



Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2021

County of Orange, California

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*..... 1

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 3

Schedule of Expenditures of Federal Awards 6

Supplementary Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging.....13

Notes to Schedule of Expenditures of Federal Awards14

Schedule of Findings and Questioned Costs

 Section I - Summary of Auditor’s Results.....15

 Section II - Financial Statement Findings16

 Section III - Federal Award Findings and Questioned Costs.....17

Summary Schedule of Prior Audit Findings.....28



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

To the Board of Supervisors
County of Orange, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Orange, California (County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated December 22, 2021. Our report includes a reference to other auditors who audited the financial statements of the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance (CalOptima) and the Orange County Employees Retirement System (OCERS), as described in our report on the County’s financial statements. This report does not include the results of the other auditor’s testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Our report also contained an emphasis of matter regarding the County’s adoption of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, effective July 1, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

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

Laguna Hills, California
December 22, 2021



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

To the Board of Supervisors
County of Orange, California

Report on Compliance for Each Major Federal Program

We have audited the County of Orange, California’s (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2021. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

The County’s basic financial statements include the operations of the Children and Families Commission of Orange County (CFCOC) and the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance (CalOptima) (discretely presented component units), which expended \$379,171 and \$2,437,071, respectively, in federal awards, which are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2021. Our audit, described below, did not include the operations of the CFCOC and CalOptima. CalOptima engaged other auditors to perform an audit in accordance with Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The CFCOC did not issue a report in accordance with the Uniform Guidance because it did not meet the reporting threshold under the Uniform Guidance.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the County’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

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 2021-001 through 2021-005. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses and significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2021-001 through 2021-005, that we consider to be significant deficiencies.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 22, 2021, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors who audited the financial statements of CFCOC, CalOptima and OCERS as described in our report on the County's financial statements. Our report contained an emphasis of matter stating that the County adopted Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, effective July 1, 2020. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and the supplementary schedule of grant expenditures for grants provided by the California Health and Human Services Agency, Department of Aging, are presented for purposes of additional analysis as required by the Uniform Guidance and the California Health and Human Services Agency, Department of Aging, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the supplementary schedule of grant expenditures for grants provided by the California Health and Human Services Agency, Department of Aging, are fairly stated in all material respects in relation to the basic financial statements as a whole.



Laguna Hills, California
May 6, 2022

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing/Federal CFDA Number	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amounts Passed-Through To Subrecipients	County Department
U.S. Department of Agriculture						
Plant and Animal Disease, Pest Control, and Animal Care						
Light Brown Apple Moth -Regulatory (Indirect)	10.025	20-0270-036-SF	CA Dept. of Food & Agriculture	\$ 95,986	\$ -	OC Public Works
Phytophthora Ramorum Program (Indirect)	10.025	20-0506-005-SF	CA Dept. of Food & Agriculture	4,050	-	OC Public Works
Pierce's Disease Control (GWSS) Program (Indirect)	10.025	19-0727-039-SF	CA Dept. of Food & Agriculture	497,668	-	OC Public Works
Subtotal 10.025				597,704	-	
School Breakfast Program (Indirect)	10.553	02039-SN-30-R	CA Dept. of Education	24,218	-	Social Services Agency
School Breakfast Program (Indirect)	10.553	30-34306-9003500-1	CA Dept. of Education	126,617	-	Probation
COVID-19 School Breakfast Program (Indirect)	10.553	30-34306-9003500-1	CA Dept. of Education	18,326	-	Probation
National School Lunch Program (Indirect)	10.555	02039-SN-30-R	CA Dept. of Education	37,894	-	Social Services Agency
National School Lunch Program (Indirect)	10.555	30-34306-9003500-1	CA Dept. of Education	200,520	-	Probation
COVID-19 National School Lunch Program (Indirect)	10.555	30-34306-9003500-1	CA Dept. of Education	18,198	-	Probation
Subtotal 10.553 and 10.555 (Child Nutrition Cluster)				425,773	-	
WIC Special Supplemental Nutrition Program for Women, Infants, and Children						
Women, Infants, and Children (WIC) (Indirect)	10.557	19-10170 A02	CA Dept. of Public Health	4,222,335	-	Health Care Agency
COVID-19 Women, Infants, and Children (WIC) (Indirect)	10.557	19-10170 A02	CA Dept. of Public Health	42,915	-	Health Care Agency
Subtotal 10.557				4,265,250	-	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program						
CalFresh Expansion (Indirect)	10.561	CF-1920-22	CA Dept. of Aging	1,771	-	OC Community Resources
Non-Assisted Benefits (Indirect)	10.561	68-0287677	CA Dept. of Social Services	42,758,826	-	Social Services Agency
Non-Assisted Benefits-CA Work Opportunity and Responsibility to Kids Information Network (CalWIN) (Indirect)	10.561	68-0287677	CA Dept. of Social Services	480,391	-	Social Services Agency
Nutrition Education and Obesity Prevention Program (Indirect)	10.561	19-10360	CA Dept. of Public Health	1,872,515	484,805	Health Care Agency
Nutrition Education and Obesity Prevention Program - CDC SPAN (Indirect)	10.561	18-10561	CA Dept. of Public Health	30,558	-	Health Care Agency
Subtotal 10.561 (SNAP Cluster)				45,144,061	484,805	
Schools and Roads - Grants to States						
Federal Forest Reserve Fund (Indirect)	10.665	12-5955	CA Dept. of Transportation	27,506	-	OC Public Works
Subtotal 10.665 (Forest Service Schools and Roads Cluster)				27,506	-	
Subtotal - U.S. Department of Agriculture						
				50,460,294	484,805	
U.S. Department of Defense						
Flood Plain Management Services						
Santa Ana River Mainstem Project - Prado Dam Construction (Direct)	12.104			36,165,361	-	OC Public Works
Subtotal - U.S. Department of Defense				36,165,361	-	
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-B: Elder Abuse Prevention (Indirect)	93.041	AP-2021-22	CA Dept. of Aging	37,670	37,670	OC Community Resources
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals						
Title VII-A: Ombudsman (Indirect)	93.042	AP-2021-22	CA Dept. of Aging	116,220	116,220	OC Community Resources
COVID-19: Title VII-A: Ombudsman (Indirect)	93.042	CARES-22	CA Dept. of Aging	49,721	49,721	OC Community Resources
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services						
Title III-D: Preventive Health (Indirect)	93.043	AP-2021-22	CA Dept. of Aging	51,845	-	OC Community Resources
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers						
Title III-B: Senior Supportive Services (Indirect)	93.044	AP-2021-22	CA Dept. of Aging	3,155,642	1,835,130	OC Community Resources
COVID-19: Title III-B Senior Supportive Services (Indirect)	93.044	CARES-22	CA Dept. of Aging	1,120,799	895,975	OC Community Resources
Special Programs for the Aging, Title III, Part C, Nutrition Services						
Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-2021-22	CA Dept. of Aging	2,686,749	2,686,749	OC Community Resources
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-2021-22	CA Dept. of Aging	2,367,826	2,367,826	OC Community Resources
COVID-19: Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	CARES-22	CA Dept. of Aging	2,748,778	2,643,605	OC Community Resources
COVID-19: Title III-CMC2: Congregate Meals (Indirect)	93.045	FFCRA-22	CA Dept. of Aging	308,903	250,469	OC Community Resources
COVID-19: Title III-HDC2: Home Delivered Meals (Indirect)	93.045	FFCRA-22	CA Dept. of Aging	1,158,316	1,040,602	OC Community Resources
National Family Caregiver Support, Title III, Part E						
Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AP-2021-22	CA Dept. of Aging	1,165,531	1,030,834	OC Community Resources
COVID-19: Title III-E: National Family Caregiver Support Program (Indirect)	93.052	CARES-22	CA Dept. of Aging	403,153	368,127	OC Community Resources
Nutrition Services Incentive Program						
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-2021-22	CA Dept. of Aging	262,932	262,932	OC Community Resources
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-2021-22	CA Dept. of Aging	726,205	726,205	OC Community Resources
Subtotal 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053 (Aging Cluster)				16,360,290	14,312,065	

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing/Federal CFDA Number	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amounts Passed-Through To Subrecipients	County Department
Public Health Emergency Preparedness (PHEP) (Indirect)	93.069	17-10179 A01	CA Dept. of Public Health	\$ 1,668,273	\$ -	Health Care Agency
Medicare Enrollment Assistance Program						
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-1819-22; MI-2021-22	CA Dept. of Aging	160,602	136,542	OC Community Resources
Guardianship Assistance						
FEDGAP Assistance (Indirect)	93.090	68-0287677	CA Dept. of Social Services	1,445,052	-	Social Services Agency
Guardianship Assistance (Indirect)	93.090	68-0287677	CA Dept. of Social Services	105,662	-	Social Services Agency
Subtotal 93.090				1,550,714	-	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs						
TB Local Assistance (Base Award) (Indirect)	93.116	2030BASE00	CA Dept. of Public Health	612,545	-	Health Care Agency
Projects for Assistance in Transition from Homelessness (PATH)						
Projects for Assistance in Transition from Homelessness (PATH) Grant (Indirect)	93.150	68-0317191	CA Dept. of Health Care Services	547,404	547,404	Health Care Agency
Immunization Cooperative Agreements						
Pediatric Immunization - Immunization Assistance Program (IAP) (Indirect)	93.268	17-10336 A02	CA Dept. of Public Health	975,383	-	Health Care Agency
COVID-19 Pediatric Immunization - Immunization Assistance Program (IAP) (Indirect)	93.268	17-10336 A02	CA Dept. of Public Health	399,684	-	Health Care Agency
Subtotal 93.268				1,375,067	-	
Epidemiology and Laboratory Capacity for Infectious Disease (ELC)						
Enhanced Gonorrhea Isolate Surveillance Project (eGISP) (Indirect)	93.323	0187.2308	Public Health Foundation Enterprises, Inc.	36,615	-	Health Care Agency
COVID-19 ELC Enhancing Detection Expanding Funding (Indirect)	93.323	COVID-19ELC88	CA Dept. of Public Health	19,512,543	1,785,424	Health Care Agency
COVID-19 ELC Enhancing Detection Funding (Indirect)	93.323	COVID-19ELC30	CA Dept. of Public Health	5,946,849	1,731,239	Health Care Agency
COVID-19 Public Health Foundation Enterprises, Inc. DBA Heluna Health (COVID19 ELC Cares) (Indirect)	93.323	0187.3480	Public Health Foundation Enterprises, Inc. DBA Heluna Health	1,377,156	-	Health Care Agency
Subtotal 93.323				26,873,163	3,516,663	
State Health Insurance Assistance Program						
Health Insurance Counseling and Advocacy Program (Indirect)	93.324	HI-2021-22	CA Dept. of Aging	189,870	170,885	OC Community Resources
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (Indirect)	93.354	6 NU90TP922071-01-02	CA Dept. of Public Health	33	-	Health Care Agency
Cancer Detection and Diagnosis Research						
Every Woman Counts (EWC) (Indirect)	93.394	16-93230 A01	CA Dept. of Public Health	25,000	-	Health Care Agency
MaryLee Allen Promoting Safe and Stable Families Program						
Family Preservation (Indirect)	93.556	68-0287677	CA Dept. of Social Services	2,079,871	-	Social Services Agency
Temporary Assistance for Needy Families						
CalWORKs (Indirect)	93.558	68-0287677	CA Dept. of Social Services	38,652,867	-	Social Services Agency
CalWORKs Admin (Indirect)	93.558	68-0287677	CA Dept. of Social Services	109,976,388	-	Social Services Agency
CalWORKs-CalWIN (Indirect)	93.558	68-0287677	CA Dept. of Social Services	132,101	-	Social Services Agency
Subtotal 93.558				148,761,356	-	
Child Support Enforcement						
Child Support Enforcement Program (Indirect)	93.563	2001CACSES	CA Dept. of Child Support Services	32,916,255	-	Child Support Services
Support Enforcement Incentive Fund (Indirect)	93.563	2001CACSES	CA Dept. of Child Support Services	2,656,669	-	Child Support Services
Subtotal 93.563				35,572,924	-	
Child Support Enforcement Research						
Discretionary Grant (Indirect)	93.564	90FD0210-01-00	CA Dept. of Child Support Services	233,326	-	Child Support Services
Refugee and Entrant Assistance State/Replacement Designee Administered Programs						
Refugee Cash Assistance (Indirect)	93.566	68-0287677	CA Dept. of Social Services	54,901	-	Social Services Agency
Refugee Employment Social Services (Indirect)	93.566	RESS 1804, ORSA 1803, RES5 1903, ORSA 1903, ORSA 2003	CA Dept. of Social Services	469,440	-	Social Services Agency
Welfare Aid to Refugees (Indirect)	93.566	68-0287677	CA Dept. of Social Services	103,768	-	Social Services Agency
Subtotal 93.566				628,109	-	
Community-Based Child Abuse Prevention Grants						
Community Based Child Abuse Prevention (Indirect)	93.590	68-0287677	CA Dept. of Social Services	157,700	-	Social Services Agency
Adoption and Legal Guardianship Incentive Payments						
Adoption Incentive (Indirect)	93.603	68-0287677	CA Dept. of Social Services	239,860	-	Social Services Agency
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals						
SHIP Options Counseling for Medicare/Medicaid-Financial Alignment (Indirect)	93.634	FA-1718-22, FA-2021-22	CA Dept. of Aging	36,106	33,768	OC Community Resources
Stephanie Tubbs Jones Child Welfare Services Program						
Child Welfare System Title IV-B (Indirect)	93.645	68-0287677	CA Dept. of Social Services	1,813,286	-	Social Services Agency
Foster Care Title IV-E						
Children Welfare System Title IV-E (Indirect)	93.658	1946001347 A7	CA Dept. of Social Services	1,790,306	-	Probation
Children Welfare System Title IV-E (Indirect)	93.658	68-0287677	CA Dept. of Social Services	34,525,228	-	Social Services Agency
Out of State Youth Title IV-E (Indirect)	93.658	68-0287677	CA Dept. of Social Services	1,925	-	Social Services Agency
Title IV Federally Funded Dependency Representation Program (Indirect)	93.658	19-2038	CA Dept. of Social Services	500,000	-	Public Defender
Welfare Aid to Children in Boarding Homes (Indirect)	93.658	68-0287677	CA Dept. of Social Services	16,046,790	7,617,047	Social Services Agency
Subtotal 93.658				52,864,249	7,617,047	

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing/Federal CFDA Number	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amounts Passed-Through To Subrecipients	County Department
Adoption Assistance						
Adoption Assistance (Indirect)	93.659	68-0287677	CA Dept. of Social Services	\$ 28,990,069	\$ -	Social Services Agency
Adoptions (Indirect)	93.659	68-0287677	CA Dept. of Social Services	2,306,382	-	Social Services Agency
Subtotal 93.659				31,296,451	-	
Social Services Block Grant (Indirect)	93.667	68-0287677	CA Dept. of Social Services	10,756,743	-	Social Services Agency
John H. Chafee Foster Care Program for Successful Transition to Adulthood						
Independent Living Skills (Indirect)	93.674	68-0287677	CA Dept. of Social Services	454,349	-	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			166,937	33,507	Health Care Agency
Children's Health Insurance Program						
CA Children Services (CCS) Optional Targeted Low Income Children Program (Indirect)	93.767		CA Dept. of Health Care Services	664,140	-	Health Care Agency
Medical Assistance Program						
CA Children Services (CCS) Medi-Cal (Indirect)	93.778		CA Dept. of Health Care Services	2,599,059	-	Health Care Agency
Child Health and Disability Prevention (CHDP) Program Title XIX (Indirect)	93.778	202030	CA Dept. of Health Care Services	335,858	-	Health Care Agency
Childhood Lead Poisoning Prevention Program (CLPPP) (Indirect)	93.778	20-10535	CA Dept. of Public Health	89,558	-	Health Care Agency
Child Welfare Services-Health (Indirect)	93.778	68-0287677	CA Dept. of Social Services	2,735,944	-	Social Services Agency
Children in Foster Care Title XIX-Administrative Expenses (Indirect)	93.778	202030	CA Dept. of Health Care Services	44,425	-	Health Care Agency
Children in Foster Care Title XIX-Health Care Program for Children in Foster Care (HCPFCF) (Indirect)	93.778	202030	CA Dept. of Health Care Services	512,566	-	Health Care Agency
Children in Foster Care Title XIX-Health Care Program for Children in Foster Care (HCPFCF) Caseload Relief (Indirect)	93.778	202030	CA Dept. of Health Care Services	159,802	-	Health Care Agency
County Services Block Grant and Adult Protective Services-Health (Indirect)	93.778	68-0287677	CA Dept. of Social Services	4,050,289	-	Social Services Agency
HCPFCF Psychotropic Medication Monitoring and Oversight (PMM&O) (Indirect)	93.778	202030	CA Dept. of Health Care Services	76,772	-	Health Care Agency
Medi-Cal (Indirect)	93.778	MCAC 2020-21-07	CA Dept. of Health Care Services	111,648,329	-	Social Services Agency
Medi-Cal CalWIN (Indirect)	93.778	68-0287677	CA Dept. of Social Services	1,634,577	-	Social Services Agency
Medi-Cal In-Home Supportive Services (Indirect)	93.778	68-0287677	CA Dept. of Social Services	15,005,552	-	Social Services Agency
COVID-19 Medi-Cal In-Home Support Services (Indirect)	93.778	68-0287677	CA Dept. of Social Services	23,121	-	Social Services Agency
Medi-Cal In-Home Supportive Services Admin (Indirect)	93.778	68-0287677	CA Dept. of Social Services	11,674,365	-	Social Services Agency
COVID-19 Medi-Cal In-Home Support Services Admin (Indirect)	93.778	68-0287677	CA Dept. of Social Services	8,318	-	Social Services Agency
Subtotal 93.778 (Medicaid Cluster)				150,598,535	-	
National Bioterrorism Hospital Preparedness Program						
Hospital Preparedness Program (HPP) (Indirect)	93.889	17-10179 A01	CA Dept. of Public Health	526,345	-	Health Care Agency
COVID-19 HPP Supplemental (Indirect)	93.889	COVID-19-3002	CA Dept. of Public Health	236,738	-	Health Care Agency
Subtotal 93.889				763,083	-	
HIV Emergency Relief Project Grants						
Minority AIDS Initiative (MAI) (Direct)	93.914			502,607	434,463	Health Care Agency
Ryan White Part A (Direct)	93.914			5,977,796	2,383,300	Health Care Agency
COVID-19 Ryan White Part A (Direct)	93.914			173,270	167,449	Health Care Agency
Subtotal 93.914				6,653,673	2,985,212	
HIV Care Formula Grants						
Care Services (Indirect)	93.917	18-10880	CA Dept. of Public Health, Office of AIDS	1,934,107	228,954	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			717,663	-	Health Care Agency
COVID-19 Ryan White HIV/AIDS Program Part C EIS COVID-19 Response (Direct)	93.918			75,392	-	Health Care Agency
Subtotal 93.918				793,055	-	
HIV Prevention Activities Health Department Based						
Integrated Programs to Support Ending the HIV Epidemic (CDC EHE) (Indirect)	93.940	20-10748	CA Dept. of Public Health, Office of AIDS	328,934	-	Health Care Agency
Prevention, Testing and Partner Services (Indirect)	93.940	18-10764	CA Dept. of Public Health, Office of AIDS	807,408	86,117	Health Care Agency
Subtotal 93.940				1,136,342	86,117	
Block Grants for Community Mental Health Services						
Substance Abuse and Mental Health Services Administration (SAMHSA), Community Mental Health Services Block Grant (MHBG) (Indirect)	93.958	68-0317191	CA Dept. of Health Care Services	3,482,645	1,901,725	Health Care Agency
Block Grants for Prevention and Treatment of Substance Abuse						
Substance Abuse Prevention and Treatment Block Grant (SABG) (Indirect)	93.959	18-95262	CA Dept. of Health Care Services	16,761,059	6,414,312	Health Care Agency
Sexually Transmitted Diseases (STD) Prevention and Control Grants						
STD Surveillance Network (SSuN) (Indirect)	93.977	19-10647	CA Dept. of Public Health	151,981	-	Health Care Agency
Maternal and Child Health Services Block Grant to the States						
Adolescent Family Life Program (AFLP) Title V and XIX (Indirect)	93.994	202030	CA Dept. of Public Health	132,882	-	Health Care Agency
Maternal, Child Health, and Adolescent Health (MCAH) (Indirect)	93.994	202030	CA Dept. of Public Health	782,274	32,000	Health Care Agency
Subtotal 93.994				915,156	32,000	
Subtotal - U.S. Department of Health and Human Services				518,278,004	38,016,201	

County of Orange, California
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing/Federal CFDA Number	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amounts Passed-Through To Subrecipients	County Department
U.S. Department of Homeland Security						
Disaster Grants-Public Assistance (Presidentially Declared Disasters)						
COVID-19 FEMA Public Assistance Grant - Disaster DR-4482 (Indirect)	97.036	FEMA-4482-DR-CA, Cal OES ID 0529-00000	CA Office of Emergency Services	\$ 19,786,454	\$ -	OC Public Works
Emergency Management Performance Grants						
2019 Emergency Management Performance Grants (Indirect)	97.042	2019-0003	CA Office of Emergency Services	412,736	289,566	Sheriff-Coroner
2020 Emergency Management Performance Grant (EMPG) (Indirect)	97.042	2020-0006	CA Office of Emergency Services	98,564	-	Sheriff-Coroner
COVID-19 2020 Emergency Management Performance Grant (EMPG)-Supplemental (Indirect)	97.042	2020-0019	CA Office of Emergency Services	57,121	-	Sheriff-Coroner
Subtotal 97.042				568,421	289,566	
Homeland Security Grant Program						
2018 Homeland Security Grant Program (HSGP) (Indirect)	97.067	2018-0054	CA Office of Emergency Services	1,374,135	-	Sheriff-Coroner
2018 Operation Stonegarden Supplemental Grant (Indirect)	97.067	2018-0054/PO 5613116	San Diego County Sheriff's Department	118,596	-	Sheriff-Coroner
2019 Homeland Security Grant Program (HSGP) (Indirect)	97.067	2019-0035	CA Office of Emergency Services	1,588,404	-	Sheriff-Coroner
2019 Operation Stonegarden Supplemental Grant (Indirect)	97.067	2019-0035/PO 564136	San Diego County Sheriff's Department	58,627	-	Sheriff-Coroner
Homeland Security Grant Program (HSGP) (Indirect)	97.067	2019-0035	CA Office of Emergency Services	240,000	-	Health Care Agency
Subtotal 97.067				3,379,762	-	
TSA: National Explosives Detection Canine Team Program (Direct)	97.U01			227,250	-	John Wayne Airport
COVID-19 TSA: Airport Reimbursement for COVID-19 Cleaning & Sanitization Activities (Direct)	97.U02			89,037	-	John Wayne Airport
Subtotal - U.S. Department of Homeland Security				24,050,924	289,566	
U.S. Department of Housing and Urban Development						
Community Development Block Grants/Entitlement Grants						
Community Development Block Grant (Direct)	14.218			2,396,724	1,649,486	OC Community Resources
COVID-19 CARES ACT Community Development Block Grant (Direct)	14.218			1,221,724	1,004,213	OC Community Resources
COVID-19 CARES ACT Community Development Block Grant (KCCARES3) (Direct)	14.218			69,381	-	OC Community Resources
Subtotal 14.218 (CDBG - Entitlement Grants Cluster)				3,687,829	2,653,699	
Emergency Solutions Grant Program						
Emergency Shelter Grant Program (Direct)	14.231			135,059	124,923	OC Community Resources
COVID-19 CARES ACT Emergency Shelter Grant Program (ESG CV1) (Direct)	14.231			5,270,740	5,188,438	OC Community Resources
COVID-19 Emergency Solutions Grant Coronavirus (ESG-CV) (Indirect)	14.231	20-ESGCV1-00008	CA Dept. of Housing and Community Development	2,716,014	2,694,442	Health Care Agency
Emergency Solutions Grant Program (Indirect)	14.231	19-ESG-13117, 18-ESG-12337 Amendment #1	CA Dept. of Housing and Community Development	808,786	791,780	Health Care Agency
Subtotal 14.231				8,930,599	8,799,583	
HOME Investment Partnerships Program						
HOME Investment Partnerships Program (Direct)	14.239			297,379	-	OC Community Resources
COVID-19 CARES ACT HOME Investment Partnerships Program (Direct)	14.239			27,192	-	OC Community Resources
Subtotal 14.239				324,571	-	
Housing Opportunities for Persons with AIDS						
Housing Opportunities for Persons with AIDS (HOPWA) (Indirect)	14.241	9580.F	City of Anaheim	652,277	609,605	Health Care Agency
COVID-19 Housing Opportunities for Persons with AIDS (HOPWA) - CARES (Indirect)	14.241	9580.D	City of Anaheim	262,900	245,701	Health Care Agency
Subtotal 14.241				915,177	855,306	
Continuum of Care Program						
Continuum of Care (CoC) - Planning Grant (Direct)	14.267			665,650	-	Health Care Agency
Continuum of Care (CoC) - Rental Assistance Grant (Direct)	14.267			10,019,888	-	OC Community Resources
Coordinated Entry System (CES) Grant (Direct)	14.267			1,103,861	472,888	Health Care Agency
Subtotal 14.267				11,789,399	472,888	
Section 8 Housing Choice Vouchers						
Family Self Sufficiency Program Evaluation (Indirect)	14.871	GS-10F-0245N	MDRC	1,983	-	OC Community Resources
Section 8 Housing Choice Vouchers (Direct)	14.871			163,846,527	-	OC Community Resources
COVID-19 CARES ACT Section 8 Housing Choice Vouchers (Direct)	14.871			7,866,691	-	OC Community Resources
Mainstream Vouchers						
Mainstream Vouchers (Direct)	14.879			900,057	-	OC Community Resources
COVID-19 CARES ACT Mainstream Vouchers (Direct)	14.879			447,637	-	OC Community Resources
Subtotal 14.871 and 14.879 (Housing Voucher Cluster)				173,062,895	-	
Family Self-Sufficiency Program						
Family Self Sufficiency Program Coordinator (Direct)	14.896			334,321	-	OC Community Resources
Subtotal - U.S. Department of Housing and Urban Development				199,044,791	12,781,476	
U.S. Department of the Interior						
Payments in Lieu of Taxes (PILT) (Direct)	15.226			131,466	-	Auditor-Controller
Subtotal - U.S. Department of the Interior				131,466	-	

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing/Federal CFDA Number	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amounts Passed-Through To Subrecipients	County Department
U.S. Department of Justice						
Crime Victim Assistance						
Child Abuse Treatment Services (Indirect)	16.575	AT19050300	CA Office of Emergency Services	\$ 191,968	\$ 191,968	Social Services Agency
County Victim Services (XC) Program (Indirect)	16.575	XC19020300, XC20030300	CA Office of Emergency Services	730,019	730,019	County Executive Office
Human Trafficking Advocacy Program (Indirect)	16.575	HA19020300, HA20030300	CA Office of Emergency Services	163,086	163,086	District Attorney
Unserved/Underserved Victim Advocacy and Outreach Program (Indirect)	16.575	UV19040300, UV20050300	CA Office of Emergency Services	179,835	179,835	County Executive Office
Victim Witness Assistance Program (Indirect)	16.575	VW19380300, VW20390300	CA Office of Emergency Services	2,170,714	2,170,714	County Executive Office
Subtotal 16.575				3,435,622	3,435,622	
Violence Against Women Formula Grants						
Victim Witness Assistance Program (Indirect)	16.588	VW19380300, VW20390300	CA Office of Emergency Services	511,156	511,156	County Executive Office
Edward Byrne Memorial Justice Assistance Grant Program						
2017 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			121,318	83,683	Sheriff-Coroner
2018 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			194,870	153,961	Sheriff-Coroner
2019 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			122,950	122,950	Sheriff-Coroner
2020 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			22,733	22,733	Sheriff-Coroner
2019 Mental Health Training Grant (Indirect)	16.738	BSCC 0002-18 MH	Board of State and Community Corrections	51,367	-	Sheriff-Coroner
Subtotal 16.738				513,238	383,327	
DNA Backlog Reduction Program						
2018 DNA Backlog Reduction Grant (Direct)	16.741			180,668	-	Sheriff-Coroner
2019 DNA Backlog Reduction Grant (Direct)	16.741			103,426	-	Sheriff-Coroner
2020 DNA Backlog Reduction Grant (Direct)	16.741			26,045	-	Sheriff-Coroner
Subtotal 16.741				310,139	-	
Paul Coverdell Forensic Sciences Improvement Grant Program						
2019 Paul Coverdell Forensic Sciences Improvement Program (Indirect)	16.742	CQ19 15 0300	CA Office of Emergency Services	112,817	-	Sheriff-Coroner
National Sexual Assault Kit Initiative						
Orange County District Attorney Sexual Assault Kit Initiative (Direct)	16.833			478,019	2,129	District Attorney
Orange County District Attorney Sexual Assault Kit Initiative (Direct)	16.833			41,412	-	Sheriff-Coroner
Subtotal 16.833				519,431	2,129	
Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSAP) (Direct)	16.838			12,257	-	Health Care Agency
Equitable Sharing Program						
Department of Justice Forfeiture Program (Direct)	16.922			182,899	-	District Attorney
Regional Narcotics Suppression Program (RNSP) Forfeitures (Direct)	16.922			618,524	-	Sheriff-Coroner
Sheriff's Narcotic Program (SNP) Forfeitures (Direct)	16.922			795,762	-	Sheriff-Coroner
Sheriff's Narcotic Program (SNP) Forfeitures - RNSP (Direct)	16.922			928,155	-	Sheriff-Coroner
Subtotal 16.922				2,525,330	-	
OC Regional Computer Forensics Laboratory (OCRCFL) (Direct)	16.U01			51,649	-	District Attorney
Orange County Drug Enforcement Task Force (Direct)	16.U02			19,180	-	District Attorney
Subtotal 16.UNKNOWN				70,829	-	
Subtotal - U.S. Department of Justice				8,010,819	4,332,234	
U.S. Department of Labor						
Senior Community Service Employment Program						
Title V - Senior Community Services Employment Program (Indirect)	17.235	TV-2021-22	CA Dept. of Aging	839,268	801,351	OC Community Resources
WIOA Adult Program						
Workforce Investment Act Title I Adult (2018) (Indirect)	17.258	K9110040	CA Employment Development Dept.	119,354	-	OC Community Resources
Workforce Investment Act Title I Adult (2019) (Indirect)	17.258	AA011023	CA Employment Development Dept.	1,411,284	1,156,732	OC Community Resources
Workforce Investment Act Title I Adult (2020) (Indirect)	17.258	AA111023	CA Employment Development Dept.	949,224	485,920	OC Community Resources
WIOA Youth Activities						
Workforce Investment Act Title I Youth (2019) (Indirect)	17.259	AA011023	CA Employment Development Dept.	768,375	677,582	OC Community Resources
Workforce Investment Act Title I Youth (2020) (Indirect)	17.259	AA111023	CA Employment Development Dept.	1,421,727	697,583	OC Community Resources
WIOA Dislocated Worker Formula Grants						
Workforce Investment Act Title I Dislocated Worker (2019) (Indirect)	17.278	AA011023	CA Employment Development Dept.	3,083,966	1,945,431	OC Community Resources
Workforce Investment Act Title I Dislocated Worker (2020) (Indirect)	17.278	AA111023	CA Employment Development Dept.	488,524	-	OC Community Resources
Subtotal 17.258, 17.259, and 17.278 (WIOA Cluster)				8,242,454	4,963,248	
Subtotal - U.S. Department of Labor				9,081,722	5,764,599	
U.S. Department of Transportation						
Airport Improvement Program and COVID-19 Airports Programs						
FAA: Airport Improvement Programs Grant 46, 47, 48, 50 (Direct)	20.106			5,703,599	-	John Wayne Airport
COVID-19 FAA: Coronavirus Aid, Relief, and Economic Security Act (CARES) Grant 49 (Direct)	20.106			10,077,000	-	John Wayne Airport
COVID-19 FAA: Airports Coronavirus Response Grant Program (ACRGP) Grant 51 (JWA Expenses) (Direct)	20.106			9,933,924	-	John Wayne Airport
COVID-19 FAA: Airports Coronavirus Response Grant Program (ACRGP) Grant 52 (Concessions Revenue) (Direct)	20.106			1,103,698	-	John Wayne Airport
Subtotal 20.106				26,818,221	-	

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing/Federal CFDA Number	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amounts Passed-Through To Subrecipients	County Department
Highway Planning and Construction						
Highway Bridge Program (HBP) BR. No. 55C-0172 (Modjeska Canyon Road) (Indirect)	20.205	5955(094)	CA Dept. of Transportation	\$ 63,356	\$ -	OC Public Works
Highway Bridge Program (HBP) BR. No. 55C-0174 (Silverado Canyon Road 1.6 miles east of Santiago Canyon Road) (Indirect)	20.205	5955(095)	CA Dept. of Transportation	64,820	-	OC Public Works
Highway Bridge Program (HBP) BR. No. 55C-0177 (Silverado Canyon Road 4.4 miles east of Santiago Canyon Road) (Indirect)	20.205	5955(096)	CA Dept. of Transportation	55,425	-	OC Public Works
Highway Safety Improvement Program HSIPL - 5955 (101) (Santiago Canyon Road - CONSTRUCTION - from Live Oak Canyon to SR241/SR261) (Indirect)	20.205	5955(101)	CA Dept. of Transportation	1,510,028	-	OC Public Works
OC Bike Loop, Segment O, P, Q - ATPL - 5955 (112) (Indirect)	20.205	5955 (112)	CA Dept. of Transportation	434,242	-	OC Public Works
OC Loop Carbon Canyon Segment D - PRELIMINARY ENGINEERING - ATPL - 5955 (092) (Indirect)	20.205	5955 (092)	CA Dept. of Transportation	234,757	-	OC Public Works
OC Loop Carbon Canyon Segment D - RIGHT OF WAY - ATPL - 5955 (092) (Indirect)	20.205	5955 (092)	CA Dept. of Transportation	97,322	-	OC Public Works
Subtotal 20.205 (Highway Planning and Construction Cluster)				2,459,950	-	
State and Community Highway Safety						
2019 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT20096	CA Office of Traffic Safety	45,324	-	Sheriff-Coroner
2020 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT21092	CA Office of Traffic Safety	99,355	-	Sheriff-Coroner
National Priority Safety Programs						
2020 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.616	PT21092	CA Office of Traffic Safety	3,964	-	Sheriff-Coroner
2019 Drug Prevalence in DUI Drivers (Indirect)	20.616	DI20011	CA Office of Traffic Safety	54,779	-	Sheriff-Coroner
2020 Drug Prevalence in DUI Drivers (Indirect)	20.616	DI21017	CA Office of Traffic Safety	60,406	-	Sheriff-Coroner
Alcohol and Drug Impaired Driver Vertical Prosecution Program (Indirect)	20.616	DI20009, DI21015	CA Office of Traffic Safety	852,182	-	District Attorney
California Traffic Safety Resource Prosecutor Training Network (Indirect)	20.616	DI20010, DI21016	CA Office of Traffic Safety	731,903	-	District Attorney
Subtotal 20.600 and 20.616 (Highway Safety Cluster)				1,847,913	-	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated						
2019 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT20096	CA Office of Traffic Safety	110,442	-	Sheriff-Coroner
2020 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT21092	CA Office of Traffic Safety	136,431	-	Sheriff-Coroner
Subtotal 20.608				246,873	-	
Subtotal - U.S. Department of Transportation				31,372,957	-	
U.S. Department of the Treasury						
Equitable Sharing						
Department of Treasury Forfeiture Program (Direct)	21.016			3	-	District Attorney
Regional Narcotics Suppression Program (RNSP) Forfeitures (Direct)	21.016			6,735	-	Sheriff-Coroner
Sheriff's Narcotics Program (SNP) Forfeitures (Direct)	21.016			51,287	-	Sheriff-Coroner
Sheriff's Narcotics Program (SNP) Forfeitures - RNSP (Direct)	21.016			184	-	Sheriff-Coroner
Subtotal 21.016				58,209	-	
Coronavirus Relief Fund						
COVID-19 Coronavirus Relief Fund (Direct)	21.019			290,470	-	Assessor
COVID-19 Coronavirus Relief Fund (Direct)	21.019			523,799	-	Auditor-Controller
COVID-19 Coronavirus Relief Fund (Direct)	21.019			1,754,235	-	Child Support Services
COVID-19 Coronavirus Relief Fund (Direct)	21.019			152,935	-	Clerk of the Board
COVID-19 Coronavirus Relief Fund (Direct)	21.019			429,397	-	Clerk-Recorder
COVID-19 Coronavirus Relief Fund (Direct)	21.019			990,207	-	County Counsel
COVID-19 Coronavirus Relief Fund (Direct)	21.019			11,521,606	1,770,000	County Executive Office
COVID-19 Coronavirus Relief Fund (Direct)	21.019			2,491,840	-	District Attorney
COVID-19 Coronavirus Relief Fund (Direct)	21.019			187,537,543	37,946,157	Health Care Agency
COVID-19 Coronavirus Relief Fund (Direct)	21.019			60,468,985	54,472,427	OC Community Resources
COVID-19 Coronavirus Relief Fund (Direct)	21.019			7,019,754	-	OC Public Works
COVID-19 Coronavirus Relief Fund (Direct)	21.019			2,673,778	-	Probation
COVID-19 Coronavirus Relief Fund (Direct)	21.019			2,027,742	-	Public Defender
COVID-19 Coronavirus Relief Fund (Direct)	21.019			555,747	-	Registrar of Voters
COVID-19 Coronavirus Relief Fund (Direct)	21.019			78,792,756	-	Sheriff-Coroner
COVID-19 Coronavirus Relief Fund (Direct)	21.019			30,864,204	-	Social Services Agency
COVID-19 Coronavirus Relief Fund (Direct)	21.019			50,050	-	Treasurer-Tax Collector
COVID-19 Coronavirus Relief Fund - State (Indirect)	21.019	21.019-Coronavirus Relief Fund	CA Department of Finance	69,116,434	-	Health Care Agency
COVID-19 Coronavirus Relief Fund - State (Indirect)	21.019	21.019-Coronavirus Relief Fund	CA Department of Finance	4,392,958	-	Social Services Agency
Subtotal 21.019				461,654,440	94,188,584	

County of Orange, California
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing/Federal CFDA Number	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amounts Passed-Through To Subrecipients	County Department
Emergency Rental Assistance Program						
COVID-19 Emergency Rental Assistance Program (ERAP) (Direct)	21.023			\$ 30,761,524	\$ 30,246,704	Health Care Agency
Coronavirus State and Local Fiscal Recovery Funds						
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			77,024	-	Assessor
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			175,978	-	Auditor-Controller
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			271,762	-	Child Support Services
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			7,140	-	Clerk of the Board
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			23,549	-	County Counsel
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			2,089,963	-	County Executive Office
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			269,214	-	District Attorney
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			5,482,789	-	Health Care Agency
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			164,091	-	John Wayne Airport
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			1,359,334	292,773	OC Community Resources
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			190,135	-	OC Public Works
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			92,109	-	OC Waste & Recycling
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			294,147	-	Probation
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			204,417	-	Public Defender
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			39,408	-	Registrar of Voters
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			287,857	-	Sheriff-Coroner
Subtotal 21.027				11,028,917	292,773	
Subtotal - U.S. Department of the Treasury				503,503,090	124,728,061	
Election Assistance Commission						
2018 HAVA Election Security Grants						
Help America Vote Act (HAVA) Improve Cyber Security and Infrastructure (Indirect)	90.404	18G27130	Secretary of State	55,000	-	Registrar of Voters
Voter's Choice Act (VCA) Implementation (Indirect)	90.404	19S10060	Secretary of State	5,755	-	Registrar of Voters
COVID-19 Relief Fund for 2020 Federal election cycle (Indirect)	90.404	20G26130	Secretary of State	4,829,456	-	Registrar of Voters
Subtotal - Election Assistance Commission				4,890,211	-	
Executive Office of the President						
High Intensity Drug Trafficking Areas Program						
High Intensity Drug Trafficking Area VIPER (HIDTA) 2019 (Direct)	95.001			15,670	-	Sheriff-Coroner
High Intensity Drug Trafficking Area VIPER (HIDTA) 2020 (Direct)	95.001			7,749	-	Sheriff-Coroner
Regional Methamphetamine Task Force (OC/CLEAN) 2018 Discretionary Funds (Direct)	95.001			24,308	-	Sheriff-Coroner
High Intensity Drug Trafficking Area RMTF/OC/CLEAN (HIDTA) 2020 (Direct)	95.001			92,087	-	Sheriff-Coroner
High Intensity Drug Trafficking Area RMTF/OC/CLEAN (HIDTA) 2021 (Direct)	95.001			21,370	-	Sheriff-Coroner
High Intensity Drug Trafficking Area RNSP (HIDTA) 2019 (Direct)	95.001			453,772	-	Sheriff-Coroner
High Intensity Drug Trafficking Area RNSP (HIDTA) 2020 (Direct)	95.001			867,515	-	Sheriff-Coroner
Subtotal - Executive Office of the President				1,482,471	-	
National Foundation on the Arts and the Humanities						
Promotion of the Arts Grants to Organizations and Individuals						
National Endowment for the Arts (NEA) The Big Read (Indirect)	45.024	1844334-52-C-18	Arts Midwest	15,000	-	OC Community Resources
Grants to States						
LSTA - From Galaxy to Earth: Learning Adventure (Indirect)	45.310	LS-246140-OLS-20	California State Library	19,936	-	OC Community Resources
LSTA - OC Memory Lab (Indirect)	45.310	LS-246140-OLS-20	California State Library	12,360	-	OC Community Resources
LSTA - Workforce Partnership Initiative project (Indirect)	45.310	LS-246140-OLS-20	California State Library	5,550	-	OC Community Resources
Subtotal 45.310				37,846	-	
Subtotal - National Foundation on the Arts and the Humanities				52,846	-	
Total Federal Financial Assistance				\$ 1,386,524,956	\$ 186,396,942	

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

County of Orange, California
 Supplementary Schedule of Grand Expenditures For Grants Provided by
 the California Health and Human Services Agency, Department of Aging (1)
 Year Ended June 30, 2021

Federal or State Grantor/Pass-through Entity/County Program Name/Direct or Indirect	Federal Financial Assistance Listing/Federal CFDA Number (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-1920-22	\$ 26,451	\$ 26,458	\$ 52,909	\$ 1,771	\$ 1,771	\$ 3,542
Total U.S. Department of Agriculture			26,451	26,458	52,909	1,771	1,771	3,542
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	AP-2021-22	37,670	-	37,670	37,670	-	37,670
Special Programs for the Aging Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals								
Title VII-A: Ombudsman (Indirect)	93.042	AP-2021-22	117,072	-	117,072	116,220	-	116,220
COVID-19 Title VII-A: Ombudsman (Indirect)	93.042	CARES-22	183,692	-	183,692	49,721	-	49,721
Special Programs for the Aging Title III, Part D, Disease Prevention and Health Promotion Services								
Title III-D: Preventive Health (Indirect)	93.043	AP-2021-22	218,439	-	218,439	51,845	-	51,845
Special Programs for the Aging Title III, Part B, Grants for Supportive Services and Senior Centers								
Title III-B: Senior Supportive Services (Indirect)	93.044	AP-2021-22	3,422,723	650,753	4,073,476	3,155,642	650,753	3,806,395
COVID-19 Title III-B: Senior Supportive Services (Indirect)	93.044	CARES-22	1,404,074	-	1,404,074	1,120,799	-	1,120,799
Special Programs for the Aging Title III, Part C, Nutrition Services								
Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-2021-22	2,716,675	607,778	3,324,453	2,686,749	607,778	3,294,527
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-2021-22	2,361,813	987,379	3,349,192	2,367,826	987,379	3,355,205
COVID-19 Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	CARES-22	3,369,628	-	3,369,628	2,748,778	-	2,748,778
COVID-19 Title III-CMC2: Congregate Meals (Indirect)	93.045	FFCRA-22	344,033	-	344,033	308,903	-	308,903
COVID-19 Title III-HDC2: Home Delivered Meals (Indirect)	93.045	FFCRA-22	1,158,316	-	1,158,316	1,158,316	-	1,158,316
National Family Caregiver Support, Title III, Part E								
Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AP-2021-22	1,402,753	-	1,402,753	1,165,531	-	1,165,531
COVID-19 Title III-E: National Family Caregiver Support Program (Indirect)	93.052	CARES-22	693,795	-	693,795	403,153	-	403,153
Nutrition Services Incentive Program								
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-2021-22	262,932	-	262,932	262,932	-	262,932
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-2021-22	726,205	-	726,205	726,205	-	726,205
Subtotal 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053 (Aging Cluster)			18,419,820	2,245,910	20,665,730	16,360,290	2,245,910	18,606,200
Medicare Enrollment Assistance Program								
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-1819-22, MI-2021-22	161,519	-	161,519	160,602	-	160,602
State Health Insurance Assistance Program								
Health Insurance Counseling and Advocacy Program (Indirect)	93.324	HI-2021-22	189,870	398,765	588,635	189,870	348,781	538,651
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment								
Model Demonstrations for Dually Eligible Individuals								
SHIP Options Counseling for Medicare/Medicaid-Financial Alignment (Indirect)	93.634	FA-1718-22, FA-2021-22	38,901	-	38,901	36,106	-	36,106
Total U.S. Department of Health and Human Services			18,810,110	2,644,675	21,454,785	16,746,868	2,594,691	19,341,559
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	TV-2021-22	870,945	-	870,945	839,268	-	839,268
Total U.S. Department of Labor			870,945	-	870,945	839,268	-	839,268
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			-	137,682	137,682	-	137,682	137,682
Skilled Nursing Facility Quality & Accountability Fund (SNFQAF)			-	185,594	185,594	-	185,594	185,594
Public Health L&C Program Fund			-	39,072	39,072	-	39,072	39,072
Dignity at Home Fall Prevention			-	143,750	143,750	-	6,658	6,658
Total CA Health and Human Services Agency			-	506,098	506,098	-	369,006	369,006
Total			\$ 19,707,506	\$ 3,177,231	\$ 22,884,737	\$ 17,587,907	\$ 2,965,468	\$ 20,553,375

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

Note 1 - General

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the County of Orange, California (County), except as noted herein. The County's reporting entity is defined in Note 1 of the County's basic financial statements. These financial statements include the operations of the Children and Families Commission of Orange County (CFCOC), the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance (CalOptima), and the Orange County Employees Retirement System (OCERS) (discretely presented component units for CFCOC and CalOptima and a fiduciary component unit for OCERS), which expended \$379,171, \$2,437,071, 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.

Note 2 - Basis of Accounting

The accompanying SEFA and Supplementary Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging (DOA), are presented using the modified accrual basis of accounting except for programs recorded in the County's enterprise funds, which are presented using the accrual basis of accounting, which are described in Note 1 of the County's basic financial statements. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Note 3 - Indirect Cost Rate

The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under Title 2 U.S. Code of Federal Regulations, section 200.414 Indirect (F&A) costs.

Note 4 - Relationship to Basic Financial Statements

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

Note 5 - California Health and Human Services Agency, Department of Aging

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

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

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

FEDERAL AWARDS

Internal control over major federal programs:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	Yes

Identification of major federal programs:

Name of Federal Program	Federal Financial Assistance Listing/CFDA Number
Flood Plain Management Services	12.104
Aging Cluster	93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323
Temporary Assistance for Needy Families	93.558
Block Grants for Prevention and Treatment of Substance Abuse	93.959
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
COVID-19 Emergency Solutions Grant Program	14.231
Continuum of Care Program	14.267
COVID-19 Airport Improvement Program	20.106
COVID-19 Coronavirus Relief Fund	21.019
COVID-19 Emergency Rental Assistance Program	21.023
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027
COVID-19 2018 HAVA Election Security Grants	90.404
Dollar threshold used to distinguish between type A and type B programs:	\$4,159,575
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

2021-001 **Program:** COVID-19 2018 HAVA Election Security Grants
Federal Financial Assistance Listing Number: 90.404
Federal Grantor: United States (U.S.) Election Assistance Commission
Passed-through: California Secretary of State – Department of General Services
Award No. and Year: 20G26130 and 2021

Program: Flood Plain Management Services
Federal Financial Assistance Listing Number: 12.104
Federal Grantor: U.S. Department of Defense
Award No. and Year: 2021

Compliance Requirements: Procurement and Suspension and Debarment
Type of Finding: Significant Deficiency in Internal Control and Instance of Non-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.

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

The 2021 Compliance Supplement states:

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

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

Condition:

During our testing of the Registrar of Voters (ROV) and Orange County Public Works (OCPW) provisions for procurement requirements, we noted the following instances where there was no evidence that the ROV or OCPW verified the entity was not suspended or debarred or otherwise excluded from participating in the transaction, prior to entering the contract, in accordance with County policy:

- Two (2) of the two (2) contracts through the ROV department selected for testing.
- Three (3) of the three (3) contracts through the OCPW selected for testing.

Cause:

ROV and OCPW departments did not follow their policy to verify the information described in the condition prior to entering the transactions.

Effect:

The County's control and compliance were not consistently followed, which required verification of suspension or debarment prior to entering the contract.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of two (2) out of four (4) procurement contracts were selected for procurement and suspension and debarment testing from ROV and three (3) out of seven (7) procurement contracts were sampled from OCPW. The condition above was identified during our testwork of the ROV's and OCPW's internal controls over procurement and suspension and debarment.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that ROV and OCPW adhere to their procurement procedures requiring the suspension or debarment verification is performed prior to entering into a covered transaction.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2021-002

Program: COVID-19 Coronavirus Relief Fund
Federal Financial Assistance Listing Number: 21.019
Federal Grantor: U.S. Department of the Treasury
Award No. and Year: 2020

Program: COVID-19 Coronavirus State and Local Fiscal Recovery Funds
Federal Financial Assistance Listing Number: 21.027
Federal Grantor: U.S. Department of Treasury
Award No. and Year: 2021

Program: COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease
Federal Financial Assistance Listing Number: 93.323
Federal Grantor: U.S. Department of Health and Human Services
Passed-through: California Department of Public Health
Award No. and Year: COVID-19ELC88 and 2021

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

Criteria:

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

Condition:

During our testing of COVID-19 Coronavirus Relief Fund of the County Executive Officer's (CEO) Office, we evaluated the County's procedures for evaluating subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward. During our testing of the CEO procedures, we noted the following:

- CEO Office – For nine (9) of nine (9) subrecipients selected, the required evaluation of the subrecipient's risk of noncompliance was not documented.

During our testing from the COVID-19 Coronavirus State and Local Fiscal Recovery Funds of the Orange County Community Resources (OCCR) provisions for evaluating subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward, we noted for one (1) of two (2) subrecipients selected, the required evaluation of the subrecipient's risk of noncompliance was not documented.

During our testing from the COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease of the Health Care Agency (HCA) provisions for evaluating subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward, we noted for two (2) of the four (4) subrecipients selected, the required evaluation of the subrecipient's risk of noncompliance was not documented.

Cause:

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

Effect:

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

Questioned Costs:

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

Context/Sampling:

Nonstatistical samples were selected for subrecipient monitoring testing as noted below:

- COVID-19 Coronavirus Relief Fund – CEO Office – Nine (9) of thirty-four (34) subrecipients.
- COVID-19 Coronavirus State and Local Fiscal Recovery Funds – OCCR – Two (2) of four (4) subrecipients.
- COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease – HCA – all four (4) subrecipients were selected for testing.

Repeat Finding from Prior Years:

Yes – Finding 2020-002.

Recommendation:

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

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2021-003

Program: Block Grants for Prevention and Treatment of Substance Abuse

Federal Financial Assistance Listing Number: 93.959

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

Passed-through: California Department of Health Care Services

Award No. and Year: 18-95262 and 2021

Program: COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease

Federal Financial Assistance Listing Number: 93.323

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

Passed-through: California Department of Public Health

Award No. and Year: COVID-19ELC88 and 2021

Program: COVID-19 Coronavirus Relief Fund

Federal Financial Assistance Listing Number: 21.019

Federal Grantor: U.S. Department of the Treasury

Award No. and Year: 2020

Program: COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Federal Financial Assistance Listing Number: 21.027

Federal Grantor: U.S. Department of Treasury

Award No. and Year: 2021

Compliance Requirements: Subrecipient Monitoring

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

Criteria:

2 CFR Part 200.331(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 one (1) of five (5) subawards selected for testing from the Block Grants for Prevention and Treatment of Substance Abuse within the HCA:

- Federal award identification number
- Federal award date

The following information was not provided at the time of the subaward for one (1) of four (4) subawards selected for testing from the HCA department for COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease:

- Subrecipient's unique identifier
- Federal award identification number
- Federal award date of award
- Subaward period of performance
- Total amount of federal funds obligated
- Total amount of the federal award
- Federal award project description
- Name of federal awarding agency
- CFDA number
- Identification of whether the award is research and development
- Indirect cost rate for the federal award

The following information was not provided at the time of the subaward for nine (9) of nine (9) subawards selected for testing from the CEO for the COVID-19 Coronavirus Relief Fund:

- Subrecipient's unique entity identifier
- Federal award identification number
- Identification of whether the award is research and development
- Indirect cost rate for the federal award

The following information was not provided at the time of the subaward for two (2) of two (2) subawards selected for testing from the OCCR for the COVID-19 Coronavirus State and Local Fiscal Recovery Funds:

- Subrecipient's unique entity identifier
- Federal award identification number
- Federal award date of award
- Subaward period of performance
- Total amount of federal funds obligated
- Total amount of the federal award
- Federal award project description
- Name of federal awarding agency
- CFDA number
- Identification of whether the award is research and development
- Indirect cost rate for the federal award

Cause:

The HCA, CEO and OCCR departments procedures did not consistently ensure that the required award information and applicable requirements were communicated to subrecipients.

Effect:

The HCA, CEO and OCCR departments did not identify the required elements of the subaward to the subrecipients at the time of the subaward, increasing the risk of noncompliance.

Questioned Costs:

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

Context/Sampling:

Nonstatistical samples were selected for subrecipient monitoring testing as noted below:

- Block Grants for Prevention and Treatment of Substance Abuse – HCA – Five (5) of nineteen (19) subrecipients.
- COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease – HCA – Four (4) of four (4) subrecipients – entire population was selected.
- COVID-19 Coronavirus Relief Fund – CEO – Nine (9) of thirty-four (34) subrecipients.
- COVID-19 Coronavirus State and Local Fiscal Recovery Funds – OCCR – Two (2) of four (4) subrecipients.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the HCA, CEO, and OCCR departments modify and strengthen its current policies and procedures to ensure that all required award information and applicable requirements are communicated to subrecipients at the time of subaward in accordance with 2 CFR section 200.331(a).

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2021-004

Program: Aging Cluster

Federal Financial Assistance Listing Number: 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053

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

Passed-through: California Department of Aging

Award No. and Year: AP-2021-22, CARES-22, FFCRA-22 and 2021

Program: COVID-19 Coronavirus Relief Fund

Federal Financial Assistance Listing Number: 21.019

Federal Grantor: U.S. Department of Treasury

Award No. and Year: 2020

Program: COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Federal Financial Assistance Listing Number: 21.027

Federal Grantor: U.S. Department of Treasury

Award No. and Year: 2021

Compliance Requirements: Subrecipient Monitoring

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

Criteria:

2 CFR Section 200.332(d), Requirements for Pass-Through Entities, states that all pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subawards were used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Condition:

During our testing of the Aging Cluster, COVID-19 Coronavirus Relief Fund, and the COVID-19 Coronavirus State and Local Fiscal Recovery Funds, the OCCR department was responsible for overseeing the County's monitoring of the subrecipient to ensure that the subawards were used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward. We noted that the OCCR department was not performing the monitoring requirement for each of its programs noted below:

- Aging Cluster – Four (4) of four (4) subrecipients.
- COVID-19 Coronavirus Relief Fund – Three (3) of three (3) subrecipients.
- COVID-19 Coronavirus State and Local Fiscal Recovery Funds – Two (2) of two (2) subrecipients.

Cause:

The OCCR did not adhere to established policies and procedures relating to subrecipient monitoring.

Effect:

There is an increased risk that the subrecipients are not using the subawards for the authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward or achieving performance goals.

Questioned Costs:

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

Context/Sampling:

Nonstatistical samples were selected for subrecipient monitoring testing as noted below:

- Aging Cluster – OCCR – Four (4) of fifteen (15) subrecipients.
- COVID-19 Coronavirus Relief Fund – OCCR – Three (3) of ten (10) subrecipients.
- COVID-19 Coronavirus State and Local Fiscal Recovery Funds - OCCR – Two (2) of four (4) subrecipients.

Repeat Findings from Prior Years:

No.

Recommendation:

We recommend that the OCCR adhere to the implemented policies and procedures to ensure that the required subrecipient monitoring be performed in accordance with 2 CFR section 200.332(d).

View of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2021-005

Program: COVID-19 Emergency Rental Assistance Program

Federal Financial Assistance Listing Number: 21.023

Federal Grantor: U.S. Department of Treasury

Award No. and Year: 2021

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control and Instance of Non-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 200.01 of the Uniform Guidance states that the County may report charges on a cash or accrual basis, as long as the methodology is disclosed and consistently applied.

Condition:

During our testing of the HCA's provisions for reporting requirements, we noted the following instance where reports were prepared on the cash basis, but reports indicated that the costs were reported on the accrual basis of accounting:

- Two (2) out of the two (2) reports for the HCA.

Cause:

The HCA department reported amounts on cash basis, but the form identified the basis for the report as "accrual". The HCA department review process and certification of the report did not identify the discrepancy.

Effect:

The County's control was not consistently followed, which applies the basis of accounting on a consistent basis.

Questioned Costs:

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

Context/Sampling:

The entire population of two (2) reports were selected for report testing.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the HCA adhere to their policies and apply the same basis of accounting on a consistent basis for the program.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

Financial Statement Findings

None reported.

Federal Awards Findings

Finding No.	Program	CFDA No.	Compliance Requirements	Status of Corrective Action
2018-003	Block Grants for Prevention and Treatment of Substance Abuse Crime Victim Assistance	93.959 16.575	Subrecipient Monitoring	Implemented
2018-005	Community Development Block Grants (CDBG) Aging Cluster Crime Victim Assistance	14.218 93.041/93.042/93.043/93.0449 3.045/93.052/93.053 16.575	Procurement and Suspension and Debarment	Implemented
2019-003	Workforce Innovation and Opportunity Act (WIOA Cluster)	17.258/12.259/17.278	Subrecipient Monitoring	Implemented
2020-001	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative	93.074	Procurement and Suspension and Debarment	Implemented
2020-002	Coronavirus Relief Fund	21.019	Subrecipient Monitoring	In progress. The County developed the County of Orange Subrecipient Survey to document the risk of noncompliance and implemented use in June 2021.
2020-003	Coronavirus Relief Fund	21.019	Activities, Allowed or Unallowed, Allowable Costs/Costs Principles	Implemented

**AUDITOR-CONTROLLER
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May 05, 2022

**SUBJECT: CORRECTIVE ACTION PLAN FOR COUNTY OF ORANGE, CALIFORNIA
FY 2020-21 SINGLE AUDIT**

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

Attachments

cc: Frank Kim, County Executive Officer
Michelle Aguirre, County Finance Officer
Frank Davies, Auditor-Controller
Salvador Lopez, Chief Deputy Auditor-Controller
JC Squires, A/C Director, Central Accounting Operations
Greg White, A/C Director, Satellite Accounting Operations
Megan Vu, A/C Accounting and Reporting Manager
Cindy Wong, HCA Accounting Manager
Selina Chan-Wychgel, CEO Fiscal Services Manager
Bill Malohn, OCCR Accounting Manager
Paul Villanueva, OCPW Accounting Manager
Jason Brown, CoCo, Director of Administration
Kimberly Hostler, ROV Deputy Director, Administration

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

II. FINANCIAL STATEMENT FINDINGS

None noted.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2021-001

Program: COVID-19 2018 HAVA Election Security Grants
Federal Financial Assistance Listing Number: 90.404
Federal Grantor: United States (U.S.) Election Assistance Commission
Passed-through: California Secretary of State – Department of General Services
Award No. and Year: 20G26130 and 2021

Program: Flood Plain Management Services
Federal Financial Assistance Listing Number: 12.104
Federal Grantor: U.S. Department of Defense
Award No. and Year: 2021

Compliance Requirements: Procurement and Suspension and Debarment
Type of Finding: Significant Deficiency in Internal Control and Instance of Non-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.

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

The 2021 Compliance Supplement states:

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

When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

(1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA) and available at <https://www.sam.gov/SAM/>, (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).

Condition:

During our testing of the Registrar of Voters (ROV) and Orange County Public Works (OCPW) provisions for procurement requirements, we noted the following instances where there was no evidence that the ROV or OCPW verified the entity was not suspended or debarred or otherwise excluded from participating in the transaction, prior to entering the contract, in accordance with County policy:

- Two (2) of the two (2) contracts through the ROV department selected for testing.
- Three (3) of the three (3) contracts through the OCPW selected for testing.

Cause:

ROV and OCPW did not follow their policy to verify the information described in the condition prior to entering the transactions.

Effect:

The County's control and compliance were not consistently followed, which required verification of suspension or debarment prior to entering the contract.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of two (2) out of four (4) procurement contracts were selected for procurement and suspension and debarment testing from ROV and three (3) out of seven (7) procurement contracts were sampled from OCPW. The condition above was identified during our testwork of the ROV's and OCPW's internal controls over procurement and suspension and debarment.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that ROV and OCPW adhere to their procurement procedures requiring the suspension or debarment verification is performed prior to entering into a covered transaction.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Management Response and Corrective Action:

Registrar of Voters:

1. Person Responsible: Kimberly Hostler, Deputy Director Administration
2. Corrective Action Plan:
ROV has a policy in place requiring suspension and debarment verifications prior to awarding a contract. ROV Procurement will continue to provide trainings and reminders to staff of the policy and the importance of compliance.
3. Anticipated Implementation date: April 25, 2022

OC Public Works:

1. Person Responsible: Joseph Sly, OCPW Procurement Services Manager
2. Corrective Action Plan:
OCPW Procurement will update the department's policy and procedure to include an additional section on the Buyer's review of the Alternative Funding section in procurement requisitions.
3. Anticipated Implementation date: The policy and procedure will be updated by October 31, 2022.

County Counsel is also providing Corrective Action Plan because the contracts associated with finding are procured by County Counsel.

County Counsel:

1. Person Responsible: Nicole Walsh, Senior Assistant County Counsel, Office of County Counsel
2. Corrective Action Plan:
County Counsel will require verification that certain contractors are not suspended or debarred or otherwise excluded from participating in projects that involve Federal funding prior to awarding a contract. County Counsel will continue to provide trainings and reminders to staff of the policy and the importance of compliance.
3. Anticipated Implementation date: June 2022

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2021-002

Program: COVID-19 Coronavirus Relief Fund
Federal Financial Assistance Listing Number: 21.019
Federal Grantor: U.S. Department of the Treasury
Award No. and Year: 2020

Program: COVID-19 Coronavirus State and Local Fiscal Recovery Funds
Federal Financial Assistance Listing Number: 21.027
Federal Grantor: U.S. Department of Treasury
Award No. and Year: 2021

Program: COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease
Federal Financial Assistance Listing Number: 93.323
Federal Grantor: U.S. Department of Health and Human Services
Passed-through: California Department of Public Health
Award No. and Year: COVID-19ELC88 and 2021

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

Criteria:

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

Condition:

During our testing of COVID-19 Coronavirus Relief Fund of the County Executive Officer's (CEO) Office, we evaluated the County's procedures for evaluating subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward. During our testing of the CEO procedures, we noted the following:

- CEO – For nine (9) of nine (9) subrecipients selected, the required evaluation of the subrecipient's risk of noncompliance was not documented.

During our testing from the COVID-19 Coronavirus State and Local Fiscal Recovery Funds of the Orange County Community Resources (OCCR) provisions for evaluating subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward, we noted for one (1) of two (2) subrecipients selected, the required evaluation of the subrecipient's risk of noncompliance was not documented.

During our testing from the COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease of the Health Care Agency (HCA) provisions for evaluating subrecipient's risk of noncompliance with Federal statutes,

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

regulations and the terms and conditions of the subaward, we noted for two (2) of the four (4) subrecipients selected, the required evaluation of the subrecipient's risk of noncompliance was not documented.

Cause:

The CEO, OCCR and HCA departments did not adhere to established policies and procedures relating to risk assessment when a sub-recipient contract is awarded.

Effect:

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

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample were selected for subrecipient monitoring testing as noted below:

- COVID-19 Coronavirus Relief Fund – CEO – Nine (9) of thirty-four (34) subrecipients.
- COVID-19 Coronavirus State and Local Fiscal Recovery Funds – OCCR – Two (2) of four (4) subrecipients
- COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease – HCA – all four (4) subrecipients were selected for testing

Repeat Finding from Prior Years:

Yes – Finding 2020-002

Recommendation:

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

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Management Response and Corrective Action:

County Executive Office:

1. Person Responsible: Selina Chan-Wychgel
2. Corrective Action Plan:
The CEO developed and implemented the County of Orange Subrecipient Survey in assessing and documenting the evaluation of subrecipient's risk of non-compliance in June 2021. Since then, the Department has followed the implemented risk assessment policies and procedures in conducting the required evaluation with the distribution of federal funding awarded to the County to ensure compliance in accordance with 2 CFR section 200.332 (b).
3. Anticipated Implementation date: June 2021

Health Care Agency:

1. Person Responsible: Juan Corral, HCA Procurement & Contract Services Division Manager
2. Corrective Action Plan:
HCA will complete Pre-Award Risk Assessments for all subrecipient contracts regardless of funding source. Staff will be notified of procedural change immediately and follow-up training will be provided.
3. Anticipated Implementation date: May 01, 2022

Orange County Community Resources:

1. Person Responsible: Elsa Rivera, Interim Contracts Manager
2. Corrective Action Plan:
OCCR Contracts Development and Management (CDM) team was not aware of the change in funding source from General Fund to Coronavirus funds for the contracts in question. OCCR will update internal procedures to ensure CDM is notified when the contract funding source changes to federal funding requiring subrecipient monitoring.
3. Anticipated Implementation date: September 30, 2022

Finding 2021-003

Program: Block Grants for Prevention and Treatment of Substance Abuse

Federal Financial Assistance Listing Number: 93.959

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

Passed-through: California Department of Health Care Services

Award No. and Year: 18-95262 and 2021

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Program: COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease
Federal Financial Assistance Listing Number: 93.323
Federal Grantor: U.S. Department of Health and Human Services
Passed-through: California Department of Public Health
Award No. and Year: COVID-19ELC88 and 2021

Program: COVID-19 Coronavirus Relief Fund
Federal Financial Assistance Listing Number: 21.019
Federal Grantor: U.S. Department of the Treasury
Award No. and Year: 2020

Program: COVID-19 Coronavirus State and Local Fiscal Recovery Funds
Federal Financial Assistance Listing Number: 21.027
Federal Grantor: U.S. Department of Treasury
Award No. and Year: 2021

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

Criteria:

2 CFR Part 200.331(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 one (1) of five (5) subawards selected for testing from the Block Grants for Prevention and Treatment of Substance Abuse within the HCA:

- Federal award identification number
- Federal award date

The following information was not provided at the time of the subaward for one (1) for four (4) subawards selected for testing from the HCA department for COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease:

- Subrecipient's unique identifier
- Federal award identification number
- Federal award date of award
- Subaward period of performance
- Total amount of federal funds obligated
- Total amount of the federal award

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

- Federal award project description
- Name of federal awarding agency
- CFDA number
- Identification of whether the award is research and development
- Indirect cost rate for the federal award

The following information was not provided at the time of the subaward for nine (9) of nine (9) subawards selected for testing from the CEO for the COVID-19 Coronavirus Relief Fund:

- Subrecipient's unique entity identifier
- Federal award identification number
- Identification of whether the award is research and development
- Indirect cost rate for the federal award

The following information was not provided at the time of the subaward for two (2) of two (2) subawards selected for testing from the OCCR for the COVID-19 Coronavirus State and Local Fiscal Recovery Funds:

- Subrecipient's unique entity identifier
- Federal award identification number
- Federal award date of award
- Subaward period of performance
- Total amount of federal funds obligated
- Total amount of the federal award
- Federal award project description
- Name of federal awarding agency
- CFDA number
- Identification of whether the award is research and development
- Indirect cost rate for the federal award

Cause:

The HCA, CEO, and OCCR departments procedures did not consistently ensure that the required award information and applicable requirements were communicated to subrecipients.

Effect:

The HCA, CEO, and OCCR departments did not identify the required elements of the subaward to the subrecipients at the time of the subaward, increasing the risk of noncompliance.

Questioned Costs:

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

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Context/Sampling:

Nonstatistical samples were selected for subrecipient monitoring testing as noted below:

- Block Grants for Prevention and Treatment of Substance Abuse – HCA – Five (5) of nineteen (19) subrecipients.
- COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease – HCA – Four (4) of four (4) subrecipients – entire population was selected.
- COVID-19 Coronavirus Relief Fund – CEO – Nine (9) of thirty-four (34) subrecipients.
- COVID-19 Coronavirus State and Local Fiscal Recovery Funds – OCCR – Two (2) of four (4) subrecipients.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the HCA, CEO, and OCCR departments modify and strengthen its current policies and procedures to ensure that all required award information and applicable requirements are communicated to subrecipients at the time of subaward in accordance with 2 CFR section 200.331(a).

Management Response and Corrective Action:

County Executive Office:

1. Person Responsible: Selina Chan-Wychgel
2. Corrective Action Plan:
The CEO has implemented strict use of the County-wide Subrecipient Monitoring policy and procedure since June 2021 to ensure all required award information and applicable requirements are communicated appropriately in a written agreement format to subrecipients at the time of subaward in accordance with 2 CFR section 200.332 (b).
3. Anticipated Implementation date: June 2021

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Health Care Agency:

1. Person Responsible: Juan Corral, HCA Procurement & Contract Services Division Manager
2. Corrective Action Plan:
HCA will ensure that subaward elements are included in contracts when available/applicable. When the subaward element is missing, HCA will continue to use Subrecipient Award Notification to inform the contract providers. Staff will be notified immediately and follow-up training will be provided.
3. Anticipated Implementation date: May 01, 2022

Orange County Community Resources:

1. Person Responsible: Elsa Rivera, Interim Contracts Manager
2. Corrective Action Plan:
OCCR Contracts Development and Management (CDM) team was not aware of the change in funding source from General Fund to Coronavirus funds for the contracts in question. OCCR will update internal procedures to ensure CDM is notified when the contract funding source changes to federal funding requiring subrecipient monitoring.
3. Anticipated Implementation date: September 30, 2022.

Finding 2021-004

Program: Aging Cluster

Federal Financial Assistance Listing Number: 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053

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

Passed-through: California Department of Aging

Award No. and Year: AP-2021-22, CARES-22, FFCRA-22 and 2021

Program: COVID-19 Coronavirus Relief Fund

Federal Financial Assistance Listing Number: 21.019

Federal Grantor: U.S. Department of Treasury

Award No. and Year: 2020

Program: COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Federal Financial Assistance Listing Number: 21.027

Federal Grantor: U.S. Department of Treasury

Award No. and Year: 2021

Compliance Requirements: Subrecipient Monitoring

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

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

Criteria:

2 CFR section 200.332(d), Requirements for Pass-Through Entities, states that all pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subawards were used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Condition:

During our testing of the Aging Cluster, COVID-19 Coronavirus Relief Fund, and the COVID-19 Coronavirus State and Local Fiscal Recovery Funds, the OCCR department was responsible for overseeing the County's monitoring of the subrecipient to ensure that the subawards were used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward. We noted that the OCCR department was not performing the monitoring requirement for each of its programs noted below:

- Aging Cluster – Four (4) of four (4) subrecipients.
- COVID-19 Coronavirus Relief Fund – Three (3) of three (3) subrecipients.
- COVID-19 Coronavirus State and Local Fiscal Recovery Funds – Two (2) of two (2) subrecipients.

Cause:

The OCCR did not adhere to established policies and procedures relating to subrecipient monitoring.

Effect:

There is an increased risk that the subrecipients are not using the subawards for the authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward or achieving performance goals.

Questioned Costs:

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

Context/Sampling:

Nonstatistical samples were selected for subrecipient monitoring testing as noted below:

- Aging Cluster – OCCR – Four (4) of fifteen (15) subrecipients.
- COVID-19 Coronavirus Relief Fund – OCCR – Three (3) of ten (10) subrecipients.
- COVID-19 Coronavirus State and Local Fiscal Recovery Funds - OCCR – Two (2) of four (4) subrecipients.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Repeat Findings from Prior Years:

No.

Recommendation:

We recommend that the OCCR adhere to the implemented policies and procedures to ensure that the required subrecipient monitoring be performed in accordance with 2 CFR section 200.332(d).

Management Response and Corrective Action Plan:

Orange County Community Resources:

1. Persons Responsible: Ericka Danczak, Director-Aging & Veterans Services; Elsa Rivera, Interim Contracts Manager
2. Corrective Action Plan:
The Aging Cluster (Area Agency on Aging (AAA)) received guidance on November 30, 2021 from the California Department of Aging (CDA) providing approval to resume program monitoring reviews. No formal program monitoring assessment was performed for FY 2020-21 prior to release of the CDA guidance due to the temporary suspension of formal program monitoring reviews, as instructed by CDA. The AAA has begun preparation for resuming program monitoring reviews on all subrecipients/contractors which has included developing engagement letters and enhancing the existing subrecipient monitoring tools to include detailed evaluation of program and services to ensure that subawards are used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subawards. OCCR/OCCS will conduct fiscal monitoring via third party auditors on all Aging Cluster, Coronavirus Relief Fund and Coronavirus State and Local Fiscal Recovery Funds subrecipients. Additionally, program monitoring reviews will be conducted via the OCCR/OCCS Contract Monitoring & Program Compliance unit on all Aging Cluster subrecipients and on sample testing of the Coronavirus State and Local Fiscal Recovery Fund subrecipients. Finally, OCCR will add Subrecipient Monitoring to the Contract Compliance Checklist and coordinate with OCCS Compliance Manager to schedule and/or collect monitoring reports for the contract compliance folder.
3. Anticipated Implementation date: September 30, 2022.

Finding 2021-005

Program: COVID-19 Emergency Rental Assistance Program

Federal Financial Assistance Listing Number: 21.023

Federal Grantor: U.S. Department of Treasury

Award No. and Year: 2021

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

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 200.01 of the Uniform Guidance states that the County may report charges on a cash or accrual basis, as long as the methodology is disclosed and consistently applied.

Condition:

During our testing of the HCA's provisions for reporting requirements, we noted the following instance where reports were prepared on the cash basis, but reports indicated that the costs were reported on the accrual basis of accounting:

- Two (2) out of the two (2) reports for the HCA

Cause:

The HCA department reported amounts on cash basis, but the form identified the basis for the report as "accrual". The HCA department review process and certification of the report did not identify the discrepancy.

Effect:

The County's control was not consistently followed, which applies the basis of accounting on a consistent basis.

Questioned Costs:

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

Context/Sampling:

The entire population of two (2) reports were selected for report testing. The condition above was identified during our testwork of HCA internal controls over reporting.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the HCA adhere to their policies and apply the same basis of accounting on a consistent basis for the program.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Management Response and Corrective Action:

1. Person Responsible: Cindy Wong, HCA Accounting Services Division Manager
2. Corrective Action Plan:
HCA Accounting will ensure the appropriate basis of accounting is reported correctly and applied consistently for the ERAP program.
3. Anticipated Implementation date: Fully Implemented

Attachment No. 2 – Summary Schedule of Prior Audit Findings

COUNTY OF ORANGE, CALIFORNIA
 Schedule of Prior Audit Findings
 For the Year Ended June 30, 2021

Prior Year Federal Award Findings						
Finding No.	Federal Program Name	CFDA No.	Compliance Requirements	Status of Corrective Action	Reason for Findings Recurrence	Contact Info
2018-003	Block Grants for Prevention and Treatment of Substance Abuse Crime Victim Assistance	93.959; 16.575	Subrecipient Monitoring	Implemented	N/A	N/A
2018-005	Community Development Block Grants (CDBG) Aging Cluster Crime Victim Assistance	14.218; 93.041; 93.042; 93.043; 93.044; 93.045; 93.052; 93.053 16.575	Procurement and Suspension and Debarment	Implemented	N/A	N/A
2019-003	Workforce Innovation and Opportunity Act (WIOA Cluster)	17.258; 17.259; 17.278	Subrecipient Monitoring	Implemented	N/A	N/A
2020-001	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative	93.074	Procurement and Suspension and Debarment	Implemented	N/A	N/A
2020-002	Coronavirus Relief Fund	21.019	Subrecipient Monitoring	In progress. The County developed the County of Orange Subrecipient Survey to document the risk of noncompliance and implemented use in June 2021.	Implementation of policies carried forward into fiscal year 2021.	Selina Chan-Wychgel, CEO Fiscal Services Manager
2020-003	Coronavirus Relief Fund	21.019	Activities Allowed or Unallowed, Allowable Costs/Cost Principles	Implemented	N/A	N/A