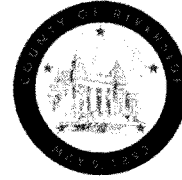


SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM
2.11
(ID # 6756)

MEETING DATE:
Tuesday, April 24, 2018

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Single Audit Report for the Year Ended June 30, 2017,
District: All. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file the attached Single Audit Report.

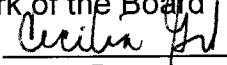
ACTION: Consent


Paul A. Angulo, County Auditor-Controller 4/4/2018

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Perez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley
Nays: None
Absent: None
Date: April 24, 2018
xc: Auditor

Kecia Harper-Ihem
Clerk of the Board
By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
NET COUNTY COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
SOURCE OF FUNDS: N/A			Budget Adjustment: No	
			For Fiscal Year: 2017-2018	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

The Single Audit Act of 1984 as amended in 1996 requires the County of Riverside to have an independent audit of the awards received by the Federal Government to determine whether it complied with the requirements described in the U.S. Office of Management and Budget (OMB) Circular 133 *Compliance Supplement*. Specifically, federal awards that could have a direct and material effect on each of the County of Riverside's major federal programs for the year ended June 30, 2017.

The independent audit firm contracted to perform the single audit has expressed an opinion for each of the County of Riverside's major federal programs. The opinions and related findings are expressed in the body of the attached audit report.

Impact on Residents and Businesses

There is no impact on citizens and businesses. The report is solely for the information and use of 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.

ATTACHMENT A. Single Audit Report for the Year Ended June 30, 2017


 Stephanie Perez, Principal Management Analyst 4/18/2018

**COUNTY OF RIVERSIDE,
CALIFORNIA**

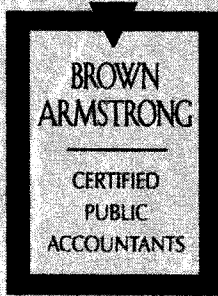
**SINGLE AUDIT REPORT
(UNIFORM GUIDANCE)**

**FOR THE YEAR ENDED
JUNE 30, 2017**

**COUNTY OF RIVERSIDE, CALIFORNIA
SINGLE AUDIT REPORT
(UNIFORM GUIDANCE)
FOR THE YEAR ENDED JUNE 30, 2017**

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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

BAKERSFIELD OFFICE

(MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

10 RIVER PARK PLACE
EAST SUITE 208
FRESNO, CA 93720
TEL 559.476.3592

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92653
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT
AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 21, 2017.

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

Compliance and Other Matters

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

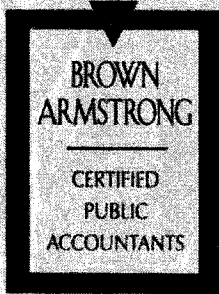
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 21, 2017



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE, SUPPLEMENTAL SCHEDULE OF CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES) AND BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC) GRANTS, AND SUPPLEMENTAL SCHEDULE OF CALIFORNIA STATE DEPARTMENT OF AGING GRANTS

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) *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, 2017. 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 that received \$81,878,557 in federal awards, which is not included in the Schedule of Expenditures and Federal Awards during the year ended June 30, 2017. 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 Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

10 RIVER PARK PLACE
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SUITE 150
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REGISTERED with the Public Company
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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.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 21, 2017, 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 Commission of Riverside County (the Commission) for the year ended June 30, 2017. 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 Office of Emergency Services (CalOES) and Board of State and Community Corrections (BSCC) Grants, and Supplemental Programs Schedule for Office on Aging State Department of Aging Grants are presented for purposes of additional analysis as required by the Uniform Guidance 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 Office of Emergency Services (CalOES) and Board of State and Community Corrections (BSCC) Grants, and Supplemental Programs Schedule for Office on Aging State Department of Aging Grants are fairly stated in all material respects in relation to the basic financial statements as a whole.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
March 28, 2018

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through California Department of Aging</i> State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.551	SP-1516-21 and SP1617-21	\$ 84,498	\$ -
<i>Passed through California Department of Social Services</i> State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.551	N/A	42,210,016	-
Subtotal - SNAP Cluster			<u>42,304,514</u>	<u>-</u>
<i>Passed through California Department of Education</i> National School Lunch Program (NSLP)	10.555	02148-SN-33-R	377,001	-
<i>Passed through California Department of Public Health</i> Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	13-20527 and 15-10105	19,627,408	-
<i>Passed through California Department of Food and Agriculture</i> Senior Farmers Market Nutrition Program	10.576	PSA21	35,000	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>62,343,921</u>	<u>-</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through Riverside County Economic Development Agency</i> Community Development Block Grants/Entitlement Grants	14.218	301-1000087	7,986,544	5,247,126
Community Development Block Grants/Entitlement Grants- 3rd Party Loans	14.218	301-1000087	2,531,127	-
Subtotal - Community Development Block Grants/Entitlement Grants			<u>10,517,671</u>	<u>5,247,126</u>
Emergency Solutions Grant Program	14.231	301-1000087	793,210	747,264
<i>Passed through Department of Public Social Services</i> Shelter Plus Care	14.239	CA1017C9D081000	103,437	103,437
<i>Passed through Riverside County Economic Development Agency</i> HOME Investment Partnership Program	14.239	301-1000087	1,043,839	814,274
HOME Investment Partnership Program - 3rd Party Loans	14.239	301-1000087	1,962,375	-
Subtotal - HOME Investment Partnership Program			<u>3,006,214</u>	<u>814,274</u>
<i>Passed through Riverside County Department of Public Social Services</i>				
		CA0664L9D081502, CA0665L9D081404, CA0665L9D081505, CA0665L9D081401, CA0665L9D081502, CA0670L9D081508, CA0674L9D081407, CA0674L9D081508, CA0675L9D081508, CA0675L9D081609, CA0675L9D081508, CA0679L9D081407, CA0679L9D081508, CA0682L9D081407, CA0682L9D081508, CA0683L9D081508, CA0684L9D081407, CA0684L9D081508, CA06813L9D081405, CA0687L9D081403, CA0875L9D081504, CA0935L9D081506, CA0935L9D081607, CA0936L9D081506, CA1055L9D081404, CA1055L9D081505, CA1055L9D081404, CA1055L9D081505, CA1134L9D081403, CA1136L9D081403, CA1136L9D081504, CA1221L9D081402, CA1244L9D081401, CA1244L9D081502, CA1263L9D081401, CA1263L9D081401, CA1263L9D081502, CA1266L9D081401, CA1266L9D081502, CA1364L9D081400, CA1364L9D081501, CA1365L9D081400, CA1365L9D081501, CA1367L9D081400, CA1367L9D081501, CA1368L9D081400, CA1368L9D081501, CA1449L9D081500, and CA1450L9D081500	11,083,300	8,869,972
Continuum of Care Program	14.267			
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>26,503,832</u>	<u>15,782,073</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Passed through Alcohol, Tobacco, Firearms & Explosives</i> Alcohol, Tobacco, Firearm Task Force	16.XXX	N/A	11,660	-
<i>Passed through Drug Enforcement Agency</i> Domestic Cannabis Eradication Program	16.XXX	N/A	74,905	-
<i>Passed through Federal Bureau of Investigation</i> Inland Regional Apprehension Team (IRAT)	16.XXX	N/A	16,730	-
Inland Regional Corruption Task Force	16.XXX	N/A	13,457	-
Joint Terrorism Task Force	16.XXX	N/A	12,920	-
Regional Computer Forensic Lab	16.XXX	N/A	13,697	-
<i>Passed through U.S. Marshall's Service</i> Joint Law Enforcement Operations (JLEO)	16.111	JLEO-16-0092 and JLEO-17-0092	30,831	-
<i>Passed through Bureau of Justice Assistance</i> Services for Trafficking Victims	16.320	2015-VT-BX-K053	273,913	-
Adult Drug Court	16.385	N/A	31,334	-
<i>Passed through California Office of Emergency Services & Board of State and Community Corrections</i> Juvenile Accountability Block Grants	16.523	BSCC 155-15	28,533	-
<i>Passed through California Office of Violence Against Women</i> Legal Assistance for Victims	16.524	956124556	26,753	-

[1] N/A – Not Applicable

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, 2017**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
<i>Passed through California Office of Emergency Services & Board of State and Community Corrections</i>				
Crime Victim Assistance	16.575	HA16-03-0330, HA15-02-0330, VW16-35-0330 and XC16-01-0330	2,544,648	-
<i>Passed through California Office of Violence Against Women</i>				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2015-WE-AX-0005	350,632	-
<i>Passed through California Office of Emergency Services & Board of State and Community Corrections</i>				
Residential Substance Abuse Treatment for State Prisoners	16.593	065-00000/RT 10020330	164,403	-
<i>Direct Programs</i>				
State Criminal Alien Assistance Program	16.606	N/A	905,504	-
<i>Passed through City of Riverside</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	27,277	-
<i>Passed through Riverside County Sheriff's Office</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	201-DJ-BX-0213	13,637	-
Subtotal - Edward Byrne Memorial Justice Assistance Grant Program			40,914	-
<i>Direct Programs</i>				
Equitable Sharing Program	16.922	N/A	1,200,464	-
TOTAL U.S. DEPARTMENT OF JUSTICE			5,741,108	-
U.S. DEPARTMENT OF LABOR				
<i>Passed through California Department of Aging</i>				
Senior Community Service Employment Program (SCSEP)	17.235	TV-1617-21	757,561	-
<i>Passed through California Employment Development Department</i>				
Workforce Investment Act (WIA) Adult Program	17.258	201.202.500	6,877,862	-
WIA Youth Activities	17.259	301	5,797,295	4,593,661
WIA Dislocated Worker Formula Grants	17.278	501,502	5,573,769	-
Subtotal - WIA Cluster			18,249,026	4,593,661
<i>Passed through San Bernardino WDD</i>				
WIA National Emergency Grants	17.277	677	332,156	-
<i>Passed through Riverside County Economic Development Agency</i>				
Workforce Innovation Fund	17.283	IF-23400-12-60-A-6	402,111	177,365
TOTAL U.S. DEPARTMENT OF LABOR			19,740,854	4,771,026
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Direct Programs</i>				
Airport Improvement Program	20.105	N/A	428,270	-
<i>Direct Programs</i>				
Highway Planning and Construction	20.205	ATPL-5956(247), BRLO-5956 (225,226,227,228,229), BRLS-5956(200,231,238), BRLSZ-5956 (192), CMTCIFL- 5956(193), CMTCIFL-5956 (193,217), CMTCIFLN- 5956(188), FS 103: CML-5956(188), FS 108: 0103 (130), FS 115: 0103 (103), FS 120: BPMP-5956(224), FS 134: HRRRL-5956(219), FS 156: ATPL-5956(247), FS 190: CMTCIFL-5956(217), HSIPL- 5956(190,218,236,237), HSIPL-5956(247,237), N85-N67 ATPLNI-5956(251), PNRSTGIL-5956(178), STPLN-5956 (235) and STPLN-5956(237,195,201,209,234,235,240)	35,630,242	-
<i>Passed through California Office of Traffic Safety</i>				
State and Community Highway Safety	20.600	OP1707	855,055	-
National Priority Safety Program	20.616	DI 1621, DI 1622 and DI 1708	562,080	-
<i>Passed through California Office of Traffic Safety and U.S. Department of Alcohol Beverage Control</i>				
National Priority Safety Program	20.616	N/A	16,052	-
Subtotal - Highway Safety Cluster			1,433,187	-

[1] N/A – Not Applicable

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, 2017**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
<i>Passed through California Office of Traffic Safety</i> Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL1604	40,859	-
<i>Passed through California Office of Traffic Safety, County of Riverside</i> Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	N/A	516,222	-
Subtotal - Minimum Penalties for Repeat Offenders for Driving While Intoxicated			657,081	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			38,148,780	-
U.S. ENVIRONMENTAL PROTECTION AGENCY				
<i>Passed through California Division of Water Quality</i> Headquarters and Regional Underground Storage Tanks Program	66.816	12-008-250	336,385	-
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			336,385	-
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through California Department of Rehabilitation</i> Rehabilitation Services - Vocational Rehabilitation Grants to States	84.125	29686 Regis#EP1230287	368,354	-
TOTAL U.S. DEPARTMENT OF EDUCATION			368,354	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through National Association of County and City Health Officials (NACCHO)</i> Medical Reserve Corps Small Grant Program	93.008	N/A	1,249	-
<i>Passed through California Department of Aging</i> Special Programs for the Aging - Title VII, Ch 3-Prgm for Prevention of Elder Abuse, Neglect and Exploitation	93.041	AP-1617-21	26,813	-
Special Programs for the Aging - Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1617-21	66,302	66,302
Special Programs for the Aging - Title III, Part D-Disease Prevention and Health Promotion Services	93.043	AP-1617-21	117,441	-
Special Programs for the Aging - Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	AP-1617-21	2,339,077	525,055
Special Programs for the Aging - Title III, Part C-Nutrition Services	93.045	AP-1617-21	3,258,929	2,977,907
Nutrition Service Incentive Program (NSIP)	93.053	AP-1617-21	393,755	393,755
Subtotal - Aging Cluster			5,991,761	3,896,717
National Family Caregiver Support, Title III, Part E	93.052	AP-1617-21	759,911	170,222
<i>Passed through California Department of Public Health - Emergency Preparedness Office</i> Public Health Emergency Preparedness	93.069	14-10531	519,472	-
<i>Passed through California Department of Aging</i> Medical Enrollment Assistance Program	93.071	MI-1415-21 and MI-1517-21	370,953	221,493
<i>Passed through California Department of Social Services</i> Guardianship Assistance	93.090	N/A	2,872,930	-
<i>Passed through California Department of Mental Health</i> Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	1U79SM062464-01	962,952	-
<i>Passed through California Department of Health Services</i> Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1U52PS004656	230,765	-
<i>Passed through California Department of Mental Health</i> Projects for Assistance in Transition from Homelessness (PATH)	93.150	2X06SM016005-12	313,012	-
<i>Passed through California Department of Public Health</i> Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	14-10029	148,069	-
Family Planning - Services	93.217	16-10214	123,979	-
<i>Passed through California Family Health Council</i> Family Planning - Services	93.217	754-5320-71209-15	353,348	-
Subtotal - Family Planning - Services			477,327	-

[1] N/A – Not Applicable

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, 2017**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
<i>Passed through California Department of Health Services</i> Immunization Cooperative Agreements	93.268	13-20305	482,777	-
<i>Passed through California Department of Public Health - Emergency Preparedness Office</i> Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	14-10531	1,412,225	-
<i>Passed through State Emergency Medical Services Authority</i> Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	EMS-1257	130,000	-
Subtotal - Centers for Disease Control and Prevention - Investigations and Technical Assistance			1,542,225	-
<i>Passed through California Department of Aging</i> State Health Insurance Assistance Program	93.324	HI-1617-21	225,978	225,978
<i>Passed through California Department of Health Services</i> Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	201533 and 15-10166	1,455,803	-
<i>Passed through California Department of Social Services</i> Affordable Care Act (ACA) for New and Expanded Services under the Health Center Program	93.527	N/A	125,885	-
<i>Passed through California Department of Social Services</i> Promoting Safe and Stable Families	93.556	N/A	1,620,827	-
Temporary Assistance for Needy Families (TANF)	93.558	N/A	130,101,159	-
<i>Passed through California Department of Child Support Services</i> Child Support Enforcement	93.563	N/A	23,945,770	23,945,770
<i>Passed through California Department of Social Services</i> Refugee and Entrant Assistance - State Administered Programs	93.566	N/A	219,445	-
<i>Passed through California Department of Community Services and Development</i> Low-Income Home Energy Assistance Program	93.568	15B-3029	508,738	-
Low-Income Home Energy Assistance Program	93.568	16B-4028	6,292,148	-
Low-Income Home Energy Assistance Program	93.568	17B-3028	1,272,875	-
Subtotal - Low-Income Home Energy Assistance Program			8,073,761	-
<i>Passed through California Department of Community Services and Development</i> Community Services Block Grant (CSGB)	93.569	16F-5032	1,409,083	-
Community Services Block Grant (CSGB)	93.569	17F-2032	1,654,257	-
Subtotal - Community Services Block Grant (CSGB)			3,063,340	-
Community Services Block Grant - Discretionary Awards	93.570	16F-5520	32,078	-
<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	1,839,979	-
<i>Passed through California Department of Aging</i> Financial Alignment Grant	93.626	FA-1516-21	56,590	46,165
<i>Passed through California Department of Social Services</i> Child Welfare Services - State Grants	93.645	N/A	2,650,191	-
Foster Care - Title IV-E	93.658	75-1546-0-1-609	46,174,206	-
Adoption Assistance	93.659	N/A	32,137,610	-
Social Services Block Grant	93.667	N/A	8,844,930	-
Chafee Foster Care Independence Program	93.674	N/A	686,816	-
<i>Passed through California Department of Health Care Services</i> Children's Health Insurance Program	93.767	N/A	1,140,164	-

[1] N/A – Not Applicable

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, 2017**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
<i>Passed through California Department of Health Care Services Medical Assistance Program</i>	93.778	N/A	7,455,723	279,011
<i>Passed through California Department of Social Services Medical Assistance Program</i>	93.778	N/A	135,400,061	-
Subtotal Medicaid Cluster			<u>142,855,784</u>	<u>279,011</u>
<i>Passed through California Department of Public Health - Emergency Preparedness Office National Bioterrorism Hospital Preparedness Program</i>	93.889	14-10531	730,116	-
<i>Passed through State Emergency Medical Services Authority National Bioterrorism Hospital Preparedness Program</i>	93.889	15-10584	138,548	-
Subtotal National Bioterrorism Hospital Preparedness Program			<u>868,664</u>	<u>-</u>
<i>Passed through San Bernardino County Department of Public Health HIV Emergency Relief Project Grants</i>	93.914	17-80	949,636	-
<i>Passed through California Department of Public Health HIV Care Formula Grants</i>	93.917	16-10854	4,735	-
HIV Prevention Activities - Health Department Based	93.940	14-10855, 15-10944, 15-11069 and 15-10793	2,976,337	-
<i>Passed through California Department of Mental Health Block Grants for Community Mental Health Services</i>	93.958	3B09SM010005-13	3,101,510	-
<i>Passed through California Department of Alcohol and Drug Block Grants for Prevention and Treatment of Substance Abuse</i>	93.959	10-NNA33	10,232,134	-
<i>Passed through California Department of Public Health Maternal and Child Health Services Block Grant to the States</i>	93.994	201533	476,530	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>438,743,821</u>	<u>28,851,658</u>
NATIONAL SENIOR SERVICE CORPORATION				
<i>Passed Through Corporation for National and Community Service Retired and Senior Volunteer Program</i>	94.002	16SRPC006	64,582	-
TOTAL NATIONAL SENIOR SERVICE CORPORATION			<u>64,582</u>	<u>-</u>
OFFICE OF NATIONAL DRUG CONTROL POLICY				
<i>Direct Program High Intensity Drug Trafficking Areas Program</i>	95.001	HIDTA15 G15LA007A and HIDTA16 G16LA007A	1,283,756	-
TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY			<u>1,283,756</u>	<u>-</u>
SOCIAL SECURITY ADMINISTRATION				
<i>Direct Program Social Security Administration</i>	96.000	N/A	192,600	-
TOTAL SOCIAL SECURITY ADMINISTRATION			<u>192,600</u>	<u>-</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>U.S. Secret Service</i>	97.XXX		1,724	-
<i>Passed through Riverside County Department of Public Social Services Emergency Food and Shelter National Board Program</i>	97.024	Phase 31 LRO 082000-075/082000-109/082000-111/082000-113/082000-169	152,104	-
<i>Passed through California Office of Emergency Services (CalOES) Hazard Mitigation Grant Program</i>	97.039	DR-1810	152,732	-
Emergency Management Performance Grants	97.042	2015-0049	852,905	278,885
<i>Passed through California Office of Emergency Services (CalOES) Homeland Security Grant Program</i>	97.067	065-00000, 2014-00093 and 2015-00078	1,362,973	836,554
<i>Passed through Governor's Office of Homeland Security Homeland Security Grant Program</i>	97.067	N/A	639,999	-
<i>Passed through City of Riverside Homeland Security Grant Program</i>	97.067	985-62000	56,000	-
<i>Passed through Riverside County Emergency Management Department Homeland Security Grant Program</i>	97.067	2014-SS-00093 and 2015-00078	299,341	299,341
Subtotal - Homeland Security Grant Program			<u>2,388,313</u>	<u>1,135,895</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>3,547,378</u>	<u>1,414,780</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS, EXCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			<u>\$ 596,015,371</u>	<u>\$ 50,819,537</u>
FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through Riverside County Economic Development Agency Community Development Block Grants - 3rd Party Loans</i>	14.218	301-1000087	\$ 26,893,813	\$ -
HOME Partnership Investment Program - 3rd Party Loans	14.239	301-1000087	52,218,307	-
TOTAL FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			<u>79,111,920</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS, INCLUDING LOANS CARRIED FORWARD FROM PRIOR YEAR			<u>\$ 675,127,291</u>	<u>\$ 50,819,537</u>

[1] N/A – Not Applicable

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, 2017**

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, which is separately audited and reported on in accordance with the U.S. Office of Management and Budget (OMB) Uniform Guidance. 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. Indirect Cost Rate

The County has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

F. Loans Outstanding

The following programs had federally-funded loans outstanding at June 30, 2017 and 2016:

CFDA Number	Program Title	Amount Outstanding				June 30, 2017
		July 1, 2016	New Loans	Loan Payments	Forgiven	
14.218	Community Development Block Grant/Entitlement Grants	\$ 26,893,613	\$ 2,531,127	\$ (322,985)	\$ (630,825)	\$ 28,470,930
14.239	HOME Investment Partnerships Program	52,218,307	1,962,375	(556,628)	(652,027)	52,972,027

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017**

I. SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Nutrition Assistance Program
14.239	HOME Investment Partnership Program
14.267	Continuum of Care Program
20.205	Highway Planning and Construction
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.645	Child Welfare Services - State Grants
93.958	Block Grants for Community Mental Health Services
97.067	Homeland Security Grant Program

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

II. FINANCIAL STATEMENT FINDINGS

None noted.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017**

I. FINANCIAL STATEMENT FINDINGS

Finding 2016-001 – Information Technology (IT) Finding

Condition:

The County's user access review procedures do not include user accounts across all categories, and are not fully documented. Also, requests for user account disables/removals within PeopleSoft, as well as its associated Oracle databases and Linux-based operating systems, are not consistently submitted within a reasonable timeframe following a termination. Lastly, the password requirement settings for the PeopleSoft Oracle databases and Linux-based operating systems are not configured to match the password policy defined in the Information Security Standard.

Criteria:

The County should have a process in place to regularly review user access accounts and permissions within all applications. The process for removing user accounts for terminated employees for non-PeopleSoft user accounts should be completed timely. Password requirements for the Oracle Database and Linux-based operating systems should be configured to match the password policy defined in the "Information Security Standard."

Cause of Condition:

Periodic user access reviews for PeopleSoft systems are not performed. The process for removing user accounts for terminated employees for the Oracle Database and Linux-based operating systems were not consistently submitted in a reasonable timeframe following termination. Password requirements for the Oracle Database and Linux-based operating systems are not configured to match the password policy defined in the "Information Security Standard."

Effect of Condition:

Failure to perform reviews of user accounts within these categories increases the risk that such user accounts may have access to system functions that are not commensurate with their current responsibilities or purposes, and that unneeded or unauthorized user accounts are not identified and removed or disabled on a timely basis. Failure to notify Security Administrators of terminations in a timely manner increases the risk that a terminated employee's user accounts within the various PeopleSoft systems remain active beyond the date of their termination. Such user accounts represent a security risk as they could allow unauthorized access to PeopleSoft or its supporting systems in the event that the user accounts are compromised or somehow utilized by the terminated employee. This therefore increases the risk of unauthorized transactions and unauthorized changes to the PeopleSoft systems themselves. Certain passwords are not up to the standards of the policy and an unauthorized user may be able to access the programs. The combination of these conditions could have a negative impact on the effectiveness of the logical security in place at the County.

Recommendation:

Firstly, it is recommended that the County modify its PeopleSoft user account review procedures to include all user account types, including system/service, contractor, web vendor, and special district accounts, as well as all user accounts utilized by County IT staff (i.e., both individual and personal user accounts, as well as any shared user accounts), to ensure that no unneeded or unauthorized user accounts within these categories exist, and that the permissions assigned within the systems are appropriate. Furthermore, it is recommended that these reviews are fully documented within a ticketing or

COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

Recommendation (Continued):

change management database, with the appropriate departmental staff (e.g., Departmental Security Liaisons, department heads) confirming the lists of user accounts to be modified or removed, as well as certification from the Security Administrators performing the associated modifications and/or removals that the process has been completed.

Secondly, it is recommended that County departments notify Human Resources (HR) immediately when a termination date is set (and that HR then immediately enter the termination data into PeopleSoft Human Resource Management System (HRMS)) and submit any associated request forms related to removing the terminated employee's access rights within the various PeopleSoft systems at the same time, so that the associated user accounts can be immediately and promptly disabled or removed. It is suggested that this timeline is also followed when a termination date for an internal County IT employee is set in order to ensure that the Security Administrators of the various PeopleSoft systems, including the Oracle databases and Linux-based operating systems, are immediately informed of such terminations. As with non-IT terminations, all requests for the removal of access rights for terminated internal IT staff, whether within the PeopleSoft application itself or its supporting systems, should be fully documented, whether via request forms or in a ticketing or change management database.

Lastly, it is recommended that the County examine and revise where appropriate the password configuration for Oracle databases and Linux-based operating systems and the Password Policy within the "Information Security Standard" document to ensure that strong password requirements have been implemented.

Management Response:

The County does not currently have a process in place to regularly review user access accounts and permissions within the PeopleSoft systems.

The County concurs with this recommendation. The special districts are already included in the County wide audit. Along with the regular audit request to the Auditor Controller's Office we will now be asking the Auditor Controller's Office to review all Web Vendor access. We are also asking the Auditor Controller's Office to incorporate a notification to us via our ticketing system for all vendor terminations. All departments are now also required to review all contractor access for their departments. All requests for account modifications are to be tracked by our ticketing system.

Also, it was noted during our review of the termination procedures that the County does not consistently follow the documentation procedure for requesting and documenting the completion of the termination actions for non-PeopleSoft systems such as database and operating system accounts.

The County concurs with this recommendation. We are reminding our department liaisons of their responsibility to submit all access termination paperwork as soon as they become aware of a termination. They are to submit the request via our ticketing system. This will allow us to track the documentation regarding the termination.

Lastly, during our examination of the password requirement settings within PeopleSoft Financials and Human Resources Management System (HRMS), Oracle Database for PeopleSoft Financials and HRMS, and the AIX operating systems, it was noted that they are not in line with the Password Policy as stated in the County's "Information Security Standard" document.

Although the password requirement settings for the PeopleSoft Financials and HRMS systems have been amended to align with the Password Policy within the "Information Security Standard," the password requirement settings for the PeopleSoft Oracle databases as well as those for the Linux

COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

Management Response (Continued):

based operating systems on which the databases run are not in line with the "Information Security Standard." The Oracle Database settings for the default profile are set to expire within 90 days. The Oracle Database setting for default profile is set to lock out after five failed attempts. We are in the process of updating the Oracle Database settings for all profiles to limit the reuse of the past five passwords. We are in the process of updating all the Linux-based operating system settings notated to meet the policy.

Current Year Status:

Implemented.

II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

**COUNTY OF RIVERSIDE, CALIFORNIA
SUPPLEMENTAL SCHEDULE OF CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES)
AND BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC) GRANTS
FOR THE YEAR ENDED JUNE 30, 2017**

Grant No./Pass-Through Grantor No.	Pass-Through Entity	Description			
HA16-03-0330/065-00000-16	CalOES	Human Trafficking Advocacy Program			
Personnel Services		\$ 133,734	Federal Portion	\$ 106,986	
Operating Expenses		-	Match	26,748	
Equipment		-			
		<u>\$ 133,734</u>		<u>\$ 133,734</u>	
VT15-BX-K053/065-00000-16	CalOES	Enhanced Collaborative Model to Combat Human Trafficking: Enhancement of Established Human Trafficking Task Forces			
Personnel Services		\$ 56,113	Federal Portion	\$ 44,891	
Operating Expenses		-	Match	11,222	
Equipment		-			
		<u>\$ 56,113</u>		<u>\$ 56,113</u>	
VW16-35-0330/065-00000-16	CalOES	Victim Witness Assistance Program			
Personnel Services		\$ 1,820,791	Federal Portion	\$ 1,798,497	
Operating Expenses		403,141	Match	425,435	
Equipment		-			
		<u>\$ 2,223,932</u>		<u>\$ 2,223,932</u>	
XC16-01-0330/065-00000-16	CalOES	County Victim Services Program			
Personnel Services		\$ 460,285	Federal Portion	\$ 594,272	
Operating Expenses		282,612	Match	148,625	
Equipment		-			
		<u>\$ 742,897</u>		<u>\$ 742,897</u>	
2015-0049	CalOES	Emergency Management Performance Grant			
Personnel Services		\$ 161,703	Federal Portion	\$ 294,745	
Operating Expenses		427,786	Match	294,744	
Equipment		-			
		<u>\$ 589,489</u>		<u>\$ 589,489</u>	
2015-00078/	CalOES	State Homeland Security Program			
Personnel Services		\$ 118,840	Federal Portion	\$ 542,171	
Operating Expenses		423,331	Match	-	
Equipment		-			
		<u>\$ 542,171</u>		<u>\$ 542,171</u>	
15 CHOG/2015-00078	CalOES	Countywide HazMat Operation Group (CHOG)			
Personnel Services		\$ -	Federal Portion	\$ 27,488	
Operating Expenses		-	Match	-	
Equipment		27,488			
		<u>\$ 27,488</u>		<u>\$ 27,488</u>	
14 SHSP	CalOES	State Homeland Security Program (SHSP)			
Personnel Services		\$ -	Federal Portion	\$ 45,446	
Operating Expenses		-	Match	-	
Equipment		45,446			
		<u>\$ 45,446</u>		<u>\$ 45,446</u>	

**COUNTY OF RIVERSIDE, CALIFORNIA
SUPPLEMENTAL SCHEDULE OF CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES)
AND BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC) GRANTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017**

Grant No./Pass-Through Grantor No.	Pass-Through Entity	Description		
15 SHSP/2015-00078	CalOES	State Homeland Security Program (SHSP)		
Personnel Services		\$ -	Federal Portion	\$ 95,873
Operating Expenses		-	Match	-
Equipment		95,873		
		<u>\$ 95,873</u>		<u>\$ 95,873</u>
BSCC 155-15	BSCC	Juvenile Accountability Block Grants (JABG)		
Personnel Services		\$ 17,011	Federal Portion	\$ 25,363
Operating Expenses		11,522	Match	3,170
Equipment		-		
		<u>\$ 28,533</u>		<u>\$ 28,533</u>
BSCC PR 10297313	BSCC	SB 81 (Local Youthful Offender Rehabilitative Facility Constructions Planning Program)		
Construction		\$ 24,758,250	Federal Portion	\$ -
Architectural		2,938,000	State Portion	24,698,105
California Environmental Quality Act (CEQA)		29,950	Cash Match	4,341,105
Construction Management		1,313,010	In-Kind Match	5,200,000
Site Acquisition		5,200,000		
		<u>\$ 34,239,210</u>		<u>\$ 34,239,210</u>
RT 10020330/065-00000	CalOES	Residential Substance Abuse Treatment Program Grant (RSAT)		
Personnel Services		\$ 164,403	Federal Portion	\$ 109,602
Operating Expenses		-	Match	54,801
Equipment		-		
		<u>\$ 164,403</u>		<u>\$ 164,403</u>
2015-00078/065-00000	CalOES	Homeland Security Operations Stonegarden		
Personnel Services		\$ -	Federal Portion	\$ 56,000
Operating Expenses		-	Match	-
Equipment		56,000		
		<u>\$ 56,000</u>		<u>\$ 56,000</u>
2015-1078/065-00000	CalOES	Homeland Security Operations Stonegarden		
Personnel Services		\$ 259,706	Federal Portion	\$ 281,772
Operating Expenses		-	Match	-
Equipment		22,066		
		<u>\$ 281,772</u>		<u>\$ 281,772</u>
2015-SS-00078/065-00000	CalOES	State Homeland Security Grant Program (SHSGP)		
Personnel Services		\$ 290	Federal Portion	\$ 67,286
Operating Expenses		66,996	Match	-
Equipment		-		
		<u>\$ 67,286</u>		<u>\$ 67,286</u>
2016-00102/065-00000	CalOES	Homeland Security Operations Stonegarden		
Personnel Services		\$ -	Federal Portion	\$ 56,744
Operating Expenses		56,744	Match	-
Equipment		-		
		<u>\$ 56,744</u>		<u>\$ 56,744</u>

**COUNTY OF RIVERSIDE, CALIFORNIA
SUPPLEMENTAL PROGRAMS SCHEDULE FOR OFFICE ON AGING
STATE DEPARTMENT OF AGING GRANTS
FOR THE YEAR ENDED JUNE 30, 2017**

County Program Title	CFDA No.	PASS-THROUGH ENTITY IDENTIFYING NO.	Federal		State	
			Expenditures	Pass-Through to Subrecipients	Expenditures	Pass-Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE <i>Pass-Through California Department of Aging</i> Supplemental Nutrition Assistance Program - Education (SNAP-Ed)	10.561	SP-1516-21 and SP-1617-21	\$ 94,498	\$ -	\$ -	\$ -
TOTAL U.S. DEPARTMENT OF AGRICULTURE			94,498	-	-	-
DEPARTMENT OF LABOR <i>Pass-Through California State Department of Aging</i> Senior Community Service Employment Program (SCSEP)	17.235	TV-1617-21	\$ 757,561	\$ -	\$ -	\$ -
TOTAL DEPARTMENT OF LABOR			757,561	-	-	-
DEPARTMENT OF HEALTH AND HUMAN SERVICES <i>Pass-Through California Department of Aging</i> OMB SNF Quality and Accountability (SNFL)	93.XXX	AP-1617-21	-	-	88,936	88,936
OMB State Health Facilities Citation Penalties Account (SDFL)	93.XXX	AP-1617-21	-	-	55,525	55,525
Special Programs for the Aging - Title VII, Ch 3-Prgm for Prevention of EI	93.041	AP-1617-21	26,813	-	-	-
Special Programs for the Aging - Title VII, Chapter 2-Long Term Care On	93.042	AP-1617-21	66,302	66,302	-	-
Special Programs for the Aging - Title III, Part D-Disease Prevention and	93.043	AP-1617-21	117,441	-	-	-
Special Programs for the Aging - Title III, Part B-Grants for Supportive Se	93.044	AP-1617-21	2,339,077	478,993	46,062	46,062
Special Programs for the Aging - Title III, Part C-Nutrition Services	93.045	AP-1617-21	3,258,929	2,278,433	488,480	487,106
Nutrition Services Incentive Program (NSIP)	93.053	AP-1617-21	393,755	393,755	-	-
Subtotal - California Department of Aging Programs			6,202,317	3,217,483	679,003	212,368
National Family Caregiver Support, Title III, Part E	93.052	AP-1617-21	759,911	170,222	-	-
Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-1415-21 & MI-1517-21	370,953	221,493	-	113
State Health Insurance Assistance Program	93.324	HI-1617-21	225,978	207,141	307,043	285,955
Financial Alignment Grant	93.626	FA-1516-21	56,590	46,165	-	-
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			7,615,749	3,862,504	985,046	212,481
TOTAL CALIFORNIA STATE DEPARTMENT OF AGING (PASS-THROUGH AND DIRECT GRANTS)			\$ 8,467,808	\$ 3,862,504	\$ 985,046	\$ 212,481