

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

178A



**FROM:** Auditor-Controller

**SUBMITTAL DATE:**

April 8, 2014

**SUBJECT:** Single Audit Report for the Year Ended June 30, 2013. All Districts [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Receive and file the attached Single Audit Report.

**BACKGROUND:**

**Summary**

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 federal programs.

Departmental Concurrence

*Paul Angulo*  
\_\_\_\_\_  
Paul Angulo, CPA, M.A.  
County Auditor-Controller

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 0	\$ 0	\$ 0	\$ 0	Consent <input checked="" type="checkbox"/> Policy <input type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	
<b>SOURCE OF FUNDS:</b> N/A				<b>Budget Adjustment:</b> No	
				<b>For Fiscal Year:</b> 2013	

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

APPROVE

BY:

*Karen L. Johnson*  
\_\_\_\_\_  
Karen L. Johnson

**County Executive Office Signature**

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Benoit, seconded by Supervisor Stone and duly carried, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Stone, Benoit and Ashley  
Nays: None  
Absent: Tavaglione  
Date: April 22, 2014  
xc: Auditor

Kecia Harper-Ihem  
Clerk of the Board  
By: *Kecia Harper-Ihem*  
\_\_\_\_\_  
Deputy

Positions Added

Change Order

A-30

4/5 Vote

**Prev. Agn. Ref.:** None.

**District:** (All)

**Agenda Number:**

2-8

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA  
FORM 11: Single Audit Report for the Year Ended June 30, 2013**

**DATE: April 8, 2014**

**PAGE: 2 of 2**

**BACKGROUND:**

**Impact on Residents and Businesses**

There is no impact on residents and businesses. The report is intended solely for the information and use of the Board of Supervisors, County management, Federal Awarding agencies and pass-through entities. The report is not intended to be, and should not be, used by anyone other than these specified parties.

**COUNTY OF RIVERSIDE,  
CALIFORNIA**

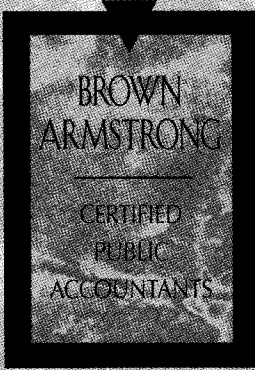
**SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED JUNE 30, 2013**

**COUNTY OF RIVERSIDE, CALIFORNIA  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2013**

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# BROWN ARMSTRONG

Certified Public Accountants

## 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

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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 Riverside, California (the County), as of and for the year ended June 30, 2013, 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 13, 2013.

Other auditors audited the financial statements of the Riverside County Flood Control and Water Conservation District, the Housing Authority of the County of Riverside, Riverside County Regional Park and Open-Space District, Perris Valley Cemetery District, Riverside County Redevelopment Successor Agency, and the Children and Families First Commission of Riverside County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### Internal Control Over Financial Reporting

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

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



REGISTERED with the Public Company Accounting Oversight Board and MEMBER of the American Institute of Certified Public Accountants

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2013-01 and 2013-02.

### **The County's Response to Findings**

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

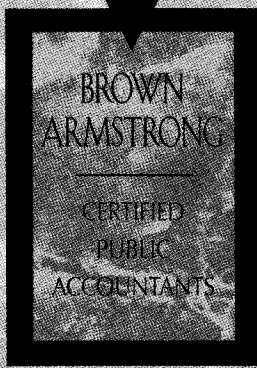
### **Purpose of this Report**

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
December 13, 2013



# BROWN ARMSTRONG

*Certified Public Accountants*

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AS REQUIRED BY OMB CIRCULAR A-133, SUPPLEMENTAL SCHEDULE OF CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CaEMA) AND BOARD OF STATE AND COMMUNITY CORRECTIONS, AND THE SUPPLEMENTAL SCHEDULE OF CALIFORNIA STATE DEPARTMENT OF AGING GRANTS**

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Board of Supervisors  
County of Riverside, California

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

We have audited the County of Riverside's (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *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, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Housing Authority of the County of Riverside (Housing Authority), a component unit of the County which received \$82,123,403 in federal awards which is not included in the schedule during the year ended June 30, 2013. Our audit, described below, did not include the operations of the Housing Authority because the component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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.



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

**Basis for Qualified Opinion on Major Federal Programs (Identified on the Schedule of Findings and Questioned Costs)**

As described in item 2013-01 in the accompanying schedule of findings and questioned costs, the County did not comply, in all instances, with requirements regarding eligibility and special tests and provisions and that are applicable to its Temporary Assistance to Needy Families (CDFA No. 93.558). Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

As described in item 2013-02 in the accompanying schedule of findings and questioned costs, the County did not comply, in all instances, with requirements regarding payroll that are applicable to its State Administrative Matching Grants for Food Stamp Program (CFDA No. 10.561), Temporary Assistance to Needy Families (CDFA No. 93.558), and Medical Assistance Program (CFDA No. 93.778). Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

**Qualified Opinion on Major Federal Programs (Identified on the Schedule of Findings and Questioned Costs)**

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major programs (identified on the schedule of findings and questioned costs) for the year ended June 30, 2013.

**Unmodified Opinion on Each of the Other Major Federal Programs**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its 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, 2013.

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

**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.



Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be 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 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. Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

*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 2013-01 and 2013-02 to be significant deficiencies.

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

#### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and Supplemental Schedules**

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 13, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We did not audit the financial statements of the Riverside County Flood Control and Water Conservation District (Flood Control District), the 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), Riverside County Redevelopment Successor Agency (Successor Agency), and the Children and Families First Commission of Riverside County (the Commission) for the year ended June 30, 2013. 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, Successor Agency, and the Commission are based on the reports of the other auditors.

The accompanying Schedule of Expenditures of Federal Awards, Supplemental Schedule of California Emergency Management Agency (CalEMA) and Board of State and Community Corrections, and Supplemental Schedule of California Department of Aging Grants are presented for purposes of additional analysis as required by OMB Circular A-133 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, Supplemental Schedule of California Emergency Management Agency (CalEMA) and Board of State and Community Corrections, and Supplemental Schedule of California Department of Aging Grants are fairly stated in all material respects in relation to the basic financial statements as a whole.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
March 26, 2014

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Passed Through U.S. Forest Service</i>			
Cannabis	10.000	11-LE-1105-1360-230	\$ 45,673
Cooperative Forestry Assistance	10.664	08-DG-11051200-030	295,390
<i>Passed Through California Department of Social Services</i>			
State Administrative Matching Grants for Food Stamp Program	10.561*	N/A	28,187,046
<i>Passed Through County of San Bernardino Department of Public Health</i>			
State Administrative Matching Grants for Food Stamp Program	10.561*	09-197 A-2	452,757
Subtotal			28,639,803
<i>Passed Through California Department of Education</i>			
National School Lunch Program	10.555	02148-SN-33-R	551,074
<i>Passed Through California Department of Public Health</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557*	99-85741; 00-90897	17,014,738
<i>Passed Through California Department of Food and Agriculture</i>			
Senior Farmers Market Nutrition Program	10.576	N/A	44,280
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>46,590,958</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Direct Programs</i>			
Community Development Block Grants/Entitlement Grants	14.218*	301-1000087	6,259,097
Community Development Block Grants/Entitlement Grants	14.218*	301-1000087	2,282,472
ARRA: Community Development Block Grant (CDBG)	14.253*	301-1000087	18,620
Subtotal - CDBG/Entitlement Grants Cluster			8,560,189
Emergency Solutions Grants Program	14.231	301-1000087	520,224
Supportive Housing Program	14.235	CA0682B9D081003;CA0682B9D081104;CA1134B9D081100;CA0673B9D081003;CA0673B9D081104;CA0936B9D081102;CA1055B9D081101;CA16B608001;CA0675B9D081104;CA0675B9D081205;CA0677B9D081104;CA0677B9D081205;CA0679B9D081104;CA0684B9D081003;CA0864B9D081104;CA0935B9D081102;CA0935B9D081203;CA1136B9D081100;CA0665B9D080800;CA0665B9D081101;CA0669B9D081003;CA0669B9D081104;CA0670B9D081104;CA0668B9D081003;CA0668B9D081104;CA0667B9D081003;CA0667B9D081104;CA0676B9D081104;CA0874B9D080900;CA0678B9D081104;CA0680B9D081003;CA0680B9D081104;CA0674B9D081104;CA0813B9D9081003;CA0813B9D081103;CA0875B9D080900	7,119,517

[1] N/A – Not Applicable  
\* Major Program

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2013**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</b>			
<i>Direct Programs (Continued)</i>			
Shelter Plus Care	14.238	CA0664C9D080800;CA0666C9D080800;CA0683C9D081003;CA0683C9D081104;CA1056C9D081101;CA16C508001;CA16C708001;HA0664C9D080800;CA0666C9D080800	975,608
Home Investment Partnerships Program	14.239	301-1000087	1,997,766
ARRA: Homelessness Prevention and Rapid Rehousing	14.257	301-1000087	168,783
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>19,342,087</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Direct Programs</i>			
Intellectual Property Theft Enforcement	16.XXX	2012-DG-BX-0009	54,558
Regional Computer Forensic Laboratory (Overtime)	16.XXX	RCFL DM001-2012	3,866
Solving Cold Cases with DNA	16.560	2012-DN-BX-K028	32,478
Crime Victim Assistance/Discretionary Grant	16.582	09-06-173	4,923
Office of Victims Assistance Witness Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	N/A	208,783
State Criminal Alien Assistance Program	16.606	SCAAP11/12	802,360
Bulletproof Vest Partnership Program	16.607	BVP2012	30,199
Public Safety Partnership and Community Policing Grant	16.710	2008-CKWX-0505, 2010-CKWX-0146	111,531
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	N/A	66
Southwest Border Prosecution Initiative Program	16.755	N/A	546,025
Edward Byrne Memorial Justice Assistance Grant Program	16.738	JAG 2011-DJ-BX-2330	23,239
ARRA: Justice Assistance Grant	16.804	2009-SB-B9-0493	264,410
<i>Passed Through City of Riverside</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	JAG 2012-DJ-BX-0695	83,929
<i>Passed Through Board of State and Community Corrections</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 610-12	425,105
<i>Passed Through California Emergency Management Agency</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	065-00000-18; DI10010330	157,005
Edward Byrne Memorial Justice Assistance Grant Program	16.738	065-00000/ZH 09010330	174,419
ARRA: Justice Assistance Grant	16.804	065-00000/ZA 09010330	85,103
ARRA: Justice Assistance Grant	16.804	065-00000/ZP 09010330	341,001
Subtotal - Justice Assistance Grant (JAG) Program Cluster			1,554,211

[1] N/A – Not Applicable  
\* Major Program

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2013**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT
<b>U.S. DEPARTMENT OF JUSTICE (Continued)</b>			
<i>Passed Through Drug Enforcement Agency</i> Domestic Cannabis Eradication Program	16.XXX	2012-37	<u>215,640</u>
<i>Passed Through Federal Bureau of Investigation</i> Inland Regional Corruption Task Force	16.XXX	N/A	<u>15,082</u>
<i>Passed Through United States Marshals Service</i> Regional Fugitive Task Force	16.XXX	JLEO 13-0092	<u>18,722</u>
<i>Passed Through Federal Bureau of Investigation</i> Inland Regional Apprehension Team	16.XXX	N/A	<u>15,778</u>
<i>Passed Through California Emergency Management Agency &amp; Board of State and Community Corrections</i> Juvenile Accountability Block Grants	16.523	CSA 155-12; BSCC 155-12	<u>137,528</u>
Crime Victim Assistance	16.575	065-00000/VW 1210330,UV 11020330	<u>570,371</u>
Violence Against Women Formula Grants	16.588	065-00000/W 12040330	<u>184,240</u>
Violence Against Women Formula Grants- Law Enforcement Specialized Units	16.588	065-00000/LE 11010330 and LE 121020330	<u>159,889</u>
Subtotal			<u>344,129</u>
Residential Substance Abuse Treatment Program Grant	16.593	AF 11010330	<u>3,617</u>
Residential Substance Abuse Treatment Program Grant	16.593	065-00000/RT10020330	<u>87,553</u>
Subtotal			<u>91,170</u>
Project Safe Neighborhoods	16.609	065-00000/US 11A40330	<u>13,047</u>
<i>Passed Through Office on Violence Against Women</i> Abuse of Women Later in Life Program	16.528	2011-EW-AX-K007	<u>106,465</u>
<i>Passed Through Bureau of Justice Assistance</i> Congressionally Recommended Awards	16.753	2009-D1-BX-0043	<u>90,069</u>
<i>Passed Through Riverside County Probation Department</i> Second Chance Act Prisoners Reentry Initiative	16.812	2011-RW-BX- 0005	<u>106,292</u>
<i>Passed Through U.S. Marshals</i> Asset Forfeiture - Adjudicated Sheriff	16.922	N/A	<u>1,004,792</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<u><b>6,078,085</b></u>
<b>U.S. DEPARTMENT OF LABOR</b>			
<i>Direct Program</i>			
Workforce Innovation Fund	17.283	IF-23400-12-60-A-6	<u>666,425</u>
<i>Passed Through California Employment Development Department</i> Workforce Investment Act (WIA) Adult Program	17.258	113,201,202,442,477	<u>8,341,364</u>
<i>Passed Through College of the Desert</i> Workforce Investment Act (WIA) Adult Program	17.258	12-916-0101-07010-0000-5620	<u>88,787</u>
<i>Passed Through Mt. San Jacinto Community College</i> Workforce Investment Act (WIA) Adult Program	17.258	HCF	<u>1</u>

[1] N/A – Not Applicable

\* Major Program

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2013**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT
<b>U.S. DEPARTMENT OF LABOR (Continued)</b>			
<i>Passed Through California Employment Development Department</i>			
Workforce Investment Act (WIA) Youth Activities	17.259	301,472	5,693,883
Workforce Investment Act (WIA) Dislocated Worker	17.278	501,502,540,541	8,290,499
Subtotal - Workforce Investment Act Cluster			<u>22,414,534</u>
<i>Passed Through California Department of Aging</i>			
Senior Community Service Employment Program (SCSEP)	17.235	TV-1213-21/AD22866-12-55-A-6	782,375
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<u><b>23,863,334</b></u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Direct Programs</i>			
<i>Federal Aviation Administration</i>			
Airport Improvement Program (AIP)	20.106	AIP-3-06-0255-22,3-06-0104-13,3-06-0338-26	1,879,028
<i>Highway Planning and Construction</i>			
ARRA-Highway Planning and Construction	20.205	Fund Sources 103, 107,108,115,120,121,128,133,134,190,216,217, 218,258,308, SRTSLNI5956(184),SRTSLNI- 5956 (184), SRTSLNI- 5956 (185),08-5956	28,395,435
	20.205	Fund Source 116	493,143
Subtotal			<u>28,888,578</u>
<i>Passed Through Riverside County Transportation Commission</i>			
New Freedom Program	20.521	81813461/MC3030142	444,277
<i>Passed Through California Office of Traffic Safety</i>			
DUI with Death and Injury Vertical Prosecution	20.601	AL1357	369,334
DUI with Death and Injury Vertical Prosecution- DUI Drug Vertical Prosecution	20.601	AL1359	106,474
Child Safety and Child Booster Seats Incentive Grants	20.613	OP1301	114,855
Subtotal - Highway Safety Cluster			<u>590,663</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<u><b>31,802,546</b></u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			
<i>Passed Through California Division of Water Quality</i>			
Headquarters and Regional Underground Storage Tanks Program	66.816	12-008-250	507,594
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			<u><b>507,594</b></u>
<b>U.S. DEPARTMENT OF ENERGY</b>			
<i>Direct Programs</i>			
Weatherization Assistance For Low-Income Persons	81.042	11C-1827	61,652
ARRA: Energy Efficiency and Conservation Block Grant Program	81.128*	DE-EE00000899	1,361,207
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>			<u><b>1,422,859</b></u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed Through California Department of Rehabilitation</i>			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126A	28534 Regis # EP1230287	283,530
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<u><b>283,530</b></u>

[1] N/A – Not Applicable

\* Major Program

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2013**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through National Association of County and City Health Officials</i>			
Medical Reserve Corps Small Grant Program	93.008	N/A	<u>13,684</u>
<i>Passed Through California Department of Aging</i>			
Special Programs for the Aging - Title VII, Chapter 3	93.041	AP-1213-21	<u>28,223</u>
Special Programs for the Aging - Title VII, Chapter 2	93.042	AP-1213-21	<u>66,711</u>
Special Programs for the Aging - Title III, Part D	93.043	AP-1213-21	<u>97,968</u>
National Family Caregiver Support, Title III, Part E	93.052	AP-1213-21	<u>692,241</u>
Special Programs for the Aging - Title III, Part B	93.044*	AP-1213-21	2,143,409
Special Programs for the Aging - Title III, Part C	93.045*	AP-1213-21	2,993,633
Nutrition Services Incentive Program (NSIP)	93.053*	AP-1213-21	<u>442,925</u>
Subtotal - Aging Cluster			<u>5,579,967</u>
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations	93.779	HI-1213-21	<u>175,568</u>
<i>Passed Through California Department of Public Health</i>			
Childhood Lead Poisoning and Case Management	93.197	11-10311	<u>118,989</u>
HIV Prevention Activities - Health Department Based	93.940	10-95281	<u>2,548,735</u>
Maternal and Child Health Services Block Grant	93.994	200833	<u>139,580</u>
<i>Passed Through California Department of Public Health - Emergency Preparedness Office</i>			
Public Health Emergency Preparedness	93.069	EPO 09-33 and EPO 12-33	<u>567,873</u>
National Bioterrorism Hospital Preparedness Program	93.889	EPO 12-33	<u>814,795</u>
Center for Disease Control and Prevention - Investigations and Technical Assistance	93.283	EPO 12-33	963,784
<i>Passed Through State Emergency Medical Services Authority</i>			
Regional Disaster Medical Health Specialist	93.283	EMS - 1157	<u>121,742</u>
Subtotal			<u>1,085,526</u>
<i>Passed Through California Department of Health Services</i>			
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	11-33-90840 and FEDS1112ISIT	<u>470,392</u>
Pediatric Immunization Grants	93.268	11-10591	<u>449,539</u>
Children's Health Insurance Program	93.767	N/A	<u>1,096,727</u>
Medical Assistance Program	93.778*	N/A	77,027,744
<i>Passed Through California State Department of Aging</i>			
Medical Assistance Program - MSSP	93.778*	MS-1213-24	<u>506,750</u>
Subtotal			<u>77,534,494</u>
<i>Passed Through California Department of Mental Health</i>			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2X06SM060005-11 and 2X06SM016005-12	<u>319,574</u>
Block Grants for Community Mental Health Services	93.958	3B09SM010005-12	<u>2,602,806</u>

[1] N/A – Not Applicable  
\* Major Program

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2013**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>			
<i>Passed Through Superior Court of California</i>			
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	1H79TI021540-01	<u>117,100</u>
<i>Passed Through California Family Health Council</i>			
Family Planning - Services	93.217	754-5320-7120-10 and 754-5320-71209-11	<u>505,545</u>
<i>Passed Through California Department of Social Services</i>			
Promoting Safe and Stable Families	93.556	N/A	<u>1,756,340</u>
Refugee and Entrant Assistance - State Administered Programs	93.566	N/A	<u>109,411</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	<u>2,689,247</u>
Foster Care - Title IV-E	93.658	75-1546-0-1-609	<u>39,376,256</u>
Adoption Assistance	93.659	N/A	<u>22,446,388</u>
ARRA-Adoption Assistance	93.659	N/A	<u>1</u>
Subtotal			<u>22,446,389</u>
Social Services Block Grant	93.667	N/A	<u>4,234,775</u>
Chafee Foster Care Independence Program	93.674	N/A	<u>829,697</u>
Temporary Assistance for Needy Families (TANF)	93.558*	N/A	<u>189,461,230</u>
<i>Passed Through California Department of Child Support Services</i>			
Child Support Enforcement	93.563	OCSE-ACF	<u>21,958,049</u>
<i>Passed Through California Department of Community Services and Development</i>			
Low-Income Home Energy Assistance Program	93.568	11B-5731 and 12B-5830	<u>1,912,038</u>
Community Services Block Grant (CSBG)	93.569	12F-4432 and 13F-3032	<u>1,965,552</u>
Community Services Block Grant Discretionary Awards	93.570	12F-4507 and 12F-4516	<u>137,000</u>
<i>Passed Through California Department of Education</i>			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	N/A	<u>1,845,249</u>
<i>Passed Through County of San Bernardino</i>			
HIV Emergency Relief Project Grants	93.914	01-584 A-1	<u>957,725</u>
<i>Passed Through California Department of Alcohol and Drug</i>			
Block Grant for Prevention and Treatment of Substance Abuse	93.959	#10-NNA33	<u>9,767,537</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u><b>394,472,532</b></u>
<b>NATIONAL SENIOR SERVICE CORPORATION</b>			
<i>Passed Through Corporation for National and Community Service</i>			
Retired and Senior Volunteer Program	94.002	13SRPCA013	<u>62,276</u>
<b>TOTAL NATIONAL SENIOR SERVICE CORPORATION</b>			<u><b>62,276</b></u>
<b>OFFICE OF NATIONAL DRUG CONTROL POLICY</b>			
<i>Direct Programs</i>			
High Intensity Drug Trafficking Areas Program	95.001	G11LA0007A; G12LA0007A	<u>1,479,565</u>
<b>TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY</b>			<u><b>1,479,565</b></u>

[1] N/A – Not Applicable

\* Major Program

See accompanying note to schedule of expenditures of federal awards.



**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2013**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT
<b>SOCIAL SECURITY ADMINISTRATION</b>			
<i>Direct Program</i>			
SSA - Social Security Administration	96.000	N/A	199,000
Social Security Disability Insurance	96.001	N/A	<u>1,290</u>
<b>TOTAL SOCIAL SECURITY ADMINISTRATION</b>			<u><b>200,290</b></u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed Through U.S. Marshals</i>			
U.S. Customs Reimbursement	97.000	N/A	<u>122,614</u>
<i>Passed Through County of Riverside, Department of Public Social Services</i>			
Emergency Food and Shelter National Program	97.024	Phase 29 LRO 082000-075/082000-109/082000-111/082000-113/082000-169	<u>99,146</u>
<i>Passed Through City of Riverside</i>			
Information Analysis Infrastructure Protection (IAIP) and Critical Infrastructure Monitoring and Protection	97.080	UASI 2010-0085	<u>14,742</u>
<i>Passed Through California Emergency Management Agency</i>			
Homeland Security Grant Program	97.067	065-00000/ 2010-1085 and 2011-1077	323,988
<i>Passed Through Riverside Operational Area County Fire/OES</i>			
Homeland Security Grant Program	97.067	065-00000/2010-0085 and 2011-0077	2,160,079
<i>Passed Through Governor's Office of Homeland Security</i>			
Homeland Security Grant Program	97.067	2010-0085;2011-SS-0077;2012-SS-00123	3,780,638
Homeland Security Grant Program	97.067	DUP03Y2-03	<u>27,085</u>
Subtotal			<u>6,291,790</u>
Non-Profit Security Program	97.008	065-6200	<u>185,628</u>
Emergency Management Performance Grants	97.042	2011-0048;2012-0123	<u>622,406</u>
Metropolitan Medical Response System	97.071	N/A	<u>259,249</u>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<u><b>7,595,575</b></u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><b>\$ 533,701,231</b></u>

[1] N/A – Not Applicable

\* Major Program

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013**

**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 U.S. 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.

**COUNTY OF RIVERSIDE, CALIFORNIA  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. 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:

County Program Title	CFDA No.	Amount	ARRA Funds	Total
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 194,335	\$ -	\$ 194,335
Community Development Block Grants/Entitlement Grants	14.218	2,928,900	-	2,928,900
Neighborhood Stabilization Program	14.218	144,276	-	144,276
Emergency Shelter Grants Program	14.231	459,523	-	459,523
Supportive Housing Program	14.235	5,357,555	-	5,357,555
Shelter Plus Care	14.238	975,608	-	975,608
Home Investment Partnership Program	14.239	32,826	-	32,826
ARRA: Homelessness Prevention and Rapid Rehousing Grant to Encourage Arrest Policies and Enforcement of Protection Orders Program	14.257	-	168,783	168,783
Bullet Proof Vest Partnership Program	16.590	24,139	-	24,139
COPS Methamphetamine Initiative	16.607	1,688	-	1,688
Federal Anti-Drug Abuse Program	16.710	39,858	-	39,858
Justice Assistance Formula Grant	16.738	79,083	-	79,083
ARRA: Anti-Drug Abuse Enforcement Recovery Act Program	16.738	63,930	-	63,930
Workforce Investment Act (WIA) Youth Activities	16.804	-	45,037	45,037
Workforce Innovation Fund	17.259	4,346,720	-	4,346,720
Special Programs for the Aging - Title VII, Chapter 2	17.283	363,911	-	363,911
Special Programs for the Aging - Title III, Part B	93.042	66,711	-	66,711
Special Programs for the Aging - Title III, Part C	93.044	587,376	-	587,376
National Family Caregiver Support - Title III, Part E	93.045	2,186,887	-	2,186,887
Nutrition Services Incentive Program	93.052	198,466	-	198,466
American Lung Association	93.053	436,888	-	436,888
Refugee Health	93.116	379,480	-	379,480
Medical Assistance Program	93.116	4,284	-	4,284
Health Care Financing Research, Demonstrations, and Evaluations (HCFA Research)	93.778	285,224	-	285,224
HIV Prevention Activities - Health Department Based	93.779	164,088	-	164,088
Emergency Management Performance Grant	93.940	138,851	-	138,851
Homeland Security Grant Program	97.042	351,781	-	351,781
	97.067	2,209,846	-	2,209,846
<b>Total</b>		<b>\$ 22,022,234</b>	<b>\$ 213,820</b>	<b>\$ 22,236,054</b>

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2013**

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

**FINANCIAL STATEMENTS**

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

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.561	State Administrative Matching Grants for Food Stamp Program
14.218, 14.253	CDBG/Entitlement Grants Cluster, including ARRA Grant
93.044, 93.045, 93.053	Aging Cluster
81.128	ARRA: Energy Efficiency and Conservation Block Grant Program (EECBG)
93.558	Temporary Assistance for Needy Families (TANF)
93.778	Medical Assistance Program

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>

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2013**

**II. FINANCIAL STATEMENT FINDINGS**

None noted.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2013**

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

**Finding 2013-01**

**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: Fiscal Year 2012-2013  
Compliance Requirement: Eligibility and Special Provisions Test  
Questioned Costs: None**

**Criteria:**

The March 2013 Office of Budget and Management (OMB) Circular A-133 *Compliance Supplement* requires that the County of Riverside (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:**

During our testing, we audited 40 CalWORKS cases to ensure that the County utilized IEVS to verify eligibility using wage information available to verify income eligibility and the amount of eligible benefits. Per the Department of Public Social Services (DPSS) policies, caseworkers are required to utilize the IEVS to verify the eligibility of individual to receive CalWORKS benefits. The IEVS reports are required to be signed by the caseworkers as evidence of their review of income eligibility within 45 calendar days of the run date printed on the IEVS abstract. Of the 40 CalWORKS case files selected for testing, we noted 3 cases where the IEVS reports were not signed by the caseworker and 3 cases where the IEVS report was signed by the caseworker but not reviewed within the 45 calendar days.

**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*. The participants under each case are still determined to be eligible during the period under our testing based on other supporting documents. As a result, there are no questioned costs.

**Cause:**

The eligibility workers did not document their use of IEVS or properly sign and date the IEVS matching report.

**Recommendation:**

The County should consider implementing stronger internal controls to ascertain that the IEVS reports are properly signed and reviewed to ensure compliance with the Federal special tests and provision requirements.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2013**

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

During the 2012 calendar year, the Riverside County Department of Public Social Services (DPSS) instituted tighter internal controls and monitoring for the review and sign off of Income and Eligibility Verification System (IEVS), Payment Verification System (PVS), and New Hire Registry (NHR) reports. This was accomplished through the issuance of various Department Memorandums (DMs) as reminders and instruction to staff of the proper handling of IEVS, PVS, and NHR reports, as well as Accuracy Improvement (AIM) plans requiring supervisory audits, and Quality Assurance (QA) reviews. Also, two new tools have been made available to assist staff in identifying tasks and accessing reports related to IEVS, PVS, and NHR.

**Instruction to Staff**

DPSS issued 5 DMs in the past year mandating that eligibility staff review, process, and sign off IEVS, PVS, and NHR reports within 45 calendar days from the run date on the IEVS abstract. Eligibility staff has been directed to add a finding, take any required action on the case, and journal all actions.

**AIM Plan and QA Reviews**

AIM plans were established with a focus on IEVS reports. The AIM plans require that Eligibility Supervisors review a minimum of five cases per worker for compliance with IEVS report processing requirements. Supervisors are required to report the results of their AIM plan audits and ensure that any case error findings are corrected.

QA staff began citing the lack of IEVS, PVS, or NHR reports, as well as the lack of sign off, as procedural errors in active cases from July 2012 through December 2012. Effective January 2013, these errors are being cited dollar for dollar as significant errors. Staff has been directed to not delay benefit approval for non-receipt of the IEVS/PVS report if the customer supplied the required information to establish eligibility; however, once the IEVS/PVS report is received, staff must process the information immediately.

**New Tools**

DPSS has recently implemented the use of setting unique tasks that will enable staff to easily identify the tasks for IEVS, PVS, and NHR. These unique task names will allow staff to quickly and easily identify and process the reports. In addition, eligibility staff was recently granted access to the Enterprise Reports application which provides a link via the DPSS Intranet for accessing IEVS reports when they are unavailable in C-IV.

To assist in making sure all cases obtain IEVS reports at the yearly review, the County is also in the process of providing staff with the ability to request IEVS for their cases.

DPSS will continue to closely monitor the progress in this area and implement stronger controls as needed to ascertain that IEVS reports are properly signed and reviewed to ensure compliance with the Federal provision requirements.

**Early Results of Corrective Action Plan**

Since implementing the corrective action plan of reviewing Department Memorandums with staff, focusing Quality Assurance audits on IEVS/PVS reports; and allowing staff to use unique tasks to identify IEVS, PVS, and NHR reports, the County has seen an average 22.83% decrease in IEVS errors cited by our Quality Assurance unit during case audits.

To decrease IEVS errors further, DPSS continues to focus all supervisory and QA case review efforts on the IEVS reports.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2013**

**View of Responsible Official and Planned Corrected Actions (Continued):**

With continued task monitoring, QA audits and reminders through Department Memorandums, we expect a significant reduction in the IEVS backlog and timely processing of our IEVS abstracts.

The Internal Review Group of DPSS has been tasked with conducting an IEVS review operations audit to determine causes in relation to IEVS Reports (IEVS Applicant, New Hire, and PVS) not being processed in a timely manner and to provide recommendations for correcting these findings.

Additional training will be provided at induction and for existing eligibility staff.

**Monica Bentley, Fiscal Manager**  
Department of Public Social Services  
Telephone: (951) 958-7761  
Email: [mbentley@riversidedpss.org](mailto:mbentley@riversidedpss.org)

**Finding 2013-02**

**Program: State Administrative Matching Grant for Food Stamp Program, Temporary Assistance for Needy Families, and Medical Assistance Program**

**CFDA No.: 10.561, 93.558, and 93.778**

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

**Passed Through: California Department of Social Services, County of San Bernardino Department of Public Health, State of California Department of Social Services, California Department of Health Services, and California State Department of Aging**

**Award Year: Fiscal Year 2012-2013**

**Compliance Requirement: Payroll Control**

**Questioned Costs: None**

**Criteria:**

Per inquiry with the County and review of the General Time Study Instructions for all DPSS staff, allocated hours and non-allocated hours need to match with time sheet and time study. If the employee catches the mistake, they are able to revise their time sheet to make the correction. Management is supposed to review both documents before signing off on the time sheet and time study.

**Condition:**

During our payroll testing, we noted 16 cases out of 40 in which the non-allocable hours on the time sheet did not agree to the non-allocable hours reported on the time study; however, the daily total hours worked did agree. Per review of the General Time Study Instructions for all DPSS staff, non-allocable time is time spent away from work and includes, but is not limited to, vacation, sick leave, furlough hours, etc. For each of the 16 cases, we noted vacation, sick leave, or furlough hours were not correctly reported on the time study as non-allocable hours.

**Context:**

The conditions noted above were identified during our examination of the County's compliance with payroll controls. This appears to be an ongoing problem within the DPSS.



**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2013**

**Effect:**

This could potentially lead to over claiming of payroll expenditures.

**Cause:**

For the 16 cases, we noted vacation, sick leave, or furlough hours were not correctly reported on the time study as non-allocable hours.

**Recommendation:**

We recommend that the DPSS Human Resources (HR) Department collaborate with the County HR Department to ensure that the processing of time sheets does not occur before adequate review by supervisors. We also recommend that supervisors carefully review each employee's time study and time sheet to ensure the hours and dates reported on the time study and the time sheet match, which includes ensuring the non-allocable time on the time study is reported correctly, before the supervisors sign off on the time study and time sheet. We also recommend any time a supervisor receives a revised employee's time sheet, a revised time study also be received and reviewed.

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

We have completed the on-line time study training module that includes detailed instruction on how to reconcile time sheets to time studies. The estimated roll out date is June 2014. The County is upgrading the Human Resource Management System (HRMS) to enhance time recording capabilities. DPSS plans to assess the functionality of this upgrade with anticipation that it will provide a web-based, time and activity solution to mitigate the identified issues. This project is currently in the Request for Proposal (RFP) stage and an estimated implementation date is yet to be determined. In the meantime, DPSS continues to work with HR to identify discrepancies between time sheets and time studies.

**Contact Information of Responsible Official:**

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**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2013**

**Prior Year Financial Statement Findings**

**Finding 2012-01**

To ensure that the financial statements are free of reportable errors, the Waste Management Department (Department) should continue to record closure/post-closure and remediation cost liabilities to their appropriate accounts.

**Condition:**

We detected reportable errors during our audit and proposed material adjusting entries to closure liability and the related expense/net assets account. In February 2012, the Department hired a Supervising Accountant who identified the closure/post-closure and remediation cost liabilities that were distributed in both equity and liability accounts. In an attempt to consolidate closure/post closure and remediation cost liabilities that in past years had been allocated to both equity and liability accounts, the Department reallocated these funds into equity accounts. Correcting entries were made during the financial review process to allocate these funds to liability accounts.

**Context:**

The condition was noted while we performed our audit on the financial statements of the Waste Management Enterprise Fund.

**Effect:**

Reportable conditions exist and can continue to occur if the Department does not have adequate supervision from the Department's management.

**Cause:**

The cause is as a result of the newly hired Supervising Accountant not being properly supervised by the Department's management in the preparation of the financial statements.

**Recommendation:**

We recommend that the Department and the Auditor-Controller's Office (ACO) continue to record closure/post-closure and remediation cost liabilities to their appropriate accounts.

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

Management agrees with the recommendation.

**Contact Information of Responsible Official:**

Sandra Green, Administrative Services Director  
Waste Management Department  
Telephone: (951) 486-3200  
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**Current Year Status:**

Implemented.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2013**

**Prior Year Federal Award Findings and Questioned Costs**

**Finding 2012-02**

**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: Fiscal Year 2011-2012  
Compliance Requirement: Eligibility and Special Provisions Test  
Questioned Costs: None**

**Criteria:**

The June 2012 Office of Budget and Management (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:**

During our testing, we audited 40 CalWORKS cases to ensure that the County utilized IEVS to verify eligibility using wage information available to verify income eligibility and the amount of eligible benefits. Per the Department of Public Social Services (DPSS) policies, caseworkers are required to utilize the IEVS to verify the eligibility of individual to receive CalWORKS benefits. The IEVS reports are required to be signed by the caseworkers as evidence of their review of income eligibility within 45 calendar days of the run date printed on the IEVS abstract. Of the 40 CalWORKS case files selected for testing, we noted 9 cases where the IEVS reports were not signed by the caseworker and 12 cases where the IEVS report was signed by the caseworker but not reviewed within the 45 calendar days.

**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*. The participants under each case are still determined to be eligible during the period under our testing based on other supporting documents. As a result, there are no questioned costs.

**Cause:**

The eligibility workers did not document their use of IEVS or properly sign and date the IEVS matching report.

**Recommendation:**

The County should consider implementing stronger internal controls to ascertain that the IEVS reports are properly signed and reviewed to ensure compliance with the Federal special tests and provision requirements.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2013**

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

During the 2012 calendar year, the Riverside County DPSS instituted tighter internal controls and monitoring for the review and sign off of IEVS, Payment Verification System (PVS), and New Hire Registry (NHR) reports. This was accomplished through the issuance of various Department Memorandums (DMs) as reminders and instruction to staff of the proper handling of IEVS, PVS, and NHR reports, as well as Accuracy Improvement (AIM) plans requiring supervisory audits, and Quality Assurance (QA) reviews. Also, two new tools have been made available to assist staff in identifying tasks and accessing reports related to IEVS, PVS, and NHR.

**Instruction to Staff**

DPSS issues 5 DMs listed in the past year mandating that eligibility staff review, process, and sign off IEVS, PVS, and NHR reports within 45 calendar days from the run date on the IEVS abstract. Eligibility staff has been directed to add a finding, take any required action on the case, and journal all actions.

**AIM Plan and QA Reviews**

AIM plans were established with a focus on IEVS reports. The AIM plans require that Eligibility Supervisors review a minimum of five cases per worker for compliance with IEVS report processing requirements. Supervisors are required to report the results of their AIM plan audits and ensure that any case error findings are corrected.

QA staff began citing the lack of IEVS, PVS, or NHR reports, as well as the lack of sign off, as procedural errors in active cases from July 2012 through December 2012. Effective January 2013, these errors are being cited dollar for dollar as significant errors. Staff has been directed to not delay benefit approval for non-receipt of the IEVS/PVS report if the customer supplied the required information to establish eligibility; however, once the IEVS/PVS report is received, staff must process the information immediately.

**New Tools**

DPSS has recently implemented the use of setting unique tasks that will enable staff to easily identify the tasks for IEVS, PVS, and NHR. These unique task names will allow staff to quickly and easily identify and process the reports. In addition, eligibility staff was recently granted access to the Enterprise Reports application which provides a link via the DPSS Intranet for accessing IEVS reports when they are unavailable in C-IV.

DPSS will continue to closely monitor the progress in this area and implement stronger controls as needed to ascertain that IEVS reports are properly signed and reviewed to ensure compliance with the Federal provision requirements.

**Contact Information of Responsible Official:**

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**Current Year Status:**

Not Implemented. See Current Year **2013-01**.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2013**

**Finding 2012-03**

**Program: Temporary Assistance for Needy Families and Foster Care (Title IV-E)  
CFDA No.: 93.558 and 93.658  
Federal Agency: U.S. Department of Health and Human Services  
Passed Through: State of California Department of Social Services  
Award Year: Fiscal Year 2011-2012  
Compliance Requirement: Payroll Control  
Questioned Costs: None**

**Criteria:**

Per inquiry with the County and review of the General Time Study Instructions for all DPSS staff, allocated hours and non-allocated hours need to match with time sheet and time study. If the employee catches the mistake, they are able to revise their time sheet to make the correction. Management is supposed to review both documents before signing off on the time sheet and time study.

**Condition:**

During our payroll testing, we noted 9 cases out of 40 in which the non-allocable hours on the time sheet did not agree to the non-allocable hours reported on the time study; however, the daily total hours worked did agree. Per review of the General Time Study Instructions for all DPSS staff, non-allocable time is time spent away from work and includes, but is not limited to, vacation, sick leave, furlough hours, etc. For each of the 9 cases, we noted vacation, sick leave, or furlough hours were not correctly reported on the time study as non-allocable hours.

**Context:**

The conditions noted above were identified during our examination of the County's compliance with payroll controls. This appears to be an ongoing problem within the DPSS.

**Effect:**

This could potentially lead to over claiming of payroll expenditures.

**Cause:**

For the 9 cases, we noted vacation, sick leave, or furlough hours were not correctly reported on the time study as non-allocable hours.

**Recommendation:**

We recommend the supervisors carefully review each employee's time study and time sheet to ensure the hours and dates reported on the time study and the time sheet match, which includes ensuring the non-allocable time on the time study is reported correctly, before the supervisors sign off on the time study and time sheet. We also recommend any time a supervisor receives a revised employee's time sheet, a revised time study also be received and reviewed.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2013**

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

We concur with your recommendation. To help reduce these types of errors, we have implemented the following corrective action:

- \* Provide time study training as part of the new employee orientation and induction classes.
- \* Developed a Time Study Manual for employees to access through the Department Intranet. This manual includes detailed instruction on how to reconcile time sheets to time studies.
- \* Send time study tips and reminders via e-mail on a quarterly basis.
- \* Develop and train regional contacts throughout DPSS to help review time studies.
- \* Meet with staff, supervisors, and managers to discuss and review common errors found on time studies.

In addition, we are also in the process of creating an on-line time study training module that will be accessible to all staff and will include detailed instruction on how to reconcile time sheets to time studies. This project is scheduled to be completed and implemented by June 2013. Also being considered is the implementation of a reporting tool to advise key stakeholders of when a time sheet has been revised so that the time study will also be revised.

**Contact Information of Responsible Official:**

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**Current Year Status:**

Not Implemented. See Current Year 2013-02.

**Finding 2012-04**

**Program: ARRA – Energy Efficiency and Conservation Block Grant**  
**CFDA No.: 81.128**  
**Federal Agency: U.S. Department of Energy**  
**Passed Through: None**  
**Award Year: Fiscal Year 2011-2012**  
**Compliance Requirement: Reporting**  
**Questioned Costs: None**

**Criteria:**

ARRA 1512 and Performance and Accountability for Grants in Energy (PAGE) Performance reports require the proper contract amount and expenditures to be reported for each contracted vendor. The Federal Financial Reporting (SF-425) and PAGE reports need to be submitted on a timely basis.

**COUNTY OF RIVERSIDE, CALIFORNIA**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)**  
**YEAR ENDED JUNE 30, 2013**

**Condition:**

During our testing of the Energy Efficiency and Conservation Block Grant (EECBG) we noted there was a discrepancy between the ARRA 1512 report and supporting documentation that showed the amount of the contract for one vendor. The discrepancy was the contracted amount was reported incorrectly on the ARRA 1512 report and the PAGE reports. Additionally, the third quarter SF-425 Federal Financial Reporting and PAGE reports were not submitted within the required 30 days after the end of each reporting period.

**Context:**

The conditions noted above were identified during our examination of the County's compliance with reporting requirements.

**Effect:**

The County risks underreported expenditures related to the contracts and the agency requiring the report is not obtaining the required information in a timely manner.

**Cause:**

The EECBG Energy Manager did not properly reflect the contract amounts and did not update the ARRA 1512 report and PAGE reports such that all cumulative figures reported for the fiscal year 2011-2012 are correct. Also the Energy Manager did not submit the Federal Financial Reporting and PAGE reports on a timely basis such that the agency requiring the report might not obtain the required information in a timely manner. Also the reports were not reviewed by a supervisor before they were submitted.

**Recommendation:**

We recommend the Economic Development Agency assume the responsibility of compiling the submitted quarterly reports for the EECBG. The EECBG Energy Manager will assist the Economic Development Agency in preparing the necessary information to complete the report. All reports should be reviewed by the supervisor before they are submitted to the Federal regulatory agency to avoid any errors and mistakes.

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

Economic Development Agency (EDA) is committed to providing quality programs and ensures a high degree of effectiveness and efficiency within its operations. The EDA department established procedures and adequate controls to ensure reliability of reporting, safeguarding of assets, and compliance with laws and regulations. On a continuous basis, periodic reviews of established procedures and controls are made to ensure accurate reporting and department goals are met. EDA ensures that qualified personnel are assigned to specific work tasks.

In regards to the timely submission of the reports, a new process has been identified to ensure that any required reporting is submitted in a timely fashion. A collaborative approach has been identified and will be implemented. The EDA, Accounting and Finance division will assume the responsibility of compiling and submitting the financial reporting for the Energy Efficiency and Conservation Block Grant with assistance from the Energy Manager. The performance reports for the grant will continue to be compiled by the Energy Manager, with oversight review provided by the Deputy Director over Energy prior to submittal. In this manner, a two-pronged approach will be implemented to ensure the accuracy and timeliness of all reporting.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2013**

**Contact Information of Responsible Official:**

Janet Purchase – Energy Manager  
Economic Development Agency  
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**Current Year Status:**

Implemented.



**COUNTY OF RIVERSIDE, CALIFORNIA  
 SUPPLEMENTAL SCHEDULE OF CALIFORNIA EMERGENCY MANAGEMENT  
 AGENCY (CalEMA) AND BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS  
 FOR THE YEAR ENDED JUNE 30, 2013**

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>BSCC 610-12</b>	<b>Federal Anti-Drug Abuse Program</b>		
Personnel Services	\$ 195,559	Federal Portion	\$ 425,105
Operating Expenses	229,546	Match	-
Equipment	-		-
<b>Total Expenses</b>	<b>\$ 425,105</b>		<b>\$ 425,105</b>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>DI 10010330/065-00000-18</b>	<b>Substance Abuse Comprehensive Drug Court Implementation</b>		
Personnel Services	\$ -	Federal Portion	\$ 157,005
Operating Expenses	157,005	Match	-
Equipment	-		-
<b>Total Expenses</b>	<b>\$ 157,005</b>		<b>\$ 157,005</b>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>ZH 09010330/065-00000</b>	<b>Services for Trafficking Victims</b>		
Personnel Services	\$ 95,971	Federal Portion	\$ 174,419
Operating Expenses	78,448	Match	-
Equipment	-		-
<b>Total Expenses</b>	<b>\$ 174,419</b>		<b>\$ 174,419</b>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>ZA 09010330/065-00000</b>	<b>Anti-Drug Abuse Enforcement Recovery Act</b>		
Personnel Services	\$ 12,394	Federal Portion	\$ 85,103
Operating Expenses	59,409	Match	-
Equipment	13,300		-
<b>Total Expenses</b>	<b>\$ 85,103</b>		<b>\$ 85,103</b>

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL SCHEDULE OF CALIFORNIA EMERGENCY MANAGEMENT  
AGENCY (CaIEMA) AND BOARD OF STATE AND COMMUNITY  
CORRECTIONS GRANTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2013**

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>ZP 09010330/065-00000</b>	<b>SB678 Evidence Based Probation Supervision Recovery Act Program</b>		
Personnel Services	\$ 299,669	Federal Portion	\$ 341,001
Operating Expenses	41,332	Match	-
Equipment	-		
<b>Total Expenses</b>	<b>\$ 341,001</b>		<b>\$ 341,001</b>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>CSA 155-12</b>	<b>Juvenile Accountability Block Grants</b>		
Personnel Services	\$ 28,291	Federal Portion	\$ 25,462
Operating Expenses	-	Match	2,829
Equipment	-		
<b>Total Expenses</b>	<b>\$ 28,291</b>		<b>\$ 28,291</b>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>BSCC 155-12</b>	<b>Juvenile Accountability Block Grants</b>		
Personnel Services	\$ 99,149	Federal Portion	\$ 112,066
Operating Expenses	19,845	Match	6,928
Equipment	-		
<b>Total Expenses</b>	<b>\$ 118,994</b>		<b>\$ 118,994</b>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>VW 12310330/065-00000</b>	<b>Victim Witness Assistance Program</b>		
Personnel Services	\$ 887,983	Federal Portion	\$ 452,143
Operating Expenses	44,449	Match	480,289
Equipment	-		
<b>Total Expenses</b>	<b>\$ 932,432</b>		<b>\$ 932,432</b>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>		
<b>UV 11020330/065-00000</b>	<b>Undeserved Victim Advocacy and Outreach</b>		
Personnel Services	\$ 130,816	Federal Portion	\$ 118,228
Operating Expenses	19,471	Match	32,059
Equipment	-		
<b>Total Expenses</b>	<b>\$ 150,287</b>		<b>\$ 150,287</b>

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL SCHEDULE OF CALIFORNIA EMERGENCY MANAGEMENT  
AGENCY (CalEMA) AND BOARD OF STATE AND COMMUNITY  
CORRECTIONS GRANTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2013**

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>	
<b>W 12040330/065-00000</b>	<b>Violence Against Women Vertical Prosecution</b>	
Personnel Services	\$ 217,235	Federal Portion
Operating Expenses	28,416	Match
Equipment	-	
	<u>          </u>	
Total Expenses	<u>\$ 245,651</u>	<u>\$ 245,651</u>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>	
<b>LE 11010330/065-00000</b>	<b>Law Enforcement Specialized Units Program</b>	
Personnel Services	\$ 76,451	Federal Portion
Operating Expenses	10,791	Match
Equipment	-	
	<u>          </u>	
Total Expenses	<u>\$ 87,242</u>	<u>\$ 87,242</u>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>	
<b>LE 121020330/065-00000</b>	<b>Law Enforcement Specialized Units Program</b>	
Personnel Services	\$ 46,540	Federal Portion
Operating Expenses	26,107	Match
Equipment	-	
	<u>          </u>	
Total Expenses	<u>\$ 72,647</u>	<u>\$ 72,647</u>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>	
<b>AF 11010330</b>	<b>Aftercare Treatment Services Program</b>	
Personnel Services	\$ 3,617	Federal Portion
Operating Expenses	-	Match
Equipment	-	
	<u>          </u>	
Total Expenses	<u>\$ 3,617</u>	<u>\$ 3,617</u>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>	
<b>RT 10020330/065-00000</b>	<b>Residential Substance Abuse Treatment Program Grant</b>	
Personnel Services	\$ 111,079	Federal Portion
Operating Expenses	-	Match
Equipment	-	
	<u>          </u>	
Total Expenses	<u>\$ 111,079</u>	<u>\$ 111,079</u>

**COUNTY OF RIVERSIDE, CALIFORNIA  
 SUPPLEMENTAL SCHEDULE OF CALIFORNIA EMERGENCY MANAGEMENT  
 AGENCY (CalEMA) AND BOARD OF STATE AND COMMUNITY  
 CORRECTIONS GRANTS (Continued)  
 FOR THE YEAR ENDED JUNE 30, 2013**

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>	
<b>US 11A40330/065-00000</b>	<b>Project Safe Neighborhoods</b>	
Personnel Services	\$ 12,233	Federal Portion
Operating Expenses	814	Match
Equipment	-	
	<hr/>	
Total Expenses	<b>\$ 13,047</b>	<b>\$ 13,047</b>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>	
<b>2010-1085/065-00000</b>	<b>Homeland Security Operation Stonegarden</b>	
Personnel Services	\$ 5,591	Federal Portion
Operating Expenses	12,360	Match
Equipment	45,168	
	<hr/>	
Total Expenses	<b>\$ 63,119</b>	<b>\$ 63,119</b>

<b>Grant #/Pass-Through Grantor</b>	<b>Description</b>	
<b>2011-1077/065-00000</b>	<b>Operation Stonegarden</b>	
Personnel Services	\$ 142,839	Federal Portion
Operating Expenses	14,977	Match
Equipment	103,053	
	<hr/>	
Total Expenses	<b>\$ 260,869</b>	<b>\$ 260,869</b>

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL PROGRAMS SCHEDULE FOR OFFICE ON AGING  
STATE DEPARTMENT OF AGING GRANTS  
FOR THE YEAR ENDED JUNE 30, 2013**

County Program Title	CFDA No.	PASS-THROUGH ENTITY IDENTIFYING NO.	Federal		State		
			Expenditures	Pass-Through to Subrecipients	Expenditures	Pass-Through to Subrecipients	
							County Funded
<b>DEPARTMENT OF LABOR</b>							
<i>Pass-Through California State Department of Aging</i>							
Senior Community Service Employment Program (SCSEP)	17.235	TV-1213-21/AD 22866-12-55-A-6	\$ 782,375	-	\$ -	-	\$ -
<b>TOTAL DEPARTMENT OF LABOR</b>			<u>782,375</u>	-	-	-	-
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							
<i>Pass-Through California State Department of Aging</i>							
Special Programs for the Aging - Title VII, Chapter 3	93.041	AP-1213-21	28,223	-	-	-	-
Special Programs for the Aging - Title VII, Chapter 2	93.042	AP-1213-21	66,711	66,711	-	-	-
Special Programs for the Aging - Title III Part D	93.043	AP-1213-21	97,968	-	-	-	-
Special Programs for the Aging - Title III Part B	93.044	AP-1213-21	2,143,409	587,376	-	-	-
Special Programs for the Aging - Title III Part C	93.045	AP-1213-21	2,993,633	2,186,887	287,346	279,828	-
National Family Caregivers Support - Title III-E	93.052	AP-1213-21	692,241	198,466	-	-	-
Nutrition Services Incentive Program (NSIP)	93.053	AP-1213-21	442,925	436,888	-	-	-
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>6,465,110</u>	<u>3,476,328</u>	<u>287,346</u>	<u>279,828</u>	-
Medical Assistance Program (Medicaid Title XIX)	93.778	MS-1213-24	506,750	-	506,750	-	-
Health Care Financing Research, Demonstrations, and Evaluations (HCFA Research)	93.779	HI-1213-21	175,568	164,088	305,811	285,300	-
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>7,147,428</u>	<u>3,640,416</u>	<u>1,099,907</u>	<u>565,128</u>	-
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							
<i>Pass-Through California Department of Aging</i>							
Ombudsman Volunteer Recruitment Initiative SDF	N/A	AP 1213-21	-	-	43,438	43,438	-
Ombudsman Volunteer Recruitment Initiative SNFOAF	N/A	AP 1213-21	-	-	101,278	101,278	-
<b>TOTAL CALIFORNIA STATE DEPARTMENT OF AGING (PASS-THROUGH AND DIRECT GRANTS)</b>			<u>7,929,803</u>	<u>3,640,416</u>	<u>1,244,623</u>	<u>709,844</u>	-

**COUNTY OF RIVERSIDE, CALIFORNIA  
 SUPPLEMENTAL PROGRAMS SCHEDULE FOR OFFICE ON AGING  
 STATE DEPARTMENT OF AGING GRANTS (Continued)  
 FOR THE YEAR ENDED JUNE 30, 2013**

County Program Title	CFDA No.	PASS-THROUGH ENTITY IDENTIFYING NO.	Federal		State	
			Expenditures	Pass-Through to Subrecipients	Expenditures	Pass-Through to Subrecipients
<b>DEPARTMENT OF AGRICULTURE</b>						
<i>Pass-Through California Department of Food and Agriculture</i>						
Senior Farmers Market Nutrition Program	10.576	N/A	44,280	-	-	-
<b>NATIONAL SENIOR SERVICE CORPORATION</b>						
<i>Pass-Through Corporation for National and Community Service</i>						
Retired and Senior Volunteer Program	94.002	13SRPCA013	62,276	-	-	-
<i>Pass-Through Riverside County Children and Families Commission</i>						
First Five-Grandparent Raising Grandchildren		13202 OP	-	-	-	281,694
<i>Pass-Through Department of Mental Health</i>						
Prevention and Early Intervention (PEI) Care Pathway PEI Care Link		440-8855 and 440-8856	-	-	-	556,278
<b>Total</b>			<b>\$ 8,036,359</b>	<b>\$ 3,640,416</b>	<b>\$ 1,244,623</b>	<b>\$ 709,844</b>
						<b>\$ 837,972</b>