



Federal Awards Reports in Accordance
with the Uniform Guidance

June 30, 2023

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, 2023, 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 20, 2023. Our report included a reference to other auditors who audited the financial statements of the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance (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 included an emphasis of matter regarding the County’s adoption of Governmental Accounting Standards Board (GASB) Statement No. 94, *Public-Private and Public-Public Partnerships* and Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective July 1, 2022.

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 black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Laguna Hills, California
December 20, 2023



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, 2023. 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 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 the Foster Care Title IV-E program for the year ended June 30, 2023.

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, 2023.

Basis for Qualified and Unmodified Opinions

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

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

Matter Giving Rise to Qualified Opinion on 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 the Foster Care Title IV-E program (Assistance Listing No. 93.658), as described in finding number 2023-001 for subrecipient monitoring.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County's basic financial statements include the operations of the Children and Families Commission of Orange County (CFCOC) and the Orange County Health Authority, a Public Agency/dba Orange Prevention and Treatment Integrated Medical Assistance (CalOptima) (discretely presented component units), which expended \$350,126 and \$3,042,208, respectively, in federal awards, which are not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2023. 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 an other instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on each major federal program is not modified with respect to this matter.

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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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 2023-002 through 2023-004 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 20, 2023, 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 also included an emphasis of matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 94, *Public-Private and Public-Public Partnerships* and Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective July 1, 2022. 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 Sallee LLP

Laguna Hills, California
March 15, 2024

County of Orange, California
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2023

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Amount Expenditures	Passed-Through to Subrecipient	County Department
U.S. Department of Agriculture						
Plant and Animal Disease, Pest Control, and Animal Care						
Phytophthora Ramorum Program (Indirect)	10.025	22-0998-028-SF	CA Dept. of Food & Agriculture	\$ 2,623	\$ -	OC Public Works
Pierce's Disease Control (GWSS) Program (Indirect)	10.025	21-0517-013-SF	CA Dept. of Food & Agriculture	393,231	-	OC Public Works
Subtotal 10.025				<u>395,854</u>	-	
School Breakfast Program (Indirect)	10.553	02039-SN-30-R	CA Dept. of Education	56,692	-	Social Services Agency
School Breakfast Program (Indirect)	10.553	30-34306-9003500-1	CA Dept. of Education	166,910	-	Probation
Subtotal 10.553				<u>223,602</u>	-	
National School Lunch Program (Indirect)	10.555	02039-SN-30-R	CA Dept. of Education	70,237	-	Social Services Agency
National School Lunch Program (Indirect)	10.555	30-34306-9003500-1	CA Dept. of Education	276,321	-	Probation
COVID-19 National School Lunch Program (Indirect)	10.555	02039-SN-30-R	CA Dept. of Education	8,528	-	Social Services Agency
Subtotal 10.555				<u>355,086</u>	-	
Subtotal 10.553 and 10.555 (Child Nutrition Cluster)				<u>578,688</u>	-	
WIC Special Supplemental Nutrition Program for Women, Infants, and Children Women, Infants, and Children (WIC) (Indirect)	10.557	22-10270 A01	CA Dept. of Public Health	4,560,813	-	Health Care Agency
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program CalFresh Expansion (Indirect)	10.561	CF-2223-22	CA Dept. of Aging	16,185	10,393	OC Community Resources
		217CACA452514, 227CACA452514, 227CACA4Q7503, 227CACA452519, 227CACA452520, 227CACA7F1003, 217CACA5Q3903, 227CACA5Q3903, 237CACA5Q3903, 237CACA452514, 237CACA4Q7503, 237CACA452519, 237CACA452520, 237CACA452514, 237CACA4Q7503, 237CACA452519, 237CACA452520, 237CACA452514, 237CACA7F1003	CA Dept. of Social Services	46,638,555	-	Social Services Agency
Non-Assisted Benefits (Indirect)	10.561					
Non-Assisted Benefits-CA Work Opportunity and Responsibility to Kids Information Network (CaWIN) (Indirect)	10.561	217CACA452514, 227CACA452514, 237CACA452514	CA Dept. of Social Services	1,776,693	-	Social Services Agency
Nutrition Education and Obesity Prevention - CalFresh Healthy Living Program (Indirect)	10.561	19-10360 A01	CA Dept. of Public Health	2,201,063	-	Health Care Agency
Nutrition Education and Obesity Prevention Program - CDC SPAN (Indirect)	10.561	18-10561	CA Dept. of Public Health	113,222	-	Health Care Agency
SNAP ^{Ed} - CalFresh Expansion (Indirect)	10.561	CF-2223-22	CA Dept. of Aging	22,728	-	OC Community Resources
Subtotal 10.561 (SNAP Cluster)				<u>50,768,446</u>	<u>10,393</u>	
Senior Farmers Market Nutrition Program Value of Senior Farmer's Market Coupons (Direct)	10.576			75,000	-	OC Community Resources
Schools and Roads - Grants to States Federal Forest Reserve Fund (Indirect)	10.665	12-5955	State Controller's Office	29,324	-	OC Public Works
Subtotal 10.665 (Forest Service Schools and Roads Cluster)				<u>29,324</u>	-	
Emergency Watershed Protection Program Natural Resources Conservation Service - Silverado Canyon Debris Removal (Direct)	10.923			1,684,066	-	OC Public Works
Subtotal - U.S. Department of Agriculture				<u>58,092,191</u>	<u>10,393</u>	
U.S. Department of Defense						
Santa Ana River Mainstem Project - Prado Dam Construction (Direct)	12.U01			39,018,359	-	OC Public Works
Subtotal - U.S. Department of Defense				<u>39,018,359</u>	-	
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-2223-22	CA Dept. of Aging	39,596	39,596	OC Community Resources
Subtotal 93.041				<u>39,596</u>	<u>39,596</u>	
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-2223-22	CA Dept. of Aging	121,207	121,207	OC Community Resources
COVID-19 ARP Ombudsman (Indirect)	93.042	AP-2122-22	CA Dept. of Aging	67,830	67,830	OC Community Resources
COVID-19 Title VII-A: Ombudsman (Indirect)	93.042	CARES-22	CA Dept. of Aging	55,504	55,504	OC Community Resources
Subtotal 93.042				<u>244,541</u>	<u>244,541</u>	

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amount Passed-Through to Subrecipient	County Department
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services						
Title III-D: Preventive Health (Indirect)	93.043	AP-2223-22	CA Dept. of Aging	\$ 138,810	\$ 12,719	OC Community Resources
COVID-19 ARP Preventive Health (Indirect)	93.043	AP-2122-22	CA Dept. of Aging	3,645	-	OC Community Resources
Subtotal 93.043				142,455	12,719	
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers						
Older Adult Vaccine (Indirect)	93.044	AAA Vaccine-22	CA Dept. of Aging	173,803	99,000	OC Community Resources
Title III-B: Senior Supportive Services (Indirect)	93.044	AP-2223-22	CA Dept. of Aging	2,811,658	2,123,222	OC Community Resources
COVID-19 ARP Title III-B: Senior Supportive Services (Indirect)	93.044	AP-2122-22	CA Dept. of Aging	1,213,341	945,225	OC Community Resources
Subtotal 93.044				4,198,802	3,167,447	
Special Programs for the Aging, Title III, Part C, Nutrition Services						
Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-2223-22	CA Dept. of Aging	4,176,805	3,843,826	OC Community Resources
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-2223-22	CA Dept. of Aging	2,290,372	2,020,896	OC Community Resources
COVID-19 ARP Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-2122-22	CA Dept. of Aging	1,047,437	875,643	OC Community Resources
COVID-19 ARP Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-2122-22	CA Dept. of Aging	1,185,575	946,276	OC Community Resources
COVID-19 Consolidated Appropriations Act-Home Delivered Nutrition Program (Indirect)	93.045	AP-2122-22	CA Dept. of Aging	168,419	100,000	OC Community Resources
Subtotal 93.045				8,868,608	7,786,641	
National Family Caregiver Support, Title III, Part E						
Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AP-2223-22	CA Dept. of Aging	1,440,069	1,052,954	OC Community Resources
COVID-19 ARP Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AP-2122-22	CA Dept. of Aging	522,594	435,866	OC Community Resources
Subtotal 93.052				1,962,663	1,488,820	
Nutrition Services Incentive Program						
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-2223-22	CA Dept. of Aging	280,029	280,029	OC Community Resources
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-2223-22	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)				16,440,837	13,723,936	
Public Health Emergency Preparedness (PHEP) (Indirect)						
Medicare Enrollment Assistance Program	93.069	22-10668	CA Dept. of Public Health	2,995,544	-	Health Care Agency
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)						
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-2122-22	CA Dept. of Aging	94,018	88,920	OC Community Resources
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-2223-22	CA Dept. of Aging	146,065	123,299	OC Community Resources
Subtotal 93.071				240,083	212,219	
Guardianship Assistance						
FEDGAP Assistance (Indirect)	93.090	2101CAGARD, 2201CAGARD, 2301CAGARD	CA Dept. of Social Services	1,966,777	-	Social Services Agency
Guardianship Assistance (Indirect)	93.090	2101CAGARD, 2201CAGARD, 2301CAGARD	CA Dept. of Social Services	81,943	-	Social Services Agency
Subtotal 93.090				2,048,720	-	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs						
Centers for Disease Control and Prevention Strengthening Civil Surgeons' Capacity to Improve LTBI Surveillance and Outcomes Among Status Adjusters (Indirect)	93.116	KD2JSY6LNMW7	CA Dept. of Public Health	85,178	-	Health Care Agency
TB Local Assistance (Base Award) (Indirect)	93.116	2230BASE00	CA Dept. of Public Health	614,679	-	Health Care Agency
TB Local Assistance (U4UP) (Indirect)	93.116	30U4U22	CA Dept. of Public Health	49,949	-	Health Care Agency
Subtotal 93.116				749,806	-	
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	22-11078	CA Dept. of Public Health	647,624	-	Health Care Agency
COVID-19 Pediatric Immunization - Immunization Assistance Program (IAP) (Indirect)	93.268	22-11078	CA Dept. of Public Health	4,700,510	-	Health Care Agency
Subtotal 93.268				5,348,134	-	
Epidemiology and Laboratory Capacity for Infectious Disease (ELC)						
ELC Public Health Laboratory Preparedness Program (Indirect)	93.323	6NUS0CK000539-02-04 DHHS-CDC A01	Public Health Foundation Enterprises, Inc. DBA Heluna Health	35,144	-	Health Care Agency
Enhanced Gonorrhea Isolate Surveillance Project (eGISP) (Indirect)	93.323	0187.2310	Public Health Foundation Enterprises, Inc. DBA Heluna Health	40,477	-	Health Care Agency
COVID-19 ELC Enhancing Detection Expanding Funding (Indirect)	93.323	COVID-19ELC88	CA Dept. of Public Health	19,049,604	5,053,744	Health Care Agency
COVID-19 ELC Enhancing Detection Funding (Indirect)	93.323	COVID-19ELC30	CA Dept. of Public Health	535,608	-	Health Care Agency
COVID-19 Epidemiology and Laboratory Capacity (ELC) Enhancing Detection Expansion Advanced Molecular Detection Supplemental Funding for Major Construction (Indirect)	93.323	AMDPHL06	CA Dept. of Public Health	2,625,200	-	Health Care Agency
COVID-19 Epidemiology and Laboratory Capacity (ELC) Strengthening HAI/AR Program Capacity (SHARP) (Indirect)	93.323	ELCPHLSHARP-05	CA Dept. of Public Health	72,175	-	Health Care Agency
Subtotal 93.323				22,358,207	5,053,744	

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amount Passed-Through to Subrecipient	County Department
State Health Insurance Assistance Program						
Health Insurance Counseling and Advocacy Program (Indirect)	93.324	HI-2122-22	CA Dept. of Aging	\$ 146,447	\$ 112,323	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	2,821,032		- 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			9,246,831		- Health Care Agency
MaryLee Allen Promoting Safe and Stable Families Program						
Family Preservation (Indirect)	93.556	2201CAFSS, 2201CAPKIN	CA Dept. of Social Services	1,890,711		- Social Services Agency
Temporary Assistance for Needy Families						
CalWORKs (Indirect)	93.558	2101CATANF, 2201CATANF, 2301CATANF, 2101CATANFC6	CA Dept. of Social Services	40,818,680		- Social Services Agency
CalWORKs Admin (Indirect)	93.558	2101CATANF, 2201CATANF, 2301CATANF	CA Dept. of Social Services	104,861,769		- Social Services Agency
CalWORKs-CalWIN (Indirect)	93.558	2101CATANF, 2201CATANF, 2301CATANF	CA Dept. of Social Services	412,921		- Social Services Agency
COVID-19 CalWORKs (Indirect)	93.558	2101CATANF, 2201CATANF, 2301CATANF, 2101CATANFC6	CA Dept. of Social Services	522,969		- Social Services Agency
Subtotal 93.558				146,616,339		-
Child Support Enforcement						
Child Support Enforcement Program (Indirect)	93.563	2001CACSES	CA Dept. of Child Support Services	32,751,121		- Child Support Services
Support Enforcement Incentive Fund (Indirect)	93.563	2001CACSES	CA Dept. of Child Support Services	1,122,260		- Child Support Services
Subtotal 93.563				33,873,381		-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs						
Refugee Cash Assistance (Indirect)	93.566	2101CARCMA, 2001CARCMA, 2201CARCMA, 2301CARCMA, 2201CARSSS	CA Dept. of Social Services	78,618		- Social Services Agency
Refugee Employment Social Services (Indirect)	93.566	RSS 20-03, RSS 21-03, RSS22, ASA 22-02, ORSA 2003	CA Dept. of Social Services	774,144		- Social Services Agency
Refugee Health Assessment Program (RHAP) (Indirect)	93.566	21-30-90899-00	CA Dept. of Public Health	339,446		- Health Care Agency
Welfare Aid to Refugees (Indirect)	93.566	2101CARCMA, 2001CARCMA, 2201CARCMA, 2301CARCMA, 2201CARSSS	CA Dept. of Social Services	1,883,558		- Social Services Agency
Welfare Aid to Refugees - CalWIN (Indirect)	93.566	2101CARCMA, 2001CARCMA, 2201CARCMA, 2301CARCMA, 2201CARSSS	CA Dept. of Social Services	1,060		- Social Services Agency
COVID-19 Refugee Employment Social Services (Indirect)	93.566	RSS 20-03 (COVID-19)	CA Dept. of Social Services	1,949		- Social Services Agency
Subtotal 93.566				3,078,775		-
Child Care and Development Block Grant						
California State Preschool Program (Indirect)	93.575	CSPP2328	CA Dept. of Education	24,226		- Social Services Agency
Subtotal 93.575 (CCDF Cluster)				24,226		-
Community-Based Child Abuse Prevention Grants						
Community Based Child Abuse Prevention (Indirect)	93.590	1901CABCAP, 2001CABCAP, 2101CABCAP, 2201CABCAP	CA Dept. of Social Services	195,482		- Social Services Agency
ARPA - Community Based Child Abuse Prevention (Indirect)	93.590	1901CABCAP, 2001CABCAP, 2101CABCAP, 2201CABCAP	CA Dept. of Social Services	307,806		- Social Services Agency
Subtotal 93.590				503,288		-
Adoption and Legal Guardianship Incentive Payments						
Adoption Incentive (Indirect)	93.603	2201CAAIPP	CA Dept. of Social Services	152,081		- 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-2122-22	CA Dept. of Aging	21,789	21,495	OC Community Resources
Stephanie Tubbs Jones Child Welfare Services Program						
Child Welfare System Title IV-B (Indirect)	93.645	2101CACWSS, 2201CACWSS	CA Dept. of Social Services	1,655,071		- Social Services Agency
Foster Care Title IV-E						
Children Welfare System Title IV-E (Indirect)	93.658	1946001347 A7	CA Dept. of Social Services	2,322,823		- Probation
Children Welfare System Title IV-E (Indirect)	93.658	2201CAFOST, 2101CAFOST, 2301CAFOST	CA Dept. of Social Services	38,857,080		- Social Services Agency
Title IV Federally Funded Dependency Representation Program (Indirect)	93.658	19-2038	CA Dept. of Social Services	1,123,058		- Public Defender
Welfare Aid to Children in Boarding Homes (Indirect)	93.658	2201CAFOST, 2101CAFOST, 2301CAFOST	CA Dept. of Social Services	14,305,863	6,532,838	Social Services Agency
Subtotal 93.658				56,608,824	6,532,838	
Adoption Assistance						
Adoption Assistance (Indirect)	93.659	2201CAADPT, 2301CAADPT	CA Dept. of Social Services	32,850,753		- Social Services Agency
Adoptions (Indirect)	93.659	2201CAADPT, 2301CAADPT	CA Dept. of Social Services	2,800,878		- Social Services Agency
Subtotal 93.659				35,651,631		-

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	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amount Passed-Through to Subrecipient	County Department
Social Services Block Grant (Indirect)	93.667	2201CASOSR, 2301CASOSR	CA Dept. of Social Services	\$ 11,006,471	\$ -	Social Services Agency
John H. Chafee Foster Care Program for Successful Transition to Adulthood Independent Living Skills (Indirect)	93.674	2201CACILP	CA Dept. of Social Services	532,844		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			745,104	14,374	Health Care Agency
Elder Abuse Prevention Interventions Program Adult Protective Services - ARPA (Indirect)	93.747	2101CAAPCS, 2101CAAPC6	CA Dept. of Social Services	509,324		Social Services Agency
COVID-19 LTC Ombudsman-Social Security Act Elder Justice (Indirect)	93.747	AP-2122-22	CA Dept. of Aging	23,666	23,666	OC Community Resources
ENDEAR Program: Ending and Disrupting Elder Abuse Recidivism for Person-Centered APS-Community Transitions (Indirect)	93.747	2021-1612	The Regents of the University of California	8,099		Health Care Agency
Subtotal 93.747				<u>541,089</u>	<u>23,666</u>	
Children's Health Insurance Program CA Children Services (CCS) Optional Targeted Low Income Children Program (Indirect)	93.767	202230	CA Dept. of Health Care Services	744,843		Health Care Agency
Medical Assistance Program CA Children Services (CCS) Medi-Cal (Indirect)	93.778	202230	CA Dept. of Health Care Services	3,373,498		Health Care Agency
Child Health and Disability Prevention (CHDP) Program Title XIX (Indirect)	93.778	202230	CA Dept. of Health Care Services	972,919		Health Care Agency
Child Welfare Services-Health (Indirect)	93.778	N/A	CA Dept. of Social Services	3,041,793		Social Services Agency
Childhood Lead Poisoning Prevention Program (CLPPP) (Indirect)	93.778	20-10535	CA Dept. of Public Health	224,396		Health Care Agency
Children in Foster Care Title XIX-Administrative Expenses (Indirect)	93.778	202230	CA Dept. of Health Care Services	123,190		Health Care Agency
Children in Foster Care Title XIX-Health Care Program for Children in Foster Care (HCPCFC) (Indirect)	93.778	202230	CA Dept. of Health Care Services	686,258		Health Care Agency
Children in Foster Care Title XIX-Health Care Program for Children in Foster Care (HCPCFC) Caseload Relief (Indirect)	93.778	202230	CA Dept. of Health Care Services	269,701		Health Care Agency
County Services Block Grant and Adult Protective Services-Health (Indirect)	93.778		CA Dept. of Social Services	4,375,647		Social Services Agency
HCPCFC Psychotropic Medication Monitoring and Oversight (PMM&O) (Indirect)	93.778	202230	CA Dept. of Health Care Services	81,651		Health Care Agency
Medi-Cal (Indirect)	93.778	MCAC 2022-23 01	CA Dept. of Health Care Services	123,150,881		Social Services Agency
Medi-Cal CalWIN (Indirect)	93.778	N/A	CA Dept. of Social Services	4,058,532		Social Services Agency
Medi-Cal In-Home Supportive Services (Indirect)	93.778	N/A	CA Dept. of Social Services	19,662,042		Social Services Agency
Medi-Cal In-Home Supportive Services Admin (Indirect)	93.778	N/A	CA Dept. of Social Services	12,490,805		Social Services Agency
Subtotal 93.778 (Medicaid Cluster)				<u>172,511,313</u>	<u>-</u>	
National Bioterrorism Hospital Preparedness Program Hospital Preparedness Program (HPP) (Indirect)	93.889	22-10668	CA Dept. of Public Health	755,318		Health Care Agency
HIV Emergency Relief Project Grants Minority AIDS Initiative (MAI) (Direct)	93.914			398,410	346,421	Health Care Agency
Ryan White Part A (Direct)	93.914			5,703,690	2,792,627	Health Care Agency
Subtotal 93.914				<u>6,102,100</u>	<u>3,139,048</u>	
HIV Care Formula Grants Care Services (Indirect)	93.917	18-10880	CA Dept. of Public Health, Office of AIDS	2,356,504		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			708,040		Health Care Agency
HIV Prevention Activities Health Department Based 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	176,712		Health Care Agency
Integrated Programs to Support Ending the HIV Epidemic (CDC EHE) (Indirect)	93.940	20-10748	CA Dept. of Public Health, Office of AIDS	484,927	16,419	Health Care Agency
Prevention, Testing and Partner Services (Indirect)	93.940	22-10789	CA Dept. of Public Health, Office of AIDS	808,589	91,055	Health Care Agency
Subtotal 93.940				<u>1,470,228</u>	<u>107,474</u>	
Block Grants for Community Mental Health Services Community Mental Health Services Block Grant (MHBG), American Rescue Plan Act (ARPA) (Indirect)	93.958	68-0317191	CA Dept. of Health Care Services	887,633	887,633	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	560,030		Health Care Agency
Substance Abuse and Mental Health Services Administration (SAMHSA), Community Mental Health Services Block Grant (MHBG) (Indirect)	93.958	68-0317191	CA Dept. of Health Care Services	3,123,607	977,968	Health Care Agency
Subtotal 93.958				<u>4,571,270</u>	<u>1,865,601</u>	
Block Grants for Prevention and Treatment of Substance Abuse Substance Abuse Prevention and Treatment Block Grant - American Rescue Plan Act (SABG-ARPA) (Indirect)	93.959	68-0317191	CA Dept. of Health Care Services	2,741,950	1,548,824	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	611,128	611,128	Health Care Agency
Substance Abuse Prevention and Treatment Block Grant (SABG) (Indirect)	93.959	21-10100	CA Dept. of Health Care Services	16,631,122	8,587,128	Health Care Agency
Subtotal 93.959				<u>19,984,200</u>	<u>10,747,080</u>	

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	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amount Passed-Through to Subrecipient	County Department
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health CDC Public Health Infrastructure Program Grant (Direct)	93.967			\$ 538,523	\$ -	Health Care Agency
Sexually Transmitted Diseases (STD) Prevention and Control Grants						
Disease Intervention Specialist Workforce (DIS WFD) (Indirect)	93.977	21-10573	CA Dept. of Public Health,	650,006	-	Health Care Agency
STD Surveillance Network (SSuN) (Indirect)	93.977	19-10647	Sexually Transmitted Disease Control Branch CA Dept. of Public Health	103,950	-	Health Care Agency
Subtotal 93.977				<u>753,956</u>	<u>-</u>	
Maternal and Child Health Services Block Grant to the States						
Adolescent Family Life Program (AFLP) Title V and XIX (Indirect)	93.994	202030	CA Dept. of Public Health	515,392	-	Health Care Agency
Maternal, Child Health, and Adolescent Health (MCAH) (Indirect)	93.994	202230	CA Dept. of Public Health	2,467,245	23,734	Health Care Agency
Subtotal 93.994				<u>2,982,637</u>	<u>23,734</u>	
Subtotal - U.S. Department of Health and Human Services				<u>569,324,702</u>	<u>42,126,037</u>	
U.S. Department of Homeland Security						
Disaster Grants- Public Assistance (Presidentially Declared Disasters)						
FEMA Public Assistance Grant - Disaster DR-4305 January 2017 Storm PW-732 (Indirect)	97.036	059-00000	CA Office of Emergency Services	553,664	-	OC Public Works
COVID-19 FEMA Public Assistance Grant - Disaster DR-4482 (Indirect)	97.036	059-00000	CA Office of Emergency Services	58,739,480	5,350,915	OC Public Works
Subtotal 93.036				<u>59,293,144</u>	<u>5,350,915</u>	
Emergency Management Performance Grants						
2020 Emergency Management Performance Grant (Indirect)	97.042	2020-0006	CA Office of Emergency Services	123,836	114,152	Sheriff-Coroner
2021 Emergency Performance Grants (Indirect)	97.042	2021-0015	CA Office of Emergency Services	770,032	329,491	Sheriff-Coroner
COVID-19 2021 Emergency Performance Grants - ARPA (Indirect)	97.042	2021-0014	CA Office of Emergency Services	84,054	-	Sheriff-Coroner
Subtotal 97.042				<u>977,922</u>	<u>443,643</u>	
Fire Management Assistance Grant						
FEMA Public Assistance Grant - FMAG 5380 Silverado Fire 2020 (Indirect)	97.046	059-00000	CA Office of Emergency Services	625,128	-	OC Public Works
Homeland Security Grant Program						
Homeland Security Grant Program (HSGP) (Indirect)	97.067	2021-0081	CA Office of Emergency Services	240,000	-	Health Care Agency
2019 Homeland Security Grant Program (HSGP) (Indirect)	97.067	2019-0035	CA Office of Emergency Services	448,228	-	Sheriff-Coroner
2020 Homeland Security Grant Program (HSGP) (Indirect)	97.067	2020-0095	CA Office of Emergency Services	1,246,847	70,273	Sheriff-Coroner
2021 Homeland Security Grant Program (HSGP) (Indirect)	97.067	2021-0081	CA Office of Emergency Services	1,873,188	294,079	Sheriff-Coroner
2020 Homeland Security Program (UASI) (Indirect)	97.067	2020-0095	City of Anaheim Police Department	45,267	-	Sheriff-Coroner
2019 Operation Stonegarden Supplemental Grant (Indirect)	97.067	2019-0035/PO 564136	San Diego County Sheriff's Department	29,971	-	Sheriff-Coroner
2020 Operation Stonegarden Supplemental Grant (Indirect)	97.067	SDCSDC-12-001 V0	San Diego County Sheriff's Department	267,527	-	Sheriff-Coroner
Subtotal 97.067				<u>4,151,028</u>	<u>364,352</u>	
Securing The Cities Program						
2020-2030 Securing the Cities Program (Indirect)	97.106	Contract # C-140137	City of Los Angeles Mayor's Office	11,471	-	Sheriff-Coroner
Preparing for Emerging Threats and Hazards						
TSA: National Explosives Detection Canine Team Program (Direct)	97.U01			258,278	-	John Wayne Airport
Subtotal - U.S. Department of Homeland Security				<u>65,316,971</u>	<u>6,158,910</u>	
U.S. Department of Housing and Urban Development						
Community Development Block Grants/Entitlement Grants						
Community Development Block Grant (Direct)	14.218			2,943,079	1,991,702	OC Community Resources
COVID-19 CARES ACT Community Development Block Grant (Direct)	14.218			915,435	723,842	OC Community Resources
Subtotal 14.218 (CDBG - Entitlement Grants Cluster)				<u>3,858,514</u>	<u>2,715,544</u>	
Emergency Solutions Grant Program						
Emergency Shelter Grant Program (Direct)	14.231			261,625	243,969	OC Community Resources
Emergency Solutions Grant Program (Indirect)	14.231	21-ESG-16006	CA Dept. of Housing and Community Development	722,320	702,573	County Executive Office
COVID-19 CARES ACT Emergency Shelter Grant Program (ESG CV1) (Direct)	14.231			29,770	-	OC Community Resources
COVID-19 Emergency Solutions Grant Coronavirus (ESG-CV) (Indirect)	14.231	20-ESGCV1-00008 Amendment 2	CA Dept. of Housing and Community Development	3,245,093	3,051,711	County Executive Office
Subtotal 14.231				<u>4,258,808</u>	<u>3,998,253</u>	
HOME Investment Partnerships Program						
COVID-19 HOME Investment Partnerships - American Rescue Plan (HOME-ARP) (Direct)	14.239			90,953	-	OC Community Resources
HOME Investment Partnerships Program (Direct)	14.239			8	-	OC Community Resources
COVID-19 CARES ACT HOME Investment Partnerships Program (Direct)	14.239			246,833	9,150	OC Community Resources
Subtotal 14.239				<u>337,794</u>	<u>9,150</u>	

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	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amount Passed-Through to Subrecipient	County Department
Housing Opportunities for Persons with AIDS						
COVID-19 Housing Opportunities for Persons with AIDS (HOPWA) - CARES (Indirect)	14.241	AGR-13624	City of Anaheim	\$ 52,462	\$ 47,693	Health Care Agency
Housing Opportunities for Persons with AIDS (HOPWA) (Indirect)	14.241	AGR-13791.1	City of Anaheim	751,737	703,451	Health Care Agency
Subtotal 14.241				804,199	751,144	
Continuum of Care Program						
Continuum of Care (CoC) - Planning Grant (Direct)	14.267			846,952	206,726	County Executive Office
Continuum of Care (CoC) - Rental Assistance Grant (Direct)	14.267			10,344,856	-	OC Community Resources
Coordinated Entry System (CES) Grant (Direct)	14.267			1,231,239	814,715	County Executive Office
Subtotal 14.267				12,423,047	1,021,441	
Section 8 Housing Choice Vouchers						
Emergency Housing Voucher (Direct)	14.871			9,341,470	-	OC Community Resources
Family Self Sufficiency Program Evaluation (Indirect)	14.871	GS-10F-0245N	MDRC	3,083	-	OC Community Resources
Section 8 Housing Choice Vouchers (Direct)	14.871			185,760,935	-	OC Community Resources
Subtotal 14.871				195,105,488	-	
Mainstream Vouchers						
Mainstream Vouchers (Direct)	14.879			2,902,170	-	OC Community Resources
Subtotal 14.871 and 14.879 (Housing Voucher Cluster)				198,007,658	-	
Family Self-Sufficiency Program						
Family Self Sufficiency Program Coordinator (Direct)	14.896			452,308	-	OC Community Resources
Subtotal - U.S. Department of Housing and Urban Development				220,142,328	8,495,532	
U.S. Department of the Interior						
Payments in Lieu of Taxes (PILT) (Direct)	15.226			146,094	-	Auditor-Controller
Subtotal - U.S. Department of the Interior				146,094	-	
U.S. Department of Justice						
Coronavirus Emergency Supplemental Funding Program						
COVID-19 Coronavirus Emergency Supplemental Funding (CESF) Program (Indirect)	16.034	BSCC 112-20 Amendment #1	Board of State and Community Corrections (BSCC)	1,237,281	154,267	Health Care Agency
Crime Victim Assistance						
County Victim Services (XC) Program (Indirect)	16.575	XC21040300, XC22050300	CA Office of Emergency Services	463,387	463,387	County Executive Office
Human Trafficking Advocacy Program (Indirect)	16.575	HA21040300, HA22050300	CA Office of Emergency Services	149,799	149,799	District Attorney
Unserviced/Underserved Victim Advocacy and Outreach Program (Indirect)	16.575	UV21060300, UV22010300	CA Office of Emergency Services	203,449	203,449	County Executive Office
Victim Witness Assistance Program (Indirect)	16.575	VW21400300, VW22410300	CA Office of Emergency Services	2,305,895	2,305,895	County Executive Office
Subtotal 16.575				3,122,530	3,122,530	
Violence Against Women Formula Grants						
Victim Witness Assistance Program (Indirect)	16.588	VW21400300	CA Office of Emergency Services	513,000	513,000	County Executive Office
Edward Byrne Memorial Justice Assistance Grant Program						
2018 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			8,937	8,937	Sheriff-Coroner
2019 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			24,276	22,456	Sheriff-Coroner
2020 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			107,299	82,380	Sheriff-Coroner
2021 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			197,390	196,426	Sheriff-Coroner
2022 Edward Byrne Memorial Justice Assistance Grant (JAG) (Direct)	16.738			27,307	27,307	Sheriff-Coroner
Subtotal 16.738				365,209	337,506	
DNA Backlog Reduction Program						
2020 DNA Backlog Reduction Grant (Direct)	16.741			97,760	-	Sheriff-Coroner
2021 DNA Backlog Reduction Grant (Direct)	16.741			399,229	-	Sheriff-Coroner
2022 DNA Backlog Reduction Grant (Direct)	16.741			117,782	-	Sheriff-Coroner
Subtotal 16.741				614,771	-	
Paul Coverdell Forensic Sciences Improvement Grant Program						
2021 Paul Coverdell Forensic Science Improvement Program (Indirect)	16.742	CQ21 17 0300	CA Office of Emergency Services	118,091	-	Sheriff-Coroner
Subtotal 16.742				118,091	-	
Body Worn Camera Policy and Implementation						
2022 Body Worn Camera Policy & Implementation Program to Support Law Enforcement Agencies (Direct)	16.835			463	-	Sheriff-Coroner
Comprehensive Opioid, Stimulant, and other Substances Use Program						
Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSAP) (Direct)	16.838			140,593	-	Health Care Agency
Equitable Sharing Program						
Department of Justice Forfeiture Program (Direct)	16.922			184,612	-	District Attorney
Regional Narcotics Suppression Program (RNSP) Forfeitures (Direct)	16.922			2,616,401	-	Sheriff-Coroner
Sheriff's Narcotic Program (SNP) Forfeitures (Direct)	16.922			353,260	-	Sheriff-Coroner
Subtotal 16.922				3,154,273	-	

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Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Expenditures	Amount Passed-Through to Subrecipient	County Department
OC Regional Computer Forensics Laboratory (OCRCFL) (Direct)	16.U01			\$ 60,367	\$ -	District Attorney
Orange County Drug Enforcement Task Force (Direct)	16.U02			19,506	-	District Attorney
Subtotal 16.UNKNOWN				79,873	-	
Subtotal - U.S. Department of Justice				9,346,084	4,127,303	
U.S. Department of Labor						
Senior Community Service Employment Program						
Title V - SCSEP - Older Adults' Recovery & Resilience (OARR) (Indirect)	17.235	TV-2122-22	CA Dept. of Aging	175,000	74,035	OC Community Resources
Title V - Senior Community Services Employment Program (Indirect)	17.235	TV-2122-22	CA Dept. of Aging	595,518	564,568	OC Community Resources
Subtotal 17.235				770,518	638,603	
WIOA Adult Program						
Workforce Investment Act Title I Adult (2020) (Indirect)	17.258	AA111023	CA Employment Development Dept.	192,056	-	OC Community Resources
Workforce Investment Act Title I Adult (2021) (Indirect)	17.258	AA211023	CA Employment Development Dept.	1,776,430	1,461,199	OC Community Resources
Workforce Investment Act Title I Adult (2022) (Indirect)	17.258	AA311023	CA Employment Development Dept.	2,016,845	1,005,330	OC Community Resources
Subtotal 17.258				3,985,331	2,466,529	
WIOA Youth Activities						
Workforce Investment Act Title I Youth (2021) (Indirect)	17.259	AA211023	CA Employment Development Dept.	1,943,209	1,194,878	OC Community Resources
Workforce Investment Act Title I Youth (2022) (Indirect)	17.259	AA311023	CA Employment Development Dept.	369,492	-	OC Community Resources
Subtotal 17.259				2,312,701	1,194,878	
WIOA Dislocated Worker Formula Grants						
Workforce Investment Act Title I Dislocated Worker (2020) (Indirect)	17.278	AA111023	CA Employment Development Dept.	184,011	-	OC Community Resources
Workforce Investment Act Title I Dislocated Worker (2021) (Indirect)	17.278	AA211023	CA Employment Development Dept.	2,727,444	1,624,581	OC Community Resources
Workforce Investment Act Title I Dislocated Worker (2022) (Indirect)	17.278	AA311023	CA Employment Development Dept.	1,375,933	528,889	OC Community Resources
Subtotal 17.278				4,287,388	2,153,470	
Subtotal 17.258, 17.259, and 17.278 (WIOA Cluster)				10,585,420	5,814,877	
WIOA National Dislocated Worker Grants / WIA National Emergency Grants						
NEG-Career DLW Grant (Direct)	17.277			209,450	-	OC Community Resources
Subtotal - U.S. Department of Labor				11,565,388	6,453,480	
U.S. Department of Transportation						
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs						
FAA: Airport Improvement Programs Grant 47, 48, 50, 53, 54, 57 (Direct)	20.106			1,304,468	-	John Wayne Airport
COVID-19 FAA: American Rescue Plan Act (ARPA) Grant 55 (JWA Expenses) (Direct)	20.106			30,585,863	-	John Wayne Airport
COVID-19 FAA: Coronavirus Aid, Relief, and Economic Security Act (CARES) Grant 49 (Direct)	20.106			16,375,880	-	John Wayne Airport
Subtotal 20.106				48,266,211	-	
Highway Planning and Construction						
OC Bike Loop, Segment O, P, Q - ATPL - 5955 (111) (Indirect)	20.205	5955 (111)	CA Dept. of Transportation	673,303	-	OC Public Works
OC Loop Carbon Canyon Segment D - PRELIMINARY ENGINEERING - ATPL - 5955 (092) (Indirect)	20.205	5955 (092)	CA Dept. of Transportation	19,737	-	OC Public Works
Santa Ana Gardens Bikeway Extension - ATPL - 5955 (114) (Indirect)	20.205	5955 (114)	CA Dept. of Transportation	170,682	-	OC Public Works
Subtotal 20.205				863,722	-	
State and Community Highway Safety						
2021 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT22048	CA Office of Traffic Safety	50,897	-	Sheriff-Coroner
2022 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.600	PT23060	CA Office of Traffic Safety	102,046	-	Sheriff-Coroner
Subtotal 20.600				152,943	-	
National Priority Safety Programs						
2021 Drug Prevalence in DUI Drivers (Indirect)	20.616	69A3752130000405DCAM	CA Office of Traffic Safety	166,895	-	Sheriff-Coroner
2022 Drug Prevalence in DUI Drivers (Indirect)	20.616	69A3752130000405DCAM, 69A3752230000405DCAM	CA Office of Traffic Safety	80,827	-	Sheriff-Coroner
2021 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.616	PT22048	CA Office of Traffic Safety	4,211	-	Sheriff-Coroner
Alcohol and Drug Impaired Driver Vertical Prosecution Program (Indirect)	20.616	DI22007, DI23004	CA Office of Traffic Safety	1,000,089	-	District Attorney
California Traffic Safety Resource Prosecutor Training Network (Indirect)	20.616	DI22008	CA Office of Traffic Safety	235,347	-	District Attorney
Subtotal 20.616				1,487,369	-	
Subtotal 20.600 and 20.616 (Highway Safety Cluster)				1,640,312	-	

County of Orange, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) (1)	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number (2)	Pass-Through Entity's Name	Amount Expenditures	Passed-Through to Subrecipient	County Department
Minimum Penalties for Repeat Offenders for Driving While Intoxicated						
2021 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT22048	CA Office of Traffic Safety	\$ 65,208	\$ -	- Sheriff-Coroner
2022 OTS- STEP (Selective Traffic Enforcement Program) (Indirect)	20.608	PT23060	CA Office of Traffic Safety	194,833		- Sheriff-Coroner
California Traffic Safety Resource Prosecutor Training Network (Indirect)	20.608	DI23005	CA Office of Traffic Safety	980,599		- District Attorney
Subtotal 20.608				1,240,640		-
Subtotal - U.S. Department of Transportation				52,010,885		-
U.S. Department of the Treasury						
Equitable Sharing						
Department of Treasury Forfeiture Program (Direct)	21.016			55		- District Attorney
Regional Narcotics Suppression Program (RNSP) Forfeitures - Treasury (Direct)	21.016			1,920		- Sheriff-Coroner
Sheriff's Narcotics Program (SNP) Forfeitures (Direct)	21.016			1,631,414		- Sheriff-Coroner
Subtotal 21.016				1,633,389		-
Coronavirus State and Local Fiscal Recovery Funds						
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			127,858		- Assessor
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			343,736		- Auditor-Controller
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			37,426		- County Counsel
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			143,230,283		- County Executive Office
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			588,526		- District Attorney
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			58,585,011		- Health Care Agency
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			59,907		- John Wayne Airport
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			7,681,237		- OC Community Resources
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			3,150,700		- OC Public Works
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			80,808		- OC Waste & Recycling
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			14,610,450		- Probation
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			70,685,949		- Public Defender
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			23,034		- Registrar of Voters
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			3,113,696		- Sheriff-Coroner
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			6,572,930		- Social Services Agency
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	21.027			13,125		- Treasurer-Tax Collector
Subtotal 21.027				308,904,676		-
Subtotal - U.S. Department of the Treasury				310,538,065		-
Executive Office of the President						
High Intensity Drug Trafficking Areas Program						
High Intensity Drug Trafficking Area RMTF/OCCLEAN (HIDTA) 2021 (Direct)	95.001			152,629		- Sheriff-Coroner
High Intensity Drug Trafficking Area RMTF (HIDTA) 2022 (Direct)	95.001			858,364		- Sheriff-Coroner
Subtotal - Executive Office of the President				1,010,993		-
National Foundation on the Arts and the Humanities						
Promotion of the Arts Grants to Organizations and Individuals						
National Endowment for the Arts (NEA) The Big Read (Indirect)	45.024	1866149-52-C-20	Arts Midwest	19,000		- OC Community Resources
Subtotal - National Foundation on the Arts and the Humanities				19,000		-
Grand Total Schedule of Expenditures of Federal Awards				\$ 1,336,531,060	\$ 67,371,655	

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, 2023

Federal or State Grantor/Pass-through Entity/County Program Name/Direct or Indirect	Assistance Listing Number (ALN) (3)	Pass-Through Entity's Identifying Number (2)	Grant Awards			Expenditures		
			Federal	State	Total	Federal	State	Total
U.S. Department of Agriculture								
Pass-through the CA Department of Aging:								
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program								
CalFresh Expansion (Direct)	10.561	CF-2223-22	\$ 65,310	\$ 84,971	\$ 150,281	\$ 16,185	\$ 21,059	\$ 37,244
SNAP'Ed - CalFresh Expansion (Direct)	10.561	CF-2223-22	192,321	-	192,321	22,728	-	22,728
Value of Senior Farmer's Market Coupons (Direct)	10.576		75,000	-	75,000	75,000	-	75,000
Total U.S. Department of Agriculture			332,631	84,971	417,602	113,913	21,059	134,972
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-2223-22	39,596	-	39,596	39,596	-	39,596
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-2223-22	121,523	-	121,523	121,207	-	121,207
COVID-19 Title VII-A: Ombudsman (Indirect)	93.042	CARES-22	69,993	-	69,993	55,504	-	55,504
COVID-19 ARP Ombudsman (Indirect)	93.042	AP-2122-22	93,729	-	93,729	67,830	-	67,830
Subtotal 93.042			285,245	-	285,245	244,541	-	244,541
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services								
Title III-D: Preventive Health (Indirect)	93.043	AP-2223-22	224,880	-	224,880	138,810	-	138,810
COVID-19 ARP Preventive Health (Indirect)	93.043	AP-2122-22	311,436	-	311,436	3,645	-	3,645
Subtotal 93.043			536,316	-	536,316	142,455	-	142,455
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers								
Older Adult Vaccine (Indirect)	93.044		173,803	-	173,803	173,803	-	173,803
Title III-B: Senior Supportive Services (Indirect)	93.044	AP-2223-22	2,868,338	822,558	3,690,896	2,811,658	810,990	3,622,648
COVID-19 ARP Title III-B: Senior Supportive Services (Indirect)	93.044	AP-2122-22	2,006,961	-	2,006,961	1,213,341	-	1,213,341
Subtotal 93.044			5,049,102	822,558	5,871,660	4,198,802	810,990	5,009,792
Special Programs for the Aging, Title III, Part C, Nutrition Services								
Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-2223-22	4,176,805	623,552	4,800,357	4,176,805	623,552	4,800,357
Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-2223-22	2,360,083	3,555,994	5,916,077	2,290,372	3,555,994	5,846,366
COVID-19 ARP Title III-C1: Congregate Meals for Seniors (Indirect)	93.045	AP-2122-22	1,234,729	-	1,234,729	1,047,437	-	1,047,437
COVID-19 ARP Title III-C2: Home Delivered Meals for Seniors (Indirect)	93.045	AP-2122-22	1,925,543	-	1,925,543	1,185,575	-	1,185,575
COVID-19 Consolidated Appropriations Act-Home Delivered Nutrition Program (Indirect)	93.045	AP-2122-22	168,419	-	168,419	168,419	-	168,419
Subtotal 93.045			9,865,579	4,179,546	14,045,125	8,868,608	4,179,546	13,048,154
National Family Caregiver Support, Title III, Part E								
Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AP-2223-22	1,507,212	-	1,507,212	1,440,069	-	1,440,069
COVID-19 ARP Title III-E: National Family Caregiver Support Program (Indirect)	93.052	AP-2122-22	916,276	-	916,276	522,594	-	522,594
Subtotal 93.052			2,423,488	-	2,423,488	1,962,663	-	1,962,663
Nutrition Services Incentive Program								
Title III-C1: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-2223-22	280,029	-	280,029	280,029	-	280,029
Title III-C2: Nutrition Services Incentive Program (NSIP) (Indirect)	93.053	AP-2223-22	704,143	-	704,143	704,143	-	704,143
Subtotal 93.053			984,172	-	984,172	984,172	-	984,172
Subtotal 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053 (Aging Cluster)			19,183,498	5,002,104	24,185,602	16,440,837	4,990,536	21,431,373

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, 2023

Federal or State Grantor/Pass-through Entity/County Program Name/Direct or Indirect	Assistance Listing Number (ALN) (3)	Pass-Through Entity's Identifying Number (2)	Grant Awards			Expenditures		
			Federal	State	Total	Federal	State	Total
Medicare Enrollment Assistance Program								
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-2122-22	\$ 114,476	\$ -	\$ 114,476	\$ 94,018	\$ -	\$ 94,018
Medicare Improvements for Patients and Provider Act (MIPPA) (Indirect)	93.071	MI-2223-22	239,890	-	239,890	146,065	-	146,065
State Health Insurance Assistance Program								
Health Insurance Counseling and Advocacy Program (Indirect)	93.324	HI-2122-22	341,239	795,437	1,136,676	146,447	299,387	445,834
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-2122-22	21,877	-	21,877	21,789	-	21,789
Elder Abuse Prevention Interventions Program								
COVID-19 LTC Ombudsman-Social Security Act Elder Justice (Indirect)	93.747	AP-2122-22	25,953	-	25,953	23,666	-	23,666
Total U.S. Department of Health and Human Services			19,926,933	5,797,541	25,724,474	16,872,822	5,289,923	22,162,745
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-2122-22	878,876	-	878,876	595,518	-	595,518
Title V - SCSEP - Older Adults' Recovery & Resilience (OARR) (Indirect)	17.235	TV-2122-22	1,090,396	-	1,090,396	175,000	-	175,000
Total U.S. Department of Labor			1,969,272	-	1,969,272	770,518	-	770,518
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-2223-22	-	136,174	136,174	-	136,174	136,174
Skilled Nursing Facility Quality & Accountability Fund (SNFQAF)		AP-2223-22	-	191,298	191,298	-	188,936	188,936
Public Health L&C Program Fund		AP-2223-22	-	40,273	40,273	-	40,273	40,273
Total CA Health and Human Services Agency			-	367,745	367,745	-	365,383	365,383
Total			\$ 22,228,836	\$ 6,250,257	\$ 28,479,093	\$ 17,757,253	\$ 5,676,365	\$ 23,433,618

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

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

(3) State only funded programs do not have a federal ALN.

Note 1 - General

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the County of Orange, California (County), except as noted herein for the year ended June 30, 2023. 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 \$350,126, \$3,042,208, and \$0, respectively, in federal awards, which are not included in the SEFA. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies, primarily the State of California, are included on the schedule.

Note 2 - Basis of Accounting

The accompanying SEFA and Supplementary Schedule of Grant Expenditures for Grants Provided by the California Health and Human Services Agency, Department of Aging (DOA), are presented using the modified accrual basis of accounting except for programs recorded in the County’s enterprise funds, which are presented using the accrual basis of accounting, which are described in Note 1 of the County’s basic financial statements. Subrecipient expenditures are recorded on the cash basis. 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

With the exception of the following programs, the County has not elected to use the 10-percent de minimis indirect rate as allowed under the Uniform Guidance.

<u>Federal Assistance Listing Number</u>	<u>Entity’s Identifying Number</u>	<u>Program Name</u>
93.931		COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises

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 Department of Aging (DOA) considers other closely-related pass through programs by the State to be included with the Aging Cluster, in accordance with 2 CFR 200.1. At the request of the DOA, the schedule of grant expenditures for their grant programs is included as a supplementary schedule on page 16.

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 93.658 (Foster Care Title IV-E), which was 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
COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391
Foster Care Title IV-E	93.658
Adoption Assistance	93.659
Housing Voucher Cluster	14.871, 14.879
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027
Dollar threshold used to distinguish between type A and type B programs:	\$4,009,593
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

2023-001

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: 2301CAFOST and 2023, 2201CAFOST and 2022

Compliance Requirements: Subrecipient Monitoring

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

Criteria:

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

- 2 CFR Part 200.332(a), *Requirements for Pass-Through Entities*, states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information as well as all the requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award.
- 2 CFR 200.332(b) – Evaluate each subrecipient’s risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward. This evaluation of risk may include consideration of such factors listed in 2 CFR 200.332(b)(1) through (4).
- 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. 22/23-91 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.”

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:

The Social Services Agency (SSA) did not have any formal controls in place for evaluating each subrecipient's risk of noncompliance or the purpose of determining the appropriate subrecipient monitoring or for subrecipient monitoring for the Foster Care program.

Additionally, the following information was not provided at the time of the subaward for ten (10) of fourteen (14) subawards selected for testing from the SSA's 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/Assistance Listing number
- Identification of whether the award is research and development
- Indirect cost rate

During our testing, we noted for four (4) of fourteen (14) 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 the 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's procedures did not consistently ensure that the required award information and applicable requires were communicated to the subrecipients. The SSA did not follow their procedures to evaluate the risk of noncompliance or monitor the activities of each subrecipient, and the SSA did not maintain documentation of their verification that every subrecipient is audited, as required. Additionally, 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 require compliance with the Subrecipient Monitoring requirements in 2 CFR 200.332 and did not comply with subrecipient monitoring requirements related to the program. Additionally, 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 nonstatistical sample of fourteen (14) out of seventy (70) subrecipients were sampled, which included seven (7) FFA, and seven (7) 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:

Yes, Finding 2022-002, 2022-005 and 2022-006.

Recommendation:

We recommend that the County adhere to their policies and procedures in accordance with 2 CFR 200.332 to ensure compliance with subrecipient monitoring requirements. We recommend that the County adhere to their procedures requiring documentation of the SAM clearance prior to entering the contract.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2023-002

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 Over Compliance and Instance of Noncompliance

Criteria:

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

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.

Per 2 CFR Section 180.300, when a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, 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 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:

During our testing of the Orange County Public Works (OCPW), Orange County Community Resources (OCCR) and the Social Services Agency's (SSA) 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, OCCR or SSA 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:

- Four (4) of four (4) contracts through the OCPW department selected for testing.
- Three (3) of eight (8) contracts through the OCCR department selected for testing.
- One (1) of one (1) contract through the SSA department selected for testing.

The following information was not provided at the time of the contract award for four (4) of four (4) contracts selected for testing within the OCPW department, one (1) of one (1) contract selected within SSA, and five (5) of eight (8) contracts selected for testing within the OCCR department:

- Byrd Anti-Lobbying Amendment
- Clean Air Act and Federal Pollution Control Act provision

The following information was not provided at the time of the contract award for two (2) of four (4) contracts selected for testing within the OCPW department and one (1) of one (1) contract selected for testing within SSA:

- Contract Work Hours and Safety Standards Act provision

The following information was not provided at the time of the contract award for one (1) of one contract selected for testing within SSA:

- Davis-Bacon Act provision
- Equal Employment Opportunity provision

Cause:

The OCPW, OCCR and SSA departments did not follow their policy to verify the information described in the condition prior to entering the transactions and did not consistently ensure that the applicable required provisions were communicated to contractors.

Effect:

The County's control and compliance were not consistently followed, which required verification of suspension or debarment prior to entering the contract. EB reviewed the vendor's status on SAM.gov and verified the vendors selected for testing were not suspended and debarred at the date of the audit. Additionally, the OCPW, SSA and OCCR 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:

A nonstatistical sample of four (4) out of twelve (12) procurement contracts were sampled from OCPW and eight (8) out of nineteen (19) procurement contracts were sampled from OCCR for the COVID-19 Coronavirus State and Local Fiscal Recovery Funds. The entire population of 1 (contract) was tested from SSA for the COVID-19 Coronavirus State and Local Fiscal Recovery Funds.

Repeat Finding from Prior Years:

Yes, Finding 2022-003 and 2022-009.

Recommendation:

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

2023-003 **Program:** COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health and Healthcare Crises
Federal Financial Assistance Listing Number: 93.391
Federal Grantor: U.S. Department of Health and Human Services
Award No. and Year: 2022

Compliance Requirements: Reporting
Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria:

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

Condition:

During our testing of the Health Care Agency's (HCA) compliance with reporting requirements, we noted that four (4) of four (4) reports the department did not retain evidence of the review and approval over the performance report.

Cause:

HCA personnel prepared program required performance reports and submitted the reports without retaining documented evidence that the reports were reviewed and approved by a separate individual prior to submission.

Effect:

The County did not document their review and approval of the report.

Questioned Costs:

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

Context/Sampling:

The entire population of four (4) reports were selected for reporting testwork from HCA.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the HCA to implement policies that ensure the review and approval of reports are clearly documented prior to the report's submission.

Views of Responsible Officials:

Management agrees. See separately issued Corrective Action Plan.

2023-004

Program: COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises

Federal Financial Assistance Listing Number: 93.391

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

Award No. and Year: 2022

Compliance Requirements: Allowable Activities and Allowable Costs and Cost Principles

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria:

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

Condition:

During our testing of the Health Care Agency's (HCA) compliance with allowable activities and allowable costs and cost principles requirements, we noted for one (1) of forty-seven (47) transactions HCA did not retain evidence of the review and approval over the transaction.

Cause:

The transaction was with a specific vendor that requires orders to be placed on the vendor's portal. At the time the order was placed, the vendor's portal did not have a system control set up to require a separate approver for the order and HCA did not retain any other evidence to document the order's review and approval. The vendor portal was later updated during the year to add the segregation of duties system control.

Effect:

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

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of forty-seven (47) of two hundred thirty-six (236) transactions were selected for HCA. The condition above was identified during our testwork of the HCA's internal controls over allowable activities and allowable costs and cost principles.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the HCA adhere to their policies and ensure the review and approval of transactions are clearly documented prior payment.

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
2022-001	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Reporting	Implemented
2022-002	Foster Care	93.658	Subrecipient Monitoring	Not Implemented - see finding 2023-001
2022-003	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Procurement and Suspension and Debarment	Implemented - County Executive Office Not Implemented - OCPW see finding 2023-002
2022-004	Homeland Security Grant Program	97.067	Subrecipient Monitoring	Implemented
2022-005	Homeland Security Grant Program	97.067	Subrecipient Monitoring	Implemented - Sheriff-Coroner
	Foster Care	93.658		Not Implemented - see finding 2023-001
2022-006	Foster Care	93.658	Subrecipient Monitoring	Not Implemented - see finding 2023-001
2022-007	Immunization Cooperative Agreements	93.268	Reporting	Implemented
2022-008	Foster Care	93.658	Reporting	Implemented
2022-009	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Procurement	Not Implemented - see finding 2023-002
2022-010	Supplemental Nutrition Assistance Program (SNAP)	10.561	Special Tests and Provisions	Implemented
2022-011	Medicaid Cluster	93.778	Eligibility	Implemented
2022-012	COVID-19 Emergency Rental Assistance Program	21.023	Reporting	Implemented

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March 14, 2024

**SUBJECT: CORRECTIVE ACTION PLAN FOR COUNTY OF ORANGE, CALIFORNIA
FY 2022-23 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
Bill Malohn, OCCR Accounting Manager
Paul Villanueva, OCPW Accounting Manager
Tiffany Thibeault, SSA Accounting Manager

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section III – Federal Award Findings and Questioned Costs

2023-001

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: 2301CAFOST and 2023, 2201CAFOST and 2022

Compliance Requirements: Subrecipient Monitoring

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

Criteria:

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

- 2 CFR Part 200.332(a), Requirements for Pass-Through Entities, states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information as well as all the requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award.
- 2 CFR 200.332(b) – Evaluate each subrecipient’s risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward. This evaluation of risk may include consideration of such factors listed in 2 CFR 200.332(b)(1) through (4).
- 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. 22/23-91 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.”

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

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

2023-001 (Continued)

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:

The Social Services Agency (SSA) did not have any formal controls in place for evaluating each subrecipient's risk of noncompliance or the purpose of determining the appropriate subrecipient monitoring or for subrecipient monitoring for the Foster Care program. Additionally, the following information was not provided at the time of the subaward for ten (10) of fourteen (14) subawards selected for testing from the SSA's 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/Assistance Listing number
- Identification of whether the award is research and development
- Indirect cost rate

During our testing, we noted for four (4) of fourteen (14) 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 the 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's procedures did not consistently ensure that the required award information and applicable requires were communicated to the subrecipients. The SSA did not follow their procedures to evaluate the risk of noncompliance or monitor the activities of each subrecipient, and the SSA did not maintain documentation of their verification that every subrecipient is

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

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

2023-001 (Continued)

audited, as required. Additionally, 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 require compliance with the Subrecipient Monitoring requirements in 2 CFR 200.332 and did not comply with subrecipient monitoring requirements related to the program. Additionally, 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 nonstatistical sample of fourteen (14) out of seventy (70) subrecipients were sampled, which included seven (7) FFA, and seven (7) 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:

Yes, Finding 2022-002, 2022-005 and 2022-006.

Recommendation:

We recommend that the County adhere to their policies and procedures in accordance with 2 CFR 200.332 to ensure compliance with subrecipient monitoring requirements. We recommend that the County adhere to their procedures requiring documentation of the SAM clearance prior to entering the contract.

Management Response and Corrective Action:

Social Services Agency:

1. Person Responsible: Kristi Fiskum, Human Services Deputy Director and Karen Vu, Procurement Contract Manager, Senior

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

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

2023-001 (Continued)

2. Corrective Action Plan:
SSA has revised its Subrecipient Monitoring Policy in accordance with 2 CFR 200.332 to ensure compliance with subrecipient monitoring requirements and the updated policy was implemented in September 2023. A check list has been developed to track monitoring requirements and was also implemented in September 2023.
3. Anticipated Implementation Date: Fully implemented as of September 2023

2023-002

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 Over Compliance and Instance of Noncompliance

Criteria:

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

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.

Per 2 CFR Section 180.300, when a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, 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.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

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

2023-002 (Continued)

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:

During our testing of the Orange County Public Works (OCPW), Orange County Community Resources (OCCR) and the Social Services Agency's (SSA) 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, OCCR or SSA 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:

- Four (4) of four (4) contracts through the OCPW department selected for testing.
- Three (3) of eight (8) contracts through the OCCR department selected for testing.
- One (1) of one (1) contract through the SSA department selected for testing.

The following information was not provided at the time of the contract award for four (4) of four (4) contracts selected for testing within the OCPW department, one (1) of one (1) contract selected within SSA, and five (5) of eight (8) contracts selected for testing within the OCCR department:

- Byrd Anti-Lobbying Amendment
- Clean Air Act and Federal Pollution Control Act provision

The following information was not provided at the time of the contract award for two (2) of four (4) contracts selected for testing within the OCPW department and one (1) of one (1) contract selected for testing within SSA:

- Contract Work Hours and Safety Standards Act provision

The following information was not provided at the time of the contract award for one (1) of one (1) contract selected for testing within SSA:

- Davis-Bacon Act provision
- Equal Employment Opportunity provision

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

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

2023-002 (Continued)

Cause:

The OCPW, OCCR and SSA departments did not follow their policy to verify the information described in the condition prior to entering the transactions and did not consistently ensure that the applicable required provisions were communicated to contractors.

Effect:

The County's control and compliance were not consistently followed, which required verification of suspension or debarment prior to entering the contract. EB reviewed the vendor's status on SAM.gov and verified the vendors selected for testing were not suspended and debarred at the date of the audit. Additionally, the OCPW, SSA and OCCR 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:

A nonstatistical sample of four (4) out of twelve (12) procurement contracts were sampled from OCPW and eight (8) out of nineteen (19) procurement contracts were sampled from OCCR for the COVID-19 Coronavirus State and Local Fiscal Recovery Funds. The entire population of 1 (contract) was tested from SSA for the COVID-19 Coronavirus State and Local Fiscal Recovery Funds.

Repeat Finding from Prior Years:

Yes, Finding 2022-003 and 2022-009.

Recommendation:

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

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

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

2023-002 (Continued)

Management Response and Corrective Action:

Orange County Community Resources:

1. Person Responsible: Isela Martinez, OCCR Procurement Manager
2. Corrective Action Plan:
The contracts in question were originally funded by the County General Fund. OCCR Procurement team was not aware that the funding source changed to Coronavirus funds during the contract period. OCCR will update internal procedures to ensure procurement is notified when the contract funding source changes to federal funding, triggering the additional federal provisions mentioned above.
3. Anticipated Implementation Date: September 30, 2024

Orange County Public Works:

1. Person Responsible: Joseph Sly, OCPW Procurement Manager
2. Corrective Action Plan:
The contracts in question were originally funded by the County. OCPW Procurement was not aware that the funding source changed during the contract period. OCPW will update internal procedures to ensure funding agency provisions are met.
3. Anticipated Implementation Date: September 30, 2024

Social Services Agency:

1. Person Responsible: Alin Buna, SSA Procurement Manager
2. Corrective Action Plan:
SSA Procurement did not execute the specified contracts. When executing the specified contracts, OCPW, on behalf of SSA, was not aware of federal funding being included. SSA will ensure that agencies executing contracts on behalf of SSA will be notified if federal funding is included for specific projects to ensure proper procedures have been followed when the contracts have been executed.
3. Anticipated Implementation Date: September 30, 2024

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

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

2023-003 **Program:** COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health and Healthcare Crises
Federal Financial Assistance Listing Number: 93.391
Federal Grantor: U.S. Department of Health and Human Services
Award No. and Year: 2022

Compliance Requirements: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria:

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

Condition:

During our testing of the Health Care Agency's (HCA) compliance with reporting requirements, we noted for four (4) of four (4) reports the department did not retain evidence of the review and approval over the performance report.

Cause:

HCA personnel prepared program required performance reports and submitted the reports without retaining documented evidence that the reports were reviewed and approved by a separate individual prior to submission.

Effect:

The County did not document their review and approval of the report.

Questioned Costs:

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

Context/Sampling:

The entire population of four (4) reports were selected for reporting testwork from HCA.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

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

2023-003 (Continued)

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the HCA to implement policies that ensure the review and approval of reports are clearly documented prior to the report's submission.

Management Response and Corrective Action:

Health Care Agency:

1. Person Responsible: Hieu Nguyen, HCA Office of Population Health and Equity Director
2. Corrective Action Plan:
HCA Office of Population Health and Equity will implement procedures that ensure review/approval prior to report submission to the Center for Disease Prevention and Control.
3. Anticipated Implementation Date: April 1, 2024

2023-004

Program: COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises
Federal Financial Assistance Listing Number: 93.391
Federal Grantor: U.S. Department of Health and Human Services
Award No. and Year: 2022

Compliance Requirements: Allowable Activities and Allowable Costs and Cost Principles

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria:

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

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

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

2023-004 (Continued)

Condition:

During our testing of the Health Care Agency’s (HCA) compliance with allowable activities and allowable costs and cost principles requirements, we noted for one (1) of forty-seven (47) transactions HCA did not retain evidence of the review and approval over the transaction.

Cause:

The transaction was with a specific vendor that requires orders to be placed on the vendor’s portal. At the time the order was placed, the vendor’s portal did not have a system control set up to require a separate approver for the order and HCA did not retain any other evidence to document the order’s review and approval. The vendor portal was later updated during the year to add the segregation of duties system control.

Effect:

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

Questioned Costs:

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

Context/Sampling:

A nonstatistical sample of forty-seven (47) of two hundred thirty-six (236) transactions were selected for HCA. The condition above was identified during our testwork of the HCA’s internal controls over allowable activities and allowable costs and cost principles.

Repeat Finding from Prior Years:

No.

Recommendation:

We recommend the HCA adhere to their policies and ensure the review and approval of transactions are clearly documented prior payment.

County of Orange, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

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

2023-004 (Continued)

Management Response and Corrective Action:

Health Care Agency:

1. Person Responsible: Hieu Nguyen, HCA Office of Population Health and Equity Director
2. Corrective Action Plan:
HCA Office of Population Health and Equity will implement procedures that ensure review/approval of the e-commerce transactions are documented prior to payment.
3. Anticipated Implementation Date: April 1, 2024

Attachment No. 2 – Summary Schedule of Prior Audit Findings

COUNTY OF ORANGE, CALIFORNIA
 Schedule of Prior Audit Findings
 For the Year Ended June 30, 2023

Prior Year Federal Award Findings						
Finding No.	Federal Program Name	ALN	Compliance Requirements	Status of Corrective Action	Reason for Findings Recurrence	Contact Info
2022-001	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Reporting	Implemented	N/A	N/A
2022-002	Foster Care	93.658	Subrecipient Monitoring	In progress. Social Services Agency fully implemented in August 2023. See finding 2023-001	Implementation of policy carried forward into fiscal year 2023.	Kristi Fiskum Human Services Deputy Director Karen Vu Procurement Contract Manager, Senior
2022-003	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Procurement and Suspension and Debarment	In progress. OC Public Works is updating procedures to ensure funding agency provisions are met. See finding 2023-002	OCPW Procurement was not aware the funding source changed during the contract period.	Joseph Sly OCPW Procurement Manager
2022-004	Homeland Security Grant Program	97.067	Subrecipient Monitoring	Implemented	N/A	N/A
2022-005	Homeland Security Grant Program Foster Care	97.067 93.658	Subrecipient Monitoring	Implemented - Sheriff Coroner In progress. Social Services Agency fully implemented in August 2023. See finding 2023-001	SSA - Implementation of policy carried forward into fiscal year 2023.	Karen Vu SSA Procurement Contract Manager, Senior
2022-006	Foster Care	93.658	Subrecipient Monitoring	In progress. Social Services Agency fully implemented in August 2023. See finding 2023-001	Implementation of policy carried forward into fiscal year 2023.	Karen Vu SSA Procurement Contract Manager, Senior
2022-007	Immunization Cooperative Agreements	93.268	Reporting	Implemented	N/A	N/A
2022-008	Foster Care	93.658	Reporting	Implemented	N/A	N/A
2022-009	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Procurement	In progress. OC Public Works is updating procedures to ensure funding agency provisions are met.	OCPW Procurement was not aware the funding source changed during the contract period.	Joseph Sly OCPW Procurement Manager
2022-010	Supplemental Nutrition Assistance Program (SNAP)	10.561	Special Tests and Provisions	Implemented	N/A	N/A
2022-011	Medicaid Cluster	93.778	Eligibility	Implemented	N/A	N/A
2022-012	COVID-19 Emergency Rental Assistance Program	21.023	Reporting	Implemented	N/A	N/A