

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



ITEM: 2.5  
(ID # 12653)

MEETING DATE:  
Tuesday, June 02, 2020

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Single Audit Report for Fiscal Year Ended June 30, 2019, 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 5/27/2020

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: June 2, 2020  
xc: Auditor

Kecia R. Harper  
Clerk of the Board

By:   
Deputy

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

**BACKGROUND:**

**Summary**

Brown Armstrong Certified Public Accountants have completed the Single Audit Report of the Federal Awards used by the County of Riverside's federally funded programs.

The attached report is for the information and use of the Board of Supervisors, county management, federal awarding agencies and pass-through entities.

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>NET COUNTY COST</b>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment: No</b>	
			<b>For Fiscal Year: 2018-2019</b>	

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

**Impact on Residents and Businesses**

This report provides an assessment of internal controls and compliance over audited areas in accordance with the Office of Management and Budget (OMB) 2 CFR Part 200.

**ATTACHMENT A.** Single Audit Report for Fiscal Year Ended June 30, 2019

COUNTY OF RIVERSIDE,  
CALIFORNIA

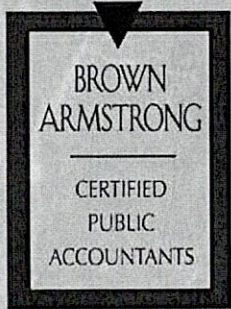
SINGLE AUDIT REPORT  
(UNIFORM GUIDANCE)

FOR THE YEAR ENDED  
JUNE 30, 2019

**COUNTY OF RIVERSIDE, CALIFORNIA  
 SINGLE AUDIT REPORT  
 (UNIFORM GUIDANCE)  
 FOR THE YEAR ENDED JUNE 30, 2019**

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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, 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, 2019, 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 12, 2019.

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.

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*.

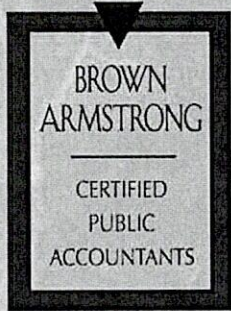
**Purpose of this Report**

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 12, 2019



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

# 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) 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, 2019. 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 \$82,478,746 in federal awards, which is not included in the Schedule of Expenditures and Federal Awards during the year ended June 30, 2019. 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.

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, 2019.

#### **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, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 12, 2019, 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, 2019. 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) 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) 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 26, 2020

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through U.S. Forest Service</i>				
Cannabis	10.000	N/A	\$ 15,213	\$ -
<i>Passed through Riverside Unified School District</i>				
Specialty Crop Block Grant Program	10.169	17-041	66,114	-
<i>Passed through California Department of Education</i>				
National School Lunch Program (NSLP)	10.556	N/A	280,326	-
Subtotal - Child Nutrition Cluster			<u>280,326</u>	<u>-</u>
<i>Passed through California Department of Public Health</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15-10105 and 18-10146	20,787,186	-
<i>Passed through California Department of Aging</i>				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	SP-1718-21 and SP-1819-21	57,270	-
<i>Passed through California Department of Social Services</i>				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	N/A	38,978,252	-
Subtotal - SNAP Cluster			<u>39,035,522</u>	<u>-</u>
<i>Passed through California Department of Food and Agriculture</i>				
Senior Farmers Market Nutrition Program	10.576	PSA21	36,980	-
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<u><b>60,221,348</b></u>	<u><b>-</b></u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed through Riverside County Economic Development Agency</i>				
Community Development Block Grants/Entitlement Grants	14.218	301-1000087	7,877,584	6,312,944
Emergency Solutions Grant Program	14.231	301-1000087	992,248	908,136
<i>Passed through Department of Housing and Community Development</i>				
Emergency Solutions Grant Program	14.231	17-ESG-11846-CA, 17-ESG-11846-CA-6, 17-ESG-11846-DC-4, 17-ESG-11846-DC-6, 17-ESG-11846-DC-7, 17-ESG-11846-DC-8	446,545	446,545
Subtotal - Emergency Solutions Grant Program			<u>1,438,793</u>	<u>1,354,681</u>
<i>Passed through Riverside County Economic Development Agency</i>				
HOME Investment Partnership Program	14.239	301-1000087	1,554,452	1,286,165
HOME Investment Partnership Program-3rd Party Loans	14.239	301-1000087	271,499	-
Subtotal - HOME Investment Partnership Program			<u>1,825,921</u>	<u>1,286,165</u>
<i>Passed through Department of Public Social Services</i>				
Continuum of Care Program	14.267	COR 0936 08, COR 1055 06, COR 1055 07, COR 1266 03, HA 0664 03, HA 0664 04, HA 0666 03, HA 0666 04, HA 0683 09, HA 0683 10, HA 1017 01, HA 1017 02, HA 1056 06, HA 1056 07, HA 1056 08, JFS 0670 10, JFS 1244 03, JFS 1244 04, LSSC 0965 06, LSSC 0965 07, LSSC 1367 02, LSSC 1367 03, LSSC 1708 00, POL 1364 02, POL 1364 03, POL 1365 02, POL 1365 03, POL 1450 01, POL 1450 02, RUHS 0675 10, RUHS 0679 09, RUHS 0679 10, RUHS 0935 08, RUHS 1136 05, RUHS 1136 06, RUHS 1263 03, RUHS 1449 01, RUHS 1449 02, SUOS 1813 00, SUOS 1813 01, SUOS 1634 00, SUOS 1634 01, USV 0875 05	9,790,343	8,673,306
<i>Passed through Riverside County Department of Public Social Services</i>				
Continuum of Care Program	14.267	CA0679LD081710, CA0935LD081708, CA0935LD081809, CA1136LD081605, CA1136LD081706, CA1263LD081603, CA1449LD081601 and CA1449LD081702	2,167,958	-
Subtotal - Continuum of Care Program			<u>11,958,301</u>	<u>8,673,306</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<u><b>23,100,599</b></u>	<u><b>17,627,096</b></u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed through Alcohol, Tobacco, Firearms &amp; Explosives</i>				
Alcohol, Tobacco, Firearm Task Force	16.XXX	18-LAX-248-AFF	13,109	-
<i>Passed through Drug Enforcement Agency</i>				
Domestic Cannabis Eradication Suppression Program (DCESP)	16.XXX	N/A	28,179	-

[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, 2019**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF JUSTICE (Continued)</b>				
<i>Passed through Federal Bureau of Investigation Gang Impact Team (GIT)</i>	16.XXX	281D-LA-2112893	19,180	-
<i>Inland Regional Apprehension Team (IRAT)</i>	16.XXX	N/A	17,126	-
<i>Joint Terrorism Task Force (JTTF)</i>	16.XXX	N/A	15,148	-
<i>Passed through U.S. Marshals Service Joint Law Enforcement Operations (JLEO)</i>	16,111	JLEO-19-0092	17,200	-
<i>Passed through Bureau of Justice Assistance Services for Trafficking Victims</i>	16,320	N/A	205,395	-
<i>Passed through Riverside County Sheriff Office Services for Trafficking Victims</i>	16,320	2016-VT-BX-K083 and 2018-VT-BX-K080	53,004	-
<i>Subtotal - Services for Trafficking Victims</i>			258,399	-
<i>Adult Drug Court</i>	16,385	N/A	56,567	-
<i>Passed through California Office of Emergency Services &amp; Board of State and Community Corrections Crime Victim Assistance</i>	16,575	WW17-36-0330, VW18-37-0330 and XC16-01-0330	2,756,501	-
<i>Passed through California Office of Emergency Services &amp; Board of State and Community Corrections Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program</i>	16,590	HA17-Q4-0330 and HA18-01-0330	302,682	-
<i>Passed through Riverside County Sheriff Office Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program</i>	16,590	2015-WE-AX-0005	60,304	-
<i>Subtotal - Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program</i>			362,986	-
<i>Passed through Riverside County Sheriff Office State Criminal Alien Assistance Program</i>	16,606	N/A	905,504	-
<i>Bulletproof Vest Partnership Program</i>	16,607	N/A	37,367	-
<i>Edward Byrne Memorial Justice Assistance Grant Program</i>	16,738	N/A	100,053	-
<i>Direct Programs</i>				
<i>Bodyworn Camera Policy &amp; Implementation Program</i>	16,835	N/A	2,082	-
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>4,689,401</b>	<b>-</b>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed through California Department of Aging Senior Community Service Employment Program (SCSEP)</i>	17,235	TV-1718-21	751,325	-
<i>Passed through California Employment Development Department Workforce Innovation and Opportunity Act (WIOA) Adult Program</i>	17,258	201,202,500	6,502,718	-
<i>WIOA Youth Activities</i>	17,258	301,302	5,592,475	4,659,960
<i>WIOA Dislocated Worker Formula Grants</i>	17,278	501,502,540,541	4,751,267	-
<i>Subtotal - WIOA Cluster</i>			16,846,460	4,659,960
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>17,697,786</b>	<b>4,659,960</b>

[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, 2019**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	CFDA NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Direct Programs</i>				
Airport Improvement Program	20.106	N/A	1,099,925	-
		5956(268), ATPSBIN1-5956(269), BRLS-5956(192), BRLS-5956(230), BRLS-5956(200), BRLS-5956(225), BRLS-5956(226), BRLS-5956(227), BRLS-5956(228), BRLS-5956(229), BRLS-5956(231), BPMPL-5956(224), BRLS-5956(238), BRLS-5956(238), BRLS-5956(252), CMTCFNL-5956(153), CMTCFNL-5956(217), HSIPL- 5956(263), HSIPL-5956(226), HRRRL-5956(219), HSIPL-5956(200), HSIPL-5956(264), STPLN- 0104(064), STPLN-5956(282), STPLN-5956(234), STPL- 5956(195)		
Highway Planning and Construction	20.205		10,987,588	-
Subtotal - Highway Planning and Construction Cluster			10,987,588	-
<i>Passed through California Office of Traffic Safety</i>				
State and Community Highway Safety	20.600	AL18025, DI19015, OP18014, OP19010, PS18021 and PS19018	1,398,419	-
National Priority Safety Program	20.616	DI18010 and DI19016	322,750	-
<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	9,438	-
Subtotal - Highway Safety Cluster			1,730,607	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	N/A	283,061	-
<i>Passed through California Department of Community Services and Development</i>				
Weatherization Assistance for Low-Income Persons Program	20.703	065-0000	14,419	-
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>14,118,600</b>	<b>-</b>
<b>U.S. DEPARTMENT OF ENERGY</b>				
<i>Passed through California Department of Community Services and Development</i>				
Weatherization Assistance for Low-Income Persons Program	81.042	17C-4019	156,053	15,741
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>			<b>156,053</b>	<b>15,741</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed through California Department of Rehabilitation</i>				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	EP1230287	405,361	-
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b>405,361</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed through California Department of Aging</i>				
Special Programs for the Aging - Title VII, Ch 3-Prgrm for Prevention of Elder Abuse, Neglect and Expl.	93.041	AP-1819-21	29,449	-
Special Programs for the Aging - Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Ind.	93.042	AP-1819-21	65,696	65,696
Special Programs for the Aging - Title III, Part D-Disease Prevention and Health Promotion Services	93.043	AP-1819-21	106,048	-
Special Programs for the Aging - Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	AP-1819-21	2,834,198	753,393
Special Programs for the Aging - Title III, Part C-Nutrition Services	93.045	AP-1819-21	3,811,144	2,638,371
Nutrition Service Incentive Program (NSIP)	93.053	AP-1819-21	455,011	455,011
Subtotal - Aging Cluster			7,100,353	3,846,775
National Family Caregiver Support, Title III, Part E	93.052	AP-1819-21	1,009,407	209,158
<i>Passed through California Department of Public Health - Emergency Preparedness Office</i>				
Public Health Emergency Preparedness	93.069	17-10183	305,524	-
<i>Passed through California Department of Health and Human Services</i>				
Medicare Enrollment Assistance Program	93.071	MI-1819-21	77,061	69,611
<i>Passed through California Department of Social Services</i>				
Guardianship Assistance	93.090	N/A	3,576,531	-
<i>Passed through California Department of Mental Health</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	1U7SSM092464-01	880,190	-
<i>Passed through California Department of Health Services</i>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	6NU52P8004656	193,339	-
<i>Passed through California Department of Mental Health</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2X06SM016005-12	312,804	-

[1] N/A – Not Applicable

See accompanying note to schedule of expenditures of federal awards.

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



ITEM: 2.5  
(ID # 12653)

MEETING DATE:  
Tuesday, June 02, 2020

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Single Audit Report for Fiscal Year Ended June 30, 2019, 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 5/27/2020

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MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: June 2, 2020  
xc: Auditor

Kecia R. Harper  
Clerk of the Board  
By:   
Deputy

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

**BACKGROUND:**

**Summary**

Brown Armstrong Certified Public Accountants have completed the Single Audit Report of the Federal Awards used by the County of Riverside's federally funded programs.

The attached report is for the information and use of the Board of Supervisors, county management, federal awarding agencies and pass-through entities.

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>NET COUNTY COST</b>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment: No</b>	
			<b>For Fiscal Year: 2018-2019</b>	

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

**Impact on Residents and Businesses**

This report provides an assessment of internal controls and compliance over audited areas in accordance with the Office of Management and Budget (OMB) 2 CFR Part 200.

**ATTACHMENT A.** Single Audit Report for Fiscal Year Ended June 30, 2019

**COUNTY OF RIVERSIDE, CALIFORNIA  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019**

**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) 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, 2019 and 2018:

CFDA Number	Program Title	Amount Outstanding				June 30, 2019
		July 1, 2018	New Loans	Loan Payments	Forgiven	
14.218	Community Development Block Grant/Entitlement Grants	\$ 29,641,996	\$ -	\$ (597,727)	\$ -	\$ 29,044,269
14.239	HOME Investment Partnerships Program	53,321,802	271,469	(378,893)	-	53,214,378

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**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
10.557	WIC Special Supplemental Nutrition Program for Women, Infant, and Child
14.218	Community Development Block Grants/Entitlement Grants
93.044/93.045/93.053	Aging Cluster
93.778	Medical Assistance Program
93.940	HIV Prevention Activities Health Department Based

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000
Auditee qualified as low-risk auditee?	Yes

**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, 2019**

**I. FINANCIAL STATEMENT FINDINGS**

None noted.

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

None noted.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL SCHEDULE OF  
CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES) GRANTS  
FOR THE YEAR ENDED JUNE 30, 2019**

Grant No./Pass-Through Grantor No.	Pass-Through Entity Grantor	Description			
<b>HA17-04-0330/065-00000</b>	CAL-OES	<b>Human Trafficking Advocacy Program</b>			
Personnel Services		\$ 32,781	Federal Portion	\$ 34,872	
Operating Expenses		11,653	Match	9,562	
Equipment		-			
		<u>\$ 44,434</u>		<u>\$ 44,434</u>	
<b>HA18-01-0330/065-00000</b>	CAL-OES	<b>Human Trafficking Advocacy Program</b>			
Personnel Services		\$ 135,139	Federal Portion	\$ 109,372	
Operating Expenses		790	Match	26,557	
Equipment		-			
		<u>\$ 135,929</u>		<u>\$ 135,929</u>	
<b>VW17-36-0330/065-00000</b>	CAL-OES	<b>Victim Witness Assistance Program</b>			
Personnel Services		\$ 329,342	Federal Portion	\$ 508,601	
Operating Expenses		179,259	Match	-	
Equipment		-			
		<u>\$ 508,601</u>		<u>\$ 508,601</u>	
<b>VW18-37-0330/065-00000</b>	CAL-OES	<b>Victim Witness Assistance Program</b>			
Personnel Services		\$ 1,496,946	Federal Portion	\$ 1,341,669	
Operating Expenses		128,424	Match	283,701	
Equipment		-			
		<u>\$ 1,625,370</u>		<u>\$ 1,625,370</u>	
<b>XC16-01-0330/065-00000</b>	CAL-OES	<b>County Victim Services Program</b>			
Personnel Services		\$ 929,051	Federal Portion	\$ 906,231	
Operating Expenses		264,207	Match	287,027	
Equipment		-			
		<u>\$ 1,193,258</u>		<u>\$ 1,193,258</u>	
<b>2017-0007/065-00000</b>	CAL-OES	<b>Emergency Management Performance Grant</b>			
Personnel Services		\$ 24,532	Federal Portion	\$ 53,837	
Operating Expenses		83,141	Match	53,837	
Equipment		-			
		<u>\$ 107,673</u>		<u>\$ 107,674</u>	
<b>2018-166/065-00000</b>	CAL-OES	<b>Emergency Management Performance Grant</b>			
Personnel Services		\$ 204,215	Federal Portion	\$ 299,216	
Operating Expenses		394,217	Match	299,216	
Equipment		-			
		<u>\$ 598,432</u>		<u>\$ 598,432</u>	
<b>2019-136/065-00000</b>	CAL-OES	<b>Emergency Management Performance Grant</b>			
Personnel Services		\$ -	Federal Portion	\$ 504	
Operating Expenses		1,008	Match	504	
Equipment		-			
		<u>\$ 1,008</u>		<u>\$ 1,008</u>	
<b>EM-18-104/065-00000</b>	CAL-OES	<b>Countywide HazMat Operation Group (CHOG)</b>			
Personnel Services		\$ -	Federal Portion	\$ 48,026	
Operating Expenses		22,200	Match	-	
Equipment		25,826			
		<u>\$ 48,026</u>		<u>\$ 48,026</u>	
<b>2016/065-950007</b>	CAL-OES	<b>State Homeland Security Grant Program (SHSGP)</b>			
Personnel Services		\$ -	Federal Portion	\$ 61,733	
Operating Expenses		61,733	Match	-	
Equipment		-			
		<u>\$ 61,733</u>		<u>\$ 61,733</u>	

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL SCHEDULE OF  
CALIFORNIA OFFICE OF EMERGENCY SERVICES (CaIOES) GRANTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2019**

Grant No./Pass-Through Grantor No.	Pass-Through Entity Grantor	Description			
<b>2017/065-00000</b>	CAL-OES	<b>State Homeland Security Grant Program (SHSGP)</b>			
Personnel Services		\$ -	Federal Portion	\$ 43,340	
Operating Expenses		7,340	Match	-	
Equipment		36,000			
		<u>\$ 43,340</u>		<u>\$ 43,340</u>	
<b>2016-0102/065-00000</b>	CAL-OES	<b>State Homeland Security Program (SHSP)</b>			
Personnel Services		\$ 171,950	Federal Portion	\$ 909,408	
Operating Expenses		737,458	Match	-	
Equipment		-			
		<u>\$ 909,408</u>		<u>\$ 909,408</u>	
<b>2017-0083/065-00000</b>	CAL-OES	<b>State Homeland Security Program (SHSP)</b>			
Personnel Services		\$ 245,480	Federal Portion	\$ 1,092,239	
Operating Expenses		828,234	Match	-	
Equipment		18,525			
		<u>\$ 1,092,239</u>		<u>\$ 1,092,239</u>	
<b>2018-0054/065-00000</b>	CAL-OES	<b>State Homeland Security Program (SHSP)</b>			
Personnel Services		\$ 1,626	Federal Portion	\$ 88,813	
Operating Expenses		87,187	Match	-	
Equipment		-			
		<u>\$ 88,813</u>		<u>\$ 88,813</u>	
<b>065-00000</b>	CAL-OES	<b>Hazardous Materials Emergency</b>			
Personnel Services		\$ -	Federal Portion	\$ 14,419	
Operating Expenses		14,419	Match	-	
Equipment		-			
		<u>\$ 14,419</u>		<u>\$ 14,419</u>	

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL PROGRAMS SCHEDULE FOR OFFICE ON AGING  
STATE DEPARTMENT OF AGING GRANTS  
FOR THE YEAR ENDED JUNE 30, 2019**

County Program Title	CFDA No.	PASS-THROUGH ENTITY IDENTIFYING NO.	Federal		State		County Funded
			Expenditures	Pass-Through to Subrecipients	Expenditures	Pass-Through to Subrecipients	
<b>U.S. DEPARTMENT OF AGRICULTURE</b>							
<i>Passed through California Department of Aging</i> Supplemental Nutrition Assistance Program-Education (SNAP-Ed)	10.561	SP-1718-21	\$ 57,270	\$ -	\$ -	\$ -	\$ -
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>57,270</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>U.S. DEPARTMENT OF LABOR</b>							
<i>Passed through California Department of Aging</i> Senior Community Service Employment Program (SCSEP)	17.235	TV-1819-21	751,325	-	-	-	127,614
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>751,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127,614</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							
<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-1819-21	29,449	-	-	-	678
Special Programs for the Aging - Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1819-21	65,896	65,896	-	-	-
Special Programs for the Aging - Title III, Part D-Disease Prevention and Health Promotion Services	93.043	AP-1819-21	106,048	-	-	-	-
Special Programs for the Aging - Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	AP-1819-21	2,834,198	753,393	131,131	131,131	336,347
Special Programs for the Aging - Title III, Part C-Nutrition Services	93.045	AP-1819-21	3,811,144	2,638,371	442,828	441,387	441,804
Nutrition Service Incentive Program (NSIP)	93.053	AP-1819-21	455,011	455,011	-	-	-
Subtotal - California Department of Aging Programs			7,301,746	3,912,671	573,959	572,518	778,829
National Family Caregiver Support, Title III, Part E	93.052	AP-1819-21	1,009,407	209,158	-	-	555,518
Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-1819-21	77,061	69,611	-	-	-
State Health Insurance Assistance Program	93.324	HI-1718-21	320,216	287,905	536,446	482,800	-
Financial Alignment Grant	93.626	FA-1718-21	65,767	59,263	-	-	-
Medical Assistance Program	93.778	MS-1819-24	468,542	-	468,541	-	-
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>9,242,739</b>	<b>4,538,608</b>	<b>1,578,946</b>	<b>1,055,318</b>	<b>1,334,347</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>							
<i>Passed through California Department of Food and Agriculture</i> Senior Farmers Market Nutrition Program	10.576	PSA21	36,980	-	-	-	-
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>36,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NATIONAL SENIOR SERVICE CORPORATION</b>							
<i>Passed through Corporation for National and Community Service</i> Retired and Senior Volunteer Program	94.002	16SRPCA006	61,582	-	-	-	-
<b>TOTAL NATIONAL SENIOR SERVICE CORPORATION</b>			<b>61,582</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>			<b>\$ 10,149,896</b>	<b>\$ 4,538,608</b>	<b>\$ 1,578,946</b>	<b>\$ 1,055,318</b>	<b>\$ 1,461,961</b>