



Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2022

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

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

To the Board of Supervisors
County of Orange, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Orange, California (County), as of and for the year ended June 30, 2022, 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 21, 2022. 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. 87, *Leases*, effective July 1, 2021.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in black ink and is positioned above the printed name and address of the firm.

Laguna Hills, California
December 21, 2022



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

To the Board of Supervisors
County of Orange, California

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the County of Orange, California’s (County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2022. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (21.027)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have had a direct and material effect on COVID-19 - Coronavirus State and Local Fiscal Recovery Funds program for the year ended June 30, 2022.

Qualified Opinion on Foster Care Title IV-E (93.658)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have had a direct and material effect on Foster Care Title IV-E program for the year ended June 30, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

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

Matters Giving Rise to Qualified Opinion on COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (21.027)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding COVID-19 - Coronavirus State and Local Fiscal Recovery Funds program (Assistance Listing no. 21.027), as described in finding number 2022-001 for reporting.

Matter Giving Rise to Qualified Opinion on Foster Care Title IV-E (93.658)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding Foster Care Title IV-E program (Assistance Listing no. 93.658), as described in finding number 2022-002 for sub-recipient monitoring.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County’s basic financial statements include the operations of the Children and Families Commission of Orange County (CFCOC) and the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance (CalOptima) (discretely presented component units), which expended \$531,566 and \$2,606,389, respectively, in federal awards, which are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2022. Our compliance audit, described in the “Qualified and Unmodified Opinions” does 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.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed other 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 2022-004, 2022-005, 2022-007, 2022-009 and 2022-012. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-003 through 2022-012 to be significant deficiencies.

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

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 21, 2022, 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. 87, *Leases*, effective July 1, 2021. 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.

Eide Bailly LLP

Laguna Hills, California
March 30, 2023

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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	21-0421-010-SF	CA Dept. of Food & Agriculture	\$ 61,694	\$ -	OC Public Works
Phytophthora Ramorum Program (Indirect)	10.025	21-0277-006-SF	CA Dept. of Food & Agriculture	826	-	OC Public Works
Pierce's Disease Control (GWSS) Program (Indirect)	10.025	19-0727-039-SF	CA Dept. of Food & Agriculture	426,234	-	OC Public Works
Subtotal 10.025				488,754	-	
School Breakfast Program (Indirect)	10.553	02039-SN-30-R	CA Dept. of Education	40,446	-	Social Services Agency
School Breakfast Program (Indirect)	10.553	30-34306-9003500-1	CA Dept. of Education	134,123	-	Probation
COVID-19 School Breakfast Program (Indirect)	10.553	30-34306-9003500-1	CA Dept. of Education	6,411	-	Probation
Subtotal 10.553				180,980	-	
National School Lunch Program (Indirect)	10.555	02039-SN-30-R	CA Dept. of Education	72,888	-	Social Services Agency
National School Lunch Program (Indirect)	10.555	30-34306-9003500-1	CA Dept. of Education	213,059	-	Probation
COVID-19 National School Lunch Program (Indirect)	10.555	30-34306-9003500-1	CA Dept. of Education	10,180	-	Probation
Subtotal 10.555				296,127	-	
Subtotal 10.533 and 10.555 (Child Nutrition Cluster)				477,107	-	
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	4,427,188	-	Health Care Agency
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program						
		217CACA4S2514, 227CACA4S2514, 217CACA4Q7503, 227CACA4Q7503, 217CACA4S2519, 227CACA4S2519, 217CACA4S2520, 227CACA4S2520, 217CACA5S9018, 217CACA6F1003, 227CACA7F1003	CA Dept. of Social Services	45,153,128	-	Social Services Agency
Non-Assisted Benefits (Indirect)	10.561					
Non-Assisted Benefits-CA Work Opportunity and Responsibility to Kids Information Network (CalWIN) (Indirect)	10.561	217CACA4S2514, 227CACA4S2514	CA Dept. of Social Services	870,870	-	Social Services Agency
Nutrition Education and Obesity Prevention Program (Indirect)	10.561	19-10360	CA Dept. of Public Health	1,962,600	396,833	Health Care Agency
Nutrition Education and Obesity Prevention Program - CDC SPAN (Indirect)	10.561	18-10561	CA Dept. of Public Health	89,812	-	Health Care Agency
Subtotal 10.561 (SNAP Cluster)				48,076,410	396,833	
Schools and Roads - Grants to States						
Federal Forest Reserve Fund (Indirect)	10.665	12-5955	CA Dept. of Transportation	29,617	-	OC Public Works
Subtotal 10.665 (Forest Service Schools and Roads Cluster)				29,617	-	
Subtotal - U.S. Department of Agriculture				53,499,076	396,833	
U.S. Department of Defense						
Santa Ana River Mainstem Project - Prado Dam Construction (Direct)	12.U01			31,717,073	-	OC Public Works
Subtotal - U.S. Department of Defense				31,717,073	-	
U.S. Department of Health and Human Services						
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation						
Title VII-A: Elder Abuse Prevention (Indirect)	93.041	AP-2021-22	CA Dept. of Aging	38,863	38,863	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	107,917	107,917	OC Community Resources
COVID-19 Title VII-A: Ombudsman (Indirect)	93.042	CARES-22	CA Dept. of Aging	63,978	63,978	OC Community Resources
Subtotal 93.042				171,895	171,895	
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	86,463	41,444	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	2,655,055	1,974,075	OC Community Resources
COVID-19 ARP Title III-B: Senior Supportive Services (Indirect)	93.044	AP-2021-22	CA Dept. of Aging	1,248,956	947,817	OC Community Resources
COVID-19 Older Adult Vaccine (Indirect)	93.044		CA Dept. of Aging	4,038	-	OC Community Resources
COVID-19 Title III-B Senior Supportive Services (Indirect)	93.044	CARES-22	CA Dept. of Aging	283,275	152,675	OC Community Resources
Subtotal 93.044				4,191,324	3,074,567	
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	4,408,004	4,074,196	OC Community Resources
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-2021-22	CA Dept. of Aging	1,984,504	1,714,358	OC Community Resources
COVID-19 ARP Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-2122-22	CA Dept. of Aging	888,695	848,511	OC Community Resources
COVID-19 ARP Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-2122-22	CA Dept. of Aging	1,259,595	1,180,379	OC Community Resources
COVID-19 Consolidated Appropriations Act-Home Delivered Nutrition Program (Indirect)	93.045	AP-2122-22	CA Dept. of Aging	1,075,167	1,019,227	OC Community Resources
COVID-19 Title III-CM2: Congregate Meals (Indirect)	93.045	FFCRA-22	CA Dept. of Aging	35,130	35,130	OC Community Resources
COVID-19 Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	CARES-22	CA Dept. of Aging	620,850	389,060	OC Community Resources
Subtotal 93.045				10,271,945	9,260,861	

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
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	\$ 1,439,646	\$ 1,037,713	OC Community Resources
COVID-19 ARP Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AP-2122-22	CA Dept. of Aging	99,601	31,092	OC Community Resources
COVID-19 Title III-E: National Family Caregiver Support Program (Indirect)	93.052	CARES-22	CA Dept. of Aging	290,642	110,238	OC Community Resources
Subtotal 93.052				1,829,889	1,179,043	
Nutrition Services Incentive Program						
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-2021-22	CA Dept. of Aging	280,029	280,029	OC Community Resources
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-2021-22	CA Dept. of Aging	704,143	704,143	OC Community Resources
Subtotal 93.053				984,172	984,172	
Subtotal 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053 (Aging Cluster)				17,574,551	14,750,845	
Public Health Emergency Preparedness (PHEP) (Indirect)	93.069	17-10179 A01	CA Dept. of Public Health	2,162,400	-	Health Care Agency
Medicare Enrollment Assistance Program						
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-2021-22	CA Dept. of Aging	2,045	-	OC Community Resources
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-2122-22	CA Dept. of Aging	167,956	161,896	OC Community Resources
Subtotal 93.071				170,001	161,896	
Guardianship Assistance						
FEDGAP Assistance (Indirect)	93.090	2101CAGARD, 2201CAGARD	CA Dept. of Social Services	1,622,312	-	Social Services Agency
Guardianship Assistance (Indirect)	93.090	2101CAGARD, 2201CAGARD	CA Dept. of Social Services	53,227	-	Social Services Agency
Subtotal 93.090				1,675,539	-	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs						
TB Local Assistance (Base Award) (Indirect)	93.116	2130BASE00	CA Dept. of Public Health	612,285	-	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	548,505	548,505	Health Care Agency
Immunization Cooperative Agreements						
Pediatric Immunization - Immunization Assistance Program (IAP) (Indirect)	93.268	17-10336 A02	CA Dept. of Public Health	647,624	-	Health Care Agency
COVID-19 Pediatric Immunization - Immunization Assistance Program (IAP) (Indirect)	93.268	17-10336 A02	CA Dept. of Public Health	2,752,152	-	Health Care Agency
Subtotal 93.268				3,399,776	-	
Epidemiology and Laboratory Capacity for Infectious Disease (ELC)						
Enhanced Gonorrhea Isolate Surveillance Project (eGISP) (Indirect)	93.323	0187.2309	Public Health Foundation Enterprises, Inc. DBA Heluna Health	49,137	-	Health Care Agency
ELC Public Health Laboratory Preparedness Program (Indirect)	93.323	6NU50CK000539-02-04 DHHS-CDC A01	Public Health Foundation Enterprises, Inc. DBA Heluna Health	56,367	-	Health Care Agency
COVID-19 ELC Enhancing Detection Expanding Funding (Indirect)	93.323	COVID-19ELC88	CA Dept. of Public Health	42,206,342	3,245,376	Health Care Agency
COVID-19 ELC Enhancing Detection Funding (Indirect)	93.323	COVID-19ELC30	CA Dept. of Public Health	12,349,735	653,632	Health Care Agency
COVID-19 Strengthening PHL Preparedness through LRN Funding (Indirect)	93.323	6 NU50CK000539-02-1	CA Dept. of Public Health	142,473	-	Health Care Agency
Subtotal 93.323				54,804,054	3,899,008	
State Health Insurance Assistance Program						
Health Insurance Counseling and Advocacy Program (Indirect)	93.324	HI-2021-22	CA Dept. of Aging	126,967	114,385	OC Community Resources
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response						
COVID-19 Public Health Crisis Response and the Public Health Workforce Development Supplemental Funding (Indirect)	93.354	WFD-030	CA Dept. of Public Health	1,110,720	-	Health Care Agency
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises						
COVID-19 National Initiative to Address COVID-19 Health Disparities Among Populations at High-Risk and Underserved, Including Racial and Ethnic Minority Populations and Rural Communities (Direct)	93.391			3,161,281	1,952,492	Health Care Agency
MaryLee Allen Promoting Safe and Stable Families Program						
Family Preservation (Indirect)	93.556	2201CAFPSS, 2101CAFPVC, 2001CAFPVC, 2201CAFPVC	CA Dept. of Social Services	2,062,534	-	Social Services Agency
Temporary Assistance for Needy Families						
CalWORKs (Indirect)	93.558	2101CATANF, 2201CATANF, 2101CATANFC6	CA Dept. of Social Services	31,947,978	-	Social Services Agency
CalWORKs Admin (Indirect)	93.558	2101CATANF, 2201CATANF	CA Dept. of Social Services	98,411,058	-	Social Services Agency
COVID-19 CalWORKs (Indirect)	93.558	2101CATANF, 2201CATANF, 2101CATANFC6	CA Dept. of Social Services	7,066,880	-	Social Services Agency
CalWORKs-CalWIN (Indirect)	93.558	2101CATANF, 2201CATANF	CA Dept. of Social Services	962,270	-	Social Services Agency
Subtotal 93.558				138,388,186	-	
Child Support Enforcement						
Child Support Enforcement Program (Indirect)	93.563	2001CACSES	CA Dept. of Child Support Services	32,437,421	-	Child Support Services
Support Enforcement Incentive Fund (Indirect)	93.563	2001CACSES	CA Dept. of Child Support Services	2,007,685	-	Child Support Services
Subtotal 93.563				34,445,106	-	

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
Child Support Enforcement Research Discretionary Grant (Indirect)	93.564	90FD0210-01-00	CA Dept. of Child Support Services	\$ 71,286	\$ -	Child Support Services
Refugee and Entrant Assistance State/Replacement Designee Administered Programs						
Refugee Cash Assistance (Indirect)	93.566	2101CARCMA, 2001CARCMA, 2201CARCMA	CA Dept. of Social Services	63,334	-	Social Services Agency
Refugee Employment Social Services (Indirect)	93.566	RESS 1903, ORSA 2003, RSS 20-03, RSS 20-03 (COVID-19)	CA Dept. of Social Services	612,764	-	Social Services Agency
Refugee Health Assessment Program (RHAP) (Indirect)	93.566	21-30-90899-00	CA Dept. of Public Health	33,808	-	Health Care Agency
Welfare Aid to Refugees - CalWIN (Indirect)	93.566	2101CARCMA, 2001CARCMA, 2201CARCMA	CA Dept. of Social Services	707	-	Social Services Agency
COVID-19 Refugee Employment Social Services (Indirect)	93.566	RESS 1903, ORSA 2003, RSS 20-03, RSS 20-03 (COVID-19)	CA Dept. of Social Services	57,518	-	Social Services Agency
Welfare Aid to Refugees (Indirect)	93.566	2101CARCMA, 2001CARCMA, 2201CARCMA	CA Dept. of Social Services	582,907	-	Social Services Agency
Subtotal 93.566				1,351,038	-	
Child Care and Development Block Grant California State Preschool Program (Indirect)	93.575	CSPP1340	CA Dept. of Education	12,113	-	Social Services Agency
Subtotal 93.575 (CCDF Cluster)				12,113	-	
Community-Based Child Abuse Prevention Grants Community Based Child Abuse Prevention (Indirect)	93.590	1901CABCAP, 2001CABCAP, 2101CABCAP	CA Dept. of Social Services	179,954	-	Social Services Agency
Adoption and Legal Guardianship Incentive Payments Adoption Incentive (Indirect)	93.603	1901CAAIPP, 2001CAAIPP, 2101CAAIPP	CA Dept. of Social Services	100,367	-	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-2021-22	CA Dept. of Aging	12,642	10,697	OC Community Resources
SHIP Options Counseling for Medicare/Medicaid-Financial Alignment (Indirect)	93.634	FA-2122-22	CA Dept. of Aging	36,474	30,933	OC Community Resources
Subtotal 93.634				49,116	41,630	
Stephanie Tubbs Jones Child Welfare Services Program Child Welfare System Title IV-B (Indirect)	93.645	2001CADCWS, 2001CACWC3, 2101CACWSS, 2001CACWSS	CA Dept. of Social Services	1,830,921	-	Social Services Agency
Foster Care Title IV-E						
Children Welfare System Title IV-E (Indirect)	93.658	1946001347 A7	CA Dept. of Social Services	2,391,140	-	Probation
Children Welfare System Title IV-E (Indirect)	93.658	2201CAFOST, 2101CAFOST	CA Dept. of Social Services	36,975,989	-	Social Services Agency
COVID-19 Welfare Aid to Children in Boarding Homes (Indirect)	93.658	2201CAFOST, 2101CAFOST	CA Dept. of Social Services	317,461	-	Social Services Agency
Title IV Federally Funded Dependency Representation Program (Indirect)	93.658	19-2038	CA Dept. of Social Services	684,722	-	Public Defender
Welfare Aid to Children in Boarding Homes (Indirect)	93.658	2201CAFOST, 2101CAFOST	CA Dept. of Social Services	15,172,509	7,572,405	Social Services Agency
Subtotal 93.658				55,541,821	7,572,405	
Adoption Assistance						
Adoption Assistance (Indirect)	93.659	2101CAADPT, 2201CAADPT	CA Dept. of Social Services	30,763,869	-	Social Services Agency
Adoptions (Indirect)	93.659	2101CAADPT, 2201CAADPT	CA Dept. of Social Services	2,537,522	-	Social Services Agency
Subtotal 93.659				33,301,391	-	
Social Services Block Grant (Indirect)	93.667	2101CASOSR, 2201CASOSR	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	2101CACILP, 2001CACILP, 2201CACILP	CA Dept. of Social Services	474,410	-	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			580,502	75,006	Health Care Agency
Elder Abuse Prevention Interventions Program						
COVID-19 Adult Protective Services (Indirect)	93.747	2101CAAPCS	CA Dept. of Social Services	336,234	-	Social Services Agency
COVID-19 LTC Ombudsman-Social Security Act Elder Justice (Indirect)	93.747	AP-2122-22	CA Dept. of Aging	15,914	15,914	OC Community Resources
Subtotal 93.747				352,148	15,914	
Children's Health Insurance Program						
CA Children Services (CCS) Optional Targeted Low Income Children Program (Indirect)	93.767		CA Dept. of Health Care Services	675,694	-	Health Care Agency
Medical Assistance Program						
CA Children Services (CCS) Medi-Cal (Indirect)	93.778		CA Dept. of Health Care Services	2,939,682	-	Health Care Agency
Child Health and Disability Prevention (CHDP) Program Title XIX (Indirect)	93.778	202130	CA Dept. of Health Care Services	926,886	-	Health Care Agency
Childhood Lead Poisoning Prevention Program (CLPPP) (Indirect)	93.778	20-10535	CA Dept. of Public Health	174,547	-	Health Care Agency
Child Welfare Services-Health (Indirect)	93.778		CA Dept. of Social Services	2,637,280	-	Social Services Agency
Children in Foster Care Title XIX-Health Care Program for Children in Foster Care (HCPFCF) (Indirect)	93.778	202130	CA Dept. of Health Care Services	588,637	-	Health Care Agency
Children in Foster Care Title XIX-Health Care Program for Children in Foster Care (HCPFCF) Caseload Relief (Indirect)	93.778	202130	CA Dept. of Health Care Services	207,317	-	Health Care Agency
County Services Block Grant and Adult Protective Services-Health (Indirect)	93.778		CA Dept. of Social Services	3,913,046	-	Social Services Agency
HCPFCF Psychotropic Medication Monitoring and Oversight (PMM&O) (Indirect)	93.778	202130	CA Dept. of Health Care Services	86,260	-	Health Care Agency
Medi-Cal (Indirect)	93.778	MCAC 2021-22-06, MCAC 2021-22-09	CA Dept. of Health Care Services	121,083,945	-	Social Services Agency
Medi-Cal CalWIN (Indirect)	93.778		CA Dept. of Social Services	2,427,202	-	Social Services Agency
Medi-Cal In-Home Supportive Services (Indirect)	93.778		CA Dept. of Social Services	18,047,505	-	Social Services Agency
COVID-19 Medi-Cal In-Home Support Services (Indirect)	93.778		CA Dept. of Social Services	929	-	Social Services Agency
Medi-Cal In-Home Supportive Services Admin (Indirect)	93.778		CA Dept. of Social Services	11,058,441	-	Social Services Agency
Subtotal 93.778 (Medicaid Cluster)				164,091,677	-	

County of Orange, California
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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
National Bioterrorism Hospital Preparedness Program Hospital Preparedness Program (HPP) (Indirect)	93.889	17-10179 A01	CA Dept. of Public Health	\$ 456,148	\$ -	Health Care Agency
HIV Emergency Relief Project Grants Minority AIDS Initiative (MAI) (Direct)	93.914			413,338	365,443	Health Care Agency
Ryan White Part A (Direct)	93.914			5,335,866	2,224,413	Health Care Agency
Subtotal 93.914				5,749,204	2,589,856	
HIV Care Formula Grants Care Services (Indirect)	93.917	18-10880	CA Dept. of Public Health, Office of AIDS	1,521,442	-	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			637,807	-	Health Care Agency
COVID-19 Ryan White HIV/AIDS Program Part C EIS COVID-19 Response (Direct)	93.918			6,040	-	Health Care Agency
Subtotal 93.918				643,847	-	
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	524,596	-	Health Care Agency
HIV Prevention Services in STD Clinics to Support the Ending HIV Epidemic-Component C Initiative (Indirect)	93.940	21-10537	CA Dept. of Public Health, Sexually Transmitted Disease Control Branch	10,142	-	Health Care Agency
Prevention, Testing and Partner Services (Indirect)	93.940	18-10764	CA Dept. of Public Health, Office of AIDS	808,785	104,838	Health Care Agency
Subtotal 93.940				1,343,523	104,838	
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	3,457,534	2,050,177	Health Care Agency
Community Mental Health Services Block Grant (MHBG), Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) (Indirect)	93.958	68-0317191	CA Dept. of Health Care Services	393,257	-	Health Care Agency
Subtotal 93.958				3,850,791	2,050,177	
Block Grants for Prevention and Treatment of Substance Abuse Substance Abuse Prevention and Treatment Block Grant (SABG) (Indirect)	93.959	21-10100	CA Dept. of Health Care Services	16,195,054	8,749,611	Health Care Agency
(SABG-ARPA) (Indirect)						
Substance Abuse Prevention and Treatment Block Grant - American Rescue Plan Act (SABG-ARPA) (Indirect)	93.959	68-0317191	CA Dept. of Health Care Services	670,811	-	Health Care Agency
Substance Abuse Prevention and Treatment Block Grant - Coronavirus Response and Relief Supplemental Appropriations Act (SABG-CRRSAA) (Indirect)	93.959	68-0317191	CA Dept. of Health Care Services	1,256,791	1,256,791	Health Care Agency
Subtotal 93.959				18,122,656	10,006,402	
Sexually Transmitted Diseases (STD) Prevention and Control Grants STD Surveillance Network (SSuN) (Indirect)	93.977	19-10647	CA Dept. of Public Health	118,986	-	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	202130	CA Dept. of Public Health	486,777	-	Health Care Agency
Maternal, Child Health, and Adolescent Health (MCAH) (Indirect)	93.994	202130	CA Dept. of Public Health	1,706,908	26,001	Health Care Agency
Subtotal 93.994				2,193,685	26,001	
Subtotal - U.S. Department of Health and Human Services				563,611,368	43,909,360	
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	059-00000	CA Office of Emergency Services	65,958,155	-	OC Public Works
Emergency Management Performance Grants 2019 Emergency Management Performance Grants (Indirect)	97.042	2019-0003	CA Office of Emergency Services	9,174	9,154	Sheriff-Coroner
2020 Emergency Management Performance Grant (Indirect)	97.042	2020-0006	CA Office of Emergency Services	546,640	207,795	Sheriff-Coroner
COVID-19 2020 Emergency Management Performance Grant -Supplemental (Indirect)	97.042	2020-0019	CA Office of Emergency Services	240,871	65,087	Sheriff-Coroner
Subtotal 97.042				796,685	282,036	
Fire Management Assistance Grant FEMA Public Assistance Grant - Disaster 5381-FMAG-CA Blue Ridge Fire 2020 (Indirect)	97.046	059-00000	CA Office of Emergency Services	210,054	-	OC Public Works
FEMA Public Assistance Grant - Disaster 5383-FMAG-CA Bond Fire Dec 2020 (Indirect)	97.046	059-00000	CA Office of Emergency Services	404,807	-	OC Public Works
Subtotal 97.046				614,861	-	
Homeland Security Grant Program Homeland Security Grant Program (HSGP) (Indirect)	97.067	2020-0095	CA Office of Emergency Services	224,085	-	Health Care Agency
2019 Homeland Security Grant Program (HSGP) (Indirect)	97.067	2019-0035	CA Office of Emergency Services	1,112,450	32,328	Sheriff-Coroner
2020 Homeland Security Grant Program (HSGP) (Indirect)	97.067	2020-0095	CA Office of Emergency Services	1,559,014	289,727	Sheriff-Coroner
2018 Homeland Security Program (UASI) (Indirect)	97.067	059-95050	City of Anaheim Police Department	244,014	-	Sheriff-Coroner
2019 Operation Stonegarden Supplemental Grant (Indirect)	97.067	2019-0035/PO 564136	San Diego County Sheriff's Department	163,446	-	Sheriff-Coroner
Subtotal 97.067				3,303,009	322,055	
Securing The Cities Program 2020-2030 Securing the Cities Program (Indirect)	97.106	CONTRACT # C-140137	City of Los Angeles Mayor's Office	917	-	Sheriff-Coroner
Preparing for Emerging Threats and Hazards 2016 Program to Prepare Communities for Complex Coordinated Terrorist Attacks (Indirect)	97.133	DHS-16-NPD-133-00-01	City of Anaheim Police Department	5,194	-	Sheriff-Coroner
TSA: National Explosives Detection Canine Team Program (Direct)	97.U01			44,222	-	John Wayne Airport
COVID-19 TSA: Airport Reimbursement for COVID-19 Cleaning & Sanitization Activities (Direct)	97.U02			23,391	-	John Wayne Airport
Subtotal - U.S. Department of Homeland Security				70,746,434	604,091	

County of Orange, California
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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 Housing and Urban Development						
Community Development Block Grants/Entitlement Grants						
Community Development Block Grant (Direct)	14.218			\$ 3,176,654	\$ 2,493,374	OC Community Resources
COVID-19 CARES ACT Community Development Block Grant (Direct)	14.218			275,043	190,705	OC Community Resources
COVID-19 CARES ACT Community Development Block Grant (KCCARES3) (Direct)	14.218			696,906	661,412	OC Community Resources
Subtotal 14.218 (CDBG - Entitlement Grants Cluster)				4,148,603	3,345,491	
Emergency Solutions Grant Program						
Emergency Shelter Grant Program (Direct)	14.231			141,378	129,383	OC Community Resources
COVID-19 CARES ACT Emergency Shelter Grant Program (ESG CV1) (Direct)	14.231			240,097	-	OC Community Resources
COVID-19 Emergency Solutions Grant Coronavirus (ESG-CV) (Indirect)	14.231	20-ESGCV1-00008, 20-ESGCV1-00008 Amendment	CA Dept. of Housing and Community Development	14,217,328	13,766,913	Health Care Agency
Emergency Solutions Grant Program (Indirect)	14.231	19-ESG-13117, 20-ESG-15575	CA Dept. of Housing and Community Development	600,721	582,705	Health Care Agency
Subtotal 14.231				15,199,524	14,479,001	
HOME Investment Partnerships Program						
HOME Investment Partnerships Program (Direct)	14.239			389,952	-	OC Community Resources
COVID-19 HOME Investment Partnerships - American Rescue Plan (HOME-ARP) (Direct)	14.239			65,019	-	OC Community Resources
COVID-19 CARES ACT HOME Investment Partnerships Program (Direct)	14.239			35,063	-	OC Community Resources
Subtotal 14.239				490,034	-	
Housing Opportunities for Persons with AIDS						
Housing Opportunities for Persons with AIDS (HOPWA) (Indirect)	14.241	AGR-13224	City of Anaheim	802,305	749,818	Health Care Agency
Continuum of Care Program						
Continuum of Care (CoC) - Planning Grant (Direct)	14.267			745,418	-	Health Care Agency
Continuum of Care (CoC) - Rental Assistance Grant (Direct)	14.267			9,851,143	-	OC Community Resources
Coordinated Entry System (CES) Grant (Direct)	14.267			1,196,671	726,848	Health Care Agency
Subtotal 14.267				11,793,232	726,848	
Section 8 Housing Choice Vouchers						
Emergency Housing Voucher (Direct)	14.871			2,005,637	-	OC Community Resources
Section 8 Housing Choice Vouchers (Direct)	14.871			176,827,792	-	OC Community Resources
COVID-19 CARES ACT Section 8 Housing Choice Vouchers (Direct)	14.871			2,026,994	-	OC Community Resources
Subtotal 14.871				180,860,423	-	
Mainstream Vouchers						
Mainstream Vouchers (Direct)	14.879			2,551,209	-	OC Community Resources
COVID-19 CARES ACT Mainstream Vouchers (Direct)	14.879			99,730	-	OC Community Resources
Subtotal 14.879				2,650,939	-	
Subtotal 14.871 and 14.879 (Housing Voucher Cluster)				183,511,362	-	
Family Self-Sufficiency Program						
Family Self-Sufficiency Program Coordinator (Direct)	14.896			277,134	-	OC Community Resources
Subtotal - U.S. Department of Housing and Urban Development				216,222,194	19,301,158	
U.S. Department of the Interior						
Payments in Lieu of Taxes (PILT) (Direct)	15.226			136,486	-	Auditor-Controller
Subtotal - U.S. Department of the Interior				136,486	-	
U.S. Department of Justice						
COVID-19 2020 Coronavirus Emergency Supplemental Funding Program (Direct)	16.034			53,810	-	Sheriff-Coroner
COVID-19 Coronavirus Emergency Supplemental Funding (CESF) Program (Indirect)	16.034	BSSC 112-20 Amendment #1	Board of State and Community Corrections (BSSC)	3,061,231	834,874	Health Care Agency
Subtotal 16.034				3,115,041	834,874	
Crime Victim Assistance						
County Victim Services (XC) Program (Indirect)	16.575	XC20030300, XC21040300	CA Office of Emergency Services	798,802	798,802	County Executive Office
Human Trafficking Advocacy Program (Indirect)	16.575	HA20030300, HA21040300	CA Office of Emergency Services	98,874	98,874	District Attorney
Unserved/Underserved Victim Advocacy and Outreach Program (Indirect)	16.575	UV20050300, UV21060300	CA Office of Emergency Services	150,593	150,593	County Executive Office
Victim Witness Assistance Program (Indirect)	16.575	VW20390300, VW21400300	CA Office of Emergency Services	1,515,895	1,515,895	County Executive Office
Subtotal 16.575				2,564,164	2,564,164	
Violence Against Women Formula Grants						
Victim Witness Assistance Program (Indirect)	16.588	VW20390300, VW21400300	CA Office of Emergency Services	472,012	472,012	County Executive Office
Edward Byrne Memorial Justice Assistance Grant Program						
2017 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			56,172	39,933	Sheriff-Coroner
2018 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			49,926	25,031	Sheriff-Coroner
2019 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			250,501	198,037	Sheriff-Coroner
2020 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			140,962	140,493	Sheriff-Coroner
2019 Mental Health Training Grant (Indirect)	16.738	BSSC 0002-18 MH	Board of State and Community Corrections	167,556	-	Sheriff-Coroner
Subtotal 16.738				665,117	403,494	

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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
DNA Backlog Reduction Program						
2019 DNA Backlog Reduction Grant (Direct)	16.741			\$ 286,861	\$ -	Sheriff-Coroner
2020 DNA Backlog Reduction Grant (Direct)	16.741			281,837	-	Sheriff-Coroner
2021 DNA Backlog Reduction Grant (Direct)	16.741			9,826	-	Sheriff-Coroner
Subtotal 16.741				578,524	-	
Paul Coverdell Forensic Sciences Improvement Grant Program						
2020 Paul Coverdell Forensic Science Improvement Program (Indirect)	16.742	CQ20 16 0300	CA Office of Emergency Services	95,746	-	Sheriff-Coroner
National Sexual Assault Kit Initiative						
Orange County District Attorney Sexual Assault Kit Initiative (Direct)	16.833			116,081	-	District Attorney
Orange County District Attorney Sexual Assault Kit Initiative (Direct)	16.833			14,704	-	Sheriff-Coroner
Subtotal 16.833				130,785	-	
Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSAP) (Direct)	16.838			69,226	-	Health Care Agency
Equitable Sharing Program						
Department of Justice Forfeiture Program (Direct)	16.922			157,514	-	District Attorney
Regional Narcotics Suppression Program (RNSP) Forfeitures (Direct)	16.922			752,718	-	Sheriff-Coroner
Sheriff's Narcotic Program (SNP) Forfeitures (Direct)	16.922			421,604	-	Sheriff-Coroner
Subtotal 16.922				1,331,836	-	
OC Regional Computer Forensics Laboratory (OCRCFL) (Direct)	16.U01			56,559	-	District Attorney
Orange County Drug Enforcement Task Force (Direct)	16.U02			19,372	-	District Attorney
Subtotal 16.UNKNOWN				75,931	-	
Subtotal - U.S. Department of Justice				9,098,382	4,274,544	
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	711,313	674,237	OC Community Resources
WIOA Adult Program						
Workforce Investment Act Title I Adult (2019) (Indirect)	17.258	AA011023	CA Employment Development Dept.	154,150	-	OC Community Resources
Workforce Investment Act Title I Adult (2020) (Indirect)	17.258	AA111023	CA Employment Development Dept.	1,664,052	1,059,931	OC Community Resources
Workforce Investment Act Title I Adult (2021) (Indirect)	17.258	AA211023	CA Employment Development Dept.	1,378,443	895,621	OC Community Resources
Subtotal 17.258				3,196,645	1,955,552	
WIOA Youth Activities						
Workforce Investment Act Title I Youth (2020) (Indirect)	17.259	AA111023	CA Employment Development Dept.	1,204,702	998,306	OC Community Resources
Workforce Investment Act Title I Youth (2021) (Indirect)	17.259	AA211023	CA Employment Development Dept.	1,273,109	545,114	OC Community Resources
Subtotal 17.259				2,477,811	1,543,420	
WIOA Dislocated Worker Formula Grants						
Workforce Investment Act Title I Dislocated Worker (2020) (Indirect)	17.278	AA111023	CA Employment Development Dept.	2,658,985	1,514,573	OC Community Resources
Workforce Investment Act Title I Dislocated Worker (2021) (Indirect)	17.278	AA211023	CA Employment Development Dept.	1,057,728	578,692	OC Community Resources
COVID-19 Workforce Investment Act Title I Dislocated Worker (2020) (Indirect)	17.278	AA111023	CA Employment Development Dept.	20,379	-	OC Community Resources
Subtotal 17.278				3,737,092	2,093,265	
Subtotal 17.258, 17.259, and 17.278 (WIOA Cluster)				9,411,548	5,592,237	
WIOA National Dislocated Workers Grants / WIA National Emergency Grants						
NEG-Career DLW Grant (Direct)	17.277			7,282	-	OC Community Resources
Subtotal - U.S. Department of Labor				10,130,143	6,266,474	
U.S. Department of Transportation						
Airport Improvement Program and COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs						
FAA: Airport Improvement Programs Grant 47, 48, 50, 53, 54 (Direct)	20.106			2,370,252	-	John Wayne Airport
COVID-19 FAA: Coronavirus Aid, Relief, and Economic Security Act (CARES) Grant 49 (Direct)	20.106			13,675,674	-	John Wayne Airport
COVID-19 FAA: Airports Coronavirus Response Grant Program (ACRGP) Grant 51 (JWA Expenses) (Direct)	20.106			7,437	-	John Wayne Airport
COVID-19 FAA: American Rescue Plan Act (ARPA) Grant 56 (Rent Relief) (Direct)	20.106			4,414,790	-	John Wayne Airport
Subtotal 20.106				20,468,153	-	
Highway Planning and Construction						
Highway Bridge Program (HBP) BR. No. 55C-0172 (Modjeska Canyon Road) (Indirect)	20.205	5955(094)	CA Dept. of Transportation	72,610	-	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	696	-	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	73,873	-	OC Public Works
Peters Canyon Bikeway Extension, for the construction of Class I and II bike paths - CML 5955 (115) (Indirect)	20.205	5955 (115)	CA Dept. of Transportation	82,356	-	OC Public Works
OC Bike Loop, Segment O, P, Q - ATPL - 5955 (112) (Indirect)	20.205	5955 (112)	CA Dept. of Transportation	36,411	-	OC Public Works
OC Loop Carbon Canyon Segment D - PRELIMINARY ENGINEERING - ATPL - 5955 (092) (Indirect)	20.205	5955 (092)	CA Dept. of Transportation	318,964	-	OC Public Works
OC Loop Carbon Canyon Segment D - RIGHT OF WAY - ATPL - 5955 (092) (Indirect)	20.205	5955 (092)	CA Dept. of Transportation	398,118	-	OC Public Works
Subtotal 20.205 (Highway Planning and Construction Cluster)				983,028	-	

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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
State and Community Highway Safety						
2020 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT21092	CA Office of Traffic Safety	\$ 37,727	\$ -	Sheriff-Coroner
2021 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT22048	CA Office of Traffic Safety	87,929	-	Sheriff-Coroner
Subtotal 20.600				125,656	-	
National Priority Safety Programs						
2021 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.616	PT22048	CA Office of Traffic Safety	10,396	-	Sheriff-Coroner
2021 Drug Prevalence in DUI Drivers (Indirect)	20.616	D122009	CA Office of Traffic Safety	75,588	-	Sheriff-Coroner
2020 Drug Prevalence in DUI Drivers (Indirect)	20.616	D121017	CA Office of Traffic Safety	37,028	-	Sheriff-Coroner
Alcohol and Drug Impaired Driver Vertical Prosecution Program (Indirect)	20.616	D121015, D122007	CA Office of Traffic Safety	996,731	-	District Attorney
California Traffic Safety Resource Prosecutor Training Network (Indirect)	20.616	D121016, D122008	CA Office of Traffic Safety	766,502	-	District Attorney
Subtotal 20.616				1,886,245	-	
Subtotal 20.600 and 20.616 (Highway Safety Cluster)				2,011,901	-	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated						
2020 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT21092	CA Office of Traffic Safety	73,174	-	Sheriff-Coroner
2021 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT22048	CA Office of Traffic Safety	152,830	-	Sheriff-Coroner
Subtotal 20.608				226,004	-	
Subtotal - U.S. Department of Transportation				23,689,086	-	
U.S. Department of the Treasury						
Equitable Sharing						
Department of Treasury Forfeiture Program (Direct)	21.016			21	-	District Attorney
Regional Narcotics Suppression Program (RNSP) Forfeitures (Direct)	21.016			76,857	-	Sheriff-Coroner
Sheriff's Narcotics Program (SNP) Forfeitures (Direct)	21.016			153,396	-	Sheriff-Coroner
Subtotal 21.016				230,274	-	
Emergency Rental Assistance Program						
COVID-19 Emergency Rental Assistance Program (ERAP) (Direct)	21.023			9,266,243	9,155,526	Health Care Agency
Coronavirus State and Local Fiscal Recovery Funds						
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			522,266	-	Assessor
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			485,527	-	Auditor-Controller
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			629,390	-	Child Support Services
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			238,585	-	County Counsel
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			67,732,149	-	County Executive Office
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			2,032,338	-	District Attorney
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			58,761,712	-	Health Care Agency
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			235,271	-	John Wayne Airport
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			20,206,404	-	OC Community Resources
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			1,161,752	-	OC Public Works
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			218,647	-	OC Waste & Recycling
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			19,587,783	-	Probation
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			69,129,238	-	Public Defender
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			70,906	-	Registrar of Voters
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			46,915,264	-	Sheriff-Coroner
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			8,821,712	-	Social Services Agency
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			158,406	-	Treasurer-Tax Collector
Subtotal 21.027				296,907,350	-	
Subtotal - U.S. Department of the Treasury				306,403,867	9,155,526	
Executive Office of the President						
High Intensity Drug Trafficking Areas Program						
High Intensity Drug Trafficking Area VIPER (HIDTA) 2020 (Direct)	95.001			61,477	-	Sheriff-Coroner
High Intensity Drug Trafficking Area VIPER (HIDTA) 2021 (Direct)	95.001			18,763	-	Sheriff-Coroner
High Intensity Drug Trafficking Area RMTF/OC/CLEAN (HIDTA) 2021 (Direct)	95.001			72,027	-	Sheriff-Coroner
High Intensity Drug Trafficking Area RNSP (HIDTA) 2020 (Direct)	95.001			216,398	-	Sheriff-Coroner
High Intensity Drug Trafficking Area RNSP (HIDTA) 2021 (Direct)	95.001			1,001,692	-	Sheriff-Coroner
Subtotal - Executive Office of the President				1,370,357	-	
National Foundation on the Arts and the Humanities						
Grants to States						
LSTA - From Galaxy to Earth: Learning Adventure (Indirect)	45.310	LS-246140-OLS-20	California State Library	64	-	OC Community Resources
LSTA - OC Memory Lab (Indirect)	45.310	LS-246140-OLS-20	California State Library	7,640	-	OC Community Resources
LSTA - Workforce Partnership Initiative project (Indirect)	45.310	LS-246140-OLS-20	California State Library	10,950	-	OC Community Resources
Subtotal 45.310				18,654	-	
Subtotal - National Foundation on the Arts and the Humanities				18,654	-	
Total Federal Financial Assistance				\$ 1,286,643,120	\$ 83,907,986	

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

County of Orange, California
 Supplementary Schedule of Grant Expenditures For Grants Provided by
 the California Health and Human Services Agency, Department of Aging (1)
 Year Ended June 30, 2022

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 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	\$ 38,863	\$ -	\$ 38,863	\$ 38,863	\$ -	\$ 38,863
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	120,249	-	120,249	107,917	-	107,917
COVID-19 Title VII-A: Ombudsman (Indirect)	93.042	CARES-22	133,971	-	133,971	63,978	-	63,978
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	206,351	-	206,351	86,463	-	86,463
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	2,733,910	820,417	3,554,327	2,655,055	820,417	3,475,472
COVID-19 Title III-B: Senior Supportive Services (Indirect)	93.044	AP-2021-22	283,275	-	283,275	283,275	-	283,275
COVID-19 ARP Title III-B: Senior Supportive Services (Indirect)	93.044	AP-2122-22	3,255,917	-	3,255,917	1,248,956	-	1,248,956
COVID-19 Older Adult Vaccine (Indirect)	93.044	AP-2122-22	177,841	-	177,841	4,038	-	4,038
Special Programs for the Aging Title III, Part C, Nutrition Services								
Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-2021-22	4,408,004	620,023	5,028,027	4,408,004	620,023	5,028,027
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-2021-22	1,984,504	2,055,120	4,039,624	1,984,504	2,055,120	4,039,624
COVID-19 Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	CARES-22	620,850	-	620,850	620,850	-	620,850
COVID-19 Title III-CMC2: Congregate Meals (Indirect)	93.045	FFCRA-22	35,130	-	35,130	35,130	-	35,130
COVID-19 ARP Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-2122-22	2,123,424	-	2,123,424	888,695	-	888,695
COVID-19 ARP Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-2122-22	3,185,136	-	3,185,136	1,259,595	-	1,259,595
COVID-19 Consolidated Appropriations Act-Home Delivered Nutrition Program (Indirect)	93.045	AP-2122-22	1,243,586	-	1,243,586	1,075,167	-	1,075,167
National Family Caregiver Support, Title III, Part E								
Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AP-2021-22	1,487,826	-	1,487,826	1,439,646	-	1,439,646
COVID-19 Title III-E: National Family Caregiver Support Program (Indirect)	93.052	CARES-22	290,642	-	290,642	290,642	-	290,642
COVID-19 ARP Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AP-2122-22	1,015,878	-	1,015,878	99,601	-	99,601
Nutrition Services Incentive Program								
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-2021-22	280,029	-	280,029	280,029	-	280,029
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-2021-22	704,143	-	704,143	704,143	-	704,143
Subtotal 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053 (Aging Cluster)			24,329,529	3,495,560	27,825,089	17,574,551	3,495,560	21,070,111
Medicare Enrollment Assistance Program								
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-2021-22, MI-2122-22	321,998	-	321,998	170,001	-	170,001
State Health Insurance Assistance Program								
Health Insurance Counseling and Advocacy Program (Indirect)	93.324	HI-2021-22	167,721	454,146	621,867	126,967	430,020	556,987
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-2021-22, FA-2122-22	77,801	-	77,801	49,116	-	49,116
Elder Abuse Prevention Interventions Program								
COVID-19 LTC Ombudsman-Social Security Act Elder Justice (Indirect)	93.747	AP-2122-22	41,867	-	41,867	15,914	-	15,914
Total U.S. Department of Health and Human Services			24,938,916	3,949,706	28,888,622	17,936,549	3,925,580	21,862,129
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	711,313	-	711,313
Total U.S. Department of Labor			870,945	-	870,945	711,313	-	711,313
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		AP-2021-22	-	137,682	137,682	-	134,236	134,236
Skilled Nursing Facility Quality & Accountability Fund (SNFQAF)		AP-2021-22	-	190,686	190,686	-	187,324	187,324
Public Health L&C Program Fund		AP-2021-22	-	40,145	40,145	-	40,145	40,145
Total CA Health and Human Services Agency			-	368,513	368,513	-	361,705	361,705
Total			\$ 25,809,861	\$ 4,318,219	\$ 30,128,080	\$ 18,647,862	\$ 4,287,285	\$ 22,935,147

(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 \$531,566, \$2,606,389, 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 15.

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	Yes
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified for all major programs, except for 21.027 (COVID 19 Coronavirus State and Local Fiscal Recovery Funds) and 93.658 (Foster Care Title IV-E), which were qualified.
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	Yes

Identification of major federal programs:

Name of Federal Program	Federal Financial Assistance Listing/CFDA Number
Women, Infants, and Children (WIC)	10.557
Supplemental Nutrition Assistance Program (SNAP) Cluster	10.561
COVID-19 Immunization Cooperative Agreements	93.268
Child Support Enforcement Program	93.563
Foster Care Title IV-E	93.658
Social Services Block Grant	93.667
COVID-19 Medicaid Cluster	93.778
HIV Emergency Relief Project Grants	93.914
Block Grants for Community Mental Health Services; Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)	93.958
Homeland Security Grant Program (HSGP)	97.067
Community Development Block Grant	14.218
Workforce Innovation and Opportunity (WIOA) Cluster	17.258, 17.259, 17.278
COVID-19 Airport Improvement Program	20.106
COVID-19 Emergency Rental Assistance Program	21.023
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027
Dollar threshold used to distinguish between type A and type B programs:	\$3,859,929
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

2022-001 **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: Reporting

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

Criteria:

The OMB Approved Award No. 1505-0271 requires that reports submitted to the federal awarding agency include all activity of the reporting period, and are supported by applicable accounting or performance records.

The County of Orange (the County) must submit quarterly *Project and Expenditure Reports* that contain costs incurred during the covered period. Critical information includes:

- Obligations and Expenditures
 - Current period obligation
 - Cumulative obligation
 - Current period expenditure
 - Cumulative expenditure
- Subawards
- Detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000. For amounts less than \$50,000, the recipient must report in the aggregate for these same categories of loans issued; contracts and grants awarded; transfers made to other government entities and direct payments made by the recipient.

Condition:

Expenditure information was materially different from expenditures reported on the SEFA. This was due to the County identifying additional expenditures after year-end, related to the June 30, 2022 fiscal year.

Cause:

The County prepared the *Project and Expenditure Reports* as of a point in time, but internal controls did not allow for consistent reporting or expenditure recognition, to avoid material variances.

Effect:

Expenditure information in the *Project and Expenditure Reports* for December 2021, March 2022, and June 2022 reflected modified cash basis expenditures at a point in time, but contained material differences from the amounts included in the SEFA.

Questioned Costs:

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

Context/Sampling:

A non-statistical sample of three (3) out of four (4) *Project and Expenditure Reports* submitted during the year were selected for reporting testing.

The cumulative impact is as follows:

- Cumulative expenditure
 - Reported - \$89,613,061
 - Per audit/supporting records - \$296,907,350, a difference of \$207,294,289

Repeat Findings from Prior Years:

No.

Recommendation:

We recommend the County enhance internal controls to ensure *Project and Expenditure Reports* are prepared in accordance with governing requirements, and updated timely if revisions are made by the County, to avoid material variances to the underlying expenditures reported on the SEFA.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2022-002

Program: Foster Care

Federal Financial Assistance Listing Number: 93.658

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

Pass-Through: California Department of Social Services

Award No. and Year: 2201CAFOST and 2022, 2101CAFOST and 2021

Compliance Requirements: Subrecipient Monitoring

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

Criteria:

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

- 2 CFR 200.332(d)- Monitor the activities of the subrecipient as necessary to ensure that the subaward is 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. Pass-through entity monitoring of the subrecipient must include the information at 2 CFR 200.332(d)(1) through (4).
- 2 CFR 200.332(f) – Verify that every subrecipient is audited as required by Subpart F of this part when it is expected that the subrecipient’s Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 200.501.

The California Department of Social Services further clarifies in its County Fiscal Letter No. 21/22 – 115 that Foster Family Agency (FFA), Group Home, and Short Term Residential Therapeutic Programs (STRTP) are “considered subrecipients and subject to the same audit requirements and require the same degree of oversight as other subrecipients”. Further, while there are some licensing and oversight functions performed by the state over FFAs, group homes, and STRTPs, “counties are still ultimately responsible for review of these audits and their findings, any follow-up to ensure compliance, and any other form of monitoring and oversight required by federal and state laws and regulations.”

Condition:

The County did not have any formal controls or procedures in place for subrecipient monitoring for the Foster Care program.

Cause:

The County did not maintain procedures to monitor the activities of each subrecipient, or verify that every subrecipient is audited, as required.

Effect:

The County did not maintain policies and procedures to align with the Subrecipient Monitoring requirements in 2 CFR 200.332 and did not comply with subrecipient monitoring requirements related to the program.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of eight (8) out of 53 subrecipients were sampled, which included six (6) FFA, and two (2) STRTP types. The condition noted above was identified during our procedures related to subrecipient monitoring, and was pervasive to the program.

Repeat Findings from Prior Years:

No.

Recommendation:

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

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2022-003

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

Criteria:

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

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

The 2022 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 Orange County Public Works (OCPW) and the County Executive Office's (CEO) provisions for procurement requirements under the COVID-19 Coronavirus State and Local Fiscal Recovery Funds, we noted the following instances where there was no evidence that the OCPW or CEO departments 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

- Three (3) of three (3) contracts through the OCPW department selected for testing.
- Two (2) of six (6) contracts through the CEO department selected for testing.

Cause:

The OCPW, and CEO 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 three (3) out of eight (8) procurement contracts were sampled from OCPW and six (6) out of fourteen (14) procurement contracts were sampled from the CEO department for the COVID-19 Coronavirus State and Local Fiscal Recovery Funds. The condition above was identified during our testwork of the OCPW and CEO departments' internal controls over procurement and suspension and debarment.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the OCPW and CEO departments 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.

2022-004

Program: Homeland Security Grant Program
Federal Financial Assistance Listing Number: 97.067
Federal Grantor: U.S. Department of Homeland Security
Passed-Through: California Office of Emergency Services
Award No. and Year: 2019-0035 and 2020; 2020-0095 and 2021

Compliance Requirements: Subrecipient Monitoring

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

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 Homeland Security Grant Program (HSGP) of the Sheriff-Coroner department's 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 two (2) subrecipients selected, the required evaluation of the subrecipient's risk of noncompliance was not documented. Further, onsite reviews were not performed.

Cause:

The Sheriff-Coroner department did not adhere to established policies and procedures relating to documentation of the risk assessment when a subrecipient contract is awarded. With respect to onsite reviews, these were not performed due to COVID restrictions.

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:

The entire population of two (2) subrecipients were selected for subrecipient monitoring testing from the Sheriff-Coroner department for the Homeland Security Grant Program.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the Sheriff-Coroner department 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.

2022-005

Program: Homeland Security Grant Program

Federal Financial Assistance Listing Number: 97.067

Federal Grantor: U.S. Department of Homeland Security

Passed-Through: California Office of Emergency Services

Award No. and Year: 2019-0035 and 2020; 2020-0095 and 2021

Program: Foster Care

Federal Financial Assistance Listing Number: 93.658

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

Pass-Through: California Department of Social Services

Award No. and Year: 2201CAFOST and 2022, 2101CAFOST and 2021

Compliance Requirements: Subrecipient Monitoring

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

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 two (2) of two (2) subawards selected for testing from the Homeland Security Grant Program within the Sheriff-Coroner department:

- 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 seven (7) of eight (8) subawards selected for testing from the Social Services Agency's (SSA) department for the Foster Care program:

- Subrecipient's unique entity identifier
- Federal award identification number
- Federal award date of award to recipient by the Federal agency
- Subaward period of performance
- Amount of federal funds obligated to the subrecipient
- Amount of federal funds committed to the subrecipient
- Federal award project description
- Name of federal awarding agency
- CFDA number
- Identification of whether the award is research and development
- Indirect cost rate

Cause:

The Sheriff-Coroner and SSA departments procedures did not consistently ensure that the required award information and applicable requirements were communicated to subrecipients.

Effect:

The Sheriff-Coroner and SSA 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:

The entire population of two (2) subrecipients were selected for subrecipient monitoring testing for HSGP – Sheriff-Coroner department.

A non-statistical sample of eight (8) of fifty-three (53) subrecipients were selected for subrecipient monitoring testing for the Foster Care program – SSA.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend that the Sheriff-Coroner and SSA 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.

2022-006

Program: Foster Care

Federal Financial Assistance Listing Number: 93.658

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

Pass-Through: California Department of Social Services

Award No. and Year: 2201CAFOST and 2022, 2101CAFOST and 2021

Compliance Requirements: Subrecipient Monitoring

Type of Finding: Significant Deficiency in Internal Control

Criteria:

2 CFR Section 180.300a, Responsibilities of Participants Regarding Doing Business with Other Persons (and repeated in the California Department of Social Services - County Fiscal Letter No. 21/22 – 115) counties are required to verify that recipients or contracts have not been suspended or debarred by using the federal SAM (Systems for Award Management).

Condition:

During our testing from the Foster Care Program of the SSA, we noted for one (1) of the eight (8) subrecipients selected, SSA did not have documentation that the SAM clearance was performed prior to entering the contract with the subrecipient. The County's policy was to verify subrecipient was not suspended or debarred prior to entering the contract, but the County did not retain evidence of this check prior to entering the contract.

Cause:

The SSA department did not follow their policy to retain documentation of the verification of the information prior to entering the contract.

Effect:

The County's control policies were not consistently followed, which required documentation of the verification prior to entering the contract.

Questioned Costs:

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

Context/Sampling:

A non-statistical sample of eight (8) of fifty-three (53) subrecipients were selected for subrecipient monitoring testing from SSA for the Foster Care program.

Repeat Findings from Prior Years:

No.

Recommendation:

We recommend that SSA adhere to their procedures required documentation of the SAM check prior to entering the contract.

View of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2022-007

Program: Immunization Cooperative Agreements
Federal Financial Assistance Listing Number: 93.268
Federal Grantor: U.S. Department of Health and Human Services
Passed-Through: California Department of Public Health
Award No. and Year: 17-10336 A02 and 2021

Compliance Requirements: Reporting

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

Criteria:

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

2 CFR Section 200.334, *Retention requirements for records*, states that financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a federal award must be retained for a period of three years from the date of submission of the final expenditure report, or, for Federal awards that are renewed quarterly or annually, from the date of submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient.

Condition:

During our testing of the HCA's provisions for reporting requirements, we noted the following instances for two (2) out of two (2) reports:

- The performance reports were not reviewed or approved prior to submission to the State.
- The department did not retain any supporting documents for the performance reports.

Cause:

The HCA department personnel prepared program required performance reports and submitted to the State without retaining evidence that the reports were reviewed and approved by a separate individual prior to submission. The HCA department did not retain any supporting documents for the performance reports submitted.

Effect:

The County's control was not consistently followed, which requires reports to be reviewed and approved by a separate individual prior to submission to the State. Additionally, the HCA department did not adhere to their policies and procedures in place requiring record retention of supporting documentation.

Questioned Costs:

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

Context/Sampling:

The entire population of two (2) performance reports were selected for report testing for the Immunization Cooperative Agreements program.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the HCA adhere to their policies and ensure the review and approval of reports are clearly documented prior to the report's submission and adhere to their policies of record retention of supporting documents for the performance reports submitted to the State.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2022-008

Program: Foster Care

Federal Financial Assistance Listing Number: 93.658

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

Passed-through: California Department of Social Services

Award No. and Year: 2022

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control

Criteria:

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

Condition:

During our testing of the SSA's provisions for reporting requirements, we noted the following instance where reports were prepared, reviewed, and approved by the same individual:

- Two (2) of four (4) reports for the SSA

Cause:

The SSA department did not have a segregation of duties over the preparation and review and approval of performance reports.

Effect:

The County's control was not consistently followed, which requires reports to be reviewed and approved by a separate individual.

Questioned Costs:

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

Context/Sampling:

A non-statistical of four (4) out of twelve (12) reports were selected for reporting testing from SSA. The condition above was identified during our testwork of the SSA's internal controls over reporting.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the SSA adhere to their policies and ensure segregation of duties over the preparation and review and approval of performance reports.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2022-009

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: Procurement

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

Criteria:

2 CFR section Appendix II to Part 200, Contract Provisions for Non-Federal Entity Contracts Under Federal Awards states that in addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain certain provisions, as applicable.

Condition:

The following information was not provided at the time of the contract award for three (3) of three (3) contracts selected for testing within the OCPW department and four (4) out of six (6) contracts selected for testing within the CEO department:

- Byrd Anti-Lobbying Amendment

The following information was not provided at the time of the contract award for three (3) of three (3) contracts selected for testing within the OCPW department and three (3) out of six (6) contracts selected for testing within the CEO department:

- Clean Air Act and Federal Water Pollution Control Act provision

Cause:

The OCPW and CEO departments' procedures did not consistently ensure that the applicable required provisions were communicated to contractors.

Effect:

The OCPW and CEO departments did not identify the applicable required provisions of the contract to the contractors at the time of the contract award.

Questioned Costs:

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

Context/Sampling:

The entire population of three (3) contracts were selected for procurement and suspension and debarment testing for the OCPW department. A nonstatistical sample of six (6) out of fourteen (14) contracts were selected for procurement and suspension and debarment testing for the CEO department.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the OCPW and CEO departments modify and strengthen its current policies and procedures to ensure that all applicable required provisions are communicated to contractors in accordance with 2 CFR Appendix II to Part 200.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2022-010 **Program:** Supplemental Nutrition Assistance Program (SNAP) Cluster
Federal Financial Assistance Listing Number: 10.561
Federal Grantor: U.S. Department of Agriculture
Passed-Through: California Department of Social Services
Award No. and Year: 217CACA4S2514, 227CACA4S2514, 217CACA4Q7503, 227CACA4Q7503, 217CACA4S2519, 227CACA4S2519, 217CACA4S2520, 227CACA4S2520, 217CACA5S9018, 217CACA6F1003, 227CACA7F1003 and 2022

Compliance Requirements: Special Tests and Provisions
Type of Finding: Significant Deficiency in Internal Control

Criteria:

7 CFR sections 272.10 and 277.18 require State agencies to automate their SNAP operations and computerize their systems for obtaining, maintaining, utilizing, and transmitting information concerning SNAP. This includes: (1) accurately and completely processing and storing all case file information for eligibility determination and benefit calculation; (2) providing an automatic cutoff of households at the end of their certification period unless recertified; and (3) generating data necessary to meet federal issuance and reconciliation reporting requirements.

Condition:

In establishing a new case, the client is certified to receive benefits for a one-year period (certification period). The intake and certification process require that information on the CF-37 and SAWS 2 be obtained to determine eligibility and assist in the benefit calculation. Further, prior to case worker approval of benefits, the Income Eligibility Verification System (IEVS) report is required to be processed in certain circumstances. During our testing of the SSA department's provisions for special tests and provisions requirements relating to ADP System for SNAP, we noted the following instances:

- For thirteen (13) of forty (40) participants selected for testing, there was no evidence that a case worker reviewed and certified the participants IEVS report.
- For three (3) of forty (40) participants selected for testing, the income verification document used in the benefit calculation was not retained by the department.

Cause:

The condition is primarily caused by the SSA department not following policies and procedures in place to ensure the eligibility case files contain documentation to support eligibility and benefit calculations.

Effect:

Case data may not be current or accurate in the case file or the system, which could lead to initial and continued eligibility errors, inaccurate benefit calculations, and benefit overpayments.

Questioned Costs:

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

Context/Sampling:

A non-statistical sample of forty (40) out of one hundred eleven thousand and fifty-one (111,051) participants were selected for special tests and provisions relating to ADP System for SNAP. The condition above was identified during our testwork of the SSA's internal controls over special tests and provisions.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the County strengthen its established policies and procedures with regard to initial and ongoing eligibility determination, required documentation and verifications, maintenance of participant files, and ensure that policies and procedures are strictly adhered to by County personnel.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2022-011

Program: Medicaid Cluster

Federal Financial Assistance Listing Number: 93.778

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

Passed-Through: California Department of Public Health

Award No. and Year: 2022

Compliance Requirements: Eligibility

Type of Finding: Significant Deficiency in Internal Control

Criteria:

Title 42 Chapter IV Subchapter C Part 425 Subpart J Section 435.907, Application, states that the agency must accept an application from the applicant, an adult who is in the applicant's household, as defined in § 435.603(f), or family, as defined in section 36B(d)(1) of the Code, an authorized representative, or if the applicant is a minor or incapacitated, someone acting responsibly for the applicant, and any documentation required to establish eligibility which includes via the internet Web site, by telephone, via mail, in person, and through other commonly available electronic means.

Condition:

During our testing of the SSA's provisions for eligibility requirements, we noted for three (3) of sixty (60) samples the department did not retain the participant's application, which is part of the County's process and internal control.

Cause:

The SSA department did not ensure case workers were following the department's policies and procedures relating to the eligibility determination process.

Effect:

The County's control was not consistently followed, which requires case workers to retain the participant's application.

Questioned Costs:

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

Context/Sampling:

Non-statistical sample of sixty (60) out of two hundred ninety-four thousand and one hundred sixteen (294,116) participants were selected for eligibility testing. The condition above was identified during our testwork of the SSA's internal controls over eligibility.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the SSA department adhere to their policies and ensure Case Workers retain participant applications.

View of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2022-012 **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 Noncompliance

Criteria:

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

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 three (3) reports for the HCA. Corrective action of prior year finding was implemented mid-year.

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 three (3) reports were selected for report testing.

Repeat Finding from Prior Years:

Yes, Finding 2021-005.

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
2020-002	Coronavirus Relief Fund	21.019	Subrecipient Monitoring	Implemented
2021-001	COVID-19 2018 HAVA Election Security Grants	90.404	Procurement and Suspension and Debarment	Implemented
	Flood Plan Management Services	12.104		
2021-002	COVID-19 Coronavirus Relief Refund	21.019	Subrecipient Monitoring	Implemented
	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		
	COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323		
2021-003	Block Grants for Prevention and Treatment of Substance Abuse	93.959	Subrecipient Monitoring	Implemented
	COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323		
	COVID-19 Coronavirus Relief Fund	21.019		
	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		
2021-004	Aging Cluster	93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053	Subrecipient Monitoring	In progress. Orange County Community Resources is continuing work on Program and Fiscal Monitoring for prior year(s).
	COVID-19 Coronavirus Relief Fund	21.019		
	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		
2021-005	COVID-19 Emergency Rental Assistance Program	21.023	Reporting	In progress - see finding 2022-012.

**AUDITOR-CONTROLLER
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March 30, 2023

**SUBJECT: CORRECTIVE ACTION PLAN FOR COUNTY OF ORANGE, CALIFORNIA
FY 2021-22 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
Andrew Hamilton, Auditor-Controller
Salvador Lopez, Chief Deputy Auditor-Controller
JC Squires, A/C Director, Central Accounting Operations
Howard Thomas, 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
Noma Crook, Director Financial/Admin Services Division, OC Sheriff's Department
Nanette Nakada, SSA Accounting Manager

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

Section III – Federal Award Findings and Questioned Costs

2022-001 **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: Reporting

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

Criteria:

The OMB Approved Award No. 1505-0271 requires that reports submitted to the federal awarding agency include all activity of the reporting period, and are supported by applicable accounting or performance records.

The County of Orange (the County) must submit quarterly *Project and Expenditure Reports* that contain costs incurred during the covered period. Critical information includes:

- Obligations and Expenditures
 - Current period obligation
 - Cumulative obligation
 - Current period expenditure
 - Cumulative expenditure
- Subawards
- Detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000. For amounts less than \$50,000, the recipient must report in the aggregate for these same categories of loans issued; contracts and grants awarded; transfers made to other government entities and direct payments made by the recipient.

Condition:

Expenditure information was materially different from expenditures reported on the SEFA. This was due to the County identifying additional expenditures after year-end, related to the June 30, 2022 fiscal year.

Cause:

The County prepared the *Project and Expenditure Reports* as of a point in time, but internal controls did not allow for consistent reporting or expenditure recognition, to avoid material variances.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-001 (Continued)

Effect:

Expenditure information in the *Project and Expenditure Reports* for December 2021, March 2022, and June 2022 reflected modified cash basis expenditures at a point in time, but contained material differences from the amounts included in the SEFA.

Questioned Costs:

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

Context/Sampling:

A non-statistical sample of three (3) out of four (4) *Project and Expenditure Reports* submitted during the year were selected for reporting testing.

The cumulative impact is as follows:

- Cumulative expenditure
 - Reported - \$89,613,061
 - Per audit/supporting records - \$296,907,350, a difference of \$207,294,289

Repeat Findings from Prior Years:

No.

Recommendation:

We recommend the County enhance internal controls to ensure *Project and Expenditure Reports* are prepared in accordance with governing requirements, and updated timely if revisions are made by the County, to avoid material variances to the underlying expenditures reported on the SEFA.

Management Response and Corrective Action:

Auditor Controller:

1. Person Responsible: Bertalicia Tapia, Financial Reporting & Mandated Costs (FRMC) Manager

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-001 (Continued)

2. Corrective Action Plan:

While the County reconciles the Project and Expenditure Reports filed with the US Treasury to the County's accounting records, a temporary difference between the reported amounts on the SEFA and US Treasury reports was caused by a one-time permitted adjustment to reallocate expenditures for government services subsequent to filing the US Treasury reports. While currently in compliance with US Treasury reporting guidelines, the County will reflect the permitted adjustment on its subsequent quarterly Project and Expenditure Report due to the US Treasury on April 30, 2023.

3. Anticipated Implementation date: April 30, 2023

2022-002

Program: Foster Care

Federal Financial Assistance Listing Number: 93.658

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

Pass-Through: California Department of Social Services

Award No. and Year: 2201CAFOST and 2022, 2101CAFOST and 2021

Compliance Requirements: Subrecipient Monitoring

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

Criteria:

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

- 2 CFR 200.332(d) – Monitor the activities of the subrecipient as necessary to ensure that the subaward is 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. Pass-through entity monitoring of the subrecipient must include the information at 2 CFR 200.332(d)(1) through (4).
- 2 CFR 200.332(f) – Verify that every subrecipient is audited as required by Subpart F of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 200.501.

The California Department of Social Services further clarifies in its County Fiscal Letter No. 21/22 – 115 that Foster Family Agency (FFA), Group Home, and Short Term Residential Therapeutic Programs (STRTP) are "considered subrecipients and subject to the same audit requirements and require the same degree of oversight as other subrecipients". Further, while there are some licensing and oversight functions performed by the state over FFAs, group homes, and STRTPs,

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-002 (Continued)

“counties are still ultimately responsible for review of these audits and their findings, any follow-up to ensure compliance, and any other form of monitoring and oversight required by federal and state laws and regulations.”

Condition:

The County did not have any formal controls or procedures in place for subrecipient monitoring for the Foster Care program.

Cause:

The County did not maintain procedures to monitor the activities of each subrecipient, or verify that every subrecipient is audited, as required.

Effect:

The County did not maintain policies and procedures to align with the Subrecipient Monitoring requirements in 2 CFR 200.332 and did not comply with subrecipient monitoring requirements related to the program.

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of eight (8) out of 53 subrecipients were sampled, which included six (6) FFA, and two (2) STRTP types. The condition noted above was identified during our procedures related to subrecipient monitoring, and was pervasive to the program.

Repeat Findings from Prior Years:

No.

Recommendation:

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

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-002 (Continued)

Management Response and Corrective Action:

Social Services Agency:

1. Person Responsible: Kristi Fiskum, Deputy Division Director, Family Assessment & Shelter Services and Karen Vu, Administrative Manager II, Contracts Services
2. Corrective action plan:
SSA will revise its current Subrecipient Monitoring Policy in accordance with 2 CFR 200.332 to ensure compliance with subrecipient monitoring requirements. SSA will include procedures for verifying that every subrecipient is audited and a monitoring checklist will be developed to track activities.
3. Anticipated Implementation date: July 1, 2023

2022-003

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

Criteria:

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

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

The 2022 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

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-003 (Continued)

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 Orange County Public Works (OCPW) and the County Executive Office's (CEO) provisions for procurement requirements under the COVID-19 Coronavirus State and Local Fiscal Recovery Funds, we noted the following instances where there was no evidence that the OCPW or CEO departments 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

- Three (3) of three (3) contracts through the OCPW department selected for testing.
- Two (2) of six (6) contracts through the CEO department selected for testing.

Cause:

The OCPW and CEO 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.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-003 (Continued)

Context/Sampling:

A nonstatistical sample of three (3) out of eight (8) procurement contracts were sampled from OCPW and six (6) out of fourteen (14) procurement contracts were sampled from the CEO department for the COVID-19 Coronavirus State and Local Fiscal Recovery Funds. The condition above was identified during our testwork of the OCPW and CEO departments' internal controls over procurement and suspension and debarment.

Repeat Finding from Prior Years:

No.

Recommendation:

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

Management Response and Corrective Action:

County Executive Office:

1. Person Responsible: Selina Chan-Wychgel, Fiscal Services Manager
2. Corrective Action Plan:
The County Executive Office will adhere to the Contract Policy Manual (CPM) and internal policy and procedure of ensuring the suspension or debarment verification of a contractor is performed and documented prior to awarding a contract. The County Procurement Office will continue to provide trainings and reminders to County-wide procurement staff of this guideline to ensure compliance with Federal Award protocol.
3. Anticipated Implementation date: June 30, 2023

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-003 (Continued)

OC Public Works:

1. Person Responsible: Joseph Sly
2. Corrective Action Plan:
On October 21, 2022, OCPW Procurement updated the Department's policy and procedure to include an additional requirement for the submission of the Alternative Funding Procurement Acknowledgement Form when utilizing non-County funding sources. The contracts selected in this audit were awarded prior to October 21, 2022.
3. Anticipated Implementation date: October 21, 2022

2022-004

Program: Homeland Security Grant Program
Federal Financial Assistance Listing Number: 97.067
Federal Grantor: U.S. Department of Homeland Security
Passed-Through: California Office of Emergency Services
Award No. and Year: 2019-0035 and 2020; 2020-0095 and 2021

Compliance Requirements: Subrecipient Monitoring

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

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 Homeland Security Grant Program (HSGP) of the Sheriff-Coroner department's 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 two (2) subrecipients selected, the required evaluation of the subrecipient's risk of noncompliance was not documented. Further, onsite reviews were not performed.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-004 (Continued)

Cause:

The Sheriff-Coroner department did not adhere to established policies and procedures relating to documentation of the risk assessment when a subrecipient contract is awarded. With respect to onsite reviews, these were not performed due to COVID restrictions.

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:

The entire population of two (2) subrecipients were selected for subrecipient monitoring testing from the Sheriff-Coroner department for the Homeland Security Grant Program.

Repeat Finding from Prior Years:

No.

Recommendation:

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

Management Response and Corrective Action:

Sheriff-Coroner's Department:

1. Person Responsible: Yumi Leung, Supervising Grants Manager
2. Corrective action plan:
The Sheriff-Coroner Department will complete a pre-award risk assessment form at the time the subrecipient is notified of a subaward.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-004 (Continued)

The Sheriff-Coroner Department resumed subrecipient monitoring visits starting January 2023. Going forward, if on-site visits are not possible, virtual meetings with subrecipients will be conducted.

3. Anticipated Implementation date: June 2023

2022-005

Program: Homeland Security Grant Program
Federal Financial Assistance Listing Number: 97.067
Federal Grantor: U.S. Department of Homeland Security
Passed-Through: California Office of Emergency Services
Award No. and Year: 2019-0035 and 2020; 2020-0095 and 2021

Program: Foster Care
Federal Financial Assistance Listing Number: 93.658
Federal Grantor: U.S. Department of Health and Human Services
Pass-Through: California Department of Social Services
Award No. and Year: 2201CAFOST and 2022, 2101CAFOST and 2021

Compliance Requirements: Subrecipient Monitoring

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

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 two (2) of two (2) subawards selected for testing from the Homeland Security Grant Program within the Sheriff-Coroner department:

- Federal award identification number
- Identification of whether the award is research and development
- Indirect cost rate for the federal award

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-005 (Continued)

The following information was not provided at the time of the subaward for seven (7) of eight (8) subawards selected for testing from the SSA department for the Foster Care program:

- Subrecipient's unique entity identifier
- Federal award identification number
- Federal award date of award to recipient by the Federal agency
- Subaward period of performance
- Amount of federal funds obligated to the subrecipient
- Amount of federal funds committed to the subrecipient
- Federal award project description
- Name of federal awarding agency
- CFDA number
- Identification of whether the award is research and development
- Indirect cost rate

Cause:

The Sheriff-Coroner and SSA departments procedures did not consistently ensure that the required award information and applicable requirements were communicated to subrecipients.

Effect:

The Sheriff-Coroner and SSA 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:

The entire population of two (2) subrecipients were selected for subrecipient monitoring testing for HSGP – Sheriff-Coroner department.

A non-statistical sample of eight (8) of fifty-three (53) subrecipients were selected for subrecipient monitoring testing for the Foster Care program – SSA.

Repeat Finding from Prior Years:

No.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-005 (Continued)

Recommendation:

We recommend that the Sheriff-Coroner and SSA 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:

Sheriff-Coroner's Department:

1. Person Responsible: Yumi Leung, Supervising Grants Manager
2. Corrective action plan:
The Sheriff-Coroner Department will identify on future subaward letters whether the award is research and development, and whether there is an indirect cost rate for the federal award.
3. Anticipated Implementation date: June 2023

Social Services Agency:

1. Person Responsible: Karen Vu, Administrative Manager II, Contracts Services
2. Corrective action plan:
SSA will revise the current Subrecipient Monitoring Policy 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). A check list will be developed to track activities and ensure that the required award information and applicable requirements were communicated to subrecipients.
3. Anticipated Implementation date: July 1, 2023

2022-006

Program: Foster Care
Federal Financial Assistance Listing Number: 93.658
Federal Grantor: U.S. Department of Health and Human Services
Pass-Through: California Department of Social Services
Award No. and Year: 2201CAFOST and 2022, 2101CAFOST and 2021

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-006 (Continued)

Compliance Requirements: Subrecipient Monitoring
Type of Finding: Significant Deficiency in Internal Control

Criteria:

2 CFR Section 180.300a, Responsibilities of Participants Regarding Doing Business with Other Persons (and repeated in the California Department of Social Services - County Fiscal Letter No. 21/22 – 115) counties are required to verify that recipients or contracts have not been suspended or debarred by using the federal SAM (Systems for Award Management).

Condition:

During our testing from the Foster Care Program of the SSA, we noted for one (1) of the eight (8) subrecipients selected, the SSA did not have documentation that the SAM clearance was performed prior to entering the contract with the subrecipient. The County's policy was to verify subrecipient was not suspended or debarred prior to entering the contract, but the County did not retain evidence of this check prior to entering the contract.

Cause:

The SSA department did not follow their policy to retain documentation of the verification of the information prior to entering the contract.

Effect:

The County's control policies were not consistently followed, which required documentation of the verification prior to entering the contract.

Questioned Costs:

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

Context/Sampling:

A non-statistical sample of eight (8) of fifty-three (53) subrecipients were selected for subrecipient Monitoring testing from SSA for the Foster Care program.

Repeat Findings from Prior Years:

No.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-006 (Continued)

Recommendation:

We recommend that SSA adhere to their procedures required documentation of the SAM check prior to entering the contract.

Management Response and Corrective Action:

Social Services Agency:

1. Person Responsible: Karen Vu, Administrative Manager II, Contract Services
2. Corrective action plan:
A checklist will be developed listing all the required documentation to be completed, including the SAM clearance check, prior to entering into a contract with a vendor. Contracts staff will be required to complete the checklist prior to entering into a contract with a vendor and maintain documentation of the verification in the Contracts file.
3. Anticipated Implementation date: July 1, 2023

2022-007

Program: Immunization Cooperative Agreements
Federal Financial Assistance Listing Number: 93.268
Federal Grantor: U.S. Department of Health and Human Services
Passed-Through: California Department of Public Health
Award No. and Year: 17-10336 A02 and 2021

Compliance Requirements: Reporting

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

Criteria:

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

2 CFR Section 200.334, Retention requirements for records, states that financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a federal award must be retained for a period of three years from the date of submission of the final expenditure report, or, for Federal awards that are renewed quarterly or annually, from the

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-007 (Continued)

date of submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient.

Condition:

During our testing of the HCA's provisions for reporting requirements, we noted the following instances for two (2) out of two (2) reports:

- The performance reports were not reviewed or approved prior to submission to the State.
- The department did not retain any supporting documents for the performance reports.

Cause:

The HCA department personnel prepared program required performance reports and submitted to the State without retaining evidence that the reports were reviewed and approved by a separate individual prior to submission. The HCA department did not retain any supporting documents for the performance reports submitted.

Effect:

The County's control was not consistently followed, which requires reports to be reviewed and approved by a separate individual prior to submission to the State. Additionally, the HCA department did not adhere to their policies and procedures in place requiring record retention of supporting documentation.

Questioned Costs:

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

Context/Sampling:

The entire population of two (2) performance reports were selected for report testing for the Immunization Cooperative Agreements program.

Repeat Finding from Prior Years:

No.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-007 (Continued)

Recommendation:

We recommend the HCA adhere to their policies and ensure the review and approval of reports are clearly documented prior to the report's submission and adhere to their policies of record retention of supporting documents for the performance reports submitted to the State.

Management Response and Corrective Action:

Health Care Agency:

1. Person Responsible: Joshua Jacobs, HCA Public Health Services - Communicable Disease Control Division Director
2. Corrective action plan:
HCA Public Health Services Communicable Disease Control Division will ensure retention of proper documentation supporting the performance reports and substantiating the review/approval prior to report submission to the State for the Immunization Cooperative Agreement.
3. Anticipated Implementation date: March 27, 2023

2022-008

Program: Foster Care

Federal Financial Assistance Listing Number: 93.658

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

Passed-through: California Department of Social Services

Award No. and Year: 2022

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control

Criteria:

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

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-008 (Continued)

Condition:

During our testing of the Social Services Agency’s (SSA) provisions for reporting requirements, we noted the following instance where reports were prepared, reviewed, and approved by the same individual:

- Two (2) of four (4) reports for the SSA

Cause:

The SSA department did not have a segregation of duties over the preparation and review and approval of performance reports.

Effect:

The County’s control was not consistently followed, which requires reports to be reviewed and approved by a separate individual.

Questioned Costs:

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

Context/Sampling:

A non-statistical of four (4) out of twelve (12) reports were selected for reporting testing from SSA. The condition above was identified during our testwork of the SSA’s internal controls over reporting.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the SSA adhere to their policies and ensure segregation of duties over the preparation and review and approval of performance reports.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-008 (Continued)

Management Response and Corrective Action:

Social Services Agency:

1. Person Responsible: Silvia Fuller, Administrative Manager II, Research
2. Corrective action plan:
SSA has normally adhered to policy of segregation of duties over the preparation and review and approval of performance reports. However, during 2021 the assignment of the CA 237 FC report fell to one individual due to staff vacancies caused by the COVID Pandemic. Effective August 2022, the report has been assigned to the Research Unit which is following and adhering to the policy of segregation of duties.
3. Anticipated Implementation date: Fully implemented as of August 2022

2022-009

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: Procurement

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

Criteria:

2 CFR section Appendix II to Part 200, Contract Provisions for Non-Federal Entity Contracts Under Federal Awards states that in addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain certain provisions, as applicable.

Condition:

The following information was not provided at the time of the contract award for three (3) of three (3) contracts selected for testing within the OCPW department and four (4) out of six (6) contracts selected for testing within the CEO department:

- Byrd Anti-Lobbying Amendment

The following information was not provided at the time of the contract award for three (3) of three (3) contracts selected for testing within the OCPW department and three (3) out of six (6) contracts selected for testing within the CEO department:

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-009 (Continued)

- Clean Air Act and Federal Water Pollution Control Act provision

Cause:

The OCPW and CEO departments' procedures did not consistently ensure that the applicable required provisions were communicated to contractors.

Effect:

The OCPW and CEO departments did not identify the applicable required provisions of the contract to the contractors at the time of the contract award.

Questioned Costs:

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

Context/Sampling:

The entire population of three (3) contracts were selected for procurement and suspension and debarment testing for the OCPW department. A nonstatistical sample of six (6) out of fourteen (14) contracts were selected for procurement and suspension and debarment testing for the CEO department.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the OCPW and CEO departments modify and strengthen its current policies and procedures to ensure that all applicable required provisions are communicated to contractors in accordance with 2 CFR Appendix II to Part 200.

Management Response and Corrective Action:

OC Public Works:

1. Person Responsible: Joseph Sly

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-009 (Continued)

2. Corrective action plan:
On October 21, 2022, OCPW Procurement updated the Department’s policy and procedure to include an additional requirement for the submission of the Alternative Funding Procurement Acknowledgement Form when utilizing non-County funding sources. The contracts selected in this audit were awarded prior to October 21, 2022. OCPW Procurement will revise the form to include additional contract language required by the funding agency.
3. Anticipated Implementation date: August 1, 2023

County Executive Office:

1. Person Responsible: Selina Chan-Wychgel, Fiscal Services Manager
2. Corrective action plan:
The County Executive Office will adhere to the Contract Policy Manual (CPM) and internal policy and procedure of ensuring all applicable required provisions are communicated to contractors in accordance with 2 CFR Appendix II to Part 200. The County Procurement Office will strengthen its current policy and procedure of these provisions and continue to provide trainings and reminders to County-wide procurement staff of the related guideline to ensure compliance with Federal Award protocol.
3. Anticipated Implementation date: June 30, 2023

2022-010

Program: Supplemental Nutrition Assistance Program (SNAP) Cluster
Federal Financial Assistance Listing Number: 10.561
Federal Grantor: U.S. Department of Agriculture
Passed-Through: California Department of Social Services
Award No. and Year: 217CACA4S2514, 227CACA4S2514, 217CACA4Q7503, 227CACA4Q7503, 217CACA4S2519, 227CACA4S2519, 217CACA4S2520, 227CACA4S2520, 217CACA5S9018, 217CACA6F1003, 227CACA7F1003 and 2022

Compliance Requirements: Special Tests and Provisions
Type of Finding: Significant Deficiency in Internal Control

Criteria:

7 CFR sections 272.10 and 277.18 require State agencies to automate their SNAP operations and computerize their systems for obtaining, maintaining, utilizing, and transmitting information concerning SNAP. This includes: (1) accurately and completely processing and storing all case file

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-010 (Continued)

information for eligibility determination and benefit calculation; (2) providing an automatic cutoff of households at the end of their certification period unless recertified; and (3) generating data necessary to meet federal issuance and reconciliation reporting requirements.

Condition:

In establishing a new case, the client is certified to receive benefits for a one-year period (certification period). The intake and certification process require that information on the CF-37 and SAWS 2 be obtained to determine eligibility and assist in the benefit calculation. Further, prior to case worker approval of benefits, the Income Eligibility Verification System (IEVS) report is required to be processed in certain circumstances. During our testing of the SSA department's provisions for special tests and provisions requirements relating to ADP System for SNAP, we noted the following instances:

- For thirteen (13) of forty (40) participants selected for testing, there was no evidence that a case worker reviewed and certified the participants IEVS report.
- For three (3) of forty (40) participants selected for testing, the income verification document used in the benefit calculation was not retained by the department.

Cause:

The condition is primarily caused by the SSA department not following policies and procedures in place to ensure the eligibility case files contain documentation to support eligibility and benefit calculations.

Effect:

Case data may not be current or accurate in the case file or the system, which could lead to initial and continued eligibility errors, inaccurate benefit calculations, and benefit overpayments.

Questioned Costs:

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

Context/Sampling:

A non-statistical sample of forty (40) out of one hundred eleven thousand and fifty-one (111,051) participants were selected for special tests and provisions relating to ADP System for SNAP. The condition above was identified during our testwork of the SSA's internal controls over special tests and provisions.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-010 (Continued)

Repeat Finding from Prior Years:

No

Recommendation:

We recommend the County strengthen its established policies and procedures with regard to initial and ongoing eligibility determination, required documentation and verifications, maintenance of participant files, and ensure that policies and procedures are strictly adhered to by County personnel.

Management Response and Corrective Action:

Social Services Agency:

1. Person Responsible: Cristina Espinoza, Administrative Manager I, Assistance Programs, Operations and Policy Team
2. Corrective action plan:
Department will provide Single Audit findings in a mandatory Program Summary meeting that all staff will attend. At the meeting, department will address the findings in detail and remind staff who administer CalFresh to:
 - Review and process IEVS reports timely and accurately
 - Ensure case verifications are imaged and documented in case comments to support case action
 - Review the budget wrap-up screen thoroughly for every caseThe department will also continue to have the Quality Assurance team complete case reviews to ensure eligibility workers are following policies and procedures in completing accurate eligibility determinations.
3. Anticipated Implementation date: April 2023

2022-011

Program: Medicaid Cluster
Federal Financial Assistance Listing Number: 93.778
Federal Grantor: U.S. Department of Health and Human Services
Passed-Through: California Department of Public Health
Award No. and Year: 2022

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-011 (Continued)

Compliance Requirements: Eligibility

Type of Finding: Significant Deficiency in Internal Control

Criteria:

Title 42 Chapter IV Subchapter C Part 425 Subpart J Section 435.907, Application, states that the agency must accept an application from the applicant, an adult who is in the applicant's household, as defined in § 435.603(f), or family, as defined in section 36B(d)(1) of the Code, an authorized representative, or if the applicant is a minor or incapacitated, someone acting responsibly for the applicant, and any documentation required to establish eligibility which includes via the internet Web site, by telephone, via mail, in person, and through other commonly available electronic means.

Condition:

During our testing of the SSA's provisions for eligibility requirements, we noted for three (3) of sixty (60) samples the department did not retain the participant's application, which is part of the County's process and internal control.

Cause:

The SSA department did not ensure case workers were following the department's policies and procedures relating to the eligibility determination process.

Effect:

The County's control was not consistently followed, which requires case workers to retain the participant's application.

Questioned Costs:

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

Context/Sampling:

Non-statistical sample of sixty (60) out of two hundred ninety-four thousand and one hundred sixteen (294,116) participants were selected for eligibility testing. The condition above was identified during our testwork of the SSA's internal controls over eligibility.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-011 (Continued)

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the SSA department adhere to their policies and ensure case workers retain participant applications.

Management Response and Corrective Action:

Social Services Agency:

1. Person Responsible: Cristina Espinoza, Administrative Manager I, Assistance Programs, Policy and Operations Team
2. Corrective action plan:
Department will provide Single Audit findings in a mandatory Program Summary meeting that all staff will attend. At the meeting, department will address the findings in detail and remind staff who administer Medi-Cal to:
 - Ensure case documentation such as: initial application and supporting verification are imaged
 - Enter case comments that support case actions

The department will also continue to have the Quality Assurance team complete case reviews to ensure eligibility workers are following policies and procedures in completing accurate eligibility determinations.

3. Anticipated Implementation date: April 2023

2022-012

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 Noncompliance

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-012 (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 three (3) reports for the HCA. Corrective action of prior year finding was implemented mid-year.

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 three (3) reports were selected for report testing.

Repeat Finding from Prior Years:

Yes, Finding 2021-005.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

2022-012 (Continued)

Recommendation:

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

Management Response and Corrective Action:

Health Care Agency:

1. Person Responsible: Cindy Wong, HCA Accounting Services Division Manager
2. Corrective action plan:
Once identified during prior year's Single Audit, HCA Accounting has ensured 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, 2022

Prior Year Federal Award Findings						
Finding No.	Federal Program Name	ALN	Compliance Requirements	Status of Corrective Action	Reason for Findings Recurrence	Contact Info
2020-002	Coronavirus Relief Fund	21.019	Subrecipient Monitoring	Implemented	N/A	N/A
2021-001	COVID-19 2018 HAVA Election Security Grants Flood Plain Management Services	90.404 12.104	Procurement and Suspension and Debarment	Implemented	N/A	N/A
2021-002	COVID-19 Coronavirus Relief Fund COVID-19 Coronavirus State and Local Fiscal Recovery Funds COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	21.019 21.027 93.323	Subrecipient Monitoring	Implemented	N/A	N/A
2021-003	Block Grants for Prevention and Treatment of Substance Abuse COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease COVID-19 Coronavirus Relief Fund COVID-19 Coronavirus State and Local Fiscal Recovery Funds	93.959 93.323 21.019 21.027	Subrecipient Monitoring	Implemented	N/A	N/A
2021-004	Aging Cluster COVID-19 Coronavirus Relief Fund COVID-19 Coronavirus State and Local Fiscal Recovery Funds	93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053 21.019 21.027	Subrecipient Monitoring	In progress. Orange County Community Resources is continuing work on Program and Fiscal Monitoring for prior year(s).	Implementation of policy carried forward into fiscal year 2022.	Elsa Rivera OCCR Contract Monitoring & Program Compliance Manager, EO Officer
2021-005	COVID-19 Emergency Rental Assistance Program	21.023	Reporting	In progress. Health Care Agency fully implemented in April 2022.	Implementation of policy carried forward into fiscal year 2022.	Cindy Wong HCA Accounting Manager