,160	Health Care Agency
Breast Cancer Early Detection Program (BCEDP) (Indirect)	93.394	12-89327	CA Dept. of Public Health	5,000	Health Care Agency
State Planning and Establishment Grants for the Affordable Care Act Exchanges (Indirect)	93.525	1946001347 A7	CA Dept. of Social Services	1,555,369	Social Services Agency
Family Preservation (Indirect)	93.556	1946001347 A7	CA Dept. of Social Services	2,026,620	Social Services Agency
CalWorks - CalWIN (Indirect)	93.558	1946001347 A7	CA Dept. of Social Services	1,595,429	Social Services Agency
CalWorks (Indirect)	93.558	1946001347 A7	CA Dept. of Social Services	38,107,749	Social Services Agency
CalWorks Admin (Indirect)	93.558	1946001347 A7	CA Dept. of Social Services	97,473,773	Social Services Agency
Subtotal 93.558 (TANF Cluster)				<u>137,176,951</u>	

COUNTY OF ORANGE (OC), CALIFORNIA (CA)
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2014

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	County Department
Support Enforcement Incentive Fund (Indirect)	93.563	06-059	CA Dept. of Child Support Services	3,020,196	Child Support Services
Child Support Enforcement Program (Indirect)	93.563	06-059	CA Dept. of Child Support Services	35,147,466	Child Support Services
Subtotal 93.563				38,167,662	
Welfare Aid to Refugees - CalWIN (Indirect)	93.566	1946001347 A7	CA Dept. of Social Services	1,038	Social Services Agency
Welfare Aid to Refugees (Indirect)	93.566	1946001347 A7	CA Dept. of Social Services	535,876	Social Services Agency
Refugee Cash Assistance (Indirect)	93.566	1946001347 A7	CA Dept. of Social Services	66,740	Social Services Agency
Refugee Employment Social Services (Indirect)	93.566	RESS 1203, RESS 1303	CA Dept. of Social Services	394,072	Social Services Agency
Subtotal 93.566				997,726	
Refugee Health Assessment Program (Indirect)	93.567	12-30-90840-00, 13-30-90840-00	CA Dept. of Public Health	306,661	Health Care Agency
Targeted Assistance (Indirect)	93.576	TARL 1203, TARL 1303	CA Dept. of Social Services	12,290	Social Services Agency
Targeted Assistance Grant (Indirect)	93.584	TAFO 1203, TAFO 1303	CA Dept. of Social Services	217,956	Social Services Agency
Community Based Child Abuse Prevention (Indirect)	93.590	1946001347 A7	CA Dept. of Social Services	114,421	Social Services Agency
Help America Vote Act (HAVA) Polling Place Accessibility Training Program (Indirect)	93.617	13G26119	CA Secretary of State	15,030	Registrar of Voters
SHIP Options Counseling for Medicare/Medicaid-Financial Alignment (Indirect)	93.626	FA1316-22	CA Dept. of Aging	52,633	OC Community Resources
Child Welfare System Title IV-B (Indirect)	93.645	1946001347 A7	CA Dept. of Social Services	1,996,758	Social Services Agency
Children Welfare System Title IV-E (Indirect)	93.658	1946001347 A7	CA Dept. of Social Services	3,044,811	Probation
Children Welfare System Title IV-E (Indirect)	93.658	1946001347 A7	CA Dept. of Social Services	25,424,554	Social Services Agency
Welfare Aid to Children in Boarding Homes (Indirect)	93.658	1946001347 A7	CA Dept. of Social Services	12,553,427	Social Services Agency
Subtotal 93.658				41,022,792	
Adoption Assistance (Indirect)	93.659	1946001347 A7	CA Dept. of Social Services	18,667,452	Social Services Agency
Adoptions (Indirect)	93.659	1946001347 A7	CA Dept. of Social Services	2,949,167	Social Services Agency
Subtotal 93.659				21,616,619	
Social Services Block Grant (Indirect)	93.667	1946001347 A7	CA Dept. of Social Services	9,000,782	Social Services Agency
Independent Living Skills (Indirect)	93.674	1946001347 A7	CA Dept. of Social Services	552,263	Social Services Agency
CA Children Services (CCS) Healthy Families (Indirect)	93.767		CA Dept. of Health Care Services	26,735	Health Care Agency
Childrens Health Insurance Program (CHIP; Title XXI) (Indirect)	93.767	1946001347 A7	CA Dept. of Social Services	12,330	Social Services Agency
Subtotal 93.767				39,065	
CA Children Services (CCS) Medi-Cal (Indirect)	93.778		CA Dept. of Health Care Services	6,829,662	Health Care Agency
Children in Foster Care Title XIX- Administrative Expenses (Indirect)	93.778		CA Dept. of Health Care Services	144,478	Health Care Agency
Children in Foster Care Title XIX- Health Care Program for Children in Foster Care (HCPFC) (Indirect)	93.778		CA Dept. of Health Care Services	773,319	Health Care Agency
Child Health and Disability Prevention (CHDP) Program Title XIX (Indirect)	93.778	201130	CA Dept. of Health Care Services	1,008,221	Health Care Agency
Child Welfare Services - Health (Indirect)	93.778	1946001347 A7	CA Dept. of Social Services	3,356,669	Social Services Agency
County Services Block Grant and Adult Protective Services - Health (Indirect)	93.778	1946001347 A7	CA Dept. of Social Services	2,802,743	Social Services Agency
Medi-Cal Administrative Activities (MAA) (Indirect)	93.778	09-86031 A02	CA Dept. of Health Care Services	321,070	Public Guardian
Medi-Cal Administrative Activities (MAA) (Indirect)	93.778	09-86031 A02	CA Dept. of Health Care Services	3,212,383	Health Care Agency
Medi-Cal CalWIN (Indirect)	93.778	1946001347 A7	CA Dept. of Social Services	3,073,900	Social Services Agency
Medi-Cal (Indirect)	93.778	MCAC 2013-14 01R	CA Dept. of Health Care Services	58,700,171	Social Services Agency
Medi-Cal In-Home Supportive Services (Indirect)	93.778	1946001347 A7	CA Dept. of Social Services	6,759,447	Social Services Agency
Medi-Cal In-Home Supportive Services Admin (Indirect)	93.778	1946001347 A7	CA Dept. of Social Services	6,864,498	Social Services Agency
Medi-Cal Targeted Case Management (TCM) (Indirect)	93.778	30-1318	CA Dept. of Health Care Services	4,246,924	Health Care Agency
Medi-Cal Targeted Case Management (TCM) (Indirect)	93.778	30-0713A2	CA Dept. of Health Care Services	144,518	Public Guardian
Medical Assistance Program (Medicaid; Title XIX) (Indirect)	93.778	1946001347 A7	CA Dept. of Social Services	287,563	Social Services Agency
Subtotal 93.778 (Medicaid Cluster)				98,525,566	
Health Insurance Counseling and Advocacy Program (Indirect)	93.779	H9-1314-22 & HI-1415-22	CA Dept. of Aging	194,417	OC Community Resources
Minority AIDS Initiative (MAI) (Direct)	93.914			397,675	Health Care Agency
Ryan White Part A (Direct)	93.914			5,733,986	Health Care Agency
Subtotal 93.914				6,131,661	

COUNTY OF ORANGE (OC), CALIFORNIA (CA)
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2014

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	County Department
Prevention, Testing and Partner Services (Indirect)	93.917	13-20246	CA Dept. of Public Health, Office of AIDS	962,770	Health Care Agency
Care Services (Indirect)	93.917	13-20064	CA Dept. of Public Health, Office of AIDS	1,242,879	Health Care Agency
Human Immunodeficiency Virus (HIV) Expanded Testing (Indirect)	93.917	13-10007	CA Dept. of Public Health, Office of AIDS	182,577	Health Care Agency
Subtotal 93.917				2,388,226	
Ryan White Part C (HIV Primary Care) (Direct)	93.918			727,536	Health Care Agency
Block Grants for Community Mental Health Services - Substance Abuse and Mental Health Services Administration (SAMHSA) (Indirect)	93.958	68-0317191	CA. Dept. of Health Care Services - Mental Health Services Division	2,316,159	Health Care Agency
Block Grants for Prevention and Treatment of Substance Abuse - Alcohol and Drug Program	93.959	12-89229 A01	CA. Dept. of Health Care Services - Substance Use Disorder Services	16,986,631	Health Care Agency
Gonorrhea Isolate Surveillance Project (GISP) (Indirect)	93.977	11-10049	CA Dept. of Public Health	1,451	Health Care Agency
Syphilis Elimination (Indirect)	93.977	11-10049	CA Dept. of Public Health	45,000	Health Care Agency
Chlamydia Screening Project (CLASP) (Indirect)	93.977	11-10049	CA Dept. of Public Health	30,030	Health Care Agency
Subtotal 93.977				76,481	
Maternal and Child Health (MCH) Allocation Title V and XIX (Indirect)	93.994	2013-30	CA Dept. of Public Health	357,308	Health Care Agency
Adolescent Family Life Program (AFLP) Title V and XIX (Indirect)	93.994	2013-30	CA Dept. of Public Health	308,729	Health Care Agency
Subtotal 93.994				666,037	
Subtotal - U.S. Department of Health and Human Services				397,283,108	
U.S. Department of Homeland Security					
2012 Emergency Management Performance Grant (EMPG) (Indirect)	97.042	2012-0027	CA Emergency Management Agency	414,580	Sheriff-Coroner
2013 Emergency Management Performance Grant (EMPG) (Indirect)	97.042	2013-0047	CA Emergency Management Agency	456,242	Sheriff-Coroner
Subtotal 97.042				870,822	
Homeland Security Grant Program (HSGP) (Indirect)	97.067	2011-SS-0077, 2012-SS-00123	CA Emergency Management Agency	460,730	Health Care Agency
Urban Areas Security Initiative (UASI) Grant (Indirect)	97.067	2011-SS-0077	City of Santa Ana	80,258	Health Care Agency
2010 Homeland Security Grant - Metropolitan Medical Response System (MMRS) (Indirect)	97.067	2010-85	CA Emergency Management Agency	87,570	Sheriff-Coroner
2011 Homeland Security Grant - Metropolitan Medical Response System (MMRS) (Indirect)	97.067	2011-SS-0077	CA Emergency Management Agency	763,148	Sheriff-Coroner
2011 Homeland Security Program (SHSP) (Indirect)	97.067	2011-SS-0077	CA Emergency Management Agency	2,895,696	Sheriff-Coroner
2012 Homeland Security Program (SHSP) (Indirect)	97.067	2012-SS-00123	CA Emergency Management Agency	1,669,228	Sheriff-Coroner
2011 Homeland Security Program (UASI) (Indirect)	97.067	2011-SS-0077	City of Santa Ana	237,890	Sheriff-Coroner
2012 Homeland Security Program (UASI) (Indirect)	97.067	2012-SS-00123	City of Anaheim	94,239	Sheriff-Coroner
2011 Operation Stonegarden Supplemental Grant (Indirect)	97.067	2011-1077	County of San Diego, Sheriff Dept.	73,588	Sheriff-Coroner
2012 Operation Stonegarden Supplemental Grant (Indirect)	97.067	2012-1123	County of San Diego, Sheriff Dept.	205,594	Sheriff-Coroner
2013 Operation Stonegarden Supplemental Grant (Indirect)	97.067	2013-1110	County of San Diego, Sheriff Dept.	78,268	Sheriff-Coroner
2013 Homeland Security Grant-State Homeland Security (SHSP) (Indirect)	97.067	2013-00110	CA Emergency Management Agency	8,796	District Attorney
2013 Homeland Security Grant-State Homeland Security (SHSP) (Indirect)	97.067	2013-00110	CA Emergency Management Agency	11,385	Sheriff-Coroner
Subtotal 97.067				6,666,390	
TSA: National Explosives Detection Canine Team Program (Direct)	97.072			181,500	John Wayne Airport
FBI National Joint Terrorism Task Force (Direct)	97.074			6,135	District Attorney
TSA: Airport Checked Baggage Screening Program - Terminal A, B and C (Direct)	97.100			1,249,873	John Wayne Airport
Los Angeles Border Enforcement (LA BEST) (Direct)	97.999			6,764	Sheriff-Coroner
Subtotal - U.S. Department of Homeland Security				8,981,484	
U.S. Department of Housing and Urban Development					
Neighborhood Stabilization Program (Direct)	14.218			229,874	OC Community Resources
Community Development Block Grant (Direct)	14.218			2,904,209	OC Community Resources
Subtotal 14.218 (CDBG - Entitlement Grants Cluster)				3,134,083	

COUNTY OF ORANGE (OC), CALIFORNIA (CA)
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2014

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	County Department
Emergency Shelter Grant Program (Direct)	14.231			328,998	OC Community Resources
Shelter Plus Care (Direct)	14.238			1,151,717	OC Community Resources
HOME Investment Partnership Program (Direct)	14.239			267,574	OC Community Resources
Housing Opportunities for Persons with AIDS (HOPWA) (Indirect)	14.241	A-2013-67	City of Santa Ana	762,950	Health Care Agency
Continuum of Care (CoC) - Rental Assistance Grant (Direct)	14.267			7,482,106	OC Community Resources
Section 8 Housing Choice Vouchers (Direct)	14.871			123,107,968	OC Community Resources
Subtotal 14.871 (Housing Voucher Cluster)				123,107,968	
Subtotal - U.S. Department of Housing and Urban Development				136,235,396	
U.S. Department of the Interior					
Payments in Lieu of Taxes (PILT) (Direct)	15.226			84,027	Auditor-Controller
Newport Bay Watershed Trash Management Plan (Direct)	15.668			86,487	OC Public Works
Federal Forest Reserve Fund (Indirect)	15.916	12-5955	CA Dept. of Transportation	60,798	OC Public Works
Subtotal - U.S. Department of the Interior				231,312	
U.S. Department of Justice					
DOJ-FBI-Orange County Joint Terrorism Task Force (OCJTTF) - Overtime (Direct)	16.111			32,621	Sheriff-Coroner
DOJ-FBI-Southern CA Regional Sexual Felony Enforcement Team (Direct)	16.111			12,952	Sheriff-Coroner
Federal Bureau of Investigation - Computer Crime Lab (Direct)	16.111			24,604	Sheriff-Coroner
Federal Bureau of Investigation - Gang Task Force (Direct)	16.111			15,516	Sheriff-Coroner
Subtotal 16.111				85,693	
Juvenile Accountability Block Grant (JABG) (Indirect)	16.523	BSCC 144-13	Board of State and Community Corrections	2,565	Probation
Juvenile Accountability Block Grant (JABG) (Indirect)	16.523	BSCC 144-13	Board of State and Community Corrections	136,155	District Attorney
Juvenile Accountability Block Grant (JABG) (Indirect)	16.523	BSCC 144-13	Board of State and Community Corrections	21,032	Health Care Agency
Subtotal 16.523				159,752	
Enhanced Disproportionate Minority Contact Technical Assistance Project II (DMC-TAP II) (Indirect)	16.540	BSCC 360-12	Board of State and Community Corrections	66,855	Probation
Victim Witness Assistance Program (Indirect)	16.575	VW13320300	CA Emergency Management Agency	544,445	County Executive Office
Child Abuse Treatment Services (Indirect)	16.575	AT11080300, AT12090300, AT13100300	CA Emergency Management Agency	209,283	Social Services Agency
Unserved/Underserved Victim Advocacy and Outreach Program (Indirect)	16.575	UV0203000, UV13040300	CA Emergency Management Agency	110,022	County Executive Office
Subtotal 16.575				863,750	
Violence Against Women Vertical Prosecution (Indirect)	16.588	VV13050300	CA Emergency Management Agency	215,488	District Attorney
State Criminal Alien Assistance Program (SCAAP) (Direct)	16.606			2,333,692	Sheriff-Coroner
PREA "Zero Tolerance" (Indirect)	16.735	2010-RP-BX-K001/ 15881	BJA/ NCCD	43,048	Probation
2010 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			43,198	Sheriff-Coroner
2011 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			124,750	Sheriff-Coroner
2012 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			193,757	Sheriff-Coroner
2013 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			202,173	Sheriff-Coroner
2012 Anti-Drug Abuse (ADA) Enforcement Team Program (Indirect)	16.738	BSCC 652-12	Board of State and Community Corrections	37,997	District Attorney
2012 Anti-Drug Abuse (ADA) Enforcement Team Program (Indirect)	16.738	BSCC 652-12	Board of State and Community Corrections	173,735	Sheriff-Coroner
2013 Anti-Drug Abuse (ADA) Enforcement Team Program (Indirect)	16.738	BSCC 652-13	Board of State and Community Corrections	75,830	District Attorney
2013 Anti-Drug Abuse (ADA) Enforcement Team Program (Indirect)	16.738	BSCC 652-13	Board of State and Community Corrections	305,081	Sheriff-Coroner
Subtotal 16.738 (JAG Program Cluster)				1,156,521	
2011 DNA Backlog Reduction Program (Direct)	16.741			252,831	Sheriff-Coroner
2012 DNA Backlog Reduction Program (Direct)	16.741			285,105	Sheriff-Coroner
2013 DNA Backlog Reduction Program (Direct)	16.741			147,957	Sheriff-Coroner
Subtotal 16.741				685,893	
2012 Coverdell National Forensic Science Improvement Grant (Indirect)	16.742	CQ12080300	CA Emergency Management Agency	25,680	Sheriff-Coroner
2013 Coverdell National Forensic Science Improvement Grant (Indirect)	16.742	CQ13090300	CA Emergency Management Agency	38,136	Sheriff-Coroner
Subtotal 16.742				63,816	

COUNTY OF ORANGE (OC), CALIFORNIA (CA)
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2014

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	County Department
Southwest Border Prosecution Initiative (SWBPI) (Direct)	16.755			53,745	District Attorney
Second Chance Act (Direct)	16.812			3,592	Sheriff-Coroner
Sheriff's Narcotic Program (SNP) Forfeitures (Direct)	16.922			1,105,640	Sheriff-Coroner
Regional Narcotics Suppression Program (RNSP) Forfeitures (Direct)	16.922			2,423,808	Sheriff-Coroner
MethLab/PROACT Asset Forfeitures (Direct)	16.922			126,233	Sheriff-Coroner
Department of Justice Forfeiture Program (Direct)	16.922			45,433	District Attorney
Subtotal 16.922				3,701,114	
OC Regional Computer Forensics Laboratory (OCRCFL) (Direct)	16.999			48,169	District Attorney
Immigration and Customs Enforcement (ICE) (Direct)	16.999			1,881	District Attorney
Subtotal 16.999				50,050	
Subtotal - U.S. Department of Justice				9,483,009	
U.S. Department of Labor					
FY 2013-14 Title V - Senior Community Services Employment Program (Indirect)	17.235	TV1314-22	CA Dept. of Aging	697,110	OC Community Resources
Workforce Investment Act Title I Adult (2011) (Indirect)	17.258	K282492	CA Employment Development Dept.	131,929	OC Community Resources
Workforce Investment Act Title I Adult (2012) (Indirect)	17.258	K386314	CA Employment Development Dept.	2,350,563	OC Community Resources
Workforce Investment Act Title I Adult (2013) (Indirect)	17.258	K491035	CA Employment Development Dept.	1,611,705	OC Community Resources
Workforce Investment Act Title I Youth (2012) (Indirect)	17.259	K386314	CA Employment Development Dept.	1,847,060	OC Community Resources
Workforce Investment Act Title I Youth (2013) (Indirect)	17.259	K491035	CA Employment Development Dept.	2,537,906	OC Community Resources
Workforce Investment Act Title I Dislocated Worker (2011) (Indirect)	17.278	K282492	CA Employment Development Dept.	66,783	OC Community Resources
Workforce Investment Act Title I Dislocated Worker (2012) (Indirect)	17.278	K386314	CA Employment Development Dept.	2,776,517	OC Community Resources
Workforce Investment Act Title I Dislocated Worker (2013) (Indirect)	17.278	K491035	CA Employment Development Dept.	3,034,464	OC Community Resources
CA Multi-Sector Workforce Partnership 25% (Indirect)	17.278	13-WO-65	South Bay Workforce Investment Board	392,001	OC Community Resources
Subtotal 17.258, 17.259 and 17.278 (WIA Cluster)				14,748,928	
CA Multi-Sector Workforce Partnership (Indirect)	17.277	11-W124	South Bay Workforce Investment Board	86,431	OC Community Resources
National Emergency Grant Dislocated Worker (Indirect)	17.277	NEGPY1415	Investment Board	2,066	OC Community Resources
Subtotal 17.277				88,497	
Workforce Innovation Fund Grant - Info Tech Cluster Comp Project (Direct)	17.283			864,088	OC Community Resources
Subtotal - U.S. Department of Labor				16,398,623	
U.S. Department of Transportation					
FAA: Airport Improvement Programs Grant 42 & 43 (Direct)	20.106			3,820,758	John Wayne Airport
Elevated Roadways Seismic Retrofit (Indirect)	20.205	12-5955	CA Dept. of Transportation	182,451	John Wayne Airport
Regional Transportation Surface Program (RSTP) (Indirect)	20.205	12-5955	CA Dept. of Transportation	578,476	OC Public Works
Transportation Equity Act for the 21st Century (TEA-21) (Indirect)	20.205	12-5955R	CA Dept. of Transportation	282,245	OC Public Works
Highway Bridge Program (HBP) (Indirect)	20.205	12-5955	CA Dept. of Transportation	28,052	OC Public Works
Coyote Creek Bike Trail (Indirect)	20.205	12-5955R	CA Dept. of Transportation	369,860	OC Public Works
Subtotal 20.205 (Highway Planning and Construction Cluster)				1,441,084	
New Freedom (Indirect)	20.521	C-3-1835	OC Transportation Authority	134,634	OC Community Resources
Subtotal 20.521 (Transit Services Programs Cluster)				134,634	
2012 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT1369	CA Office of Traffic Safety	33,200	Sheriff-Coroner
2013 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT1430	CA Office of Traffic Safety	26,332	Sheriff-Coroner
Alcohol and Drug Impaired Driver Vertical Prosecution Program (Indirect)	20.601	DI1425	CA Office of Traffic Safety	245,805	District Attorney
Alcohol and Drug Impaired Driver Vertical Prosecution Program (Indirect)	20.601	AL1362	CA Office of Traffic Safety	178,422	District Attorney
Subtotal 20.600 and 20.601 (Highway Safety Cluster)				483,759	

COUNTY OF ORANGE (OC), CALIFORNIA (CA)
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2014

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	County Department
2012 OTS - Avoid DUI Grant (Indirect)	20.608	AL1392	CA Office of Traffic Safety	55,522	Sheriff-Coroner
2013 OTS - Avoid DUI Grant (Indirect)	20.608	AL1402	CA Office of Traffic Safety	39,341	Sheriff-Coroner
2012 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT1369	CA Office of Traffic Safety	22,707	Sheriff-Coroner
2013 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT1430	CA Office of Traffic Safety	59,809	Sheriff-Coroner
2012 UC Berkeley- Sobriety Checkpoint Grant Program (Indirect)	20.608	SC13530	CA Office of Traffic Safety	6,233	Sheriff-Coroner
2013 UC Berkeley- Sobriety Checkpoint Grant Program (Indirect)	20.608	SC14530	CA Office of Traffic Safety	20,351	Sheriff-Coroner
Subtotal 20.608				203,963	
Subtotal - U.S. Department of Transportation				6,084,198	
U.S. Department of the Treasury					
Regional Narcotics Suppression Program (RNSP) Forfeitures (Direct)	21.000			181,112	Sheriff-Coroner
Subtotal - U.S. Department of the Treasury				181,112	
U.S. Environmental Protection Agency					
Contaminated Fish Monitoring (Direct)	66.802			7,117	Health Care Agency
Subtotal - U.S. Environmental Protection Agency				7,117	
Executive Office of the President					
High Intensity Drug Trafficking Area (HIDTA) (Direct)	95.001			1,026,779	Sheriff-Coroner
2012 Domestic Highway Enforcement (DHE) Team (Indirect)	95.001	G12LA0006A	County of Los Angeles, City of Monrovia	9,054	Sheriff-Coroner
Regional Methamphetamine Task Force (RMTF) (Direct)	95.001			47,477	Sheriff-Coroner
Subtotal - Executive Office of the President				1,083,310	
Grand Total				\$ 616,161,102	

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 (CA)
 Supplementary Schedule of Grant Expenditures
 For Grants Provided by the California Health and Human Services Agency, Department of Aging (1)
 For the Year Ended June 30, 2014

Federal or State Grantor/Pass-through Entity/County Program Name/Direct or Indirect	Catalog of Federal Domestic Assistance Number (CFDA #)	Pass-Through Entity's Identifying Number (2)	Grant Award			Expenditures		
			Federal	State	Total	Federal	State	Total
U.S. Department of Agriculture								
Pass-through the CA Department of Aging:								
Value of Senior Farmer's Market Coupons (Indirect)	10.576		\$ 34,000	\$ -	\$ 34,000	\$ 34,000	\$ -	\$ 34,000
Total U.S. Department of Agriculture			34,000	-	34,000	34,000	-	34,000
U.S. Department of Health and Human Services								
Pass-through the CA Department of Aging:								
Title VII-B: Elder Abuse Prevention (Indirect)	93.041	A3/A9-1314-22	35,529	-	35,529	35,529	-	35,529
Title VII-A: Ombudsman (Indirect)	93.042	A3/A9-1314-22	92,982	-	92,982	92,574	-	92,574
Title III-D: Preventive Health (Indirect)	93.043	A3/A9-1314-22	151,337	-	151,337	151,337	-	151,337
Title III-B: Senior Supportive Services (Indirect)	93.044	A3/A9-1314-22	2,364,300	-	2,364,300	2,310,548	-	2,310,548
Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	A3/A9-1314-22	1,924,494	218,580	2,143,074	1,924,494	218,580	2,143,074
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	A3/A9-1314-22	2,329,343	268,269	2,597,612	2,329,343	268,269	2,597,612
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	A3/A9-1314-22	317,105	-	317,105	317,105	-	317,105
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	A3/A9-1314-22	787,107	-	787,107	787,107	-	787,107
C1 Special Nutrition Funds		A3-1314-22	-	78,511	78,511	-	78,511	78,511
C2 Special Nutrition Funds		A3-1314-22	-	46,183	46,183	-	46,183	46,183
Subtotal pass-through the CA Department of Aging:			8,002,197	611,543	8,613,740	7,948,037	611,543	8,559,580
National Family Caregiver Support Program (Indirect)	93.052	A3/A9-1314-22	1,069,717	-	1,069,717	1,069,717	-	1,069,717
Medicare Improvements for Patients and Provider Act (MIPPA)	93.071	MI-1314-22	64,433	-	64,433	61,307	-	61,307
SHIP Options Counseling for Medicare/Medicaid-Financial Alignment (Indirect)	93.626	FA1316-22	52,633	-	52,633	52,633	-	52,633
Health Insurance Counseling and Advocacy Program (Indirect)	93.779	H9-1314-22 & HI-1415-22	194,417	422,047	616,464	194,417	422,047	616,464
Total U.S. Department of Health and Human Services			9,383,397	1,033,590	10,416,987	9,326,111	1,033,590	10,359,701
U.S. Department of Labor								
Pass-through the CA Department of Aging:								
FY 2013-14 Title V - Senior Community Services Employment Program (Indirect)	17.235	TV-1314-22	738,989	-	738,989	697,110	-	697,110
Total U.S. Department of Labor			738,989	-	738,989	697,110	-	697,110
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		A3/A9-1314-22	-	75,477	75,477	-	75,477	75,477
Skilled Nursing Facility Quality & Accountability Fund (SNFQAF)		A3/A9-1314-22	-	179,286	179,286	-	176,926	176,926
Total CA Health and Human Services Agency			-	254,763	254,763	-	252,403	252,403
Total			\$ 10,156,386	\$ 1,288,353	\$ 11,444,739	\$ 10,057,221	\$ 1,285,993	\$ 11,343,214

(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 through to the County. Accordingly, a pass-through identification number is not listed for certain indirect programs.

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COUNTY OF ORANGE, CALIFORNIA

Notes to 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
For the Year Ended June 30, 2014

(1) GENERAL

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the County of Orange, California (County). The County's reporting entity is defined in Note 1 of the notes to the County's basic financial statements. 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.

(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, are presented using the modified accrual basis of accounting except for programs recorded in the County's enterprise funds, which are presented using the accrual basis of accounting, which is described in Note 1 of the County's basic financial statements.

(3) RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures and the Supplementary Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging, agree or can be reconciled with the amounts reported in the County's basic financial statements.

(4) CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY, DEPARTMENT OF AGING

At the request of the California Health and Human Services Agency, Department of Aging, the schedule of grant expenditures for their grant programs is included as a supplementary schedule on page 13.

COUNTY OF ORANGE, CALIFORNIA

Notes to the Schedule of Expenditures of Federal Awards and the Supplementary Schedule of Grant
Expenditures for Grants Provided by the CA Health and Human Services Agency,
Department of Aging (Continued)
For the Year Ended June 30, 2014

(5) PASS-THROUGH AWARDS TO SUBRECIPIENTS

Included in the total expenditures of federal awards are the following amounts passed through to subrecipients:

County Program Title (Direct/Indirect)	CFDA #	Amount Provided to Subrecipient for the Year Ended June 30, 2014
Nutrition Education and Obesity Prevention Program (Indirect)	10.561	\$ 894,876
Value of Senior Farmer's Market Coupons (Indirect)	10.576	34,000
Title VII-B: Elder Abuse Prevention (Indirect)	93.041	35,529
Title VII-A: Ombudsman (Indirect)	93.042	92,574
Title III-B: Senior Supportive Services (Indirect)	93.044	1,786,006
Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	1,655,841
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	2,185,837
National Family Caregiver Support Program (Indirect)	93.052	742,770
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	317,105
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	787,107
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	54,863
Projects for Assistance in Transition from Homelessness (PATH) Grant (Indirect)	93.150	521,018
Refugee Employment Social Services (Indirect)	93.566	363,222
Targeted Assistance (Indirect)	93.576	10,206
Targeted Assistance Grant (Indirect)	93.584	168,024
SHIP Options Counseling for Medicare/Medicaid-Financial Alignment (Indirect)	93.626	47,370
Medi-Cal Administrative Activities (MAA) (Indirect)	93.778	689,042
Medi-Cal Targeted Case Management (TCM) (Indirect)	93.778	853,127
Health Insurance Counseling and Advocacy Program (Indirect)	93.779	175,563
Minority AIDS Initiative (MAI) (Direct)	93.914	343,886
Ryan White Part A (Direct)	93.914	2,511,247
Prevention, Testing and Partner Services (Indirect)	93.917	425,480
Block Grants for Community Mental Health Services - Substance Abuse and Mental Health Services Administration (SAMHSA) (Indirect)	93.958	1,153,278
Alcohol and Drug Program (Indirect)	93.959	10,622,969
Maternal and Child Health (MCH) Allocation Title V and XIX (Indirect)	93.994	1,840
2012 Emergency Management Performance Grant (EMPG)(Indirect)	97.042	287,346

COUNTY OF ORANGE, CALIFORNIA

Notes to the Schedule of Expenditures of Federal Awards and the Supplementary Schedule of Grant
Expenditures for Grants Provided by the CA Health and Human Services Agency,
Department of Aging (Continued)
For the Year Ended June 30, 2014

<u>County Program Title (Direct/Indirect)</u>	<u>CFDA #</u>	<u>Amount Provided to Subrecipient for the Year Ended June 30, 2014</u>
2010 Homeland Security Grant - Metropolitan Medical Response System (MMRS) (Indirect)	97.067	83,790
2011 Homeland Security Program (SHSP)(Indirect)	97.067	145,678
2011 Homeland Security Grant - Metropolitan Medical Response System (MMRS) (Indirect)	97.067	750,165
2012 Homeland Security Program (SHSP) (Indirect)	97.067	221,287
Neighborhood Stabilization Program (Direct)	14.218	129,380
Community Development Block Grant (Direct)	14.218	2,026,309
Emergency Shelter Grant Program (Direct)	14.231	307,378
Housing Opportunities for Persons with AIDS (HOPWA) (Indirect)	14.241	732,420
Child Abuse Treatment Services (Indirect)	16.575	209,283
Violence Against Women Vertical Prosecution (Indirect)	16.588	17,174
2010 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738	21,847
2011 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738	95,912
2012 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738	169,773
2012 Anti-Drug Abuse (ADA) Enforcement Team Program (Indirect)	16.738	42,907
2013 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738	189,303
2013 Anti-Drug Abuse (ADA) Enforcement Team Program (Indirect)	16.738	90,563
FY 2013-14 Title V - Senior Community Services Employment Program (Indirect)	17.235	69,641
Workforce Investment Act Title I Adult (2011) (Indirect)	17.258	98,084
Workforce Investment Act Title I Adult (2012) (Indirect)	17.258	2,338,911
Workforce Investment Act Title I Adult (2013) (Indirect)	17.258	632,230
Workforce Investment Act Title I Youth (2013) (Indirect)	17.259	1,178,871
CA Multi-Sector Workforce Partnership (Indirect)	17.277	68,550
Workforce Investment Act Title I Dislocated Worker (2011) (Indirect)	17.278	66,783
Workforce Investment Act Title I Dislocated Worker (2012) (Indirect)	17.278	2,765,295
Workforce Investment Act Title I Dislocated Worker (2013) (Indirect)	17.278	1,813,655
CA Multi-Sector Workforce Partnership 25% (Indirect)	17.278	215,952
Workforce Innovation Fund Grant - Info Tech Cluster Comp Project (Direct)	17.283	741,143
New Freedom (Indirect)	20.521	128,499
Alcohol and Drug Impaired Driver Vertical Prosecution Program (Indirect)	20.601	75,750
Total		\$ 42,186,659

COUNTY OF ORANGE, CALIFORNIA
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2014

Section I – Summary of Auditor’s Results

Financial Statements:

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness (es) identified?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major federal programs:	
• Material weakness (es) identified?	No
• Significant deficiency(ies) identified?	Yes
Type of auditor’s report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	Yes

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
97.067	Homeland Security Grant Program
14.218	Community Development Block Grants/Entitlement Grants
14.267	Continuum of Care Program
16.738	Edward Byrne Memorial Justice Assistance Grant Program
16.922	Equitable Sharing Program
17.258, 17.259, 17.278	Workforce Investment Act Cluster
20.106	Airport Improvement Program
	Aging Cluster:
93.044	Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers
93.045	Special Programs for the Aging Title III, Part C Nutrition Services
93.053	Nutrition Services Incentive Program
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements

COUNTY OF ORANGE, CALIFORNIA
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended June 30, 2014

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster (Continued)</u>
93.563	Child Support Enforcement
93.659	Adoption Assistance
93.778	Medical Assistance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse

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

COUNTY OF ORANGE, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2014

Section II – Financial Statement Findings

None noted.

COUNTY OF ORANGE, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2014

Section III – Federal Award Findings and Questioned Costs

Reference Number: 2014-001
Federal Program Title: Community Development Block Grants/Entitlement Grants
Federal Catalog Number: 14.218
Federal Agency: U.S. Department of Housing and Urban Development
Federal Award Number and Year: B-13-UC-0504 (2013)
Category of Finding: Reporting

Criteria

According to 2 CFR part 170.100, “This part provides guidance to agencies to establish requirements for recipients' reporting of information on subawards and executive total compensation, as required by the Federal Funding Accountability and Transparency Act of 2006.”

According to 2 CFR Appendix A (2) to part 170, (i) you must report each obligating action described in paragraph a.1. of this award term to <http://www.fsrs.gov>. (ii) For subaward information, report no later than the end of the month following the month in which the obligation was made.

Condition and Context

We noted that management did not submit any of the Federal Funding Accountability and Transparency Act Subaward Reports for 13 eligible subrecipients by the required deadline of August 31, 2013. However, management ultimately submitted the required reports by March 2015.

Cause

Management was not aware of the compliance requirement for this grant, thus did not have internal controls in place to properly identify subrecipients subject to the Federal Funding Accountability and Transparency Act to submit the Subaward Reports on a timely basis.

Effect

As a result of management not timely filing their Subaward Reports within the required due dates, there is a delay in the communication of requested financial information that may be pertinent to the federal grantor.

Questioned Costs

None noted.

Recommendation

We recommend that management design and implement procedures, such as reviewing the annual OMB Circular A-133 or inquiring of their grantor on a quarterly basis to identify new reporting requirements and their respective submission deadlines, to ensure that all required reports are submitted on a timely basis.

COUNTY OF ORANGE, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2014

Views of Responsible Officials and Planned Corrective Action

Concur. The OC Community Resources Community Development Block Grants Unit, in collaboration with Accounting and Purchasing/Contracts, has developed a new procedure for identifying subrecipient agreements and subsequently reporting these agreements on a timely basis as required by the Federal Funding Accountability and Transparency Act.

COUNTY OF ORANGE, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2014

Reference Number:	2014-002
Federal Program Title:	Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers; Special Programs for the Aging Title III, Part C Nutrition Services; and Nutrition Services Incentive Program (Aging Cluster)
Federal Catalog Number:	93.044, 93.045, 93.053
Federal Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	California Department of Aging
Federal Award Number and Year:	A3-1314-22 (2013)
Federal Program Title:	Adoption Assistance
Federal Catalog Number:	93.659
Federal Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	California Department of Social Services
Federal Award Number and Year:	1401CA1407 (2014)
Category of Finding:	Cash Management

Criteria

According to OMB Common Rule, Subpart C—Post-Award Requirements, Section 21(h)(2)(i)—Interest earned on advances, except for interest earned on advances of funds exempt under the Intergovernmental Cooperation Act (31 U.S.C. 6501 et seq.) and the Indian Self-Determination Act (23 U.S.C. 450), grantees and subgrantees shall promptly, but at least quarterly, remit interest earned on advances to the Federal agency. The grantee or subgrantee may keep interest earned amounts up to \$100 per year for administrative expenses.

Condition and Context

We noted that management did not have a mechanism in place for tracking interest earned on advances from the federal grantor.

Cause

Management overseeing the Aging Cluster did not believe that interest was due to the federal grantor, as historically, advances received are less than amounts paid out by the County before receiving funding. This was true in fiscal year 2013/14 after the management calculated the difference. Given the historical pattern of funding, no internal controls were put in place to properly track interest earned on advances from the federal grantor that would need to be remitted on a timely basis.

Management overseeing the Adoption Assistance Program, was unaware of this compliance requirement and thus did not have internal controls in place to properly track interest earned on advances from their federal grantor that would need to be remitted on a timely basis.

Effect

As a result of the lack of internal controls over this compliance requirement, there is a risk that management does not remit interest earned amounts in excess of the \$100 threshold annually to the Federal agency.

COUNTY OF ORANGE, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2014

Questioned Costs

None noted.

Recommendation

We recommend that management design and implement procedures to monitor interest earned on federal advances and remit interest earned in excess of the \$100 threshold on an annual basis. Given the County's decentralized environment, this may include designing procedures for tracking interest earned on federal advances that are centrally monitored through the Orange County Treasurer's Department in conjunction with the departments administering the federal programs.

Views of Responsible Officials and Planned Corrective Action

OC Community Resources - Concur. The Auditor-Controller OC Community Resources Accounting Unit in conjunction with OC Community Resources Office on Aging Unit, which oversees the Aging Cluster, will develop a procedure on how to monitor and remit interest earned on federal advances. The Auditor-Controller OC Community Resources Accounting Unit has developed an Interest Calculation Worksheet to assist with the monitoring of the advances.

Social Services Agency - Concur. Social Services Agency plans to design and implement procedures to monitor interest earned on federal advances before June 30, 2015. Any interest earned in excess of the \$100 yearly threshold will be remitted to the Federal agency on at least a quarterly basis.

COUNTY OF ORANGE, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2014

Reference Number:	2014-003
Federal Program Title:	Block Grants for Prevention and Treatment of Substance Abuse
Federal Catalog Number:	93.959
Federal Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	Department of Health Care Services - Substance Use Disorder Services
Federal Award Number and Year:	12-89229 A01 (2012)
Category of Finding:	Subrecipient Monitoring

Criteria

OMB Circular A-133 states:

“Determining Subrecipient Eligibility – In addition to any programmatic eligibility criteria under E, ‘Eligibility for Subrecipients,’ determining whether an applicant for a subaward has provided a Dun and Bradstreet Data Universal Numbering System (DUNS) number as part of its subaward application or, if not, before award (2 CFR section 25.110 and Appendix A to 2 CFR part 25).”

Condition and Context

During our review of compliance with subrecipient monitoring for the Block Grants for Prevention and Treatment of Substance Abuse, we noted all eight (8) subawards selected for testing did not contain written evidence that a DUNS number was obtained prior to issuing the subaward.

Cause

The County did not have an internal policy in place to obtain the DUNS numbers prior to issuance of the subaward(s). As a result, the DUNS numbers for all eight (8) subrecipients were not obtained prior to the issuance of the subaward(s).

Effect

Failure to obtain the DUNS numbers prior to subaward(s) issuance results in an incomplete evaluation of the subrecipient’s eligibility for federal funds.

Questioned Costs

None noted.

Recommendation

We recommend that management design and implement procedures to obtain and update the DUNS numbers for subrecipients prior to the issuance of a subaward in accordance with the federal requirements.

COUNTY OF ORANGE, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2014

Views of Responsible Officials and Planned Corrective Action

Concur. The Health Care Agency did implement procedures in October and November 2014 to collect DUNS numbers for all subrecipients but acknowledges that this process was implemented after the issuance of the subaward(s) for fiscal year 2014/2015. We have now implemented policies and procedures to ensure collection of DUNS numbers for all subrecipients prior to issuance of subaward(s).

COUNTY OF ORANGE, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2014

Reference Number: 2014-004
Federal Program Title: Homeland Security Grant Program
Federal Catalog Number: 97.067
Federal Agency: U.S. Department of Justice
Pass-Through Entity: California Emergency Management Agency
Federal Award Number and Year: 2012-SS-00123 (2012)
Category of Finding: Cash Management

Criteria

According to the OMB Circular A-133 Compliance Supplement Part 3, Section C. Cash Management, “when entities are funded on a reimbursement basis, program costs must be paid for by entity funds before reimbursement is requested from the Federal Government (31 CFR section 205.12(b)(5)).”

Condition & Context

During our review of reimbursement requests, we noted that \$11,056 in expenditures were reimbursed to the subrecipient on September 3, 2014, subsequent to the reimbursement request date of August 13, 2014.

Cause

This was a clerical error on behalf of management in the preparation of the reimbursement request that was not detected during the review process prior to final submission.

Effect

As a result of including expenditures that had not been paid by the reimbursement request date, the state agency may be advancing money for future expenditures rather than providing a reimbursement for costs already paid.

Questioned Costs

None noted.

Recommendation

We recommend that management strengthen their review procedures over reimbursement requests to ensure that only expenditures that have already been paid are submitted to the state agency for reimbursement.

Views of Responsible Officials and Planned Corrective Action

Concur. The Orange County Sheriff’s Department Financial Division will strengthen the review procedures over reimbursement requests to ensure that only expenditures that have already been reimbursed to sub-recipients are included. To avoid such instances in the future, the department management will review outstanding and/or pending Requests for Checks to ensure they have been cleared prior to being included in the reimbursement requests.

COUNTY OF ORANGE, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2014

Reference Number:	2014-005
Federal Program Title:	Equitable Sharing Program (ESP)
Federal Catalog Number:	16.922
Federal Agency:	U.S. Department of Justice
Federal Award Number and Year:	Not Applicable
Category of Finding:	Reporting

Criteria

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) requires that non-Federal entities receiving Federal awards (e.g., the County) establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

According to Part 3 of the OMB Circular A-133, Reporting compliance requirement, financial reports should be accurate and complete and agree with the accounting records.

Condition and Context

During our review over reporting, we noted that the beginning fund balance for the Orange County Regional Narcotics Suppression Program (RNSP) and the Sheriff's Narcotic Program (SNP) reported within the Equitable Sharing Agreement and Certification (ESAC) report could not be agreed to the underlying accounting records, such as the department's general ledger.

Cause

The condition noted was due to the prior year commingling of expenditures paid from multiple funding sources accounted for within one fund of the Department. In the current year, management has tracked expenditures in separate accounts for each funding source. While management could account for the current year activity, the beginning fund balance within the ESAC report could not be supported by underlying accounting records.

Effect

As a result of management commingling expenditures, inaccurate information may be reported within the ESAC report that may be pertinent to the federal grantor.

Questioned Costs

None noted.

Recommendation

We recommend that management design and implement procedures to ensure that expenditures are separately tracked by federal grant to ensure accurate reporting of activities.

COUNTY OF ORANGE, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2014

Views of Responsible Officials and Planned Corrective Action

Concur. The Orange County Sheriff's Department management has designed and implemented procedures to ensure that expenditures are separately tracked by federal program for accurate reporting. Six new funds were established on January 8, 2015, and two existing funds were renamed to properly segregate Department of Justice (DOJ) asset forfeiture equitable sharing funds from other funding sources. The *Asset Forfeiture Equitable Sharing Procedure - Regional Narcotics Suppression Program (RNSP) Department of Justice (DOJ) #M-10*, and the *Asset Forfeiture Equitable Sharing Procedure - Sheriff Narcotics Program (SNP) Department of Justice (DOJ) #M-9*, dated March 18, 2015, were updated to address that the DOJ asset forfeiture revenues and expenditures are not to be commingled with funds from other funding sources. The updated procedures also identify the correct Fund number to track DOJ asset forfeiture related activities and ensures that funds are utilized in accordance with the Department of Justice's *Guide to Equitable Sharing for State and Local Law Enforcement Agencies* (April 2009).

COUNTY OF ORANGE, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2014

Reference Number: 2014-006
Federal Program Title: Equitable Sharing Program (ESP)
Federal Catalog Number: 16.922
Federal Agency: U.S. Department of Justice
Federal Award Number and Year: Not Applicable
Category of Finding: Procurement, Suspension, and Debarment

Criteria

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) requires that non-Federal entities receiving Federal awards (e.g., the County) establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

According to 2 CFR part 180.300, when a non-federal entity enters into a covered transaction with an entity at a lower tier, the non-federal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the System for Award Management (SAM) website (www.sam.gov), collecting a certification from the entity or adding a clause or condition to the covered transaction with that entity.

Condition and Context

Management is required to complete the following:

- a. Ensure that their procurement policies and procedures require that solicitations incorporate a clear and accurate description of technical requirements for the material, service or good procured. Also such policy should incorporate a written policy on ethical conduct.
- b. Contract files should document the significant procurement history, including the rationale for procurement, contractor selection or rejection and the basis for contract price. Further, they should verify that contract files exist and ascertain if appropriate cost or price analysis was performed in connection with procurement actions, including contract modifications and that this analysis supported the procurement action.
- c. Verify that procurements provide full and open competition.
- d. Examine documentation in support of the rationale to limit competition, if applicable.
- e. Verify that the entity with which it plans to enter into a covered transaction and any of its principals is not debarred, suspended or otherwise excluded.

We noted that management complied with procurement procedures a-d noted above, but did not verify for 12 of the 24 vendors selected for suspension or debarment until after the contract was executed. However, upon subsequent review, none of the 12 vendors were suspended, debarred or otherwise excluded.

Cause

Based on our review, the Purchasing Unit as of March 2014 did not have a process in place to verify suspension and debarment for contracts or contract amendments under the Regional Narcotics Suppression Program (RNSP) and Sheriff's Narcotic Program (SNP) as funded by the Department of Justice Equitable Sharing Program. To comply with the Federal requirement, the Purchasing Department completed its suspension, debarment, and exclusion verification for all existing contracts funded by the Department of Justice Equitable Sharing Program, and noted that none of the vendors were suspended, debarred, or excluded.

COUNTY OF ORANGE, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2014

Furthermore, the Purchasing Department currently ensures that verification for suspension, debarment, and exclusion is completed for new contracts or contract amendments.

Effect

Absence of verification for suspension and debarment may lead to incurring expenditures that are not eligible for federal reimbursement because such entities may be suspended, debarred or otherwise excluded.

Questioned Costs

None noted.

Recommendation

We recommend that the Purchasing Department continues to ensure that the current process of verification for suspension, debarment, and exclusion is completed before the contracts/contract amendments effective date.

Views of Responsible Officials and Planned Corrective Action

Concur. The Orange County Sheriff's Department Purchasing Unit will continue to ensure that the current process of verification for suspension, debarment, and exclusion is completed before the contracts/contract amendments effective date.

As a corrective action, the Purchasing Unit discussed the process of verification in the staff meeting held on March 5, 2014. The Staff were instructed in the meeting that SAM form(s) should be checked prior to issuance of a contract and the DPA Compliance Review Check List had been revised to add a SAM verification checkbox. The Purchasing Manager reiterated the policy via memo on February 25, 2015 reminding staff to check vendors via the SAM.

COUNTY OF ORANGE, CALIFORNIA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2014

<i>Prior Year Financial Statement Findings</i>		
Finding No.	Finding Description	Status of Corrective Action
2013-01	Capital Assets	In progress
2013-02	Accreted Interest	Implemented
2013-03	Health Care Agency Expenditure and Revenue Accruals	In progress
2013-04	Santa Ana River Mainstem Project Claim Revenue Recognition	Implemented

<i>Prior Year Federal Award Findings</i>				
Finding No.	Federal Program Name	CFDA No.	Compliance Requirements	Status of Corrective Action
2013-05	Medical Assistance Program	93.778	Subrecipient Monitoring	Implemented
2013-06	Equitable Sharing Program	16.922	Procurement, Suspension, and Debarment	In progress
2013-07	Equitable Sharing Program	16.922	Procurement, Suspension, and Debarment	Implemented
2013-08	Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	Reporting	Implemented