

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



ITEM: 2.4  
(ID # 17404)

MEETING DATE:  
Tuesday, October 19, 2021

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Single Audit Report for Fiscal Year Ended June 30, 2020, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file the Single Audit Report for Fiscal Year Ended June 30, 2020.

ACTION: Consent

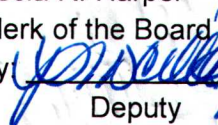
  
Tanya Harris, Assistant Auditor Controller 10/6/2021

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MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: October 19, 2021  
xc: Auditor

Kecia R. Harper  
Clerk of the Board  
By   
Deputy

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

<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
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment:</b>	N/A
			<b>For Fiscal Year:</b>	

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

**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.

**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, 2020

  
 Stephanie Peter, Principal Management Analyst      10/12/2021

**COUNTY OF RIVERSIDE,  
CALIFORNIA**

**SINGLE AUDIT REPORT  
(UNIFORM GUIDANCE)**

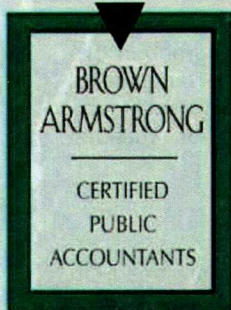
**FOR THE YEAR ENDED  
JUNE 30, 2020**

**COUNTY OF RIVERSIDE, CALIFORNIA  
SINGLE AUDIT REPORT  
(UNIFORM GUIDANCE)  
FOR THE YEAR ENDED JUNE 30, 2020**

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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, 2020, 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 4, 2020.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

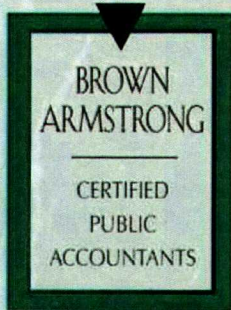
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in 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 4, 2020





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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, 2020. 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 \$85,905,302 in federal awards, which is not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2020. 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 the 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, 2020.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-001.

### **County's Response to Finding**

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

### **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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 4, 2020, 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, 2020. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate 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  
September 27, 2021

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020**

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	\$ 9,683	\$ -
<i>Passed through Riverside Unified School District</i>				
Specialty Crop Block Grant Program	10.169	20-030	31,440	-
<i>Passed through California Department of Education</i>				
National School Lunch Program (NSLP)	10.555	N/A	272,303	-
Subtotal - Child Nutrition Cluster			<u>272,303</u>	<u>-</u>
<i>Passed through California Department of Public Health</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10179 and 19-10330	19,358,974	-
<i>Passed through California Department of Aging</i>				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	CF-1920-21, SP-1819-21 and SP-1920-21	223,877	-
<i>Passed through California Department of Social Services</i>				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	N/A	41,187,615	-
Subtotal - SNAP Cluster			<u>41,411,492</u>	<u>-</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b><u>61,083,892</u></b>	<b><u>-</u></b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed through Riverside County Housing, Homelessness Prevention and Workforce Solutions</i>				
Community Development Block Grants/Entitlement Grants	14.218	301-1000087	9,390,160	7,833,409
Subtotal - CDBG - Entitlement Grants Cluster			<u>9,390,160</u>	<u>7,833,409</u>
Emergency Solutions Grant Program	14.231	301-1000087	723,618	671,281
<i>Passed through City of Moreno Valley</i>				
Emergency Solutions Grant Program	14.231	E-19-MC-06-0567	5,000	-
Subtotal - Emergency Solutions Grant Program			<u>728,618</u>	<u>671,281</u>
<i>Passed through Riverside County Housing, Homelessness Prevention and Workforce Solutions</i>				
HOME Investment Partnership Program	14.239	301-1000087	366,355	182,199
HOME Investment Partnership Program-3rd Party Loans	14.239	301-1000087	431,998	-
Subtotal - HOME Investment Partnership Program			<u>798,353</u>	<u>182,199</u>
<i>Passed through Department of Public Social Services</i>				
Continuum of Care Program	14.267	CA0664LSD081805, CA0665LSD081707, CA0695LSD081808, CA0666LSD081704, CA0670LSD081811, CA0675LSD081811, CA0679LSD081710, CA0679LSD081811, CA0683LSD081710, CA0935LSD081809, CA0936LSD081809, CA1017LSD081702, CA1017LSD081803, CA1055LSD081707, CA1055LSD081808, CA1056LSD081707, CA1136LSD081706, CA1136LSD081807, CA1244LSD081704, CA1364LSD081703, CA1364LSD081804, CA1365LSD081703, CA1365LSD081804, CA1367LSD081703, CA1367LSD081804, CA1448LSD081803, CA1449LSD081702, CA1450LSD081702, CA1490LSD081803, CA1913LSD081701, CA1613LSD081802, CA1634LSD081701, CA1634LSD081802, CA1708LSD081700 and CA1708LSD081801	8,132,160	8,132,160
<i>Passed through Riverside County Department of Public Social Services</i>				
Continuum of Care Program	14.267	CA0675LSD081811, CA0675LSD081912, CA0679LSD081811, CA0935LSD081809, CA0935LSD081910, CA1136LSD081706, CA1136LSD081807, CA1448LSD081702 and CA1449LSD081803	3,064,805	-
Subtotal - Continuum of Care Program			<u>11,196,965</u>	<u>8,132,160</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b><u>22,114,096</u></b>	<b><u>16,819,049</u></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, 2020**

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</b>				
<i>Passed through Alcohol, Tobacco, Firearms and Explosives</i> Alcohol, Tobacco, Firearm Task Force	16,XXX	19-LAX-248-AFF and 20-LAX-248-AFF	3,730	-
<i>Passed through Drug Enforcement Agency</i> Drug Enforcement Agency Task Force	16,XXX	N/A	19,778	-
<i>Passed through Federal Bureau of Investigation</i> Inland Regional Child Exploitation Task Force	16,XXX	N/A	21,519	-
Regional Computer Forensics Laboratory	16,XXX	N/A	16,615	-
Domestic Cannabis Eradication Suppression Program	16,000	N/A	292,791	-
Inland Regional Apprehension Team (IRAT)	16,000	N/A	18,573	-
Joint Terrorism Task Force (JTTF)	16,000	N/A	799	-
<i>Passed through U.S. Marshals Service</i> Joint Law Enforcement Operations (JLEO)	16,111	JLEO-20-0092 and M-19-D12-O-000	20,116	-
<i>Passed through Bureau of Justice Assistance</i> Services for Trafficking Victims	16,320	N/A	214,890	-
<i>Passed through Riverside County Sheriff Office</i> Services for Trafficking Victims	16,320	2018-VT-BX-K060	78,675	-
Subtotal - Services for Trafficking Victims			293,565	-
Adult Drug Court	16,385	N/A	136,579	-
<i>Passed through San Diego Police Department</i> Legal Assistance for Victims	16,543	IC18-10-799	80,296	-
<i>Passed through California Office of Emergency Services and Board of State and Community Corrections</i>				
Crime Victim Assistance	16,575	HA18-01-0330, HA19-02-0330, VV18-07-0330, VV19-38-0330, XC18-01-0330 and XC19-02-0330	3,738,557	-
<i>Passed through California Office of Emergency Services and Board of State and Community Corrections</i> Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16,590	N/A	257,355	-
<i>Passed through Riverside County Sheriff Office</i> Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16,590	2015-4VE-AX-0005	66,169	-
Subtotal - Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program			323,524	-
<i>Passed through Riverside County Sheriff Office</i> State Criminal Alien Assistance Program	16,606	N/A	1,814,266	-
Bulletproof Vest Partnership Program	16,607	N/A	232,463	-
Special Data Collections and Statistical Studies	16,734	N/A	999,660	-
Edward Byrne Memorial Justice Assistance Grant Program	16,738	N/A	42,924	-
<i>Passed through Coachella Valley Narcotic Task Force</i> Body/Wom Camera Policy and Implementation Program	16,822	N/A	212,326	-
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>8,268,081</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-1920-21	723,951	-
<i>Passed through California Employment Development Department</i> Workforce Innovation and Opportunity Act (WIOA) Adult Program	17,258	201, 202, 1144, 1147 and 1151	6,097,480	-
WIOA Youth Activities	17,259	301,302	5,441,028	4,477,009
WIOA Dislocated Worker Formula Grants	17,278	501,502,540,541	4,680,518	-
Subtotal - WIOA Cluster			16,219,026	4,477,009
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>16,942,977</b>	<b>4,477,009</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, 2020**

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	3,367,095	-
		ATPS1N1-5956(238), ATPSB1N1-5956(269), BRL62-5956(192), BRL5-5956(230), BRL0-5956(225), BRL0-5956(226), BRL0-5956(227), BRL0-5956(228), BRL0-5956(229), BRLS-5956(231), BPMP1-6956(224), BRL0-5956(239), BRLS-5956(236), BRLS-5956(252), CML-5956(241), HSIPL-5956(263), HSIPL-5956(236), HSIPL-5956(253), HSIPL-5956(260), HSIPL-5956(254), HSIPL-5956(272), HSIPL-5956(274), STPLN-5956(235), STPLN-5956(262), STPLN-5956(234), STPL-5956(195)		
Highway Planning and Construction	20.205		14,310,343	-
Subtotal - Highway Planning and Construction Cluster			14,310,343	-
<i>Passed through California Office of Traffic Safety</i>				
State and Community Highway Safety	20.600	OI20013, OP19010, PS19018 and PS200026	1,493,649	-
National Priority Safety Program	20.616	DH19016 and DI20014	263,469	-
Subtotal - Highway Safety Cluster			1,757,138	-
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>19,434,576</b>	<b>-</b>
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
<i>Direct Programs</i>				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	18VITA	98,150	-
COVID-19 Coronavirus Relief Fund (CARES Act)	21.019	N/A	148,785,561	76,575,000
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>			<b>148,883,741</b>	<b>76,575,000</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	257,111	60,478
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>			<b>257,111</b>	<b>60,478</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	30860	311,346	-
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b>311,346</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-Prigm for Prevention of Elder Abuse, Neglect and Expl.	93.041	AP-1920-21	18,612	-
Special Programs for the Aging - Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Ind.	93.042	AP-1920-21	59,372	59,372
Special Programs for the Aging - Title III, Part D-Disease Prevention and Health Promotion Services	93.043	AP-1920-21	112,143	-
Nutrition Service Incentive Program (NSIP)	93.053	AP-1920-21	470,860	470,860
Subtotal - Aging Cluster			470,860	470,860
<i>Passed through California Department of Health and Human Services</i>				
Medicare Enrollment Assistance Program	93.071	MH-1819-21	141,143	39,638
<i>Passed through California Department of Social Services</i>				
Guardianship Assistance	93.090	N/A	4,045,133	-
<i>Passed through California Department of Mental Health</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	5U78SM062454-04	172,558	-
<i>Passed through California Department of Health Services</i>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1933BASE00	312,324	-
<i>Passed through California Center for Disease Control</i>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	1NU17CE924999	733,115	-
<i>Passed through California Department of Mental Health</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2X06SM016005-12	313,615	-

[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, 2020**

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 HEALTH AND HUMAN SERVICES (Continued)</b>				
<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	17-10029	143,524	-
<i>Passed through California Family Health Council</i>				
Family Planning - Services	93.217	754-5320-71209	371,459	-
<i>Passed through Human Resources and Services Administration</i>				
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care)	93.224	H80CS28990	1,552,177	-
Subtotal - Health Center Program Cluster			1,552,177	-
<i>Passed through California Department of Health Services</i>				
Immunization Cooperative Agreements	93.268	13-20305 and 17-10340	450,846	-
<i>Passed through California Department of Public Health - Emergency Preparedness Office</i>				
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	17-10183	1,225,477	-
<i>Passed through California Department of Health and Human Services</i>				
State Health Insurance Assistance Program	93.324	HI-1718-21	161,951	144,405
<i>Passed through California Department of Health Services</i>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	201933 and 19-10166	1,292,308	-
<i>Passed through California Department of Social Services</i>				
Promoting Safe and Stable Families	93.556	N/A	1,494,470	-
Temporary Assistance for Needy Families (TANF)	93.558	N/A	127,139,305	-
Subtotal - TANF Cluster			127,139,305	-
<i>Passed through California Department of Child Support Services</i>				
Child Support Enforcement	93.563	N/A	26,638,910	26,504,321
<i>Passed through California Department of Social Services</i>				
Refugee and Entrant Assistance - State Administered Programs	93.566	N/A	103,779	-
<i>Passed through California Department of Community Services and Development</i>				
Low-Income Home Energy Assistance Program	93.568	19B-5027	4,542,083	1,068,192
Low-Income Home Energy Assistance Program	93.568	20B-2027	1,653,489	390,830
Subtotal - Low-Income Home Energy Assistance Program			6,195,582	1,458,022
<i>Passed through California Department of Community Services and Development</i>				
Community Services Block Grant (CSGB)	93.569	19F-4032	2,557,362	-
Community Services Block Grant (CSGB)	93.569	20F-3032	490,142	-
Subtotal - CSBG			3,047,504	-
<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	1,378,357	-
Subtotal - C.CDF Cluster			1,378,357	-
<i>Direct</i>				
Financial Alignment Grant	93.603	N/A	290	-
<i>Passed through California Department of Health and Human Services</i>				
Financial Alignment Grant	93.626	FA-1718-21	15,231	12,595
<i>Passed through California Department of Social Services</i>				
Child Welfare Services - State Grants	93.645	N/A	2,665,235	-
Foster Care - Title IV-E	93.658	N/A	44,392,042	-
Adoption Assistance	93.659	N/A	41,633,543	-
Social Services Block Grant	93.667	N/A	9,253,310	-
Chafee Foster Care Independence Program	93.674	N/A	557,947	-
<i>Passed through California Department of Health and Human Services</i>				
Medical Assistance Program	93.778	MS-1920-24	645,467	-
<i>Passed through California Department of Health Care Services</i>				
Medical Assistance Program	93.778	AB1111 and 19-95708	10,854,116	511,986
<i>Passed through California Department of Social Services</i>				
Medical Assistance Program	93.778	N/A	136,616,006	-
Subtotal Medicaid Cluster			148,115,619	511,986

[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, 2020**

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 HEALTH AND HUMAN SERVICES (Continued)</b>				
<i>Passed through San Bernardino County Department of Public Health</i>				
HIV Emergency Relief Project Grants	93,914	17-80	790,132	-
<i>Passed through California Department of Public Health</i>				
HIV Care Formula Grants	93,917	15-11069, 16-10654 and 19-10440	353,844	-
HIV Prevention Activities - Health Department Based	93,940	15-11069 and 18-10765	2,187,130	-
<i>Passed through California Department of Mental Health</i>				
Block Grants for Community Mental Health Services	93,958	3809SM010005-13	4,302,061	102,711
<i>Passed through California Department of Alcohol and Drug</i>				
Block Grants for Prevention and Treatment of Substance Abuse	93,959	17-94150	10,609,786	-
<i>Passed through California Department of Public Health</i>				
Maternal and Child Health Services Block Grant to the States	93,994	201933	447,529	-
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>442,898,213</b>	<b>29,408,110</b>
<b>NATIONAL SENIOR SERVICE CORPORATION</b>				
<i>Passed through Corporation for National and Community Service</i>				
Retired Senior Volunteer Program	94,002	19SRPCA003	50,115	-
<b>TOTAL NATIONAL SENIOR SERVICE CORPORATION</b>			<b>60,116</b>	<b>-</b>
<b>OFFICE OF NATIONAL DRUG CONTROL POLICY</b>				
<i>Direct Program</i>				
High Intensity Drug Trafficking Areas Program	95,001	LA HIDTA	1,524,955	-
<b>TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY</b>			<b>1,524,955</b>	<b>-</b>
<b>SOCIAL SECURITY ADMINISTRATION</b>				
<i>Direct Program</i>				
Social Security Administration	95,000	N/A	149,600	-
<b>TOTAL SOCIAL SECURITY ADMINISTRATION</b>			<b>149,600</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed through Riverside County Department of Public Social Services</i>				
Emergency Food and Shelter National Board Program	97,024	Phase 36 & 37 LRO 082000-075	487,943	-
<i>Direct Program</i>				
Homeland Security Grant Program	97,067	2016-0102, 2017-0083 and 2018-0054	2,695,121	-
<i>Passed through California Office of Emergency Services (CalOES)</i>				
Homeland Security Grant Program	97,067	065-00000	240,020	-
<i>Passed through Riverside County Emergency Management Department</i>				
Homeland Security Grant Program	97,067	2018-0054	28,430	28,430
Subtotal - Homeland Security Grant Program			2,963,571	28,430
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b>3,461,614</b>	<b>28,430</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS, EXCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b>726,370,217</b>	<b>127,366,076</b>
<b>FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>				
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed through Riverside County Housing, Homelessness Prevention and Workforce Solutions</i>				
Community Development Block Grants/Entitlement Grants-3rd Party Loans	14,218	301-1000087	29,044,269	-
HOME Investment Partnership Program-3rd Party Loans	14,239	301-1000087	53,214,378	-
<b>TOTAL FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b>82,268,647</b>	<b>-</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS, INCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b>\$ 807,628,864</b>	<b>\$ 127,366,076</b>

[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, 2020**

**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, 2020 and 2019:

CFDA Number	Program Title	Amount Outstanding				June 30, 2020
		July 1, 2019	New Loans	Loan Payments	Forgiven	
14.218	Community Development Block Grant/Entitlement Grants	\$ 29,044,269	\$ -	\$ (1,103,682)	\$ (95,000)	\$ 27,845,587
14.239	HOME Investment Partnerships Program	53,214,378	431,998	(306,151)	-	53,340,225

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**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?	Yes
Identification of major programs:	

CFDA Numbers	Name of Federal Program or Cluster
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
14.239	Home Investment Partnerships Program
14.267	Continuum of Care Program
20.205	Highway Planning and Construction
20.106	Airport Improvement Program
21.019	COVID-19 Coronavirus Relief Fund (CARES Act)
93.563	Child Support Enforcement
93.958	Block Grants for Community Mental Health Services

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

#### Finding 2020-001 – Coronavirus Relief Fund Expenditures

**Program:** COVID-19 Coronavirus Relief Fund (CRF)

**CFDA No.:** 21.019

**Federal Agency:** U.S. Department of the Treasury (Treasury)

**Passed Through:** N/A – Direct Program

**Award Year:** Fiscal Year 2019-2020

**Compliance Requirement:** Activities Allowed or Unallowed

**Questioned Costs:** \$1,537,689

#### Criteria

##### *Activities Allowed or Unallowed:*

The CARES Act provides that payments from the CRF may only be used to cover costs that:

1. Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. Were incurred during the period that begins on March 1, 2020, and ends on December 31, 2021.

Additionally, the Department of Treasury re-published in final form the guidance it previously made available regarding the CRF through the issuance of a Federal Register issued on January 21, 2021. The Federal Register *Coronavirus Relief Fund: Guidance for State Territorial, Local, and Tribe Government* states that recipients may not apply their indirect cost rates to payments received from the CRF.

#### Condition

During our testing of activities allowed or unallowed, we noted the Riverside County Public Health Department and the Riverside County California Children Services utilized a 25% indirect rate on two claims submitted by June 30, 2020, resulting in \$1,537,689 of unallowable costs per the *Coronavirus Relief Fund: Guidance for State Territorial, Local, and Tribe Government*.

#### Cause of Condition

At the time of submission of the two claims, both departments utilized an approved Indirect Cost Rate of 25% approved by the California Department of Public Health. The *Coronavirus Relief Fund: Guidance for State Territorial, Local, and Tribe Government* then provided clearer guidance that these costs are unallowable several months after the claims were submitted.

#### Effect of Condition

The County has replaced the ineligible indirect labor expenses with eligible replacement expenses. The County also contacted the State DOF and they are allowing recipients of findings to make final adjustments to the quarterly / final report (cycle 6) which will reflect this adjustment.

#### Recommendation

The County made adjustments to replace the indirect costs with eligible costs. No additional actions are required.

#### Management's Response

See Corrective Action Form.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**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 (CaOES) GRANTS  
FOR THE YEAR ENDED JUNE 30, 2020**

Grant No./Pass-Through Grantor No.	Pass-Through Entity Grantor	Description			
<b>HA18-01-0330/065-00000</b>	CAL-OES	<b>Human Trafficking Advocacy Program</b>			
Personnel Services			\$ 101,918	Federal Portion	\$ 82,748
Operating Expenses			1,500	Match	20,670
Equipment			-		
			<u>\$ 103,418</u>		<u>\$ 103,418</u>
<b>HA19-02-0330/065-00000</b>	CAL-OES	<b>Human Trafficking Advocacy Program</b>			
Personnel Services			\$ 96,023	Federal Portion	\$ 81,830
Operating Expenses			6,265	Match	20,458
Equipment			-		
			<u>\$ 102,288</u>		<u>\$ 102,288</u>
<b>VW18-37-0330/065-00000</b>	CAL-OES	<b>Victim Witness Assistance Program</b>			
Personnel Services			\$ 779,665	Federal Portion	\$ 907,319
Operating Expenses			146,261	Match	18,607
Equipment			-		
			<u>\$ 925,926</u>		<u>\$ 925,926</u>
<b>VW19-38-0330/065-00000</b>	CAL-OES	<b>Victim Witness Assistance Program</b>			
Personnel Services			\$ 2,105,766	Federal Portion	\$ 1,859,359
Operating Expenses			213,384	Match	459,791
Equipment			-		
			<u>\$ 2,319,150</u>		<u>\$ 2,319,150</u>
<b>XC16-01-0330/065-00000</b>	CAL-OES	<b>County Victim Services Program</b>			
Personnel Services			\$ 423,695	Federal Portion	\$ 550,926
Operating Expenses			204,559	Match	77,328
Equipment			-		
			<u>\$ 628,254</u>		<u>\$ 628,254</u>
<b>XC19-02-0330/065-00000</b>	CAL-OES	<b>County Victim Services Program</b>			
Personnel Services			\$ 287,504	Federal Portion	\$ 350,954
Operating Expenses			144,000	Match	80,550
Equipment			-		
			<u>\$ 431,504</u>		<u>\$ 431,504</u>
<b>2018-166/065-00000</b>	CAL-OES	<b>Emergency Management Performance Grant</b>			
Personnel Services			\$ 4,093	Federal Portion	\$ 37,921
Operating Expenses			71,749	Match	37,921
Equipment			-		
			<u>\$ 75,842</u>		<u>\$ 75,842</u>
<b>2019-136/065-00000</b>	CAL-OES	<b>Emergency Management Performance Grant</b>			
Personnel Services			\$ 172,263	Federal Portion	\$ 237,511
Operating Expenses			181,638	Match	237,511
Equipment			121,121		
			<u>\$ 475,022</u>		<u>\$ 475,022</u>



**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL SCHEDULE OF  
CALIFORNIA OFFICE OF EMERGENCY SERVICES (CaIOES) GRANTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2020**

Grant No./Pass-Through Grantor No.	Pass-Through Entity Grantor	Description		
<b>2018-0054/065-00000</b>	CAL-OES	<b>Countywide HazMat Operation Group (CHOG)</b>		
Personnel Services		\$ -	Federal Portion	\$ 28,430
Operating Expenses		14,323	Match	7,312
Equipment		21,419		
		\$ 35,742		\$ 35,742
<b>2017/065-950007</b>	CAL-OES	<b>State Homeland Security Grant Program (SHSGP)</b>		
Personnel Services		\$ -	Federal Portion	\$ 170,461
Operating Expenses		169,897	Match	-
Equipment		564		
		\$ 170,461		\$ 170,461
<b>2018/065-00000</b>	CAL-OES	<b>State Homeland Security Grant Program (SHSGP)</b>		
Personnel Services		\$ -	Federal Portion	\$ 69,559
Operating Expenses		-	Match	-
Equipment		69,559		
		\$ 69,559		\$ 69,559
<b>2017-0083/065-00000</b>	CAL-OES	<b>State Homeland Security Program (SHSP)</b>		
Personnel Services		\$ 106,239	Federal Portion	\$ 1,552,538
Operating Expenses		1,372,527	Match	-
Equipment		73,772		
		\$ 1,552,538		\$ 1,552,538
<b>2017-0083/065-00000</b>	CAL-OES	<b>State Homeland Security Program (SHSP)</b>		
Personnel Services		\$ 403,856	Federal Portion	\$ 1,293,117
Operating Expenses		882,717	Match	-
Equipment		6,544		
		\$ 1,293,117		\$ 1,293,117
<b>2019/065-00000</b>	CAL-OES	<b>State Homeland Security Program (SHSP)</b>		
Personnel Services		\$ 5,924	Federal Portion	\$ 10,367
Operating Expenses		4,443	Match	-
Equipment		-		
		\$ 10,367		\$ 10,367
<b>2020/065-00000</b>	CAL-OES	<b>State Homeland Security Program (SHSP)</b>		
Personnel Services		\$ -	Federal Portion	\$ 374
Operating Expenses		374	Match	-
Equipment		-		
		\$ 374		\$ 374

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL PROGRAMS SCHEDULE FOR OFFICE ON AGING  
STATE DEPARTMENT OF AGING GRANTS  
FOR THE YEAR ENDED JUNE 30, 2020**

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	CF-1920-21 SP-1819-21 SP-1920-21	\$ 223,877	\$ -	\$ -	\$ -	\$ -
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>223,877</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-1920-21	723,951	-	-	-	-
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>723,951</b>	<b>-</b>	<b>-</b>	<b>-</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 Exploitation	93.041	AP-1920-21	18,612	-	-	-	-
Special Programs for the Aging - Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1920-21	59,372	59,372	-	-	-
Special Programs for the Aging - Title III, Part D-Disease Prevention and Health Promotion Services	93.043	AP-1920-21	112,143	-	-	-	-
Nutrition Service Incentive Program (NSIP)	93.053	AP-1920-21	470,860	470,860	-	-	-
Subtotal - California Department of Aging Programs			660,987	530,232	-	-	-
Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-1819-21	141,143	39,838	-	-	-
State Health Insurance Assistance Program	93.324	HI-1718-21	161,951	144,405	265,664	241,400	-
Financial Alignment Grant	93.626	FA-1718-21	15,231	12,595	-	-	-
Medical Assistance Program	93.778	MS-1920-24	645,497	-	645,496	-	-
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>1,624,809</b>	<b>727,070</b>	<b>911,160</b>	<b>241,400</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	19SRPCA003	50,115	-	-	-	28,911
<b>TOTAL NATIONAL SENIOR SERVICE CORPORATION</b>			<b>50,115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,911</b>
<b>TOTAL</b>			<b>\$ 2,622,752</b>	<b>\$ 727,070</b>	<b>\$ 911,160</b>	<b>\$ 241,400</b>	<b>\$ 28,911</b>



**RIVERSIDE COUNTY  
CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED JUNE 30, 2020**

**EXECUTIVE OFFICE**

JEFFREY A. VAN WAGENEN, JR.  
COUNTY EXECUTIVE OFFICER

JUAN C. PEREZ  
CHIEF OPERATING OFFICER

DAVE ROGERS  
CHIEF ADMINISTRATIVE OFFICER

SAYORI BALDWIN, ASSISTANT CEO  
HUMAN SERVICES

BRENDA DIEDERICHS, ASSISTANT CEO  
HUMAN RESOURCES

CHARISSA LEACH, ASSISTANT CEO  
PUBLIC WORKS & COMMUNITY SERVICES

ZAREH SARRAFIAN, ASSISTANT CEO  
HEALTH SYSTEM

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Finding 2020-001 – COVID-19 Coronavirus Relief Fund Expenditures**

Management's Response or Department's Response

Management agrees with the finding.

Views of Responsible Officials and Corrective Action

The County has replaced the indirect labor included in the Public Health department claims with other eligible costs. The team has already made the adjustment and notated our records. The back-up replacement costs are in the same amount of the ineligible indirect costs (\$1.5M). The team connected with the DOF and they are allowing recipients of findings to make final adjustments to the quarterly / final report (cycle 6) which will reflect this adjustment.

Anticipated Completion Date

12/31/21

Contact Information of Responsible Official

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