

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

784



**FROM:** County Auditor-Controller

**SUBMITTAL DATE:**  
March 31, 2010

**SUBJECT:** Single Audit Report for Fiscal Year ending June 30, 2009

**RECOMMENDED MOTION:** Receive and file the attached Single Audit Report prepared by Brown Armstrong Accountancy Corporation.

**BACKGROUND:** The Single Audit Act requires the county to have an independent audit to determine whether it complied with laws, regulations, contracts and grants applicable to its major Federal programs. The attached report includes audit opinions resulting from the Single Audit as follows:

- 1) 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; and

(Continued)

*Robert E. Byrd*  
Robert E. Byrd  
County Auditor-Controller

**FINANCIAL  
DATA**

Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	N/A
Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	N/A
Annual Net County Cost:	\$ 0	For Fiscal Year:	N/A

**SOURCE OF FUNDS:** N/A

Positions To Be Deleted Per A-30 ☐

Requires 4/5 Vote ☐

**C.E.O. RECOMMENDATION:**

**RECEIVE AND FILE**

BY:

*Rob Rockwell*  
Rob Rockwell

**County Executive Office Signature**

ATTACHMENTS FILED  
WITH THE CLERK OF THE BOARD

Departmental Concurrence

☐ Policy

☐ Consent

☐ Policy

☒ Consent

Dep't Recomm.:

Per Exec. Ofc.:

**Prev. Agn. Ref.:**

**District:**

**Agenda Number:**

2.6

**BACKGROUND continued:**

2) Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133.

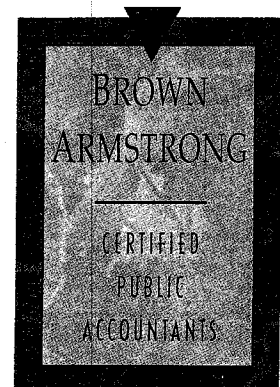
The audit concluded that the county complied, in all material respects, with the requirements established by the Office of Management and Budget Circular A-133 for its major Federal programs, for the year ended June 30, 2009.

No material weakness or material noncompliance was identified in the Single Audit Report.

**COUNTY OF RIVERSIDE,  
CALIFORNIA**

**SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED JUNE 30, 2009**

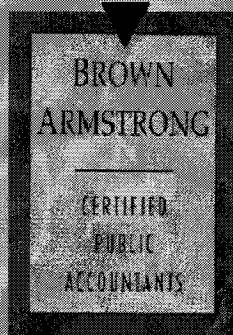


**COUNTY OF RIVERSIDE, CALIFORNIA  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2009**

**TABLE OF CONTENTS**

	<u>Page</u>
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 <i>Government Auditing Standards</i> .....	1
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program on Internal Control Over Compliance in Accordance with OMB Circular A-133, Schedule of Expenditures of Federal Awards, Supplemental Schedule of Office of Emergency Services Grants, and the Supplemental Schedule of California State Department of Aging Grants .....	3
Schedule of Expenditures of Federal Awards.....	6
Note to Schedule of Expenditures of Federal Awards .....	11
Schedule of Findings and Questioned Costs	
I. Summary of Auditor's Results.....	13
II. Financial Statement Findings.....	14
III. Federal Award Findings and Questioned Costs .....	15
Schedule of Prior Year Audit Findings and Questioned Costs .....	18
Supplemental Schedule of Office of Emergency Services Grants.....	32
Supplemental Schedule of California State Department of Aging Grants .....	35

Peter C. Brown, CPA  
Burton H. Armstrong, CPA, MST  
Andrew J. Paulden, CPA  
Steven R. Starbuck, CPA  
Chris M. Thornburgh, CPA  
Eric H. Xin, CPA, MBA  
Richard L. Halle, CPA, MST  
Aileen K. Keeter, CPA



■ **Main Office**  
4200 Truxtun Ave., Suite 300  
Bakersfield, California 93309  
Tel 661.324.4971 Fax 661.324.4997  
e-mail: [info@bacpas.com](mailto:info@bacpas.com)

■ 560 Central Avenue  
Shafter, California 93263  
Tel 661.746.2145 Fax 661.746.1218

■ 8365 N. Fresno Street, Suite 440  
Fresno, California 93720  
Tel 559.476.3592 Fax 559.476.3593

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Supervisors  
County of Riverside, California

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Riverside, California (County) as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 10, 2010. Our report was modified to include a reference to other auditors. Also our report included an explanatory paragraph regarding the County's adoption of the provisions of GASB Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations, No. 52, Land and Other Real Estate Held as Investments by Endowments, No. 55, The Hierarchy of General Accepted Accounting Principles for State and Local Governments, and No. 56, Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements of Auditing Standards, in 2009. We conducted our audit in accordance with 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. Other auditors audited the financial statements of the Riverside County Flood Control and Water Conservation District (Flood Control District), Housing Authority of the County of Riverside (Housing Authority), Riverside County Regional Park and Open-Space District (Park District), Perris Valley Cemetery District (the Cemetery District), and County of Riverside Redevelopment Agency (RDA), and the Children and Families First Commission of Riverside County (the Commission), as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2009-01 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not a material weakness.

#### Compliance and Other Matters

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

We noted certain matters that we reported to management of the County in a separate letter dated March 10, 2010.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on it.

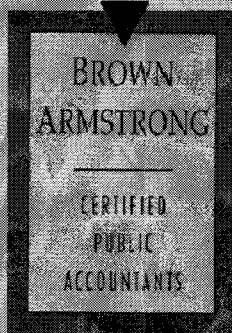
This report is intended solely for the information and use of the Board of Supervisors, County management and Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION



Bakersfield, California  
March 10, 2010

Peter C. Brown, CPA  
Burton H. Armstrong, CPA, MST  
Andrew J. Paulden, CPA  
Steven R. Starbuck, CPA  
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**Main Office**  
4200 Truxtun Ave., Suite 300  
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Tel 661.324.4971 Fax 661.324.4997  
e-mail: [info@bacpas.com](mailto:info@bacpas.com)

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Shafter, California 93263  
Tel 661.746.2145 Fax 661.746.1218

8365 N. Fresno Street, Suite 440  
Fresno, California 93720  
Tel 559.476.3592 Fax 559.476.3593

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, SUPPLEMENTAL SCHEDULE OF OFFICE OF EMERGENCY SERVICES GRANTS, AND THE SUPPLEMENTAL SCHEDULE OF CALIFORNIA STATE DEPARTMENT OF AGING GRANTS**

Board of Supervisors  
County of Riverside, California

Compliance

We have audited the compliance of the County of Riverside, California (County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major Federal programs for the year ended June 30, 2009. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of the Housing Authority of the County of Riverside (Housing Authority), a component unit of the County of Riverside, California, which received \$74,754,859 in Federal awards. The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal award programs of the County, except for the Federal awards granted to the Housing Authority, which is separately audited and reported on in accordance with the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as items 2009-02 and 2009-03.

### Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing our opinion on the effectiveness of the County's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the County's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2009-02 and 2009-03 to be significant deficiencies.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a Federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

### Schedule of Expenditures of Federal Awards and Supplemental Schedules

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Riverside, California (County) as of and for the year ended June 30, 2009, and have issued our report thereon dated March 10, 2010. Our report included an explanatory paragraph regarding the County's adoption of the provisions of GASB Statement No. No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations, No. 52, Land and Other Real Estate Held as Investments by Endowments, No. 55, The Hierarchy of General Accepted Accounting Principles for State and Local Governments, and No. 56, Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements of Auditing Standards, in 2009. We did not audit the financial statements of the Riverside County Flood Control and Water Conservation District (Flood Control District), Housing Authority of the County of Riverside (Housing Authority), Riverside County Regional Park and Open-Space District (Park District), Perris Valley Cemetery District (the Cemetery District), and County of Riverside Redevelopment Agency (RDA) and the Children and Families First commission of Riverside County (the Commission) for the year ended June 30, 2009. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as it relates to the amounts included for the Flood Control District, Housing Authority, Park District, Cemetery District, RDA, and the Commission are based on the reports of the other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements.

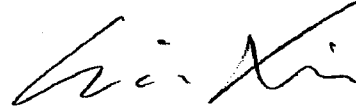
The accompanying schedule of expenditures of federal awards and supplemental schedules of Office of Emergency Services Grants and Supplemental Schedule of California Department of Aging Grants are presented for purposes of additional analysis as required by OMB Circular A-133, the California Office of Emergency Services, and the California State Department of Aging, respectively, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Supervisors, County management and Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION



Bakersfield, California  
March 10, 2010

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2009**

<b>FEDERAL GRANTORS/PASS THROUGH GRANTORS PROGRAM NAME:</b>	<b>CFDA NO.</b>	<b>PASS-THROUGH ENTITY IDENTIFYING NO. [1]</b>	<b>AMOUNT</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			
Retired and Senior Volunteer Program	94.002	N/A	\$ 74,128
<b>DEPARTMENT OF AGRICULTURE</b>			
<i>California Department of Social Services</i>			
National School Lunch Program	10.555	33-34330-9003740-01	645,488
Food Stamps	10.551 *	N/A	203,725,279
State Administrative Matching Grants for Food Stamp Program	10.561 *	N/A	14,640,283
Subtotal - Food Stamp Cluster			218,365,562
<i>California Department of Health Services</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	99-85741; 00-90897	11,298,900
<i>Forest Services</i>			
Cannabis	10.000	06LE-1105-1360-029	13,531
State Fire Assistance Funds for Cooperative Forestry	10.664	08-DG-1105200-030	125,000
Mountain Area Task Force (MAST) Dead Tree Utilization and Disposal Program	10.672	04DG-11052021-041	29,466
Forest Health Protection	10.680	04DG-1105200-029	492,139
Subtotal - Forest Services			660,136
<i>California Department of Aging</i>			
Senior Farmers Market Nutrition Program	10.576 *	N/A	35,000
<i>Agricultural Rural Utilities Services</i>			
Water and Waste Disposal Loans and Grants	10.770	04033-0956000930-07	197,211
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			231,202,297
<b>DEPARTMENT OF EDUCATION</b>			
<i>California State Department of Rehabilitation</i>			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	51601107267087	330,917
<b>DEPARTMENT OF ENERGY</b>			
Weatherization Assistance for Low-Income Persons	81.042	N/A	233,542

[1] N/A – Not Available

\* Major Program

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2009**

FEDERAL GRANTORS/PASS THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>California State Department of Aging</i>			
Special Programs for the Aging - Title VII, Chapter 3	93.041 *	N/A	28,404
Special Programs for the Aging - Title VII, Chapter 2	93.042 *	N/A	71,401
Special Programs for the Aging - Title III Part D	93.043 *	N/A	99,230
Special Programs for the Aging - Title III Part B	93.044 *	FF-0809-21	2,082,335
Special Programs for the Aging - Title III Part C	93.045 *	FF-0809-21	2,340,996
National Family Caregiver Support	93.052 *	FF-0809-21	777,087
Nutrition Services Incentive Program	93.053 *	FF-0809-21	336,815
			5,736,268
Multipurpose Senior Services Program	93.778 *	MS-0708-24	592,879
Health Care Financing Research, Demonstrations, and Evaluations (HCFA Research)	93.779	N/A	171,820
Subtotal - Department of Aging Cluster			6,500,967
<i>California State Department of Social Services</i>			
Promoting Safe and Stable Families	93.556	N/A	1,536,331
Temporary Assistance for Needy Families	93.558 *	N/A	187,978,802
Refugee and Entrant Assistance - State Administered Programs	93.566	N/A	106,856
Child Welfare Services - State Grants	93.645 *	N/A	3,126,843
Foster Care Title IV-E	93.658 *	N/A	54,570,312
ARRA: Public Assistance Foster Care Title IV-E	93.658 *	N/A	963,802
Adoption Assistance	93.659 *	N/A	16,444,682
ARRA: Adoption Assistance	93.659 *	N/A	1,076,904
Social Services Block Grant	93.667	N/A	3,039,904
Chafee Foster Care Independent Living	93.674	N/A	814,353
Subtotal - Department of Social Services			269,658,789
<i>California State Department of Education</i>			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	N/A	2,165,928
<i>California State Department of Child Support Services</i>			
Child Support Enforcement	93.563 *	N/A	21,095,644
ARRA: Child Support Enforcement	93.563 *	N/A	3,116,922
Subtotal - Department of Child Support Services			24,212,566
<i>California Family Planning Council</i>			
Family Planning - Services	93.217	209-754-2001	518,955
<i>California State Department of Health Services</i>			
Public Health Emergency Preparedness	93.069	EPO 06-33 & EPO 07-33	569,402
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	N/A	412,997
Center for Disease Control and Prevention - Investigations and Technical Assistance	93.283	EPO 07-33	398,420
Children Services - Health Families	93.767	N/A	1,098,580
Medical Assistance Program	93.778 *	N/A	76,673,411
National Bioterrorism Hospital Preparedness Grant	94.889	EPO 07-33 & EPO 08-33	1,380,433
Maternal and Child Health Services Block Grant	93.994	200833	1,352,430
Subtotal - Department of Health Services			81,885,673

[1] N/A -- Not Available

\* Major Program

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2009**

<b>FEDERAL GRANTORS/PASS THROUGH GRANTORS PROGRAM NAME:</b>	<b>CFDA NO.</b>	<b>PASS-THROUGH ENTITY IDENTIFYING NO. [1]</b>	<b>AMOUNT</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>			
<i>California State Department of Mental Health</i>			
Project for Assistance in Transition from Homelessness (PATH)	93.150	556215168	250,856
Block Grant for Community Mental Health Services	93.958	556215168	2,461,330
Subtotal - Department of Mental Health			2,712,186
<i>California State Department of Alcohol &amp; Drug</i>			
Block Grant for Prevention and Treatment of Substance Abuse	93.959 *	NNA33-00607	9,410,294
<i>California State Dept. of Community Services and Development</i>			
Low-Income Home Energy Asst. Program	93.568 *	06B-5381; 07B-5431; and 08B-5481	3,889,573
Community Services Block Grant	93.569	06F-4734 and 08F-4933	2,173,945
Building Universal Response to Disaster	93.570	07F-4889	24,500
Asset Building	93.570	08F-4987	18,448
Triangle Fire	93.570	09F-5009	22,500
Subtotal - Dept. of Community Services and Development			6,128,966
<i>Health Resources and Services Administration</i>			
Health Care and Other Facilities - Renovation or Construction Projects	93.887	801-584-A-1	191,129
<i>County of San Bernardino</i>			
HIV Emergency Relief Project Grants	93.914	801-584-A-1	1,378,715
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			404,764,168
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Community Development Block Grant/Entitlement			
Grants - Cluster	14.218	301-1000087	12,316,743
Emergency Shelter Grants Program	14.231	301-1000087; 759	515,849
		CA7344 CA16B608004; CA16B308001; CA16B408001 and 408011; CA16B508017; CA16B608001, 608004, 608008- 608010, 608012-608014, 608015, 608017-608018; CA16B708003-708011, 708013, 708017 and 708018	4,163,823
Supportive Housing Program	14.235 *	CA16C508001; CA16C608019-608020; CA16C 708017-708018	489,240
Shelter Plus Care	14.238	301-1000087	2,992,311
Home Investment Partnerships Program	14.239	N/A	354,438
Neighborhood Stabilization Program	14.256		
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	CALHR-0107-98	596,271
Healthy Homes Demonstration Grants	14.901	N/A	18,500
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			21,447,175
<b>DEPARTMENT OF JUSTICE</b>			
Southwest Border Prosecution Initiative	16.xxx	N/A	85,523
Inland Regional Apprehension Team (IRAT)	16.xxx	N/A	8,943
Solving Cold Cases with DNA	16.560	N/A	52,822
Crime Victim Assistance/Discretionary Grants	16.582	09-06-173	4,995
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2005WEAX0105	288,368
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	1,928,934
Bulletproof Vest Partnership Program	16.607	N/A	43,530
Asset Forfeiture	16.999	N/A	1,029,506
Public Safety Partnership and Community Policing Grants - COPS	16.710	2008-CK-WX-0505	120,151
Subtotal - Direct			3,562,772

[1] N/A – Not Available

\* Major Program

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2009**

FEDERAL GRANTORS/PASS THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT
<b>DEPARTMENT OF JUSTICE (Continued)</b>			
<i>California Office of Emergency Services (OES)/Board Corrections</i>			
Juvenile Accountability Incentive Block Grants (JAIBAG)	16.523	CSA-155-05	77,022
Special Emphasis Assistance Program	16.575	SE-08110330	93,500
Victim Witness Assistance	16.575	VW08270330	324,792
Byrne Formula Grant Program: Targeting Violent Crime Initiative	16.580	2007DDBX0670	377,448
Violence Against Women Formula Grants	16.588	PU05040330	125,076
Residential Substance Abuse Treatment Program Grant (RSAT)	16.593	RT07070330	141,881
Justice Assistance Formula Grant	16.738	JAG 2006-DJ-BX0076; JAG 2007-DJ-BX0456; JAG 2008-DJ-BX-0161	165,574
Edward Byrne Memorial Justice Assistance Grant Program (ADA)	16.738	DC08190330	682,993
Anti-Gang Initiative	16.744	AG07020330	118,569
Project Safe Neighbor - Anti-Gang Initiative	16.609	US08A10330	4,844
Subtotal - California Office of Emergency Services (OES)/Board Corrections			2,111,699
<i>Drug Enforcement Agency</i>			
Cannabis Eradication Program	16.xxx	2008-36 and 2009-38	67,740
<i>United States Marshal</i>			
Regional Fugitive Task Force	16.xxx	FATF-09-0092	5,822
<i>Federal Bureau of Investigations</i>			
Inland Regional Apprehension Team	16.xxx	N/A	9,057
Organized Crime Drug Enforcement Task Force	16.xxx	SW-CAC-0943	4,691
Gang Impact Team	16.xxx	281DLA223769	10,190
Subtotal - Federal Bureau of Investigations			23,938
<b>TOTAL DEPARTMENT OF JUSTICE</b>			5,771,971
<b>OFFICE OF NATIONAL DRUG CONTROL POLICY</b>			
High Intensity Drug Trafficking Area 06 (INCH, INCA, RMTF combined)	07.xxx	16PLAP540Z	17,460
High Intensity Drug Trafficking Area 07 (INCH, INCA, RMTF combined)	07.xxx	17PLAP540Z	394,756
High Intensity Drug Trafficking Area 08 (INCH, INCA, RMTF combined)	07.xxx	18PLAP540Z	996,604
Consolidated Priority Organization Target	07.xxx	14PLAP540Z	18,665
<b>TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY</b>			1,427,485
<b>DEPARTMENT OF LABOR</b>			
<i>California State Department of Aging</i>			
Senior Community Service Employment Program (SCSEP)	17.235	TV-0708-21/AD-125251-02 55-06	747,416
<i>California Employment Development Department</i>			
Workforce Investment Act (WIA) Adult Program	17.258 *	201,202, 499,500	9,054,887
ARRA: Workforce Investment Act (WIA) Adult Program	17.258 *	201,202, 499,500	1,788
Workforce Investment Act (WIA) Youth Activities	17.259 *	301	4,060,289
ARRA: Workforce Investment Act (WIA) Youth Activities	17.259 *	301	389,311
Workforce Investment Act (WIA) Dislocated Worker	17.260 *	540,541	1,019,486
ARRA: Workforce Investment Act (WIA) Dislocated Worker	17.260 *	540,541	2,434
Subtotal - Workforce Investment Act Cluster			14,528,195
Workforce Investment Act (WIA) Disability Navigator Grant	17.261	R865478	100,489
Workforce Investment Act (WIA) National Emergency Grant	17.260 *	N/A	10,029
Subtotal - California Employment Development Department			14,638,713
<i>California Space Authority</i>			
Workforce Innovation in Regional Economic Development	17.261	N/A	15,105
<i>Mt. San Jacinto Community College</i>			
Workforce Investment Act (WIA) 15% Healthy Community Forum Grant	17.260 *	N/A	56,569
<b>TOTAL DEPARTMENT OF LABOR</b>			15,457,803

[1] N/A – Not Available

\* Major Program

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2009**

FEDERAL GRANTORS/PASS THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT
<b>DEPARTMENT OF TRANSPORTATION</b>			
Federal Aviation Administration			
Airport Improvement Program (AIP)	20.106	AIP-3-06-0255-16	1,119,186
Highway Planning and Construction	20.205	Fund Sources 103, 106, 107, 108, 113, 120, 128, 130 & 290	17,482,694
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>			18,601,880
<b>DEPARTMENT OF THE TREASURY</b>			
Department of the Treasury, Secret Service			
Secret Service Reimbursement	21.000	N/A	3,676
<b>SOCIAL SECURITY ADMINISTRATION</b>			
California Employment Development Department			
Work Incentive Planning and Assistance	17.258 *	N/A	64,710
SSA - Social Security Administration	96.000	N/A	132,800
<b>TOTAL SOCIAL SECURITY ADMINISTRATION</b>			197,510
<b>US DEPARTMENT OF HOMELAND SECURITY</b>			
California Office of Homeland Security			
U.S. Customs Reimbursement	97.000	N/A	1,133
Emergency Management Performance Grant	97.042	2007-6; 2008-9	263,179
Security Grant Program	97.067	2006-0071; 2007-008	4,538,443
Metropolitan Medical Response System	97.071	N/A	282,437
Buffer Zone Protection Programs	97.078	2008-0008	26,714
ARRA: Emergency Food and Shelter National Board Program	97.114	N/A	19,615
Subtotal - Homeland Security Cluster			5,131,521
Federal Emergency Management Agency (FEMA)			
Emergency Food and Shelter National Board Program	97.024	FEMA-Phase 26; LRO-082000-075; LRO- 082000-109; LRO-082000-111; LRO- 082000-113	146,137
Assistance to Firefighters Grant	97.044	N/A	96,652
Subtotal - Federal Emergency Management Agency (FEMA)			242,789
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>			5,374,310
<b>US ENVIRONMENTAL PROTECTION AGENCY</b>			
California State Division of Water Quality			
Local Oversight Program	66.816	06-016-250-0	589,073
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 705,475,935</u>

[1] N/A – Not Available

\* Major Program

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2009**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal award programs of the County of Riverside, California (the County), except for the Federal awards granted to the Housing Authority of the County of Riverside, which is separately audited and reported on in accordance with the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Federal awards received directly from Federal agencies, as well as, Federal awards, passed through nonfederal agencies, primarily the State of California, except as noted above, are included on the schedule. The County's reporting entity is defined in Note 1 to the County's basic financial statements.

**B. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting for program expenditures accounted for in the governmental funds and the accrual basis of accounting for program expenditures accounted for in the proprietary funds as described in Note 1 to the County's basic financial statements.

**C. Relationship to Basic Financial Statements**

Federal award expenditures agree or can be reconciled with the amounts reported in the County's basic financial statements.

**D. Relationship to Federal Financial Reports**

Amounts reported in the Schedule of Expenditures of Federal Awards are in material agreement with the amounts reported in the related Federal financial reports for the Federal award programs.

**E. Inclusion of Prior Year Federal Expenditures**

Fiscal year 2007-08 federal expenditures of \$121,756 and \$201,449 for the Low Income Home Energy Assistance Program (CFDA 93.568) and the Community Services Block Grant (CFDA 93.569), respectively, were included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2009. The inclusion of these prior year federal expenditures was part of the County's corrective action plan in response to the California Department of Community Services and Development's audit finding for understatements of these federal expenditures in fiscal year 2007-08.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)**F. Pass-Through Awards to Subrecipients**

Of the Federal expenditures presented in the accompanying Schedule of Expenditures of Federal Awards, the County provided Federal awards to subrecipients as follows:

<u>County Program Title</u>	<u>CFDA No.</u>	<u>Amount</u>
Water and Waste Disposal Loans and Grants	10.770	\$ 197,211
Community Development Block Grants/Entitlement Grants	14.218	7,271,654
Emergency Shelter Grants Program	14.231	460,036
Supportive Housing Program	14.235	3,366,845
Shelter and Care	14.238	489,240
Southwest Border Prosecution Initiative	16.xxx	21,381
Justice Assistant Formula Grant	16.579	16,323
Residential Substance Abuse Program	16.593	20,503
COPS Technology 2008	16.710	30,288
Workforce Investment Act (WIA) Adult Program	17.258	135,587
Workforce Investment Act (WIA) Youth Activities	17.259	2,297,899
Workforce Investment Act (WIA) Dislocated Worker	17.260	(10,300)
Special Program for the Aging - Title VII, Chapter 2	93.042	71,401
Special Programs for the Aging - Title III, Part B	93.044	672,870
Special Programs for the Aging - Title III, Part C	93.045	1,726,635
National Family Caregiver Support	93.052	205,447
Nutrition Services Incentive Program	93.053	330,778
Medical Assistance Program	93.778	865,262
Health Care Financing Research, Demonstrations, and Evaluations (HCFA Research)	93.779	140,831
Emergency Management Performance Grant	97.042	259,365
Homeland Security Grant Program	97.067	2,648,824
Buffer Zone Protection Programs	97.078	25,936
<b>Sub-Total</b>		<b>21,244,016</b>
<b>AMERICAN RECOVERY AND REINVESTMENT ACT</b>		
Workforce Investment Act (WIA) Youth Activities	17.259	182,600
<b>Total</b>		<b>\$ 21,426,616</b>



**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2009**

**I. SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued:	<u>Unqualified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>Yes</u>
Noncompliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

Internal control over major programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>Yes</u>
Type of auditor's report issued on compliance for major programs:	<u>Unqualified</u>
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	<u>Yes</u>

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.551, 10.561	Food Stamps Cluster
*10.576, 93.041, 93.042, 93.043, 93.044 93.045, 93.052, 93.053	Aging Cluster
93.558	Temporary Assistance for Needy Families
93.645	Child Welfare Services - State Grant
93.658	Foster Care (Title IV-E), including ARRA Grant
	Adoption Assistance (Title IV-E), including ARRA Grant
93.659	Child Support Enforcement, including ARRA Grant
93.563	Medical Assistance Program
93.778	Block Grant for Prevention and Treatment of Substance Abuse
93.959	Supportive Housing Program
14.235	Low-Income Home Energy Assistance Program
93.568	Workforce Investment Act Cluster, including ARRA Grant
17.258, 17.259, 17.260	

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 3,000,000</u>
Auditee qualified as low-risk auditee?	<u>No</u>

\* Program included in cluster at the request of California Department of Aging.

## **II. FINANCIAL STATEMENT FINDINGS**

The following findings and recommendations represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Audit Standards*.

### **Finding 2009-01 – Capital Assets**

#### **Criteria:**

To ensure that capital assets are accurately recorded, the County should utilize system generated reports from the Asset Management module in the preparation of the financial statements, and should ensure proper communication between departments.

#### **Condition:**

While the County maintains formalized year-end procedures to ensure that County departments submit information for financial reporting purposes the following was noted:

- Queries from the Asset Management (AM) module of PeopleSoft are exported and compiled on numerous nVision spreadsheets in order to summarize information for financial reporting purposes and to validate depreciation expense and accumulated depreciation values generated by the AM module.
- Discrepancies between certain departmental internal calculation of accumulated depreciation and the AM module's automated calculation were noted.

#### **Context:**

The condition was noted during our testing over the control environment and year-end procedures for capital assets.

#### **Effect:**

By using numerous spreadsheets to compile capital asset information and lack of communication between the capital assets department and individual departments, there is an increased risk of misstatement.

#### **Cause:**

The County uses nVision spreadsheets to summarize information for financial reporting purposes and lack of communication between capital assets department and individual departments.

#### **Recommendation:**

We recommend that the County strengthen its year-end procedures for capital assets reporting.

- The County should examine the cost/benefit of establishing system generated capital assets reports that summarize data for the financial statements. Such reports would include the rollforward of capital assets activity by department and/or fund thereby eliminating the need to compile this information in nVision spreadsheets.
- The Departments and ACO-Specialized Accounting Division should reconcile and correct accumulated depreciation variances prior to year end.

### **View of Responsible Official and Planned Corrected Actions:**

The OASIS Team, in conjunction with the Auditor Controller's office has developed and is currently testing a PeopleSoft system generated report that displays the Net Book value of individual capital assets by department. We are also developing a PeopleSoft generated report for the roll-forward value of Capital Assets by department. The estimated date of completion is the end of April 2010.

### **III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

#### **Finding 2009-02**

**Program: Temporary Assistance for Needy Families**

**CFDA No.: 93.558**

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

**Passed-through: State of California Department of Social Services**

**Award Year: FY 2008-2009**

**Compliance Requirement: Special Tests and Provisions**

**Questioned Costs: None**

#### **Criteria:**

The March 2009 Office of Budget and Management (OMB) OMB Circular A-133 Compliance Supplement requires that the County utilize the Income and Eligibility Verification System (IEVS) to verify eligibility using wage information available from such agencies as the agencies administering State unemployment compensation laws, Social Security Administration, and the Internal Revenue Service to verify income eligibility and the amount of eligible benefits. The State of California has used IEVS since 1987 to verify income information received from applicants and recipients. In addition, the OMB Circular A-133 Compliance Supplement outlines people receiving benefits must cooperate with Child Support Services.

#### **Condition:**

Caseworkers are required to utilize the Income Eligibility Verification System (IEVS) to verify the eligibility of individuals to receive TANF benefits. The IEVS reports are required to be signed by the caseworkers to evidence their review of income eligibility. Caseworkers are also required to document compliance with Child Support provisions on State forms CW 2.1, CW 2.1 NA and CW 371.

Of the 40 TANF case files selected for testwork we noted:

- 6 cases where the supporting documentation was not available to document that income verification had been performed through the Income Eligibility Verification System (IEVS).
- 12 cases where the IEVS reports were not signed by the caseworker or approved by a supervisor.
- 2 cases where the child support questionnaire CW 2.1 and CW 2.1NA could not be located.
- 3 cases where the form CW 371, referral to the District Attorney, could not be located.

#### **Context:**

The conditions noted above were identified during our examination of the County's compliance with special tests and provisions verification.

#### **Effect:**

The County risks noncompliance with special tests and provisions requirements as set forth in the OMB A-133 Compliance Supplement.

#### **Cause:**

The eligibility workers did not document their use of IEVS or properly sign and date the IEVS matching report. In addition, the eligibility workers did not take the appropriate steps to document cooperation with Child Support Services.

**Recommendation:**

The County should consider implementing stronger internal controls to ascertain that the IEVS reports exist and are properly signed to ensure compliance with the federal eligibility requirement. In addition, case files should be reviewed for compliance over cooperation with Child Support Services.

**Views of Responsible Officials and Planned Corrective Actions:**

Periodic review of cases is conducted for all aspects of eligibility. We are in the process of developing and conducting more extensive case auditing training for supervisors and assistant supervisors.

Managers will be instructed to remind staff to request, review, and sign-off the IEVS form for both the initial application and re-determinations.

The forms CW 2.1 and CW 2.1 NA were not on file for the review period but have since been completed and included in the case file. Audit training for supervisors and assistant supervisors is also being developed for implementation.

Riverside County currently sends communication to DA Child Support via email and fax. Staff will be provided a copy of Riverside's local policy and be reminded that the form CW 371 must be used to demonstrate that the referral has been sent to the DA Child Support. In addition, the staff will also be reminded that the case file must be well documented that the forms CW 2.1 and CW 2.1 NA were sent to DA Child Support demonstrating that the customer cooperated.

**Finding 2009-03**

**Program:** Foster Care

**CFDA No.:** 93.658

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

**Passed-through:** State of California Department of Social Services

**Award Year:** FY 2006-2007

**Compliance Requirement:** Allowable Costs and Activities

**Questioned Costs:** \$999,228

**Criteria:**

As noted in the Draft Internal Auditor's Report dated July 12, 2007 the primary objective was documented to ensure compliance with rules and regulations governing the foster care providers, including: Federal Office of Management and Budget Circular A-122 and A-133 and California Department of Social Services Manual of Policies and Procedures (CDSS-MPP).

**Condition:**

In the prior year our inquiry with the County of Riverside Auditor-Controller (AC) noted that the AC has completed an audit of the Department of Social Services (DPSS) Foster Care Program for the time period of January 1, 2005 through December 31, 2006.

The draft report dated July 12, 2007 noted several significant deficiencies relating to noncompliance with federal and state regulations by foster care providers. The areas of noncompliance by the foster care providers as documented in the draft report included unallowed costs such as interest expense from the financing of a building purchase, operation of a learning center, operation of a counseling center, the purchase of two HUD homes which were not used for foster care programs, and funds used for the opening and operation of a thrift store. In the opinion of the AC the draft report noted various unsupported costs, inadequately supported costs, excessive cash reserves, unaccounted for revenue, excessive salaries, excessive shelter costs, and a lack of audited financial statements. The draft report also noted a difference in children's birthdates when comparing the Days of Care Schedule and the DPSS system, warrants issued to the provider in an amount different than was reported on the Days of Care Schedule, agencies did not receive payment for children reported on the Days of Care Schedule, agencies that received payment for children not reported on the Days of Care Schedule, agencies that continued to receive payment for children over the age of 18 without an exception on file and certain agencies (4 out of 6) that were paid under multiple vendor names.

We noted that the AC is in the process of following up on the above noted items

**Effect:**

The compliance exceptions as noted within the AC draft report resulted in the potential for disallowed costs.

**Cause:**

As noted in the draft AC report dated July 12, 2007, DPSS did not appropriately monitor foster care providers during the time period from January 1, 2005 through December 31, 2006 which resulted in the potential for disallowed costs.

**Recommendation:**

We suggest that the County address these compliance issues relating to the monitoring of foster care providers.

**Views of Responsible Officials and Planned Corrective Actions:**

DPSS has worked closely with the State Department of Social Services (CDSS) to clarify roles and responsibilities. DPSS has confirmed that it is and has been in compliance with the State's requirements. CDSS acknowledges that it is responsible for compliance with OMB Circular A-133. CDSS has further indicated that the County may conduct monitoring activities related to compliance with OMB Circular A-122. This is not a requirement, but an option. DPSS is currently developing an operational agreement for foster care providers, which will clarify service expectations between our agencies.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2009**

**Finding 2008-01 – Capital Assets**

**Criteria:**

To ensure that capital assets are accurately recorded, the County should utilize system generated reports from the Asset Management module in the preparation of the financial statements.

**Condition:**

While the County maintains formalized year-end procedures to ensure that County departments submit information for financial reporting purposes the following was noted:

Queries from the Asset Management (AM) module of PeopleSoft are exported and compiled on numerous nVision spreadsheets in order to summarize information for financial reporting purposes and to validate depreciation expense and accumulated depreciation values generated by the AM module.

**Context:**

The condition was noted during our testing over the control environment and year-end procedures for capital assets.

**Effect:**

By using numerous spreadsheets to compile capital asset information, there is an increased risk of misstatement.

**Cause:**

The County uses nVision spreadsheets to summarize information for financial reporting purposes.

**Recommendation:**

We recommend that the County strengthen its year-end procedures for capital assets reporting. The County should examine the cost/benefit of establishing system generated capital assets reports that summarize data for the financial statements. Such reports would include the roll-forward of capital assets activity by department and/or fund thereby eliminating the need to compile this information in nVision spreadsheets.

**View of Responsible Official and Planned Corrected Actions:**

*The OASIS Team will be working with the County Auditor-Controller in determining the type, structure, and reporting tool of new standard capital asset reports that are needed that would assist the County in reporting its capital assets.*

**Current Year Status:**

Not implemented. See current year finding 2009-01

## **Finding 2008-02 – Fraud Prevention Program**

### **Criteria:**

To strengthen the internal control environment, the County should maintain a formalized fraud prevention program.

### **Condition:**

It was noted that the County did not maintain a formalized fraud prevention program during fiscal year 2007-2008. Further, based on inquiry of personnel in County departments, there is no formal chain of communication to report suspected instances or allegations of improper acts.

### **Context:**

A significant deficiency was noted within the prior year's audit which indicated that the County did not maintain a formalized fraud prevention program during fiscal year 2007-2008.

### **Effect:**

The County does not have a formal fraud prevention program.

### **Cause:**

The County continues to work towards the implementation of a formal fraud prevention program.

### **Recommendation:**

Given the size of the County and complexity of its operations, we recommend that the County continue with the development of a fraud prevention program. This program could include; formal procedures/policies for the reporting of allegations, a fraud hotline and/or contracted assistance for the intake of information.

### **View of Responsible Official and Planned Corrected Actions:**

*The County is in the process of developing a formal fraud, waste, and abuse prevention and reporting program. This will include the publishing of newly developed policies, including standards of ethical conduct and anti-retaliation; the establishment of a Fraud, Waste, and Abuse Oversight Committee; and, the use of a hotline to receive and process reports from County employees, vendors, and citizens. The hotline will allow individuals to provide information by telephone or through the internet. Our goal is to implement by June 30, 2009.*

### **Current Year Status:**

Implemented

## **Finding 2008-03 – Information Technology**

### **Criteria:**

To ensure the security over the County's information technology, the County should have procedures in place for updating and/or removing system access of terminated or retired employees on a regular basis throughout the fiscal year.

### **Condition:**

The County's procedure for removing system access for terminated or retired employees was not performed on a regular basis during the fiscal year.

The procedure consists of the OASIS security team auditing payroll and printing change of status reports from the HRMS system, which shows the status changes for Countywide employees that have retired or have been terminated. If employees still have an active account, it is deleted. A security team member writes the outcome of the search on the report and returns it to OASIS Management. We noted that the report is neither filed, nor maintained.

**Context:**

The condition above was also identified during our assessment of the Information Technology control environment.

**Effect:**

There is an increased risk that terminated or retired employees could continue to have access in the system.

**Cause:**

The County's procedure for removing system access for terminated or retired employees was not performed on a regular basis during the fiscal year.

**Recommendation:**

The County should ensure that the procedure for updating and/or removing system access of terminated or retired employees is conducted on a regular basis through the fiscal year.

**View of Responsible Official and Planned Corrected Actions:**

*OASIS has re-established procedures to inactivate user accounts upon retirement or termination of Countywide employees and will perform this procedure on a quarterly basis. OASIS will also be implementing an automated process that will integrate retirement or termination information from the PeopleSoft Human Resources Management System to the Financial System to systematically inactivate user accounts. This automated process is planned to go into place during FY 2009.*

**Current Year Status:**

Implemented.

**Finding 2008-04**

**Program:** Block Grants for Prevention and Treatment of Substance Abuse

**CFDA No.:** 93.959

**Federal Agency:** Department of Health and Human Services

**Passed-through:** State of California Department of Alcohol & Drug

**Award Year:** FY 2007-2008

**Compliance Requirement:** Reporting

**Questioned Costs:** None

**Criteria:**

Through review of the "Submission of the Quarterly Federal Financial Management Report (QFFMR)" document obtained and inquiry of management personnel, the County is responsible for submitting timely Quarterly Federal Financial Management Reports.



**Condition:**

As noted in the prior year audit, one of the Quarterly Federal Financial Management reports had not been submitted on time. Based upon the current year testing, we noted that two of the reports were not submitted within required timelines.

**Context:**

The condition was identified during the testing over reporting requirements.

**Effect:**

Submitting the quarterly reports after the required due date increases the County's risk of noncompliance with reporting requirements.

**Cause:**

The Quarterly Federal Financial Management reports were not submitted within required timelines.

**Recommendation:**

We recommend that the County implement internal controls to ensure that the filing deadlines are followed in accordance with the contract between the State of California and the County.

**Views of Responsible Officials and Planned Corrective Actions:**

*The Department concurs with the finding and has provided follow up training to staff reminding them of the importance in meeting the State mandated filing deadlines in accordance with the contract between the State of California and the County. In addition, the Department has enhanced internal controls by updating a calendar of due dates to help staff monitor the due dates and completion of critical reports. These new controls have ensured that the reports for FY 08/09 have been submitted timely.*

**Current Year Status:**

Implemented.

**Finding 2008-05**

**Program:** Foster Care

**CFDA No.:** 93.658

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

**Passed-through:** State of California Department of Social Services

**Award Year:** FY 2006-2007

**Compliance Requirement:** Allowable Costs and Activities

**Questioned Costs:** \$999,228

**Criteria:**

As noted in the Draft Internal Auditor's Report dated July 12, 2007 the primary objective was documented to ensure compliance with rules and regulations governing the foster care providers, including: Federal Office of Management and Budget Circular A-122 and A-133 and California Department of Social Services Manual of Policies and Procedures (CDSS-MPP).

**Condition:**

In the prior year our inquiry with the County of Riverside Auditor-Controller (AC) noted that the AC has completed an audit of the Department of Social Services (DPSS) Foster Care Program for the time period of January 1, 2005 through December 31, 2006.

The draft report dated July 12, 2007 noted several significant deficiencies relating to noncompliance with federal and state regulations by foster care providers. The areas of noncompliance by the foster care providers as documented in the draft report included unallowed costs such as interest expense from the financing of a building purchase, operation of a learning center, operation of a counseling center, the purchase of two HUD homes which were not used for foster care programs, and funds used for the opening and operation of a thrift store. In the opinion of the AC the draft report noted various unsupported costs, inadequately supported costs, excessive cash reserves, unaccounted for revenue, excessive salaries, excessive shelter costs, and a lack of audited financial statements. The draft report also noted a difference in children's birthdates when comparing the Days of Care Schedule and the DPSS system, warrants issued to the provider in an amount different than was reported on the Days of Care Schedule, agencies did not receive payment for children reported on the Days of Care Schedule, agencies that received payment for children not reported on the Days of Care Schedule, agencies that continued to receive payment for children over the age of 18 without an exception on file and certain agencies (4 out of 6) that were paid under multiple vendor names.

We noted that the AC is in the process of following up on the above noted items

**Effect:**

The compliance exceptions as noted within the AC draft report resulted in the potential for disallowed costs.

**Cause:**

As noted in the draft AC report dated July 12, 2007, DPSS did not appropriately monitor foster care providers during the time period from January 1, 2005 through December 31, 2006 which resulted in the potential for disallowed costs.

**Recommendation:**

We suggest that the AC continue to work with DPSS to address these compliance issues relating to the monitoring of foster care providers.

**Views of Responsible Officials and Planned Corrective Actions:**

*DPSS has worked closely with the State Department of Social Services (CDSS) to clarify roles and responsibilities. DPSS has confirmed that it is and has been in compliance with the State's requirements. CDSS acknowledges that it is responsible for compliance with OMB Circular A-133. CDSS has further indicated that the County may conduct monitoring activities related to compliance with OMB Circular A-122. This is not a requirement, but an option. DPSS is currently developing an operational agreement for foster care providers, which will clarify service expectations between our agencies.*

**Current Year Status:**

Not implemented. See current year finding 2009-03.

#### **Finding 2008-06**

**Program:** Foster Care; Temporary Assistance for Needy Families; Adoption Assistance; Child Welfare Services

**CFDA No.:** 93.658; 93.558; 93.659; 93.645

**Federal Agency:** Department of Health and Human Services

**Passed-through:** State of California Department of Social Services

**Award Year:** FY 2007-2008

**Compliance Requirement:** Allowable Costs and Activities

**Questioned Costs:** \$16,217

#### **Criteria:**

OMB Circular A-133, Sub-part C, Section 300, Part b, states that the auditee is responsible for "Maintaining internal control over Federal programs that provide reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could not have a material effect on each of its Federal programs."

Internal control means a process, developed by the entity's management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (1) Reliability of financial reporting; (2) Compliance with applicable laws and regulations; and (3) Effectiveness and efficiency of operations.

The Fiscal Year 2008 grant agreement with the State of California requires the County submit the County Expense Claim (CEC) for program administrative costs to the State of California on a quarterly basis for reimbursement.

#### **Condition:**

The County submits the CEC for program administrative costs to the State of California on a quarterly basis for reimbursement. Employees complete time study reports on a quarterly basis, which are compiled into the time study database. A time study summary is then generated from the hours inputted and the summary is then used to allocate the payroll expenditures to various federal programs in the CEC. Of the 75 employee time study transactions selected from the quarterly time study reports for testwork for the Foster Care, Temporary Assistance for Needy Families, Adoption Assistance, and Child Support Services, we noted 26 transactions (35%) whereby the employee's time card did not agree to the hours per the time study form. We noted instances where the employee's total allocable and nonallocable hours per the time study form did not agree to the time card. The sum of the hour differences was an overstatement of 149.3 hours out of the 7,472 hours in the sample.

#### **Context:**

The condition noted above was identified during our allowable cost testing and examination of the County's time studies and payroll costs.

#### **Effect:**

As a result of these discrepancies, the ratios used to allocate payroll expenditures to the various federal programs in the CEC, which are derived from the data in the time study summary forms, are inaccurate.

#### **Cause:**

No reconciliations are performed comparing the hours per the time study to the hours on the time cards. In addition, the Time Study database (TS02) does not track changes made to the time study hours.

**Recommendation:**

We recommend that the County review the current preparation process for the time study summary and implement formal reconciliations and review procedures of the time card and the time study reports in order to ensure the accuracy of the time study summary reports. This will ensure that the amounts claimed for reimbursement for each of the federal programs included in the CEC are accurate.

**Views of Responsible Officials and Planned Corrective Actions:**

*The department currently utilizes first-line supervisory review as the internal control mechanism for both the quarterly time study and the bi-weekly time sheet. Supervisors are responsible for ensuring that these documents reconcile prior to submittal for processing. The supervisor reviews, signs, and dates these documents, attesting that the information is accurate.*

*The department is reviewing automated options that compare the time study to the time sheet to improve accuracy in time reporting. However, due to limited availability of resources, these options have not been implemented. In the interim, we will also consider implementing manual reconciliation processes and review procedures to improve the accuracy of the time study summary reports.*

**Current Year Status:**

Implemented.

**Finding 2008-07**

**Program:** Adoption Assistance

**CFDA No.:** 93.659

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

**Passed-through:** State of California Department of Social Services

**Award Year:** FY 2007-2008

**Compliance Requirement:** Eligibility

**Questioned Costs:** \$1,312

**Criteria:**

The March 2008 OMB Circular A-133 *Compliance Supplement* requires that the County determine eligibility in accordance with the specific eligibility requirements defined in the approved State plan. These requirements include the maintenance of documentation necessary to support eligibility determinations and re-determinations.

**Condition:**

Of the 40 files selected for testing, we noted the following:

- Three case files where the reasonable efforts for non-subsidy placement section of the AAP4 were not documented on the AAP4 form.

**Context:**

The condition noted above was identified during our examination of the County's compliance with eligibility provisions.

**Effect:**

Case data may not accurately reflect the eligibility status of Adoption Assistance recipients thus increasing the risk of noncompliance with the requirements of the State plan.

**Cause:**

The primary cause was human error, due in part to the combination of AAP caseload growth and AAP Unit understaffing in the review period. Additionally, audit cases were compromised due to the fact that the Quality Assurance department had suspended audits since FY 2006-2007.

**Recommendation:**

We recommend that the County strengthen their monitoring procedures to ensure that documentation required to support eligibility are properly completed.

**Views of Responsible Officials and Planned Corrective Actions:**

*The Social Worker is responsible for completing the reasonable efforts for non-subsidy placement section on form AAP4. The Services Adoptions Manager will remind staff that this section must be completed for all applications.*

*To meet the terms of the recommendation, AAP Eligibility staff will complete a secondary check on the AAP4 for each new application. If AAP4 forms are received with this section blank, the form will be returned to Services Adoptions to be completed before the application is processed. In addition, AAP Eligibility staff will review all AAP cases at Re-determination (RE) and take necessary corrective action. AAP has a 2 year RE cycle. Within two years, the review of all active cases will be complete.*

**Corrective Action:**

*The three cases cited in error were reviewed by a Social Worker who researched each case and found that documentation that reasonable efforts for non-subsidy placement was present in the adoptions case. The SW then completed the required section on the AAP4 for each of the cited cases. The revised AAP4 was then imaged into the AAP case by Eligibility Staff.*

**Current Year Status:**

Implemented.

**Finding 2008-08**

**Program:** Temporary Assistance for Needy Families (TANF)

**CFDA No.:** 93.558

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

**Passed-through:** State of California Department of Social Services

**Award Year:** FY 2007-2008

**Compliance Requirement:** Special Tests and Provisions

**Questioned Costs:** \$5,423

**Criteria:**

The March 2008 Office of Budget and Management (OMB) OMB Circular A-133 *Compliance Supplement* requires that the County utilize the Income and Eligibility Verification System (IEVS) to verify eligibility using wage information available from such agencies as the agencies administering State unemployment compensation laws, Social Security Administration, and the Internal Revenue Service to verify income eligibility and the amount of eligible benefits. The State of California has used IEVS since 1987 to verify income information received from applicants and recipients. In addition, the OMB Circular A-133 *Compliance Supplement* outlines people receiving benefits must cooperate with Child Support Services.

**Condition:**

Caseworkers are required to utilize the Income Eligibility Verification System (IEVS) to verify the eligibility of individuals to receive TANF benefits. The IEVS reports are required to be signed by the caseworkers to evidence their review of income eligibility. Caseworkers are also required to document compliance with Child Support provisions on State forms CW 2.1, CW 2.1 NA and CW 371.

Of the 40 TANF case files selected for testwork we noted:

- 11 cases where the supporting documentation was not available to document that income verification had been performed through the Income Eligibility Verification System (IEVS).
- 5 cases where the IEVS reports were not signed by the caseworker or approved by a supervisor.
- 1 case where the child support questionnaire CW 2.1 and CW 2.1NA could not be located.
- 3 cases where the form CW 371, referral to the DA, could not be located.

**Context:**

The condition noted above was identified during our examination of the County's compliance with special tests and provisions.

**Effect:**

The County risks noncompliance with special test and provision requirements as set forth in the OMB A-133 *Compliance Supplement*.

**Cause:**

The eligibility workers (EW) did not document their use of IEVS or properly sign and date the IEVS matching report. In addition, the EW did not take the appropriate steps to document cooperation with Child Support Services.

**Recommendation:**

The County should consider implementing stronger internal controls to ascertain that the IEVS reports exist and are properly signed to ensure compliance with the federal eligibility requirement. In addition, case files should be reviewed for compliance over cooperation Child Support Services.

**Views of Responsible Officials and Planned Corrective Actions:**

*Periodic review of cases is conducted for all aspects of eligibility. We are in the process of developing and conducting more extensive case auditing training for supervisors and assistant supervisors.*

*Managers will be instructed to remind staff to request, review, and sign-off the IEVS form for both the initial application and re-determinations.*

*The forms CW 2.1 and CW 2.1 NA were not on file for the review period but have since been completed and included in the case file. Audit training for supervisors and assistant supervisors is also being developed for implementation.*

*Riverside County currently sends communication to DA Child Support via email and fax. Staff will be provided a copy of Riverside's local policy and be reminded that the form CW 371 must be used to demonstrate that the referral has been sent to the DA Child Support. In addition, the staff will also be reminded that the case file must be well documented that the forms CW 2.1 and CW 2.1 NA were sent to DA Child Support demonstrating that the customer cooperated.*

**Current Year Status:**

Partially implemented. See current year Finding 2009-02.

## **Finding 2008-09**

**Program:** Temporary Assistance to Needy Families

**CFDA No.:** 93.558

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

**Passed-through:** California Department of Social Services

**Award Year:** FY 2007-2008

**Compliance Requirement:** Eligibility

**Questioned Costs:** \$1,312

### **Criteria:**

The March 2008 OMB Circular A-133 *Compliance Supplement* requirements for Eligibility require that the pass-through entity determine client eligibility to provide reasonable assurance that amounts are provided to or on behalf of eligible clients in accordance with federal requirements.

Per the Eligibility Assistance Standards Manual section 40-181, 1(k), "Documents and/or evidence required of the Applicant/recipient to support the initial and/or continuing determination of eligibility must be received by the County on or before the appropriate deadline established by the County and/or in conjunction with each Eligibility Chapter or these regulations." Also, redeterminations are required to be completed at least once every twelve months per the EAS manual, section 40-181.2.

### **Condition:**

Of the 40 cases selected for eligibility test work, we noted the following:

- 1 case where the SAWS 2 was not signed by the client receiving aid
- 2 cases where the required number of QR-7's could not be located

### **Context:**

The condition noted above was identified during our examination of the County's compliance with eligibility provisions.

### **Effect:**

Case data may not be current in the case file or the system, which could lead to initial and continuation eligibility errors, inaccurate benefit calculations, and benefit overpayments. When the SAWS 2 form is not signed by the participant, there is no certification by the participant that the information provided on the form is accurate and complete which may result in the County providing aid to ineligible participants.

### **Cause:**

All forms should be completed and signed prior to granting benefits, and maintained in the case file.

### **Recommendation:**

We recommend that the County clarify its established policies and procedures with regard to initial and ongoing eligibility determination, required adjustments to benefits, required documentation, maintenance of participant files, and ensure that such policies and procedures are formally documented and strictly adhered to by County personnel.

### **Views of Responsible Officials and Planned Corrective Actions:**

*The lack of signature on the SAWS 2 is an anomaly. However, staff will be reminded by supervision to make sure all documents that require a signature, receive one.*

*Riverside County is currently upgrading to a point of service imaging system which will allow items, such as the QR 7, to be imaged immediately into the case. This new process will enable the department to easily locate the QR 7's and other forms.*

**Current Year Status:**

Implemented.

**Finding 2008-10**

**Program:** Aging Cluster

**CFDA No.:** 10.576; 93.041; 93.042; 93.043; 93.044; 93.045; 93.052; 93.053

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

**Passed-through:** California Department of Aging

**Award Year:** FY 2007-2008

**Compliance Requirement:** Subrecipient Monitoring

**Questioned Costs:** None

**Criteria:**

The March 2008 OMB Circular A-133 *Compliance Supplement* requires a pass through entity to be responsible for, "During-the-Award Monitoring – whereas the County is required to monitor the subrecipient's use of Federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal Awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved."

The County's Department of Aging and Adult Services internal control structure over onsite monitoring includes maintaining documentation of the monitoring procedures performed on a "Monitoring Summary Worksheet" with evidence of management review. In addition, the County submits a formal letter to the subrecipient to indicate the results of the monitoring.

**Condition:**

To comply with these requirements, the County has implemented monitoring procedures. The monitoring procedures include the use of a "Monitoring Summary Worksheet" to provide evidence of the County's review. Of the 14 subrecipient files selected for testing, it was noted that 13 did not contain evidence of County's review.

**Context:**

The condition noted above was identified during our examination of the County's subrecipient monitoring procedures. The County's monitoring summary worksheet is used to document information related to the planned monitoring action, action completion date, completion personnel, and work-paper reference, and monitoring results and is maintained in the subrecipient monitoring file.

**Effect:**

Documentation to evidence that the County reviewed the subrecipient monitoring summary worksheet was not documented in the subrecipient's file.

**Cause:**

The County did not consistently follow its procedures to evidence review of the "Monitoring Summary Worksheet" for each subrecipient file.



**Recommendation:**

We recommend that County strengthen its procedures to ensure that the documentation of review of the monitoring summary worksheets are maintained in the file.

**Views of Responsible Officials and Planned Corrective Actions:**

*We accept the auditors' recommendation and have informed fiscal staff to follow written procedures.*

**Current Year Status:**

Implemented.

**Finding 2008-11**

**Program:** Aging Cluster

**CFDA No.:** 10.576; 93.041; 93.042; 93.043; 93.044; 93.045; 93.052; 93.053

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

**Passed-through:** California Department of Aging

**Award Year:** FY 2007-2008

**Compliance Requirement:** Reporting

**Questioned Costs:** None

**Criteria:**

OMB Circular A-133 states "Funds may be used for plan administration, operation of an advisory council, activities related to advocacy, planning, information sharing, and other activities leading to the development or enhancement within the designated service area(s) of comprehensive and coordinated community-based systems of service delivery to older persons (45CFR section 1321.53)."

**Condition:**

Through review of the entity's SEFA schedule, and its reconciliation to the *Federal Share of Cost* worksheet in the Closeout Report submitted to the State California Department of Aging, it's noted that a total of \$546,848 in Federal share of administrative costs were not reported in the County SEFA.

**Context:**

The condition above was identified during the review of the reconciliation between the Schedule of Expenditures of Federal Awards and the Annual Closeout report – *Federal Share of Cost* worksheet that is submitted to the State of California Department of Aging.

**Effect:**

It appears that the County understated the Schedule of Expenditures of Federal Awards by not reporting the administrative costs from the Annual Closeout report – *Federal Share of Cost* worksheet submitted to the State of California Department of Aging. The SEFA was subsequently corrected by the County.

**Cause:**

The County did not consistently follow the procedures outlines in the OMB guidelines to ensure that the Schedule of Expenditures of Federal Awards included the administrative costs identified on the Closeout report – *Federal Share of Cost* worksheet.

**Recommendation:**

We recommend that the County strengthen its procedures to ensure that the Schedule of Expenditures of Federal Awards is reconciled to the Annual Closeout report – *Federal Share of Cost*.

**Views of Responsible Officials and Planned Corrective Actions:**

*The Administrative Federal Funds amount \$546,848 discovered by VTD auditor and confirmed by California Department on Aging were added to the updated SEFA and sent to County Auditor Controller office to be included in the final 2007-2008 Single Audit Report.*

**Current Year Status:**

Implemented.

**Finding 2008-12**

**Program:** Supportive Housing Program

**CFDA No.:** 14.235

**Federal Grantor:** U.S. Department of Housing and Urban Development

**Passed-through:** State of California

**Award Year:** FY 2007-2008

**Compliance Requirement:** Subrecipient Monitoring

**Questioned Costs:** None.

**Criteria:**

The March 2008 OMB Circular A-133 *Compliance Supplement* requires a pass through entity to be responsible for, "*During-the-Award Monitoring* – whereas the County is required to monitor the subrecipient's use of Federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal Awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved." In addition, it states for "*Award Identification* – At the time of the award, identifying to the subrecipient the Federal award information (e.g., CFDA title and number, award name, name of Federal agency) and applicable compliance requirements."

**Condition:**

Through testing the County's compliance over subrecipient monitoring, it was noted that the County's Independent Review Group audits subrecipients determined to be high risk for eligibility and other issues. For five of the subrecipients deemed to be high risk, the County's Homeless Programs Unit did not maintain documentation to provide evidence that onsite monitoring was performed.

We also noted that the agreements between the County DPSS and the sponsors (subrecipients) provides the source of in funding the agreement. However, the CFDA title and number is not identified with the agreement as prescribed OMB Circular A-133 *Compliance Supplement*.

**Context:**

The condition noted above was identified during review of the subrecipient files.

**Effect:**

The County increases its risk of noncompliance with subrecipient monitoring requirements of the grant.

**Cause:**

The County did not perform the onsite monitoring over the five subrecipients deemed high risk by the County. In addition, the *Award Identification* within the contract agreement between the County DPSS and the subrecipient(s) are not drafted as prescribed by the OMB Circular A-133 *Compliance Supplement*.

**Recommendation:**

We recommend that the County strengthen and develop subrecipient monitoring policies and procedures to assist in assuring that their subrecipients have complied with the eligibility requirement.

To comply with the OMB Circular A-133 *Compliance Supplement*, the contracts with subrecipients should include the CFDA title and number.

**Views of Responsible Officials and Planned Corrective Actions:**

*This past February (2009) the County initiated a process of maintaining paper files for each participant receiving rental assistance from Supportive Housing Program. Each file, organized by subrecipient and unit number, maintains the appropriate participant's/occupant's documentation regarding eligibility. This system has been established as a permanent function of the Homeless Programs Unit and will be maintained in perpetuity with dedicated staff resources.*

*The County will add to all subrecipient agreements the appropriate CFDA title and number.*

**Current Year Status:**

Implemented.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL SCHEDULE OF OFFICE  
OF EMERGENCY SERVICES GRANTS  
YEAR ENDED JUNE 30, 2009**

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>2007DDBX0670</b>	<b>Byrne Formula Grant Program - Targeting Violent Crime Initiative</b>		
Personal Services	\$ -	Federal Portion	\$ 377,448
Operating Expenses	<u>377,448</u>	Match	<u>-</u>
Total Expenses	<u>\$ 377,448</u>		<u>\$ 377,448</u>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>DC08190330</b>	<b>Byrne Formula Grant Program - Federal Anti-Drug Abuse</b>		
Personal Services	\$ 262,411	Federal Portion	\$ 682,993
Operating Expenses	<u>420,582</u>	Match	<u>-</u>
Total Expenses	<u>\$ 682,993</u>		<u>\$ 682,993</u>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>DJ-BX-0076</b>	<b>Justice Assistance Formula Grant</b>		
Personal Services	\$ 64,954	Federal Portion	\$ 64,954
Operating Expenses	<u>-</u>	Match	<u>-</u>
Total Expenses	<u>\$ 64,954</u>		<u>\$ 64,954</u>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>DJ-BX-0456</b>	<b>Justice Assistance Formula Grant</b>		
Personal Services	\$ 84,297	Federal Portion	\$ 84,297
Operating Expenses	<u>-</u>	Match	<u>-</u>
Total Expenses	<u>\$ 84,297</u>		<u>\$ 84,297</u>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>DJ-BX-0161</b>	<b>Justice Assistance Formula Grant</b>		
Personal Services	\$ 16,323	Federal Portion	\$ 16,323
Operating Expenses	<u>-</u>	Match	<u>-</u>
Total Expenses	<u>\$ 16,323</u>		<u>\$ 16,323</u>

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL SCHEDULE OF OFFICE  
OF EMERGENCY SERVICES GRANTS (Continued)  
YEAR ENDED JUNE 30, 2009**

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>AG 07020330</b>	<b>Anti Gang Initiative</b>		
Personal Services	\$ -	Federal Portion	\$ 118,569
Operating Expenses	118,569	Match	-
Total Expenses	<u>\$ 118,569</u>		<u>\$ 118,569</u>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>CSA 155-05</b>	<b>Juvenile Accountability Grant Program</b>		
Personal Services	\$ -	Federal Portion	\$ 77,022
Operating Expenses	85,581	Match	8,559
Total Expenses	<u>\$ 85,581</u>		<u>\$ 85,581</u>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>RT 07070330</b>	<b>Residential Substance Abuse Program</b>		
Personal Services	\$ 189,651	Federal Portion	\$ 141,881
Operating Expenses	-	Match	47,770
Total Expenses	<u>\$ 189,651</u>		<u>\$ 189,651</u>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>VW 08270330</b>	<b>Victim Witness Assistance Program</b>		
Personal Services	\$ 467,383	Federal Portion	\$ 324,792
Operating Expenses	172,839	Match	315,430
Total Expenses	<u>\$ 640,222</u>		<u>\$ 640,222</u>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>SE 08110330</b>	<b>Special Emphasis Grant</b>		
Personal Services	\$ 115,657	Federal Portion	\$ 93,500
Operating Expenses	-	Match	22,157
Total Expenses	<u>\$ 115,657</u>		<u>\$ 115,657</u>

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL SCHEDULE OF OFFICE  
OF EMERGENCY SERVICES GRANTS (Continued)  
YEAR ENDED JUNE 30, 2009**

Grant #/Pass-Through Grantor	Description				
PU 05040330	Violence Against Women Grant				
Personal Services	\$	125,076	Federal Portion	\$	125,076
Operating Expenses		-	Match		-
Total Expenses	\$	125,076		\$	125,076

Grant #/Pass-Through Grantor	Description				
US 08A10330	Project Safe Neighbor - Anti-Gang Initiative				
Personal Services	\$	-	Federal Portion	\$	4,844
Operating Expenses		<u>4,844</u>	Match		<u>-</u>
Total Expenses	\$	<u>4,844</u>		\$	<u>4,844</u>

**Byrne Formula Grant Program Recap**

Targeting Violent Crime Initiative	377,448
Federal Anti Drug Abuse Program	<u>682,993</u>
Total Federal Expenditures	<u>\$ 1,060,441</u>

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL SCHEDULE OF CALIFORNIA  
STATE DEPARTMENT OF AGING GRANTS  
YEAR ENDED JUNE 30, 2009**

County Program Title	CFDA No.	Federal		State	
		Expenditures	Pass-Through to Subrecipients	Expenditures	Pass-Through to Subrecipients
Seniors Farmer Market Nutrition Program	10.576	\$ 35,000	\$ -	\$ -	\$ -
Senior Community Service Employment Program	17.235	747,416	-	-	-
Special Programs for the Aging - Title VII, Chapter 3	93.041	28,404	-	-	-
Special Programs for the Aging - Title VII, Chapter 2	93.042	71,401	71,401	-	-
Special Programs for the Aging - Title III, Part D	93.043	99,230	-	-	-
Special Programs for the Aging - Title III, Part B	93.044	2,082,335	672,870	-	-
Special Programs for the Aging - Title III, Part C	93.045	2,340,996	1,726,635	467,410	466,216
National Family Caregiver Support	93.052	777,087	205,447	-	-
Nutrition Services Incentive Program	93.053	336,815	330,778	-	-
Multipurpose Senior Services Program	93.778	592,879	-	592,879	-
Health Care Financing Research, Demonstration & Evaluations (HCFA Research)	93.779	171,820	140,831	285,625	285,625
Retired Senior Volunteer Program	94.002	74,128	-	-	-
Linkages, Purchases of Services, Brown Bag, ADCR, Senior Companion (CSBP)	N/A	-	-	513,719	234,616
<b>Total</b>		<b>\$ 7,357,511</b>	<b>\$ 3,147,962</b>	<b>\$ 1,859,633</b>	<b>\$ 986,457</b>