

**COUNTY OF ORANGE, CALIFORNIA**

Single Audit Report  
For the Year Ended June 30, 2016



Certified  
Public  
Accountants



**COUNTY OF ORANGE, CALIFORNIA**

Single Audit Report

For the Year Ended June 30, 2016

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

Board of Supervisors  
County of Orange, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Orange, California (County), as of and for the year ended June 30, 2016, 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 15, 2016. As discussed in Note 1 to the basic financial statements, effective July 1, 2015, the County adopted the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*. Our opinion is not modified with respect to this matter. As discussed in Note 17 to the basic financial statements, the total net pension liability of the County as of June 30, 2016, which was measured as of December 31, 2015, was \$4.4 billion for the Orange County Employees Retirement System (OCERS). The fiduciary net position as a percentage of the total pension liability as of December 31, 2015, was 65.66% for OCERS. The actuarial valuation is very sensitive to the underlying actuarial assumptions, including a discount rate of 7.25%, which represents the long-term expected rate of return for OCERS. Our opinion is not modified with respect to this matter. Our report includes a reference to other auditors who audited the financial statements of the Children and Families Commission of Orange County (CFCOC) and the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance (CalOptima), as described in our report on the County’s financial statements. This report does not include the results of the other auditors testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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



Newport Beach, California  
December 15, 2016



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

Board of Supervisors  
County of Orange, California

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

We have audited the County of Orange, California’s (County) compliance with the types of compliance requirements described in the *OMB 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, 2016. 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 \$696,686 and \$2,121,936, respectively, in federal awards, which are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2016. Our audit, described below, did not include the operations of the CFCOC and CalOptima. CalOptima engaged another auditor 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 the Uniform Guidance. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2016-001. Our opinion on each major federal program is not modified with respect to this matter.

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

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

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified one deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-001, that we consider to be a significant deficiency.



The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance 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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 15, 2016, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors who audited the financial statements of the Children and Families Commission of Orange County and the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and the supplementary schedule of grant expenditures for grants provided by the California Health and Human Services Agency, Department of Aging are presented for purposes of additional analysis as required by 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.

*Macias Gini & O'Connell LLP*

Newport Beach, California  
March 29, 2017

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**COUNTY OF ORANGE (OC), CALIFORNIA (CA)**  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 2016

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
<b>U.S. Department of Agriculture</b>						
Plant and Animal Disease, Pest Control, and Animal Care						
Phytophthora Ramorum Program (Indirect)	10.025	15-0382-SF	CA Dept. of Food & Agriculture	\$ 18,901	\$ -	OC Public Works
Pierce's Disease Control Program (Indirect)	10.025	14-0159-SF	CA Dept. of Food & Agriculture	497,668	-	OC Public Works
<b>Subtotal 10.025</b>				<b>516,569</b>	<b>-</b>	
School Breakfast Program (Indirect)	10.553	02039-SN-30-R	CA Dept. of Education	43,911	-	Social Services Agency
School Breakfast Program (Indirect)	10.553	30-34306-9003500-1	CA Dept. of Education	202,096	-	Probation
National School Lunch Program (Indirect)	10.555	02039-SN-30-R	CA Dept. of Education	66,641	-	Social Services Agency
National School Lunch Program (Indirect)	10.555	30-34306-9003500-1	CA Dept. of Education	339,771	-	Probation
<b>Subtotal 10.553 and 10.555 (Child Nutrition Cluster)</b>				<b>652,419</b>	<b>-</b>	
Special Supplemental Nutrition Program for Women, Infants, and Children						
Women, Infants, and Children (WIC) (Indirect)	10.557	14-10240, 15-10073	CA Dept. of Public Health	4,517,100	-	Health Care Agency
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program						
Non-Assisted Benefits - CA Work Opportunity and Responsibility to Kids Information Network (CalWIN) (Indirect)	10.561	1946001347 A7	CA Dept. of Social Services	2,327,047	-	Social Services Agency
Non-Assisted Benefits (Indirect)	10.561	1946001347 A7	CA Dept. of Social Services	35,748,252	-	Social Services Agency
Nutrition Education and Obesity Prevention Program (Indirect)	10.561	13-20487	CA Dept. of Public Health	3,568,098	1,905,308	Health Care Agency
<b>Subtotal 10.561 (SNAP Cluster)</b>				<b>41,643,397</b>	<b>1,905,308</b>	
Senior Farmers Market Nutrition Program						
Value of Senior Farmer's Market Coupons (Indirect)	10.576		CA Dept. of Aging	34,740	34,740	OC Community Resources
<b>Subtotal - U.S. Department of Agriculture</b>				<b>47,364,225</b>	<b>1,940,048</b>	
<b>U.S. Department of Health and Human Services</b>						
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation						
Title VII-B: Elder Abuse Prevention (Indirect)	93.041	AP-1516-22	CA Dept. of Aging	35,094	35,094	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-1516-22	CA Dept. of Aging	98,719	98,719	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-1516-22	CA Dept. of Aging	151,125	151,125	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-1516-22	CA Dept. of Aging	2,429,198	1,887,090	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-1516-22	CA Dept. of Aging	2,226,765	1,917,730	OC Community Resources
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-1516-22	CA Dept. of Aging	2,482,614	2,326,702	OC Community Resources
National Family Caregiver Support, Title III, Part E						
National Family Caregiver Support Program (Indirect)	93.052	AP-1516-22	CA Dept. of Aging	1,116,256	775,819	OC Community Resources
Nutrition Services Incentive Program						
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-1516-22	CA Dept. of Aging	284,684	284,684	OC Community Resources
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-1516-22	CA Dept. of Aging	763,301	763,301	OC Community Resources
<b>Subtotal 93.041, 93.042, 93.043, 93.044, 93.045, 93.052 and 93.053 (Aging Cluster)</b>				<b>9,587,756</b>	<b>8,240,264</b>	
Medicare Enrollment Assistance Program						
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-1517-22	CA Dept. of Aging	103,576	94,936	OC Community Resources
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements						
Hospital Preparedness Program (HPP) (Indirect)	93.074	EPO 14-10527	CA Dept. of Public Health	953,073	-	Health Care Agency
Public Health Emergency Preparedness (PHEP) (Indirect)	93.074	EPO 14-10527	CA Dept. of Public Health	2,826,414	-	Health Care Agency
PHEP Ebola Supplemental (Indirect)	93.074	15-10373	CA Dept. of Public Health	92,568	-	Health Care Agency
<b>Subtotal 93.074</b>				<b>3,872,055</b>	<b>-</b>	
Guardianship Assistance						
Guardianship Assistance (Indirect)	93.090	1946001347 A7	CA Dept. of Social Services	2,548	-	Social Services Agency
FEDGAP Assistance (Indirect)	93.090	1946001347 A7	CA Dept. of Social Services	420,972	-	Social Services Agency
<b>Subtotal 93.090</b>				<b>423,520</b>	<b>-</b>	

See accompanying Notes to the Schedule of Expenditures of Federal Awards and the Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging.

**COUNTY OF ORANGE (OC), CALIFORNIA (CA)**  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 2016

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
Project Grants and Cooperative Agreements for Tuberculosis Control Programs						
TB Local Assistance (Base Award) (Indirect)	93.116	5U52PS900515	CA Dept. of Public Health	684,821	-	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	542,647	542,647	Health Care Agency
Childhood Lead Poisoning Prevention Projects State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children						
Childhood Lead Poisoning Prevention Program (CLPPP) (Indirect)	93.197	14-10027	CA Dept. of Public Health	302,107	-	Health Care Agency
Immunization Cooperative Agreements						
Pediatric Immunization - Immunization Assistance Program (IAP) (Indirect)	93.268	15-10438	CA Dept. of Public Health	681,955	-	Health Care Agency
State Health Insurance Assistance Program						
Health Insurance Counseling and Advocacy Program (Indirect)	93.324	HI-1516-22	CA Dept. of Aging	213,276	201,623	OC Community Resources
Cancer Detection and Diagnosis Research						
Breast Cancer Early Detection Program (BCEDP) (Indirect)	93.394	12-89327 A01	CA Dept. of Public Health	5,000	-	Health Care Agency
Promoting Safe and Stable Families						
Family Preservation (Indirect)	93.556	1946001347 A7	CA Dept. of Social Services	2,085,045	-	Social Services Agency
Temporary Assistance for Needy Families						
CalWorks - CalWIN (Indirect)	93.558	1946001347 A7	CA Dept. of Social Services	1,053,838	-	Social Services Agency
CalWorks (Indirect)	93.558	1946001347 A7	CA Dept. of Social Services	32,789,703	-	Social Services Agency
CalWorks Admin (Indirect)	93.558	1946001347 A7	CA Dept. of Social Services	97,852,259	-	Social Services Agency
<b>Subtotal 93.558 (TANF Cluster)</b>				<b>131,695,800</b>	-	
Child Support Enforcement						
Support Enforcement Incentive Fund (Indirect)	93.563	06-059	CA Dept. of Child Support Services	3,037,943	-	Child Support Services
Child Support Enforcement Program (Indirect)	93.563	06-059	CA Dept. of Child Support Services	34,618,342	-	Child Support Services
<b>Subtotal 93.563</b>				<b>37,656,285</b>	-	
Refugee and Entrant Assistance State Administered Programs						
Welfare Aid to Refugees - CalWIN (Indirect)	93.566	1946001347 A7	CA Dept. of Social Services	1,282	-	Social Services Agency
Welfare Aid to Refugees (Indirect)	93.566	1946001347 A7	CA Dept. of Social Services	268,813	-	Social Services Agency
Refugee Cash Assistance (Indirect)	93.566	1946001347 A7	CA Dept. of Social Services	178,959	-	Social Services Agency
Refugee Employment Social Services (Indirect)	93.566	RESS 1303, RESS 1403, RESS 1503	CA Dept. of Social Services	306,661	-	Social Services Agency
<b>Subtotal 93.566</b>				<b>755,715</b>	-	
Refugee and Entrant Assistance Voluntary Agency Programs						
Refugee Health Assessment Program (Indirect)	93.567	14-30-90840-00, 15-30-90840-00	CA Dept. of Public Health	263,188	250,000	Health Care Agency
Refugee and Entrant Assistance Discretionary Grants						
Targeted Assistance (Indirect)	93.576	TARL 1303, TARL 1403	CA Dept. of Social Services	23,014	-	Social Services Agency
Refugee and Entrant Assistance Targeted Assistance Grants						
Targeted Assistance Grant (Indirect)	93.584	TAFO 1303, TAFO 1403	CA Dept. of Social Services	254,032	-	Social Services Agency
Community-Based Child Abuse Prevention Grants						
Community Based Child Abuse Prevention (Indirect)	93.590	1946001347 A7	CA Dept. of Social Services	95,769	-	Social Services Agency
Voting Access For Individuals With Disabilities Grants to States						
Help America Vote Act (HAVA) Polling Place Accessibility Training Program (Indirect)	93.617	15G26106	CA Secretary of State	103,593	-	Registrar of Voters
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare-Medicaid Individuals in States with Approved Financial Alignment Models						
SHIP Options Counseling for Medicare/Medicaid-Financial Alignment (Indirect)	93.626	FA-1516-22	CA Dept. of Aging	77,307	74,682	OC Community Resources
Stephanie Tubbs Jones Child Welfare Services Program						
Child Welfare System Title IV-B (Indirect)	93.645	1946001347 A7	CA Dept. of Social Services	2,103,893	-	Social Services Agency
Foster Care Title IV-E						
Children Welfare System Title IV-E (Indirect)	93.658	1946001347 A7	CA Dept. of Social Services	1,025,020	-	Probation
Children Welfare System Title IV-E (Indirect)	93.658	1946001347 A7	CA Dept. of Social Services	25,918,132	-	Social Services Agency
Welfare Aid to Children in Boarding Homes (Indirect)	93.658	1946001347 A7	CA Dept. of Social Services	9,439,527	-	Social Services Agency
<b>Subtotal 93.658</b>				<b>36,382,679</b>	-	

See accompanying Notes to the Schedule of Expenditures of Federal Awards and the Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging.

**COUNTY OF ORANGE (OC), CALIFORNIA (CA)**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2016

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
Adoption Assistance						
Adoptions (Indirect)	93.659	1946001347 A7	CA Dept. of Social Services	2,894,779	-	Social Services Agency
Adoption Assistance (Indirect)	93.659	1946001347 A7	CA Dept. of Social Services	19,564,215	-	Social Services Agency
<b>Subtotal 93.659</b>				<b>22,458,994</b>	<b>-</b>	
Social Services Block Grant (Indirect)	93.667	1946001347 A7	CA Dept. of Social Services	16,817,742	-	Social Services Agency
Chafee Foster Care Independence Program						
Independent Living Skills (Indirect)	93.674	1946001347 A7	CA Dept. of Social Services	545,491	-	Social Services Agency
Children's Health Insurance Program						
CA Children Services (CCS) Optional Targeted Low Income Children Program (Indirect)	93.767		CA Dept. of Health Care Services	1,683,865	-	Health Care Agency
Medical Assistance Program						
CA Children Services (CCS) Medi-Cal (Indirect)	93.778		CA Dept. of Health Care Services	6,237,368	-	Health Care Agency
Children in Foster Care Title XIX- Administrative Expenses (Indirect)	93.778		CA Dept. of Health Care Services	131,808	-	Health Care Agency
Children in Foster Care Title XIX- Health Care Program for Children in Foster Care (HCPCFC) (Indirect)	93.778		CA Dept. of Health Care Services	720,591	-	Health Care Agency
Child Health and Disability Prevention (CHDP) Program Title XIX (Indirect)	93.778		CA Dept. of Health Care Services	1,063,196	-	Health Care Agency
Child Welfare Services - Health (Indirect)	93.778	1946001347 A7	CA Dept. of Social Services	3,157,540	-	Social Services Agency
County Services Block Grant and Adult Protective Services - Health (Indirect)	93.778	1946001347 A7	CA Dept. of Social Services	3,272,825	-	Social Services Agency
Medi-Cal (Indirect)	93.778	MCAC 2015-16-01	CA Dept. of Health Care Services	102,167,589	-	Social Services Agency
Medi-Cal CalWIN (Indirect)	93.778	1946001347 A7	CA Dept. of Social Services	4,829,939	-	Social Services Agency
Medi-Cal In-Home Supportive Services (Indirect)	93.778	1946001347 A7	CA Dept. of Social Services	9,301,827	-	Social Services Agency
Medi-Cal In-Home Supportive Services Admin (Indirect)	93.778	1946001347 A7	CA Dept. of Social Services	11,068,671	-	Social Services Agency
Medi-Cal Outreach & Enrollment (Indirect)	93.778		CA Dept. of Health Care Services	321,649	-	Social Services Agency
<b>Subtotal 93.778 (Medicaid Cluster)</b>				<b>142,273,003</b>	<b>-</b>	
HIV Emergency Relief Project Grants						
Minority AIDS Initiative (MAI) (Direct)	93.914			385,883	325,470	Health Care Agency
Ryan White Part A (Direct)	93.914			5,984,756	2,290,010	Health Care Agency
<b>Subtotal 93.914</b>				<b>6,370,639</b>	<b>2,615,480</b>	
HIV Care Formula Grants						
Human Immunodeficiency Virus (HIV) Expanded Testing (Indirect)	93.917	14-10737	CA Dept. of Public Health, Office of AIDS	71,131	-	Health Care Agency
Prevention, Testing and Partner Services (Indirect)	93.917	13-20246	CA Dept. of Public Health, Office of AIDS	569,614	334,547	Health Care Agency
Care Services (Indirect)	93.917	13-20064,15-11067	CA Dept. of Public Health, Office of AIDS	1,367,795	-	Health Care Agency
<b>Subtotal 93.917</b>				<b>2,008,540</b>	<b>334,547</b>	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease						
Ryan White Part C (HIV Primary Care) (Direct)	93.918			578,074	-	Health Care Agency
HIV Prevention Activities Health Department Based						
Prevention, Testing and Partner Services (Indirect)	93.940	15-10943	CA Dept. of Public Health, Office of AIDS	465,146	208,094	Health Care Agency
Block Grants for Community Mental Health Services						
Block Grants for Community Mental Health Services - Substance Abuse and Mental Health Services Administration (SAMHSA) (Indirect)	93.958	68-0317191	CA Dept. of Health Care Services	2,628,643	1,289,165	Health Care Agency
Block Grants for Prevention and Treatment of Substance Abuse						
Alcohol and Drug Program (Indirect)	93.959	14-90077	CA Dept. of Health Care Services	16,934,866	9,895,213	Health Care Agency
Preventive Health Services Sexually Transmitted Diseases Control Grants						
Gonorrhea Isolate Surveillance Project (GISP) (Indirect)	93.977	15-10259	CA Dept. of Public Health	2,139	-	Health Care Agency
Chlamydia Screening Project (CLASP) (Indirect)	93.977	15-10259	CA Dept. of Public Health	28,319	-	Health Care Agency
STD/HIV Service Integration (Indirect)	93.977	15-10259	CA Dept. of Public Health	110,000	-	Health Care Agency
<b>Subtotal 93.977</b>				<b>140,458</b>	<b>-</b>	
Maternal and Child Health Services Block Grant to the States						
Adolescent Family Life Program (AFLP) Title V and XIX (Indirect)	93.994	201530	CA Dept. of Public Health	385,448	-	Health Care Agency
Maternal and Child Health (MCH) Allocation Title V and XIX (Indirect)	93.994	201530	CA Dept. of Public Health	537,531	1,141	Health Care Agency
<b>Subtotal 93.994</b>				<b>922,979</b>	<b>1,141</b>	
<b>Subtotal - U.S. Department of Health and Human Services</b>				<b>441,741,473</b>	<b>23,747,792</b>	

See accompanying Notes to the Schedule of Expenditures of Federal Awards and the Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging.

**COUNTY OF ORANGE (OC), CALIFORNIA (CA)**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2016

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
<b>U.S. Department of Homeland Security</b>						
Emergency Management Performance Grants						
2014 Emergency Management Performance Grant (EMPG) (Indirect)	97.042	2014-0070	California Office of Emergency Services	327,671	327,671	Sheriff-Coroner
2015 Emergency Management Performance Grant (EMPG) (Indirect)	97.042	2015-0049	California Office of Emergency Services	464,976	-	Sheriff-Coroner
<b>Subtotal 97.042</b>				<b>792,647</b>	<b>327,671</b>	
Homeland Security Grant Program						
2014 Homeland Security Program (UASI) (Indirect)	97.067	2014-SS-00093	City of Santa Ana Police Department	1,003	-	Sheriff-Coroner
2015 Homeland Security Program (UASI) (Indirect)	97.067	2015-00078	City of Santa Ana Police Department	1,031	-	Sheriff-Coroner
2014 Homeland Security Program (HSGP) (Indirect)	97.067	2014-00093	California Office of Emergency Services	2,636,740	436,876	Sheriff-Coroner
2015 Homeland Security Grant Program (HSGP) (Indirect)	97.067	2015-00078	California Office of Emergency Services	748,588	-	Sheriff-Coroner
2015 Homeland Security Grant Program (HSGP) (Indirect)	97.067	2015-00078	California Office of Emergency Services	11,241	-	District Attorney
Homeland Security Grant Program (HSGP) (Indirect)	97.067	2014-00093, 2015-00078	California Office of Emergency Services	331,685	-	Health Care Agency
2014 Operation Stonegarden Supplemental Grant (Indirect)	97.067	2014-00093	County of San Diego, Sheriff Dept.	154,193	-	Sheriff-Coroner
2015 Operation Stonegarden Supplemental Grant (Indirect)	97.067	2015-1078	County of San Diego, Sheriff Dept.	123,909	-	Sheriff-Coroner
<b>Subtotal 97.067</b>				<b>4,008,390</b>	<b>436,876</b>	
TSA: National Explosives Detection Canine Team Program (Direct)	97.UNKNOWN			151,500	-	John Wayne Airport
TSA: Airport Checked Baggage Screening Program - Terminal A, B and C (Direct)	97.UNKNOWN			1,238,453	-	John Wayne Airport
Securing The Cities (Indirect)	97.106	2012-DN-106-00001	City of Los Angeles Mayor's Office	143,431	-	Sheriff-Coroner
Los Angeles Border Enforcement (LA BEST) (Direct)	97.UNKNOWN			8,140	-	Sheriff-Coroner
<b>Subtotal - U.S. Department of Homeland Security</b>				<b>6,342,561</b>	<b>764,547</b>	
<b>U.S. Department of Housing and Urban Development</b>						
Community Development Block Grants/Entitlement Grants						
Community Development Block Grant (Direct)	14.218			2,291,660	1,602,141	OC Community Resources
Emergency Solutions Grant Program						
Emergency Shelter Grant Program (Direct)	14.231			267,856	247,514	OC Community Resources
Shelter Plus Care (Direct)	14.238			279,200	-	OC Community Resources
HOME Investment Partnerships Program (Direct)	14.239			156,179	-	OC Community Resources
Housing Opportunities for Persons with AIDS (Indirect)	14.241	113067	City of Anaheim	739,113	686,681	Health Care Agency
Continuum of Care Program						
Continuum of Care (CoC) - Planning Grant (Direct)	14.267			212,236	129,464	OC Community Resources
Continuum of Care (CoC) - Rental Assistance Grant (Direct)	14.267			7,349,594	-	OC Community Resources
<b>Subtotal 14.267</b>				<b>7,561,830</b>	<b>129,464</b>	
Section 8 Housing Choice Vouchers						
Family Self Sufficiency Program Evaluation (Indirect)	14.871	GS-10F-0245N	MDRC	5,079	-	OC Community Resources
Section 8 Housing Choice Vouchers (Direct)	14.871			127,744,623	-	OC Community Resources
<b>Subtotal 14.871 (Housing Voucher Cluster)</b>				<b>127,749,702</b>	<b>-</b>	
Family Self-Sufficiency Program						
Family Self Sufficiency Program Coordinator (Direct)	14.896			236,480	-	OC Community Resources
<b>Subtotal - U.S. Department of Housing and Urban Development</b>				<b>139,282,020</b>	<b>2,665,800</b>	
<b>U.S. Department of the Interior</b>						
Payments in Lieu of Taxes (Direct)						
Coastal Impact Assistance Program	15.226			84,289	-	Auditor-Controller
Newport Bay Watershed Trash Management Plan (Direct)						
Outdoor Recreation Acquisition, Development and Planning	15.668			41,726	-	OC Public Works
Federal Forest Reserve Fund (Indirect)	15.916	12-5955	CA Dept. of Transportation	62,833	-	OC Public Works
<b>Subtotal - U.S. Department of the Interior</b>				<b>188,848</b>	<b>-</b>	
<b>U.S. Department of Justice</b>						
Juvenile Accountability Block Grant (Indirect)						
Juvenile Accountability Block Grant (Indirect)	16.523	BSCC 144-15	Board of State and Community Corrections	2,672	-	Probation
Juvenile Accountability Block Grant (Indirect)	16.523	BSCC 144-15	Board of State and Community Corrections	17,370	-	Health Care Agency
Juvenile Accountability Block Grant (Indirect)	16.523	BSCC 144-15	Board of State and Community Corrections	113,573	-	District Attorney
<b>Subtotal 16.523</b>				<b>133,615</b>	<b>-</b>	

See accompanying Notes to the Schedule of Expenditures of Federal Awards and the Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging.

**COUNTY OF ORANGE (OC), CALIFORNIA (CA)**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2016

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
Crime Victim Assistance						
Human Trafficking Advocacy Program (Indirect)	16.575	HA15020300	California Office of Emergency Services	58,037	58,037	District Attorney
Human Trafficking Advocacy Program (Indirect)	16.575	HA14010300	California Office of Emergency Services	73,229	73,229	District Attorney
Unserved/Underserved Victim Advocacy and Outreach Program (Indirect)	16.575	UV14050300	California Office of Emergency Services	112,233	-	County Executive Office
Child Abuse Treatment Services (Indirect)	16.575	AT14110300, ATT15010300	California Office of Emergency Services	212,867	212,867	Social Services Agency
Victim Witness Assistance Program (Indirect)	16.575	VW15340300	California Office of Emergency Services	1,067,561	-	County Executive Office
<b>Subtotal 16.575</b>				<b>1,523,927</b>	<b>344,133</b>	
Violence Against Women Formula Grants						
Violence Against Women Vertical Prosecution (Indirect)	16.588	VV15070300	California Office of Emergency Services	217,376	16,643	District Attorney
State Criminal Alien Assistance Program (Direct)	16.606			1,419,033	-	Sheriff-Coroner
Edward Byrne Memorial Justice Assistance Grant Program						
2012 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			27,286	24,309	Sheriff-Coroner
2013 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			113,359	88,499	Sheriff-Coroner
2014 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			191,689	154,535	Sheriff-Coroner
2015 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			177,957	160,726	Sheriff-Coroner
<b>Subtotal 16.738</b>				<b>510,291</b>	<b>428,069</b>	
DNA Backlog Reduction Program						
2013 DNA Backlog Reduction Program (Direct)	16.741			65,929	-	Sheriff-Coroner
2014 DNA Backlog Reduction Grant (Direct)	16.741			246,783	-	Sheriff-Coroner
2015 DNA Backlog Reduction Grant (Direct)	16.741			1,726	-	Sheriff-Coroner
<b>Subtotal 16.741</b>				<b>314,438</b>	<b>-</b>	
Paul Coverdell Forensic Sciences Improvement Grant Program						
2014 Coverdell National Forensic Science Improvement Grant (Indirect)	16.742	CQ14100300	California Office of Emergency Services	18,119	-	Sheriff-Coroner
Second Chance Act Reentry Initiative						
Second Chance Act (Direct)	16.812			69,255	-	Sheriff-Coroner
Post-Conviction Testing of DNA Evidence to Exonerate the Innocent (Direct)	16.820			7,370	-	Public Defender
Equitable Sharing Program						
Department of Justice Forfeiture Program (Direct)	16.922			84,503	-	District Attorney
MethLab/PROACT Asset Forfeitures (Direct)	16.922			245,478	-	Sheriff-Coroner
Regional Narcotics Suppression Program (RNSP) Forfeitures (Direct)	16.922			3,841,870	-	Sheriff-Coroner
Sheriff's Narcotic Program (SNP) Forfeitures (Direct)	16.922			4,621,516	-	Sheriff-Coroner
<b>Subtotal 16.922</b>				<b>8,793,367</b>	<b>-</b>	
OC Regional Computer Forensics Laboratory (OCRCFL) (Direct)	16.UNKNOWN			42,521	-	District Attorney
Orange County Corruption Task Force (Direct)	16.UNKNOWN			7,387	-	District Attorney
Orange County Drug Enforcement Task Force (Direct)	16.UNKNOWN			17,548	-	District Attorney
Regional Fugitive Task Force (Direct)	16.UNKNOWN			14,337	-	District Attorney
Santa Ana Gang Task Force (Direct)	16.UNKNOWN			21,874	-	District Attorney
<b>Subtotal - U.S. Department of Justice</b>				<b>13,110,458</b>	<b>788,845</b>	
<b>U.S. Department of Labor</b>						
Senior Community Service Employment Program						
Title V - Senior Community Services Employment Program (Indirect)	17.235	TV-1516-22	CA Dept. of Aging	716,755	667,000	OC Community Resources
WIA/WIOA Adult Program						
Workforce Investment Act Title I Adult (2014) (Indirect)	17.258	K594778	CA Employment Development Dept.	1,759,859	1,711,989	OC Community Resources
Workforce Investment Act Title I Adult (2015) (Indirect)	17.258	K698379	CA Employment Development Dept.	2,155,968	1,312,584	OC Community Resources
WIA/WIOA Youth Activities						
Workforce Investment Act Title I Youth (2014) (Indirect)	17.259	K594778	CA Employment Development Dept.	1,880,314	1,504,250	OC Community Resources
Workforce Investment Act Title I Youth (2015) (Indirect)	17.259	K698379	CA Employment Development Dept.	1,629,832	955,864	OC Community Resources

See accompanying Notes to the Schedule of Expenditures of Federal Awards and the Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging.

**COUNTY OF ORANGE (OC), CALIFORNIA (CA)**  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 2016

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
<b>WIA/WIOA Dislocated Worker Formula Grants</b>						
Workforce Investment Act Title I Dislocated Worker (2014) (Indirect)	17.278	K594778	CA Employment Development Dept.	1,668,075	1,228,165	OC Community Resources
Workforce Investment Act Title I Dislocated Worker (2015) (Indirect)	17.278	K698379	CA Employment Development Dept.	4,781,070	3,893,000	OC Community Resources
CA Multi-Sector Workforce Partnership 25% (Indirect)	17.278	13-WO-65	South Bay Workforce Investment Board	144,981	99,353	OC Community Resources
<b>Subtotal 17.258, 17.259 and 17.278 (WIA/WIOA Cluster)</b>				<b>14,020,099</b>	<b>10,705,205</b>	
<b>WIOA National Dislocated Worker Grants / WIA National Emergency Grants</b>						
National Emergency Grant Dislocated Worker (Indirect)	17.277	NEGPY1415	Southeast Los Angeles County Workforce Investment Board	11,425	9,995	OC Community Resources
Workforce Innovation Fund						
Workforce Innovation Fund Grant - Info Tech Cluster Comp Project (Direct)	17.283			616,022	549,445	OC Community Resources
<b>Subtotal - U.S. Department of Labor</b>				<b>15,364,301</b>	<b>11,931,645</b>	
<b>U.S. Department of Transportation</b>						
<b>Airport Improvement Program</b>						
FAA: Airport Improvement Programs Grant 44 & 45 (Direct)	20.106			211,939	-	John Wayne Airport
<b>Highway Planning and Construction</b>						
Highway Bridge Program (HBP) (Indirect)	20.205	5955 (087)	CA Dept. of Transportation	3,985	-	OC Public Works
Highway Safety Improvement Program (Trabuco Canyon Road) (Indirect)	20.205	5955(089)	CA Dept. of Transportation	13,673	-	OC Public Works
Highway Safety Improvement Program (Gilbert Street Improvements) (Indirect)	20.205	5955(086)	CA Dept. of Transportation	353,992	-	OC Public Works
Elevated Roadways Seismic Retrofit (Indirect)	20.205	12-5955	CA Dept. of Transportation	723,798	-	John Wayne Airport
<b>Subtotal 20.205 (Highway Planning and Construction Cluster)</b>				<b>1,095,448</b>	<b>-</b>	
<b>New Freedom Program</b>						
New Freedom (Indirect)	20.521	C-3-1835	OC Transportation Authority	95,393	95,393	OC Community Resources
<b>State and Community Highway Safety</b>						
2014 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT1561	CA Office of Traffic Safety	16,266	-	Sheriff-Coroner
2015 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT1648	CA Office of Traffic Safety	67,678	-	Sheriff-Coroner
<b>Alcohol Impaired Driving Countermeasures Incentive Grants I</b>						
Alcohol and Drug Impaired Driver Vertical Prosecution Program (Indirect)	20.601	DI1513	CA Office of Traffic Safety	191,321	-	District Attorney
Alcohol and Drug Impaired Driver Vertical Prosecution Program (Indirect)	20.601	DI1613	CA Office of Traffic Safety	430,118	-	District Attorney
<b>Subtotal 20.600 and 20.601 (Highway Safety Cluster)</b>				<b>705,383</b>	<b>-</b>	
<b>Minimum Penalties for Repeat Offenders for Driving While Intoxicated</b>						
2014 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT1561	CA Office of Traffic Safety	86,602	-	Sheriff-Coroner
2015 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT1648	CA Office of Traffic Safety	196,318	-	Sheriff-Coroner
<b>Subtotal 20.608</b>				<b>282,920</b>	<b>-</b>	
<b>Subtotal - U.S. Department of Transportation</b>				<b>2,391,083</b>	<b>95,393</b>	
<b>U.S. Department of the Treasury</b>						
<b>Department of Treasury Forfeiture Program (Direct)</b>						
Sheriff's Narcotics Program (SNP) Forfeitures (Direct)	21.UNKNOWN			116,532	-	District Attorney
Regional Narcotics Suppression Program (RNSP) Forfeitures (Direct)	21.UNKNOWN			138,584	-	Sheriff-Coroner
<b>Subtotal - U.S. Department of the Treasury</b>				<b>144,772</b>	<b>-</b>	<b>Sheriff-Coroner</b>
<b>Election Assistance Commission</b>						
<b>Help America Vote Act Requirements Payments</b>						
VoteCal Statewide Voter Registration System Project ("VoteCal") (Indirect)	90.401	13G30332	CA Secretary of State	40,650	-	Registrar of Voters
<b>Subtotal - Election Assistance Commission</b>				<b>40,650</b>	<b>-</b>	
<b>Executive Office of the President</b>						
<b>High Intensity Drug Trafficking Areas Program</b>						
2014 Domestic Highway Enforcement (DHE) - High Intensity Drug Trafficking Area (HIDTA) Grant (Indirect)	95.001	G14LA0006A	City of Monrovia	20,833	-	Sheriff-Coroner
2015 Domestic Highway Enforcement (DHE) - High Intensity Drug Trafficking Area (HIDTA) Grant (Indirect)	95.001	G15LA0006A	City of Monrovia	15,000	-	Sheriff-Coroner
Regional Methamphetamine Task Force (RMTF) (Indirect)	95.001	G15LA0006A	City of Monrovia	78,198	-	Sheriff-Coroner
Regional Methamphetamine Task Force (RMTF) 2016 (Indirect)	95.001	G16LA0006A	City of Monrovia	17,617	-	Sheriff-Coroner
High Intensity Drug Trafficking Area (HIDTA) (Direct)	95.001			904,010	-	Sheriff-Coroner
<b>Subtotal - Executive Office of the President</b>				<b>1,035,658</b>	<b>-</b>	

See accompanying Notes to the Schedule of Expenditures of Federal Awards and the Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging.



**COUNTY OF ORANGE (OC), CALIFORNIA (CA)**  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 2016

Federal Grantor/ County Program Name (Direct or Indirect) (1)	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity's Identifying Number (2)	Pass-Through Entity's Name	Federal Disbursements/ Expenditures	Amount Provided to Subrecipient	County Department
<b>National Foundation on the Arts and the Humanities</b>						
Promotion of the Arts Grants to Organizations and Individuals						
The Big Read 2015-2016 (Indirect)	45.024	FY15-2252	Arts Midwest	13,966	-	OC Community Resources
Grants to States						
Sensory Storytime on the Spectrum (Indirect)	45.310	LSTA40-8600	California State Library	1,771	-	OC Community Resources
Computerized Homework Help (Indirect)	45.310	LSTA40-8597	California State Library	4,989	-	OC Community Resources
Salud y Sabor en Su Cocina/Health and Flavor in Your Kitchen (Indirect)	45.310	LSTA40-8583	California State Library	4,999	-	OC Community Resources
21st Century Skills: Creating a Solid Workforce in the Library and Beyond (Indirect)	45.310	LSTA40-8596	California State Library	5,241	-	OC Community Resources
Manejando Su Exito/Driving Your Success (Indirect)	45.310	LSTA40-8599	California State Library	6,750	-	OC Community Resources
Grow with Stem (Indirect)	45.310	LSTA40-8598	California State Library	7,451	-	OC Community Resources
<b>Subtotal 45.310</b>				<b>31,201</b>	-	
<b>Subtotal - National Foundation on the Arts and the Humanities</b>				<b>45,167</b>	-	
<b>Grand Total</b>				<b>\$ 667,306,332</b>	<b>\$ 41,934,070</b>	

LEGEND:

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

**COUNTY OF ORANGE, CALIFORNIA (CA)**  
 Supplementary Schedule of Grant Expenditures  
 For Grants Provided by the California Health and Human Services Agency, Department of Aging (1)  
 For the Year Ended June 30, 2016

Federal or State Grantor/Pass-through Entity/County Program Name/Direct or Indirect	Catalog of Federal Domestic Assistance Number (CFDA #)	Pass-Through Entity's Identifying Number (2)	Grant Award			Expenditures		
			Federal	State	Total	Federal	State	Total
<b>U.S. Department of Agriculture</b>								
Pass-through the CA Department of Aging:								
Senior Farmers Market Nutrition Program								
Value of Senior Farmer's Market Coupons (Indirect)	10.576		\$ 35,000	\$ -	\$ 35,000	\$ 34,740	\$ -	\$ 34,740
Total U.S. Department of Agriculture			35,000	-	35,000	34,740	-	34,740
<b>U.S. Department of Health and Human Services</b>								
Pass-through the CA Department of Aging:								
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation								
Title VII-B: Elder Abuse Prevention (Indirect)	93.041	AP-1516-22	35,094	-	35,094	35,094	-	35,094
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-1516-22	99,279	-	99,279	98,719	-	98,719
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services								
Title III-D: Preventive Health (Indirect)	93.043	AP-1516-22	151,125	-	151,125	151,125	-	151,125
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers								
Title III-B: Senior Supportive Services (Indirect)	93.044	AP-1516-22	2,453,753	93,604	2,547,357	2,429,198	93,604	2,522,802
Special Programs for the Aging Title III, Part C Nutrition Services								
Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-1516-22	2,226,765	245,293	2,472,058	2,226,765	245,293	2,472,058
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-1516-22	2,532,727	246,657	2,779,384	2,482,614	246,657	2,729,271
National Family Caregiver Support, Title III, Part E								
National Family Caregiver Support Program (Indirect)	93.052	AP-1516-22	1,116,256	-	1,116,256	1,116,256	-	1,116,256
Nutrition Services Incentive Program								
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-1516-22	284,684	-	284,684	284,684	-	284,684
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-1516-22	763,301	-	763,301	763,301	-	763,301
Subtotal 93.041, 93.042, 93.043, 93.044, 93.045, 93.052 and 93.053 (Aging Cluster)			9,662,984	585,554	10,248,538	9,587,756	585,554	10,173,310
Medicare Enrollment Assistance Program								
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-1517-22	108,109	-	108,109	103,576	-	103,576
State Health Insurance Assistance Program								
Health Insurance Counseling and Advocacy Program (Indirect)	93.324	HI-1516-22	235,259	422,283	657,542	213,276	422,283	635,559
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare-Medicaid Individuals in States with Approved Financial Alignment Models								
SHIP Options Counseling for Medicare/Medicaid-Financial Alignment (Indirect)	93.626	FA-1516-22	87,501	-	87,501	77,307	-	77,307
Total U.S. Department of Health and Human Services			10,093,853	1,007,837	11,101,690	9,981,915	1,007,837	10,989,752
<b>U.S. Department of Labor</b>								
Pass-through the CA Department of Aging:								
Senior Community Service Employment Program								
Title V - Senior Community Services Employment Program (Indirect)	17.235	TV-1516-22	748,326	-	748,326	716,755	-	716,755
Total U.S. Department of Labor			748,326	-	748,326	716,755	-	716,755
<b>CA Health and Human Services Agency</b>								
Pass-through the CA Department of Aging:								
Long Term Care Ombudsman Program								
Special Deposit Fund (SDF) - State Health Facilities Citation Penalties Account		AP-1516-22	-	137,170	137,170	-	136,130	136,130
Skilled Nursing Facility Quality & Accountability Fund (SNFQAF)		AP-1516-22	-	177,848	177,848	-	177,773	177,773
Public Health L&C Program Fund		AP-1516-22	-	37,442	37,442	-	34,979	34,979
Total CA Health and Human Services Agency			-	352,460	352,460	-	348,882	348,882
<b>Total</b>			<b>\$ 10,877,179</b>	<b>\$ 1,360,297</b>	<b>\$ 12,237,476</b>	<b>\$ 10,733,410</b>	<b>\$ 1,356,719</b>	<b>\$ 12,090,129</b>

(1) All federal and state grants provided to the County of Orange, CA by the CA Health and Human Services Agency, Department of Aging.

(2) The State of CA does not assign a pass-through identification number for certain programs passed to the County. Accordingly, a pass-through identification number is not listed for certain indirect programs.

See accompanying Notes to the Schedule of Expenditures of Federal Awards and the Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging.

## COUNTY OF ORANGE, CALIFORNIA

Notes to the Schedule of Expenditures of Federal Awards and the Supplementary Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency,  
Department of Aging  
For the Year Ended June 30, 2016

### (1) GENERAL

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the County of Orange, California (County), except as noted herein. The County's reporting entity is defined in Note 1 of the County's basic financial statements. These financial statements include the operations of the Children and Families Commission of Orange County (CFCOC) and the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance (CalOptima) (discretely presented component units), which expended \$696,686 and \$2,121,936, 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.

### (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 is 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 Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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

### (3) RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures and the supplementary schedule of grant expenditures for grants provided by the DOA, agree or can be reconciled with the amounts reported in the County's basic financial statements.

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

At the request of the DOA, the schedule of grant expenditures for their grant programs is included as a supplementary schedule on page 14.

In addition, the DOA has designated CFDA Nos. 93.041, 93.042, 93.043 and 93.052 to be added to the Aging Cluster.

### (5) NONCASH ASSISTANCE

Senior Farmers Market Coupons valued at \$34,740 was provided by the Senior Farmers Market Nutrition Program, CFDA No. 10.576, to purchase food. This amount is included on the SEFA.

**COUNTY OF ORANGE, CALIFORNIA**

Notes to the Schedule of Expenditures of Federal Awards and the Supplementary Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency,  
Department of Aging (Continued)  
For the Year Ended June 30, 2016

**(6) OUTSTANDING LOANS OF FEDERAL FUNDS**

The following schedule presents the amount of outstanding loans by CFDA number. All loans are provided by the U.S. Department of Housing and Urban Development and are not subject to federal continuing compliance requirements:

<u>CFDA No.</u>	<u>Federal Program Name</u>	<u>Outstanding Loans at June 30, 2016</u>	<u>New Loans for the Fiscal Year Ended June 30, 2016</u>
14.218	Community Development Block Grant (Direct)	\$ 2,551,747	\$ -
14.239	HOME Investment Partnerships Program (Direct)	26,694,467	-

**COUNTY OF ORANGE, CALIFORNIA**  
 Schedule of Findings and Questioned Costs  
 For Year Ended June 30, 2016

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

***Financial Statements:***

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

***Federal Awards:***

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

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)
14.871	Section 8 Housing Choice Vouchers (Housing Voucher Cluster)
93.558	Temporary Assistance for Needy Families (TANF Cluster)
93.658	Foster Care Title IV-E
93.667	Social Services Block Grant
93.914	HIV Emergency Relief Project Grants
93.958	Block Grants for Community Mental Health Services

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

**COUNTY OF ORANGE, CALIFORNIA**  
Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 2016

**Section II – Financial Statement Findings**

None noted.

**COUNTY OF ORANGE, CALIFORNIA**  
Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 2016

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

Reference Number: 2016-001

Federal Program Title: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)

Federal Catalog Number: 10.561

Federal Agency: U.S. Department of Agriculture

Pass-Through Entity: California Department of Public Health

Federal Award Number and Year: 13-20487 (2013)

Federal Program Title: HIV Emergency Relief Project Grants

Federal Catalog Number: 93.914

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

Pass-Through Entity: N/A

Federal Award Number and Year: Unavailable (2015)

Federal Program Title: Block Grants for Community Mental Health Services

Federal Catalog Number: 93.958

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

Pass-Through Entity: California Department of Health Care Services

Federal Award Number and Year: 68-0317191 (2015)

Category of Finding: Subrecipient Monitoring

***Criteria***

U.S. Office of Management and Budget (OMB) Circular A-133 states:

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

In accordance with *Title 2 U.S. Code of Federal Regulation (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) Subpart D §200.331 –Requirements for pass-through entities* states (2 CFR §20.331):

All pass-through entities must:

- (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

- (1) Federal Award Identification:
  - (ii) Subrecipient’s DUNS number

**COUNTY OF ORANGE, CALIFORNIA**  
Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 2016

**Section III – Federal Award Findings and Questioned Costs (Continued)**

In accordance with 2 CFR Appendix A to Part 25(B), *Requirement for Data Universal Numbering System (DUNS) Numbers*, if you are authorized to make subawards under this award, you:

1. Must notify potential subrecipients that no entity may receive a subaward from you unless the entity has provided its DUNS number to you.
2. May not make a subaward to an entity unless the entity has provided its DUNS number to you.

***Condition***

Our review of the subrecipient monitoring requirements in accordance with OMB Circular A-133, 2 CFR section 25.110 and Appendix A to 2 CFR part 25(B), (pre-December 26, 2014 award) is as follows:

**SNAP Cluster**

Two (2) out of two (2) subawards selected for testing did not contain written evidence that a DUNS number was obtained prior to the issuance of the subaward(s) in accordance with OMB Circular A-133, 2 CFR section 25.110 and Appendix A to 2 CFR part 25(B).

Our review of the subrecipient monitoring requirements in accordance with the Uniform Guidance, *Subpart D §200.331 –Requirements for pass-through entities* states (2 CFR §20.331) and 2 CFR Appendix A to Part 25(B), *Requirement for Data Universal Numbering System (DUNS) Numbers*, (post-December 26, 2014 awards) are as follows:

**HIV Emergency Relief Project Grants**

Three (3) out of six (6) subawards did not contain the DUNS number, which is required to be obtained prior to the issuance of the subaward. Each of the subrecipients selected included two (2) contracts that were in effect during the audit period of July 1, 2015 – June 30, 2016 resulting in six (6) subawards.

Due to a prior year finding, the Health Care Agency addressed and issued a policy in November 2014, that requires a DUNS number effective for contracts issued after July 1, 2015. We noted that three (3) of the six (6) subawards reviewed were issued after July 1, 2015 and included the DUNS number.

**Block Grants for Community Mental Health Services**

For three (3) subrecipients selected for testing, we noted that two (2) out of four (4) subawards did not contain the DUNS number, which is required to be obtained prior to the issuance of the subaward. One (1) of the subrecipients selected included two (2) contracts that were in effect during the audit period of July 1, 2015 – June 30, 2016 resulting in four (4) subawards.

Due to a prior year finding, the Health Care Agency addressed and issued a policy in November 2014, that requires a DUNS number effective for contracts issued after July 1, 2015. We noted that two (2) of the four (4) subawards reviewed were issued after July 1, 2015 and included the DUNS number.

***Cause***

The Health Care Agency did not have policies and procedures in place to obtain the DUNS number prior to issuance of the subaward. As a result, the DUNS number for the subrecipient was not included in the subaward.



**COUNTY OF ORANGE, CALIFORNIA**  
Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 2016

**Section III – Federal Award Findings and Questioned Costs (Continued)**

***Effect***

Failure to obtain the DUNS number prior to the issuance of the subaward, results in an incomplete evaluation of the subrecipient's eligibility for Federal funds and results in noncompliance with OMB A-133, 2 CFR §200.331 and 2 CFR Appendix A to Part 25(B).

***Questioned Costs***

None noted.

***Context***

**SNAP Cluster**

Two (2) subrecipients totaling \$1,094,685 were selected for testing from a total population of seven (7) subrecipients, totaling \$1,905,308. Each of the two (2) subrecipients were issued two (2) subawards during the period of July 1, 2015 – June 30, 2016 totaling four (4) subawards. For two (2) of the four (4) subawards tested, a DUNS number was not included in the subaward. All samples selected were not statistically valid samples.

**HIV Emergency Relief Project Grants**

Three (3) subrecipients totaling \$2,143,943 were selected for testing from a total population of five (5) subrecipients, totaling \$2,305,315. Each of the three (3) subrecipients were issued two (2) subawards during the period of July 1, 2015 – June 30, 2016 totaling six (6) subawards. For three (3) of the six (6) subawards tested, a DUNS number was not included in the subaward. All samples selected were not statistically valid samples.

**Block Grant for Community Mental Health**

Three (3) subrecipients totaling \$571,131, were selected for testing from a total population of eight (8) subrecipients, totaling \$1,289,165. One (1) of the three (3) subrecipients was issued two (2) subawards during the period of July 1, 2015 – June 30, 2016 totaling four (4) subawards. For two (2) of the four (4) subawards tested, a DUNS number was not included in the subaward. All samples selected were not statistically valid samples.

***Recommendation***

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

**COUNTY OF ORANGE, CALIFORNIA**  
Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 2016

**Section III – Federal Award Findings and Questioned Costs (Continued)**

***Management Response and Corrective Action***

1. Person responsible: Contract Services Division Manager
2. Corrective action plan: The Health Care Agency implemented procedures in November of 2014 to begin collecting DUNS number for new contracts starting on July 1, 2015 and after but acknowledges that this process was implemented after the issuance of the subaward(s) in question. The Contract Services Division will review all current subrecipient contracts for compliance and document any corrections necessary.
3. Implementation date: November 24, 2014, for new contracts started on July 1, 2015.

**COUNTY OF ORANGE, CALIFORNIA**

Schedule of Prior Audit Findings  
For the Year Ended June 30, 2016

<i>Prior Year Federal Award Findings</i>				
<b>Finding No.</b>	<b>Federal Program Name</b>	<b>CFDA No.</b>	<b>Compliance Requirements</b>	<b>Status of Corrective Action</b>
2014-003	Block Grants for Prevention and Treatment of Substance Abuse	93.959	Subrecipient Monitoring	In progress. A policy was established to address the issue in November 2014 and will be applied prospectively to new contracts. There were no new contracts entered into in fiscal year 2016.
2014-004	Homeland Security Grant Program	97.067	Cash Management	Implemented.
2015-001	Aging Cluster; Medical Assistance Program	93.044; 93.045; 93.053; 93.778	Subrecipient Monitoring	<p>In progress.</p> <p>Orange County Community Resources – A policy was established to obtain the DUNS number from all federal award subrecipients and will be applied prospectively to all executed contracts with a beginning date of July 1, 2016.</p> <p>Health Care Agency – A policy was established to address the issue in November 2014 and will be applied prospectively to new contracts. There were no new contracts entered into in fiscal year 2016.</p>