

**COUNTY OF RIVERSIDE,
CALIFORNIA**

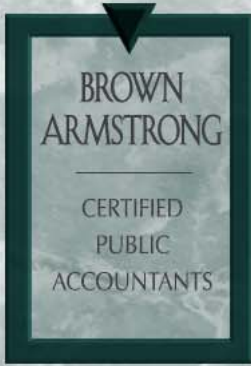
SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2015

**COUNTY OF RIVERSIDE, CALIFORNIA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

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BROWN ARMSTRONG

Certified Public Accountants

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

Board of Supervisors
County of Riverside, California

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We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Riverside, California (the County), as of and for the year ended June 30, 2015, 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 22, 2015.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses as item 2015-001.

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. We consider the deficiencies described in the accompany schedule of findings and questioned costs to be significant deficiencies as items 2015-002 and 2015-003.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2015-004.

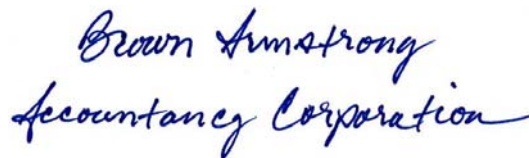
The County's Response to Findings

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

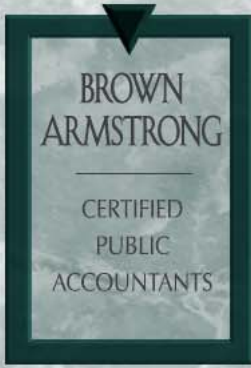
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style and is positioned below the printed name of the firm.

Bakersfield, California
December 22, 2015



BROWN ARMSTRONG

Certified Public Accountants

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

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Board of Supervisors
County of Riverside, California

Report on Compliance for Each Major Federal Program

We have audited the County of Riverside's (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2015. 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 \$76,132,818 in federal awards, which is not included in the Schedule of Expenditures and Federal Awards during the year ended June 30, 2015. Our audit, described below, did not include the operations of the Housing Authority because the component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

As described in item 2015-003 in the accompanying schedule of findings and questioned costs, the County did not comply, in all instances, with requirements regarding eligibility and special tests and provisions and that are applicable to its Temporary Assistance to Needy Families (CDFA No. 93.558). Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

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

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major programs (identified on the schedule of findings and questioned costs) for the year ended June 30, 2015.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed one instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2015-004. Our opinion on each major federal program is not modified with respect to this matter.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified one deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2015-003 to be a significant deficiency.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 22, 2015, 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, 2015. 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, and Supplemental Schedule of California Department of Aging Grants are presented for purposes of additional analysis as required by OMB Circular A-133 and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing

standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards, Supplemental Schedule of CalOES and Board of State and Community Corrections, and Supplemental Schedule of California Department of Aging Grants are fairly stated in all material respects in relation to the basic financial statements as a whole.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
March 23, 2016

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

| FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME: | CFDA NO. | PASS-THROUGH ENTITY IDENTIFYING NO. [1] | AMOUNT |
|---|-------------|--|--------------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | |
| <i>Passed Through U.S. Forest Service</i> | | | |
| Cannabis | 10.000 | 11-LE-1105-1360-230 | \$ 23,847 |
| Cooperative Forestry Assistance | 10.664 | 08-DG-11051200-030 | 613,892 |
| <i>Passed Through California Department of Social Services</i> | | | |
| State Administrative Matching Grants for Food Stamp Program | 10.561 | N/A | 33,431,876 |
| <i>Pass Through California Department of Aging</i> | | | |
| State Administrative Matching Grants for Food Stamp Program | 10.561 | SP-1415-21 | 56,591 |
| Subtotal | | | <u>33,488,467</u> |
| <i>Passed Through California Department of Education</i> | | | |
| National School Lunch Program | 10.555 | 02148-SN-33-R | 340,344 |
| Child Nutrition Discretionary Grant Limited Availability | 10.579 | NSLP-14-CA-02 | 40,452 |
| <i>Passed Through California Department of Public Health</i> | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | 11-10485; 13-20527-03 | 19,484,614 |
| <i>Passed Through California Department of Food and Agriculture</i> | | | |
| Senior Farmers Market Nutrition Program | 10.576 | N/A | 50,000 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | <u>54,041,616</u> |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | |
| <i>Direct Programs</i> | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | 301-1000087/B-14UC060506 | 8,807,628 |
| Community Development Block Grants/Entitlement Grants | 14.218 | 301-1000087/B11-UN-06-0519;B-08UCN60504 | 996,494 |
| Subtotal | | | <u>9,804,122</u> |
| Emergency Solutions Grant Program | 14.231 | 301-1000087/S-14UC060506 | 668,677 |
| Shelter Plus Care | 14.238 | CA0664C9D080800;CA0666C9D080800;CA1017C9D081000;CA16C708001 | 219,986 |
| Home Investment Partnerships Program | 14.239 | 301-1000087/M-14UC060530 | 1,476,374 |
| Continuum of Care Program | 14.267 | CA0682L9D081205;CA0682L9D081306;CA1134L9D081201;CA1134L9D081302;CA0673L9D081205;CA0936L9D081304;CA1055L9D081202;CA1055L9D081303;CA0675L9D081306;CA0679L9D081205;CA0679L9D081306;CA0684L9D081205;CA0684L9D081306;CA0935L9D081304;CA1136L9D081201;CA1136L9D081302;CA1263L9D081300;HUD DRAW DOWN DMH 1236-02;HUD DRAW DMH 1263-00;CA0665L9D081202;CA0665L9D081303;CA0683L9D081205;CA0683L9D081306;CA1056L9D081202;CA1056L9D081303;CA1221L9D081301;CA0669L9D081205;CA0670L9D081306;CA1244L9D081300;CA0668L9D081205;CA0667L9D081205;CA0676L9D081306;CA0678L9D081306;CA0680L9D081205;CA0680L9D081306;CA0674L9D081205;CA0674L9D081306;CA0813L9D081204;CA0813L9D081305;CA0875L9D081201;CA0875L9D081302 | 7,693,965 |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | <u>19,863,124</u> |

[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, 2015**

| FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME: | CFDA NO. | PASS-THROUGH ENTITY IDENTIFYING NO. [1] | AMOUNT |
|--|-------------|--|----------------|
| U.S. DEPARTMENT OF JUSTICE | | | |
| <i>Direct Programs</i> | | | |
| Solving Cold Cases with DNA | 16.560 | 2012-DN-BX-K028 | <u>180,929</u> |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program | 16.590 | 2012-WE-AX-0019 | <u>323,732</u> |
| State Criminal Alien Assistance Program | 16.606 | SCAAP 11/12 | <u>754,761</u> |
| Asset Forfeiture Equitable Sharing Program | 16.922 | N/A | <u>239,871</u> |
| <i>Passed Through Drug Enforcement Agency</i> | | | |
| Domestic Cannabis Eradication Program | 16.XXX | 2012-37 | <u>175,000</u> |
| <i>Passed Through Federal Bureau of Investigation</i> | | | |
| Inland Regional Corruption Task Force | 16.XXX | 319X-HQ-A1487709-LA | <u>11,559</u> |
| Joint Terrorism Task Force | 16.XXX | N/A | <u>8,516</u> |
| <i>Passed Through Federal Bureau of Investigation</i> | | | |
| Regional Computer Forensic Laboratory (Overtime) | 16.XXX | N/A | <u>9,676</u> |
| Inland Regional Apprehension Team | 16.XXX | N/A | <u>12,976</u> |
| <i>Passed Through United States Marshals Service</i> | | | |
| Regional Fugitive Task Force | 16.111 | JLEO 14-0092; JLEO 15-0092 | <u>26,428</u> |
| <i>Passed Through California Office of Emergency Services & Board of State and Community Corrections</i> | | | |
| Juvenile Accountability Block Grants | 16.523 | BSCC 155-13;BSCC 155-14;15-0404-0-1-754 | <u>106,329</u> |
| Victim Witness Assistance Program Award | 16.575 | 065-00000-16/ VW 14330330 | 639,959 |
| Human Trafficking Advocacy Program Award | 16.575 | 065-00000/ HA 14010330 | 90,053 |
| Unserved/Undeserved Victim Advocacy and Outreach Award | 16.575 | 065-00000-16/UV 13040330;UV 14050330 | <u>136,404</u> |
| Subtotal | | | <u>866,416</u> |
| Law Enforcement Specialized Units Program | 16.588 | 065-00000/ LE 13030330 | <u>163,259</u> |
| Residential Substance Abuse Treatment Program Grant | 16.593 | 065-00000/RT10020330 | <u>180,966</u> |
| Anti-Human Trafficking (RCAHT) | 16.738 | 065-00000/ZH0901330 | 85,336 |
| <i>Passed Through City of Riverside</i> | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | JAG 2014-DJ-BX-0276 | 66,061 |
| <i>Passed Through Board of State and Community Corrections</i> | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | BSCC 610-13 | <u>264,769</u> |
| Subtotal | | | <u>416,166</u> |
| <i>Passed Through Office on Violence Against Women</i> | | | |
| Victim Legal Advocacy Project | 16.524 | 2014-WL-AX-0008 | <u>26,167</u> |
| Abuse of Women Later in Life Program | 16.528 | 2011-EW-AX-K007 | <u>66,968</u> |

[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, 2015**

| FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME: | CFDA NO. | PASS-THROUGH ENTITY IDENTIFYING NO. [1] | AMOUNT |
|---|-------------|--|--------------------------|
| U.S. DEPARTMENT OF JUSTICE (Continued) | | | |
| <i>Passed Through Bureau of Justice Assistance</i> Intellectual Property Theft Enforcement | 16.XXX | 2012-DG-BX-0009 | <u>11,036</u> |
| Service for Trafficking Victims | 16.320 | N/A | <u>281,983</u> |
| PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities | 16.735 | 2010-RP-DX-K001 | 30,652 |
| PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities | 16.735 | N/A | <u>115,510</u> |
| Subtotal | | | <u>146,162</u> |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | <u>4,008,900</u> |
| U.S. MARSHALS | | | |
| <i>Direct Programs</i> Equitable Sharing Program | 16.922 | N/A | 50,000 |
| Equitable Sharing Program | 16.922 | N/A | <u>482,990</u> |
| TOTAL U.S. MARSHALS | | | <u>532,990</u> |
| U.S. DEPARTMENT OF LABOR | | | |
| <i>Direct Program</i> Workforce Innovation Fund | 17.283 | IF-23400-12-60-A6 | <u>1,708,156</u> |
| <i>Passed Through California Employment Development Department</i> Workforce Investment Act (WIA) Adult Program | 17.258 | K594780/201,202,500 | 5,407,027 |
| <i>Passed Through California Employment Development Department</i> Workforce Investment Act (WIA) Youth Activities | 17.259 | K594780/301 | 7,297,467 |
| Workforce Investment Act (WIA) Dislocated Worker | 17.278 | K594780/501,502 | <u>9,165,937</u> |
| Subtotal - Workforce Investment Act Cluster | | | <u>21,870,431</u> |
| <i>Passed Through California Department of Aging</i> Senior Community Service Employment Program (SCSEP) | 17.235 | TV - 1415-21 | <u>756,435</u> |
| TOTAL U.S. DEPARTMENT OF LABOR | | | <u>24,335,022</u> |
| U.S. DEPARTMENT OF TRANSPORTATION | | | |
| <i>Direct Programs</i> Federal Aviation Administration Airport Improvement Program (AIP) | 20.106 | DFTA 08-06 C-22054 | <u>134,464</u> |
| Highway Planning and Construction | 20.205 | Fund Sources 103, 108,112,115,120,134,190; 08-5956 | <u>29,160,983</u> |
| <i>Passed Through Riverside County Transportation Commission</i> New Freedom Program | 20.521 | 81813461 | <u>148,223</u> |

[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, 2015**

| FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME: | CFDA NO. | PASS-THROUGH ENTITY IDENTIFYING NO. [1] | AMOUNT |
|--|-------------|--|--------------------------|
| U.S. DEPARTMENT OF TRANSPORTATION (Continued) | | | |
| <i>Passed Through California Office of Traffic Safety</i> | | | |
| State and Community Highway Safety | 20.600 | PS1508 | 133,329 |
| State and Community Highway Safety | 20.600 | N/A | 25,078 |
| Child Safety and Child Booster Seats Incentive Grants | 20.613 | OP1301 | 193,154 |
| <i>Pass Through California Office of Traffic Safety, City of Riverside</i> | | | |
| State and Community Highway Safety | 20.600 | N/A | <u>203,993</u> |
| Subtotal - Highway Safety Cluster | | | <u>555,554</u> |
| <i>Pass Through California Office of Traffic Safety</i> | | | |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608 | AL1549 | 97,956 |
| <i>Pass Through California Office of Traffic Safety, City of Ontario</i> | | | |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608 | N/A | 8,390 |
| <i>Pass Through California Office of Traffic Safety, City of Riverside</i> | | | |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated (Selective Traffic Enforcement Program) | 20.608 | N/A | 562,199 |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated (AVOID the 30 Program) | 20.608 | N/A | <u>83,385</u> |
| Subtotal | | | <u>751,930</u> |
| <i>Pass Through California Office of Traffic Safety, City of Riverside</i> | | | |
| State Traffic Safety Information System Improvement Grant | 20.610 | N/A | <u>24,948</u> |
| <i>Pass Through California Office of Traffic Safety, City of Riverside</i> | | | |
| National Priority Safety Program (Selective Traffic Enforcement Program) | 20.616 | N/A | 2,793 |
| <i>Pass Through California Office of Traffic Safety, University of California, Berkeley</i> | | | |
| National Priority Safety Programs (Sobriety Safety Program (DUI)) | 20.616 | N/A | 585,338 |
| <i>Passed Through California Office of Traffic Safety</i> | | | |
| National Priority Safety Programs | 20.616 | 18X92045D0CA14/ DI 1423; 18X92045D0CA15/ DI 1522 | 376,703 |
| National Priority Safety Programs | 20.616 | 18X92045D0CA14/DI 1427; 18X92045D0CA15/DI 1523 | <u>477,175</u> |
| Subtotal | | | <u>1,442,009</u> |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | <u>32,218,111</u> |
| U.S. DEPARTMENT OF ALCOHILIC BEVERAGE CONTROL | | | |
| <i>Passed Through Office of Traffic Safety - ABC</i> | | | |
| ABC Minor Decoy | 20.616 | AL 1521 | <u>4,677</u> |
| TOTAL U.S. DEPARTMENT OF ALCOHILIC BEVERAGE CONTROL | | | <u>4,677</u> |
| U.S. ENVIRONMENTAL PROTECTION AGENCY | | | |
| <i>Passed Through California Division of Water Quality</i> | | | |
| Headquarters and Regional Underground Storage Tanks Program | 66.816 | 12-009-250 | <u>439,378</u> |
| TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY | | | <u>439,378</u> |
| U.S. DEPARTMENT OF ENERGY | | | |
| <i>Direct Program</i> | | | |
| Weatherization Assistance For Low-Income Persons | 81.042 | 14C-1826 | <u>251,122</u> |
| TOTAL U.S. DEPARTMENT OF ENERGY | | | <u>251,122</u> |
| U.S. DEPARTMENT OF EDUCATION | | | |
| <i>Passed Through California Department of Rehabilitation</i> | | | |
| Rehabilitation Services - Vocational Rehabilitation Grants to States | 84.126A | 28534 Regis # EP1230287 | <u>387,299</u> |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | <u>387,299</u> |

[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, 2015**

| FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME: | CFDA NO. | PASS-THROUGH ENTITY IDENTIFYING NO. [1] | AMOUNT |
|---|-------------|--|--------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| <i>Passed Through National Association of County and City Health Officials</i> Medical Reserve Corps | 93.008 | N/A | <u>43</u> |
| <i>Passed Through California Department of Aging</i> Special Programs for the Aging-Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect and Exploitation | 93.041 | AP-1415-21 | <u>25,075</u> |
| Special Programs for the Aging-Title VII, Chapter 2- Long Term Care Ombudsman for Older Individuals | 93.042 | AP-1415-21 | <u>64,686</u> |
| Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotions Services | 93.043 | AP-1415-21 | <u>117,335</u> |
| National Family Caregiver Support, Title III, Part E | 93.052 | AP-1415-21 | <u>730,615</u> |
| Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers | 93.044 | AP-1415-21 | 2,072,325 |
| Special Programs for the Aging-Title III, Part C-Nutrition Services | 93.045 | AP-1415-21 | 3,039,368 |
| Nutrition Services Incentive Program | 93.053 | AP-1415-21 | <u>358,471</u> |
| Subtotal - Aging Cluster | | | <u>5,470,164</u> |
| Medicare Improvement for Patients and Providers Act (MIPPA) | 93.071 | MI-1415-21 | <u>77,200</u> |
| Financial Alignment Grant (State Health Insurance Assistance Program (SHIP) Options for Medicare/Medicaid FA) | 93.626 | FA-1316-21 | <u>47,399</u> |
| Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | 93.779 | HI-1415-21 | <u>229,229</u> |
| <i>Passed Through California Department of Public Health</i> Childhood Lead Poisoning and Case Management | 93.197 | 11-10311 | <u>128,838</u> |
| HIV Prevention Activities - Health Department Based | 93.940 | 10-95281,13-2066.13-20247 | <u>2,340,698</u> |
| Maternal and Child Health Services Block Grant | 93.994 | 200833 | <u>166,172</u> |
| <i>Passed Through California Department of Public Health - Emergency Preparedness Office</i> Public Health Emergency Preparedness | 93.069 | EPO 12-33/14-10531 | <u>448,385</u> |
| National Bioterrorism Hospital Preparedness Program | 93.889 | EPO 12-33 | <u>941,930</u> |
| Center for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | EPO 14-10531 | 1,609,154 |
| <i>Passed Through State Emergency Medical Services Authority</i> Regional Disaster Medical Health Specialist | 93.283 | EMS - 1257 | <u>120,498</u> |
| Subtotal | | | <u>1,729,652</u> |
| <i>Passed Through California Department of Health Services</i> Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | 11-33-90840 and FEDS1112ISIT | <u>317,921</u> |
| Pediatric Immunization Grants | 93.268 | 13-20305 | <u>460,947</u> |
| California Home Visiting Program | 93.505 | 20-1433 | 865,670 |
| Black Infant Health | 93.505 | 20-1433 | <u>376,240</u> |
| Subtotal | | | <u>1,241,909</u> |
| Medical Assistance Program | 93.778 | N/A | 125,903,771 |
| <i>Passed Through California Department of Aging</i> Multipurpose Senior Services Program (MSSP) | 93.778 | MS-1415-24 | <u>490,193</u> |
| Subtotal | | | <u>126,393,964</u> |
| <i>Passed Through California Department of Mental Health</i> Federal McKinney Project for Assistance in Transition for Homelessness | 93.150 | 2X06SM016005-12 | <u>309,788</u> |
| Block Grants for Community Mental Health Services | 93.958 | 3B09SM010005-13 | <u>2,786,757</u> |

[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, 2015**

| FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME: | CFDA NO. | PASS-THROUGH ENTITY IDENTIFYING NO. [1] | AMOUNT |
|---|-------------|--|---------------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued) | | | |
| <i>Passed Through California Family Health Council</i> Family Planning - Services | 93.217 | 754-5320-71209 | <u>449,543</u> |
| <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 | <u>48,124</u> |
| Promoting Safe and Stable Families | 93.556 | N/A | <u>1,819,518</u> |
| Refugee and Entrant Assistance, State Administered Programs | 93.566 | N/A | <u>101,450</u> |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | N/A | <u>2,719,661</u> |
| Foster Care - Title IV-E | 93.658 | N/A | <u>43,036,318</u> |
| Foster Care - Title IV-E | 93.658 | 75-1546-0-1-609 | <u>620,472</u> |
| Subtotal | | | <u>43,656,790</u> |
| Adoption Assistance | 93.659 | N/A | <u>26,287,113</u> |
| Social Services Block Grant | 93.667 | N/A | <u>10,005,348</u> |
| Chafee Foster Care Independence Program | 93.674 | N/A | <u>693,124</u> |
| Temporary Assistance for Needy Families (TANF) | 93.558 | N/A | <u>161,814,010</u> |
| <i>Passed Through California Department of Child Support Services</i> Child Support Enforcement | 93.563 | OCSE-ACF | <u>23,150,660</u> |
| <i>Passed Through California Department of Community Services and Development</i> Low-Income Home Energy Assistance Program | 93.568 | 14B-5028, 15B-3029 | <u>4,307,259</u> |
| Community Services Block Grant (CSBG) | 93.569 | 14F-3032; 15F-2032 | <u>2,495,040</u> |
| <i>Passed Through California Department of Education</i> Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | N/A | <u>1,778,887</u> |
| <i>Passed Through County of San Bernardino, Department of Public Health</i> HIV Emergency Relief Project Grants | 93.914 | 14-66 | <u>1,050,189</u> |
| <i>Passed Through California Department of Alcohol and Drug</i> Block Grant for Prevention and Treatment of Substance Abuse | 93.959 | #10-NNA33 | <u>13,859,994</u> |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | <u>438,265,417</u> |
| NATIONAL SENIOR SERVICE CORPORATION | | | |
| <i>Passed Through Corporation for National and Community Service</i> Retired and Senior Volunteer Program | 94.002 | 15SRPCA015 | <u>60,654</u> |
| TOTAL NATIONAL SENIOR SERVICE CORPORATION | | | <u>60,654</u> |
| OFFICE OF NATIONAL DRUG CONTROL POLICY | | | |
| <i>Direct Program</i> High Intensity Drug Trafficking Areas Program | 95.001 | G13LA0007A and G14LA0007A | <u>1,690,596</u> |
| TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY | | | <u>1,690,596</u> |

[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, 2015**

| FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME: | CFDA NO. | PASS-THROUGH ENTITY IDENTIFYING NO. [1] | AMOUNT |
|---|-------------|---|------------------------------|
| SOCIAL SECURITY ADMINISTRATION | | | |
| <i>Direct Program</i> | | | |
| Social Security Administration | 96.000 | N/A | <u>189,000</u> |
| TOTAL SOCIAL SECURITY ADMINISTRATION | | | <u>189,000</u> |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | |
| <i>Passed Through County of Riverside, Department of Public Social Services</i> | | | |
| Emergency Food and Shelter National Program | 97.024 | Phase 31 LRO 082000-075/082000-109/082000-111/082000-113/082000-169 | <u>123,308</u> |
| <i>Passed Through California Office of Emergency Services (CalOES)</i> | | | |
| Hazard Mitigation Grant Program | 97.039 | 1810-09-21R-PJ31 | <u>424,571</u> |
| Emergency Management Performance Grants | 97.042 | EMW-2013-EP-00047;EMW-2014-EP-00070 | <u>1,120,819</u> |
| Homeland Security Grant Program | 97.067 | 2011-SS-0077;2012-SS-00123;2013-00110 | <u>2,831,263</u> |
| Homeland Security Operation Stonegarden | 97.067 | 065-00000/ 2011-1077;2012-1123/2013-1110 | <u>808,885</u> |
| Homeland Security - State Homeland Security Grant Program (SHSGP) | 97.067 | 065-00000/2013-110 | <u>367,443</u> |
| <i>Passed Through Governor's Office of Homeland Security</i> | | | |
| Homeland Security California Volunteer Program | 97.067 | DUP03Y2-03 | <u>522,383</u> |
| Subtotal | | | <u>4,529,974</u> |
| Metropolitan Medical Response System | 97.071 | N/A | <u>295,005</u> |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | <u>6,493,677</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | <u>\$ 582,781,583</u> |

[1] N/A – Not Applicable

COUNTY OF RIVERSIDE, CALIFORNIA
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2015

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) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Federal awards received directly from Federal agencies, as well as Federal awards passed through nonfederal agencies, primarily the State of California, except as noted above, are included on the schedule. The County's reporting entity is defined in Note 1 to the County's basic financial statements.

B. Basis of Accounting

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

C. Relationship to Basic Financial Statements

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

D. Relationship to Federal Financial Reports

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

COUNTY OF RIVERSIDE, CALIFORNIA
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Pass-Through Awards to Subrecipients

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

| County Program Title | CFDA No. | Amount |
|---|----------|----------------------|
| Cooperative Forestry Assistance | 10.664 | \$ 613,757 |
| Community Development Block Grants/Entitlement Grants | 14.218 | 3,746,853 |
| Emergency Solutions Grant Program | 14.231 | 535,485 |
| Shelter Plus Care | 14.238 | 219,986 |
| Home Investment Partnerships Program | 14.239 | 197,049 |
| Continuum of Care Program | 14.267 | 5,682,633 |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program | 16.590 | 28,941 |
| Residential Substance Abuse Treatment Program Grant | 16.593 | 797 |
| Anti-Human Trafficking (RCAHT) | 16.738 | 797 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 35,755 |
| Workforce Investment Act (WIA) Youth Activities | 17.259 | 5,891,201 |
| Workforce Innovation Fund | 17.283 | 1,357,529 |
| Special Programs for the Aging - Title VII, Chapter 2 | 93.042 | 64,686 |
| Special Programs for the Aging - Title III, Part B | 93.044 | 577,954 |
| Special Programs for the Aging - Title III, Part C | 93.045 | 2,301,862 |
| National Family Caregiver Support, Title III, Part E | 93.052 | 204,694 |
| Nutrition Services Incentive Program | 93.053 | 358,471 |
| Medicare Improvements for Patients and Providers Act | 93.071 | 65,911 |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | 170,668 |
| Financial Alignment Grant (State Health Insurance Assistance Program (SHIP) Options for Medicare/Medicaid FA) | 93.626 | 39,935 |
| Medical Assistance Program | 93.778 | 154,646 |
| Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | 93.779 | 212,344 |
| High Intensity Drug Trafficking Areas Program | 95.001 | 218,882 |
| Hazard Mitigation Grant | 97.039 | 424,571 |
| Emergency Management Performance Grants | 97.042 | 793,138 |
| Homeland Security Grant Program | 97.067 | 1,997,277 |
| Total | | \$ 25,895,822 |

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

I. SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

| | |
|---|------------|
| Type of auditor's report issued: | Unmodified |
| Internal control over financial reporting: | |
| Material weaknesses identified? | Yes |
| Significant deficiencies identified not considered to be material weaknesses? | Yes |
| 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? | Yes |
| Type of auditor's report issued on compliance for major programs: | Modified |
| Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section .510(a)? | Yes |

Identification of major programs:

| CFDA Numbers | Name of Federal Program or Cluster |
|------------------|--|
| 17.258, 259, 278 | Workforce Investment Act (WIA) Cluster |
| 93.558 | Temporary Assistance for Needy Families (TANF) |
| 93.568 | Low-Income Home Energy Assistance |
| 93.569 | Community Services Block Grant Cluster |
| 93.658 | Foster Care Title IV-E |
| 93.659 | Adoption Assistance |
| 93.667 | Social Services Block Grant |
| 93.778 | Medical Assistance Program |
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse |

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

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

II. FINANCIAL STATEMENT FINDINGS

Finding 2015-001 – Missing Post-Closure and Remediation Liability

Condition:

The Waste Resources Department (the Department) did not properly record the post-closure liability and remediation liability for 26 inactive sites in the prior or current year.

Criteria:

Post-closure liabilities and remediation liabilities should be recorded in the year that they are recognizable.

Cause of Condition:

The amount of liability was just recently quantified and was not historically reported in past audited financial statements.

Effect of Condition:

There is a risk of material misstatements in the financial statements if there is no proper reconciliation between the third party engineer's report and the financial statements.

Recommendation:

We recommend that the post-closure and remediation liabilities reflect the liability estimated by the Department.

Management Response:

Department management agrees with the auditor's comments. The 26 landfill sites referred to in this finding fall outside of the State of California's regulatory financial assurance requirements. While the Department has always been aware that there is liability associated with these sites, the amount of liability was not quantified until recently by a third party consultant and staff engineers. The Department apprised the auditor of these liabilities during the audit cycle. In the future, the Department will record the post-closure and remediation liabilities of these sites and adjust accordingly by Consumer Price Index.

Finding 2015-002 – Information Technology (IT) Finding

Condition:

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

COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

Criteria:

The County should have a process in place to regularly review user access accounts and permissions within PeopleSoft. The process for removing user accounts for terminated employees for non-PeopleSoft user accounts should be consistently followed. Password requirements for PeopleSoft, Oracle Database, and AIX 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 non-PeopleSoft user accounts (e.g., Database or operating system accounts) is not consistently followed. Password requirements for PeopleSoft, Oracle Database, and AIX are not configured to match the password policy defined in the "Information Security Standard."

Effect of Condition:

The lack of periodic user access reviews increases the risk that user accounts may have access to system functions that are not commensurate with their current job responsibilities and unneeded or unauthorized user accounts are not identified and removed or disabled on a timely basis. Terminated employees could have unauthorized access to the non-PeopleSoft user accounts without a consistently application of the process to remove user accounts for terminated employees. Certain passwords are not up to the standards of the policy and 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 implement regularly scheduled (on an annual basis, at a minimum) reviews of PeopleSoft user accounts and their associated permissions to ensure that no unneeded or unauthorized user accounts exist, and that the permissions assigned within the systems are appropriate for the individuals job responsibilities. It is recommended that the reviewer compare the active user accounts with an official employee roster provided by the Human Resources or payroll department. All user access permissions should be reviewed by the department head responsible for the function to determine if access is appropriate. All generic, system, and/or service type accounts should be included in the review. If the review is performed by County IT staff members, they may wish to work with individual departments during this process to ensure that they are aware of current employee lists and job positions, if deemed necessary. All access permission changes and removal of user accounts should follow the appropriate procedures and documentation should be provided to Security Administrators to make the identified change(s). Secondly, it is recommended that the County reinforce the termination procedure with all security administrators and ensure that user access rights removal and/or disabling processes including appropriate documentation evidence is taking place within a reasonable timeframe. Lastly, it is recommended that the County examine and revise where appropriate the password configuration for its critical financial applications 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.

Implementing according to policy for areas found to exceed or fall short of stated requirements.

County IT has a procedure to produce a bi-annual PeopleSoft user security audit. We will re-engage that process.

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

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.

Subsection 4.1 of the Riverside County Information Security Standard states:

“Accounts no longer necessary for business shall be disabled or removed in a timely fashion.”
and,
“Accounts for terminated or transferred employees shall be disabled or removed on the day of termination or transfer.”

In regards to the employee termination examined in the audit, this process was followed per the security standard. The policy does not state that an official documentation stream is a requirement. Due to the urgency of this particular case, most communication occurred at the verbal level in order to quickly secure the environment.

Upon locking down the user’s personal VPN and Active Directory accounts the day and time of the termination, Request for Change (CR)-10637 was created to request and track all service level account password changes in the PeopleSoft environment, which occurred that evening and over the next few days. An email notification was sent by the CR upon resolution. In addition to the CR, all changes were tracked and documented in a separate spreadsheet as to the progress of the change.

County IT will update the Information Security Standard document to incorporate a documentation procedure for requesting and documenting the completion of a termination action and implement the procedure.

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.

Implementing according to policy for areas found to exceed or fall short of stated requirements.

Change control system (STAT) Customer Service Requests (CSRs), BASE Service Request (BSE)-267, Help Desk Ticket (HD)-12220 and HD-12221 have been created and will update password controls in all PeopleSoft production environments

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2015-003

**Program: Temporary Assistance for Needy Families (TANF)
CFDA No.: 93.558
Federal Agency: U.S. Department of Health and Human Services
Passed Through: State of California Department of Social Services
Award Year: Fiscal Year 2014-2015
Compliance Requirement: Eligibility and Special Provisions Tests
Questioned Costs: None**

Criteria:

The June 2015 Office of Budget and Management (OMB) OMB Circular A-133 *Compliance Supplement* requires that the County of Riverside (County) utilize the Income and Eligibility Verification System (IEVS) to verify eligibility using wage information available from such agencies as the agencies administering State unemployment compensation laws, Social Security Administration, and the Internal Revenue Service to verify income eligibility and the amount of eligible benefits. The State of California has used IEVS since 1987 to verify income information received from applicants and recipients. In addition, the OMB Circular A-133 *Compliance Supplement* outlines people receiving benefits must cooperate with Child Support Services. Additionally per the OMB Circular A-133 *Compliance Supplement*, if an individual in a family receiving assistance refuses to engage in required work, a State must reduce assistance to the family, at least pro rata, with respect to any period during the month in which the individual so refuses, or may terminate assistance.

Condition:

During our testing, we audited 40 CalWORKS cases to ensure that the County utilized IEVS to verify eligibility using wage information available to verify income eligibility and the amount of eligible benefits. Per the Department of Public Social Services (DPSS) policies, caseworkers are required to utilize the IEVS to verify the eligibility of individual to receive CalWORKS benefits. The IEVS reports are required to be signed by the caseworkers as evidence of their review of income eligibility within 45 calendar days of the run date printed on the IEVS abstract. Of the 40 CalWORKS case files selected for testing, we noted 4 cases where the IEVS reports were not reviewed by a caseworker and 7 cases where the IEVS report was signed by the caseworker but not reviewed within the 45 calendar days, 5 were missing IEVS reports, 1 case where the IEVS report was not ran for one person receiving benefits, and 1 case where the IEVS report was not reviewed within 45 calendar days and was missing a birth certificate.

Context:

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

Effect:

The County risks noncompliance with special tests and provisions requirements as set forth in the OMB A-133 *Compliance Supplement*. The participants under each case are still determined to be eligible during the period under our testing based on other supporting documents. As a result, there are no questioned costs.

Cause:

The eligibility workers did not document their use of IEVS or properly sign and date the IEVS matching report and failed to obtain a birth certificate.

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Recommendation:

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

Views of Responsible Officials and Planned Corrective Actions:

The Self-Sufficiency Division has initiated the following steps to help address internal controls to ensure that IEVS reports are in compliance with Federal requirements:

- Monthly Quality Assurance audits for Self Sufficiency programs include an IEVS review element for Eligibility Technicians (ETs) in the CalFresh, CalWORKs, and Medi-Cal programs. The review element identifies if IEVS reports are on file and processed both timely and accurately. Reviews also include an element for residency, ensuring adherence to policy for adequate documentation such as birth certificates.
- An internal corrective action plan for IEVS report processing was in place throughout 2015. The corrective action efforts included the following:
 - Interactive exercises in reviewing and signing off on IEVS reports were added to the supervised field experience portion of induction class for new ETs.
 - IEVS refresher training for existing eligibility staff began in October 2015. The refresher course is now a four hour annual requirement.
 - Informational flyers were distributed to program staff in May 2015 reminding them of the requirements to obtain the IEVS reports and emphasized acceptable timeframes and steps in processing IEVS reports.
 - The development of an aging report that identifies the quantity of new IEVS reports and the amount and age of reports pending reconciliation. The aging report is maintained weekly and sent to program managers and the Corrective Action Coordinator for review and action.
 - Any error trends identified for IEVS report processing are discussed at a monthly Quality Control Review Board meeting. Representation at the meeting includes program managers and supervisors as well as Quality Assurance, Corrective Action, Policy and Staff Development members.
- Department policy 60-036, 40-005, and MC078 for IEVS was revised and issued in February 2016. The policy includes more examples and step by step instructions for reconciling IEVS reports.

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Finding 2015-004

Program: Medical Assistance Program

CFDA No.: 93.778

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

Passed Through: State of California Department of Social Services

Award Year: Fiscal Year 2014-2015

Compliance Requirement: Eligibility Tests

Questioned Costs: None

COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

Criteria:

The June 2015 Office of Budget and Management (OMB) OMB Circular A-133 *Compliance Supplement* requires that the County utilize the Income and Eligibility Verification System (IEVS) to verify eligibility using wage information available from such agencies as the agencies administering state unemployment compensation laws, Social Security Administration, and the Internal Revenue Service to verify income eligibility and the amount of eligible benefits. The State of California has used IEVS since 1987 to verify income information received from applicants and recipients. In addition, the OMB Circular A-133 *Compliance Supplement* outlines people receiving benefits must cooperate with Child Support Services. Additionally per the OMB Circular A-133 *Compliance Supplement*, if an individual in a family receiving assistance refuses to engage in required work, a state must reduce assistance to the family, at least pro rata, with respect to any period during the month in which the individual so refuses, or may terminate assistance.

Condition:

During our testing we audited 40 Medi-Cal cases to ensure that the County utilized the IEVS to verify eligibility using wage information available to verify income eligibility and the amount of eligible benefits. Per the Departments policies caseworkers are required to utilize the IEVS to verify the eligibility of individual to receive Medi-Cal benefits. The IEVS reports are required to be signed by the caseworkers as evidence of their review of income eligibility within 45 calendar days of the run date printed on the IEVS abstract. Of the 40 Medi-Cal case files selected for testing, we noted 1 was missing the IEVS report.

Context:

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

Effect:

The County risks noncompliance with special tests and provisions requirements as set forth in the OMB A-133 *Compliance Supplement*. The participants under each case are still determined to be eligible during the period under our testing based on other supporting documents. As a result, there are no questioned costs.

Cause:

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

Recommendation:

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

Views of Responsible Officials and Planned Corrective Actions:

The Self-Sufficiency Division has initiated the following steps to help address internal controls to ensure that IEVS reports are in compliance with Federal requirements:

- Monthly Quality Assurance audits for Self Sufficiency programs include an IEVS review element for Eligibility Technicians (ETs) in the CalFresh, CalWORKs, and Medi-Cal programs. The review

COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

element identifies if IEVS reports are on file and processed both timely and accurately. Reviews also include an element for residency, ensuring adherence to policy for adequate documentation such as birth certificates.

- An internal corrective action plan for IEVS report processing was in place throughout 2015. The corrective action efforts included the following:
 - Interactive exercises in reviewing and signing off on IEVS reports were added to the supervised field experience portion of induction class for new ETs.
 - IEVS refresher training for existing eligibility staff began in October 2015. The refresher course is now a four hour annual requirement.
 - Informational flyers were distributed to program staff in May 2015 reminding them of the requirements to obtain the IEVS reports and emphasized acceptable timeframes and steps in processing IEVS reports.
 - The development of an aging report that identifies the quantity of new IEVS reports and the amount and age of reports pending reconciliation. The aging report is maintained weekly and sent to program managers and the Corrective Action Coordinator for review and action.
 - Any error trends identified for IEVS report processing are discussed at a monthly Quality Control Review Board meeting. Representation at the meeting includes program managers and supervisors as well as Quality Assurance, Corrective Action, Policy and Staff Development members.

- Department policy 60-036, 40-005, and MC078 for IEVS was revised and issued in February 2016. The policy includes more examples and step by step instructions for reconciling IEVS reports.

Contact Information of Responsible Official:

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**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

Prior Year Financial Statement Findings

Finding 2014-001 – Bond payable missed principal payment

Condition:

While performing test work over bonds payable, we noted the Pension Obligation Bond 2005 A Series outstanding bond balance was not properly reduced for a current principal payment of \$12.3 million.

Criteria:

The outstanding bond payable should be properly reduced for the current year bond principal payments.

Cause of Condition:

There was a formula error in the bond roll forward schedule and there was no proper review of the bond roll forward or financial statement footnotes.

Effect of Condition:

There is a risk of more material errors in the financial statements if there is no proper review of the bond roll forward and financial statement footnotes.

Recommendation:

We recommend that management review the bond roll forward and the bond financial statement footnotes to verify that all principal payments have been properly applied to the outstanding bond balances.

Management Response:

Management will work with the Executive Office to ensure that all amortization schedules are up to date and verify that the principal payments match the bond roll forward schedules.

Current Year Status:

Implemented.

Prior Year Federal Award Findings and Questioned Costs

Finding 2014-002

**Program: Temporary Assistance for Needy Families (TANF)
CFDA No.: 93.558
Federal Agency: U.S. Department of Health and Human Services
Passed Through: State of California Department of Social Services
Award Year: Fiscal Year 2013-2014
Compliance Requirement: Eligibility & Special Provisions Tests
Questioned Costs: None**

COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

Criteria:

The March 2014 Office of Budget and Management (OMB) OMB Circular A-133 *Compliance Supplement* requires that the County of Riverside (County) utilize the Income and Eligibility Verification System (IEVS) to verify eligibility using wage information available from such agencies as the agencies administering State unemployment compensation laws, Social Security Administration, and the Internal Revenue Service to verify income eligibility and the amount of eligible benefits. The State of California has used IEVS since 1987 to verify income information received from applicants and recipients. In addition, the OMB Circular A-133 *Compliance Supplement* outlines people receiving benefits must cooperate with Child Support Services. Additionally per the OMB Circular A-133 *Compliance Supplement*, if an individual in a family receiving assistance refuses to engage in required work, a State must reduce assistance to the family, at least pro rata, with respect to any period during the month in which the individual so refuses, or may terminate assistance.

Condition:

During our testing, we audited 40 CalWORKS cases to ensure that the County utilized IEVS to verify eligibility using wage information available to verify income eligibility and the amount of eligible benefits. Per the Department of Public Social Services (DPSS) policies, caseworkers are required to utilize the IEVS to verify the eligibility of individual to receive CalWORKS benefits. The IEVS reports are required to be signed by the caseworkers as evidence of their review of income eligibility within 45 calendar days of the run date printed on the IEVS abstract. Of the 40 CalWORKS case files selected for testing, we noted 4 cases where the IEVS reports were not signed by the caseworker, 7 cases where the IEVS report was signed by the caseworker but not reviewed within the 45 calendar days, and 2 cases where the IEVS report was missing. Additionally, for 4 out of the 40 cases that were selected for testing, the Welfare to Work Plan form (WTW 1) was missing even though the status to work was marked as "Mandatory". All cases with a Mandatory status to work must have a WTW 1 form on file.

Context:

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

Effect:

The County risks noncompliance with special tests and provisions requirements as set forth in the OMB A-133 *Compliance Supplement*. The participants under each case are still determined to be eligible during the period under our testing based on other supporting documents. As a result, there are no questioned costs.

Cause:

The eligibility workers did not document their use of IEVS or properly sign and date the IEVS matching report and failed to produce evidence of the WTW 1 form.

Recommendation:

The County should consider implementing stronger internal controls to ascertain that the IEVS reports are properly signed and reviewed and that WTW 1 Plan forms are properly retained to ensure compliance with the Federal special tests and provision requirements.

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Views of Responsible Officials and Planned Corrective Actions:

Eligibility - IEVS Reports

The Self-Sufficiency Division has initiated the following steps to help address the absence or lack of timely review and processing of IEVS reports in the eligibility case record:

- Effective January 2015, monthly Quality Assurance (QA) audits will be conducted for each Eligibility Technician in the CalFresh, CalWORKs, and Medi-Cal programs. These audits will include verification that the IEVS report is on file and that it was processed timely and accurately.
- For the period January 2014 – March 2014, 10 CalWORKs offices participated in an Accuracy Improvement Plan that targeted requesting and processing IEVS reports. The plan outlined the steps an Eligibility Technician is required to take to correctly request and process an IEVS report. It also required the Eligibility Supervisor to take the following actions:
 - Review the Accuracy Improvement (AIM) plan and associated policies related to timely and accurate processing of IEVS reports.
 - Review the C-IV User Handbook pages and IEVS reports with staff at a unit meeting.
 - Review 5 cases per Eligibility Technician per quarter for compliance with IEVS processing guidelines.
- DPSS issued a Department Memorandum on June 24, 2014 (DM 2014-125) reminding staff of the requirement to obtain the IEVS report at application and recertification. This DM also outlined the time frames and the steps necessary to process an IEVS report.
- IEVS training was integrated into the Eligibility Technician Induction Training Classes beginning in February 2014. IEVS exercises, which allow the trainee to have real world experience in reviewing and signing off IEVS reports, have been added to the supervised field experience portion of induction class.
- IEVS refresher training for existing eligibility staff is in the process of being developed. It is scheduled to be conducted during the first quarter of 2015.
- In August 2014, as part of a pilot project, DPSS provided all Eligibility Technicians with the security rights to request IEVS reports for their cases through the MEDS system. This allows for more direct control by the Eligibility Technician to ensure receipt and processing of the IEVS reports.
- Our Independent Review Group (IRG) completed an independent audit of our internal IEVS processes on June 26, 2014. IRG provided recommendations to the Executive Staff which are currently being reviewed. These recommendations include processes and tools which are intended to further increase timely processing of IEVS reports.

DPSS expects that these measures will increase the availability of IEVS reports in the case record and provide a significant reduction in untimely processing.

Welfare to Work – WTW 1 Completion

An Accuracy Improvement Plan targeting the WTW 1 was implemented for the period of July 2014 through December 2014. This plan requires the Employment Services Counselor to perform the following actions:

- Complete an activity agreement with the participant to include the WTW 1.
- Review and complete all sections of the WTW 1, ensuring it is signed and dated by the customer.
- Verify that the WTW 1 contains the toll free number for Inland Counties Legal Services.
- Complete a journal entry documenting that the participant attended an orientation/appraisal and was explained his or her rights.

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**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Current Year Status:

Not implemented. See Finding 2015-003.

Finding 2014-003

Program: Temporary Assistance for Needy Families (TANF), Adoption Assistance, and Social Services Block Grant

CFDA No.: 93.558, 93.659, and 93.667

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

Passed Through: State of California Department of Social Services

Award Year: Fiscal Year 2013-2014

Compliance Requirement: Equipment and Real Property Management

Questioned Costs: None

Criteria:

Local governments are required to follow A-102 Common Rule in regards for equipment acquired under Federal awards. In accordance with the A-102 Common Rule, the County is required to maintain proper equipment records, perform physical inventory of their equipment at least once every 2 years, and implement an appropriate control system to safeguard equipment, and equipment be adequately maintained.

Condition:

While performing audit procedures over the equipment for the DPSS, we noted that the annual physical inventory of equipment identified approximately 5,000 assets that were unaccounted as a result of the count procedures. Per discussion with DPSS staff and review of the results of the County, it appears that DPSS is not ensuring that the controls it has in place are being adhered to consistently. As a result of this, assets were not being properly tracked and could not be located. Because these assets could not be located, they are considered missing, but DPSS is unsure exactly what happened to the missing assets. Furthermore, there are instances that allow an Information Technology (IT) Technician to assign/deploy equipment to employees without having to receive a signature from that individual.

Context:

The conditions noted above were identified during our examination of the County's compliance with equipment and real property management.

Effect:

The County risks noncompliance with equipment and real property management requirements as set forth in the OMB A-133 *Compliance Supplement*. Due to the amount of assets that were unaccounted for, it is difficult to compute the total net effect of the assets. Further adding to the difficulty of computing the effect is that DPSS currently is uncertain of what assets are truly missing, stolen, scrapped, or otherwise unaccounted for.

Cause:

The cause of the condition is due to the inconsistent adherence and enforcement of the DPSS equipment monitoring/tracking controls.

COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

Recommendation:

We recommend that management take some time to retrain and reemphasize the importance of the equipment controls.

Views of Responsible Officials and Planned Corrective Actions:

Departmental Asset Management

- The referenced physical inventory count was completed as part of the department's annual physical inventory process. During review of the inventory count results, DPSS identified data integrity issues with the external vendor counts. The identified issues include:
 - Upon subsequent review, numerous assets noted in the missing asset report were verified to have been tagged as having been physically inventoried.
 - The secondary vendor recount of missing assets was inconsistent with the initial counting methodology and there were vendor equipment issues during the recount.As a result, the department feels the number of assets reported as missing was inaccurate.
- The department has initiated the process to identify a new vendor to conduct the 2015 physical inventory count. Due to the concerns identified with the 2014 inventory, the time frame for the 2015 physical inventory is being expedited and planning is under way to initiate the process in the first quarter of calendar year 2015.
- During the last year, the department has been reviewing its asset management and internal control processes. Areas of improvement have been identified to better track, maintain and report the departmental assets. A corrective action plan has been developed with an estimated implementation time frame iteratively over the next 12 months.
- Currently, the department's asset units are spread among various managers. As a result, there are competing priorities, a lack of full scope knowledge, and inconsistency in processes. Through centralization of the asset management functions, a consistent and comprehensive approach to asset management is expected.
- Some of the departmental asset units have been impacted by insufficient staffing levels. As a result, staff resources have been strained and temporary staff was utilized to meet workload demands. Moving forward permanent staffing resources will be allocated to stabilize the workflow, reduce temporary staffing and create consistency in the processes.
- The department plans on reviewing each asset process to ensure it has sufficient internal controls. Additionally, it plans to develop reporting that would identify any inconsistencies in performing the necessary processes. Identified inconsistencies in processes will be remedied through regular training and staff development.
- The department's asset management concerns have been elevated to executive management and identified as a priority for corrective action. Increasing the priority of asset management for all stakeholders will ensure the success and timely implementation of the comprehensive Asset Management and Internal Control Plan.

Contact Information of Responsible Official:

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Current Year Status:

Implemented.

**COUNTY OF RIVERSIDE, CALIFORNIA
SUPPLEMENTAL SCHEDULE OF CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES)
AND BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS
FOR THE YEAR ENDED JUNE 30, 2015**

| Grant #/Pass-Through Grantor | Description | | | |
|-------------------------------------|---|-----------------|--|------------------|
| BSCC 155-13 | Juvenile Accountability Block Grants | | | |
| Personnel Services | \$ 27,607 | Federal Portion | | \$ 43,368 |
| Operating Expenses | 20,580 | Match | | 4,819 |
| Equipment | - | | | |
| Total Expenses | <u>\$ 48,187</u> | | | <u>\$ 48,187</u> |

| Grant #/Pass-Through Grantor | Description | | | |
|-------------------------------------|---|-----------------|--|------------------|
| BSCC 155-14 | Juvenile Accountability Block Grants | | | |
| Personnel Services | \$ 49,747 | Federal Portion | | \$ 56,176 |
| Operating Expenses | 12,670 | Match | | 6,241 |
| Equipment | - | | | |
| Total Expenses | <u>\$ 62,417</u> | | | <u>\$ 62,417</u> |

| Grant #/Pass-Through Grantor | Description | | | |
|-------------------------------------|---|-----------------|--|------------------|
| 15-0404-0-1-754 | Juvenile Accountability Block Grants | | | |
| Personnel Services | \$ - | Federal Portion | | \$ 6,785 |
| Operating Expenses | 12,500 | Match | | 5,715 |
| Equipment | - | | | |
| Total Expenses | <u>\$ 12,500</u> | | | <u>\$ 12,500</u> |

| Grant #/Pass-Through Grantor | Description | | | |
|-------------------------------------|--|-----------------|--|---------------------|
| VW 14330330/065-00000-16 | Victim Witness Assistance Program Award | | | |
| Personnel Services | \$ 1,014,831 | Federal Portion | | \$ 639,959 |
| Operating Expenses | 91,192 | Match | | 480,289 |
| Equipment | 14,225 | | | |
| Total Expenses | <u>\$ 1,120,248</u> | | | <u>\$ 1,120,248</u> |

| Grant #/Pass-Through Grantor | Description | | | |
|-------------------------------------|---|-----------------|--|-------------------|
| HA14010330/065-00000 | Human Trafficking Advocacy Program Award | | | |
| Personnel Services | \$ 104,509 | Federal Portion | | \$ 90,053 |
| Operating Expenses | - | Match | | 14,456 |
| Equipment | - | | | |
| Total Expenses | <u>\$ 104,509</u> | | | <u>\$ 104,509</u> |

**COUNTY OF RIVERSIDE, CALIFORNIA
SUPPLEMENTAL SCHEDULE OF CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES)
AND BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

| Grant #/Pass-Through Grantor | Description | |
|-------------------------------------|---|---------------------------|
| UV 13040330/065-00000-16 | Unserviced/Undeserved Victim Advocacy and Outreach Award | |
| Personnel Services | \$ 33,020 | Federal Portion \$ 32,076 |
| Operating Expenses | 9,636 | Match 10,580 |
| Equipment | - | |
| Total Expenses | \$ 42,656 | \$ 42,656 |

| Grant #/Pass-Through Grantor | Description | |
|-------------------------------------|---|----------------------------|
| UV 14050330/065-00000-16 | Unserviced/Undeserved Victim Advocacy and Outreach Award | |
| Personnel Services | \$ 113,012 | Federal Portion \$ 104,328 |
| Operating Expenses | 13,408 | Match 22,092 |
| Equipment | - | |
| Total Expenses | \$ 126,420 | \$ 126,420 |

| Grant #/Pass-Through Grantor | Description | |
|-------------------------------------|--|----------------------------|
| LE 13030330/065-00000 | Law Enforcement Special Units Program | |
| Personnel Services | \$ 134,759 | Federal Portion \$ 163,259 |
| Operating Expenses | 76,817 | Match 48,317 |
| Equipment | - | |
| Total Expenses | \$ 211,576 | \$ 211,576 |

| Grant #/Pass-Through Grantor | Description | |
|-------------------------------------|--|----------------------------|
| RT 10020330/065-00000 | Residential Substance Abuse Treatment Program Grant | |
| Personnel Services | \$ 230,671 | Federal Portion \$ 180,966 |
| Operating Expenses | - | Match 49,705 |
| Equipment | - | |
| Total Expenses | \$ 230,671 | \$ 230,671 |

| Grant #/Pass-Through Grantor | Description | |
|-------------------------------------|---------------------------------------|---------------------------|
| ZH0901330/065-00000 | Anti-Human Trafficking (RCAHT) | |
| Personnel Services | \$ 34,476 | Federal Portion \$ 85,336 |
| Operating Expenses | 42,244 | Match - |
| Equipment | 8,616 | |
| Total Expenses | \$ 85,336 | \$ 85,336 |

**COUNTY OF RIVERSIDE, CALIFORNIA
SUPPLEMENTAL SCHEDULE OF CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES)
AND BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

| Grant #/Pass-Through Grantor | Description | | |
|-------------------------------------|--|-----------------|-------------------|
| BSCC 610-13 | Federal Anti-Drug Abuse Program | | |
| Personnel Services | \$ 67,985 | Federal Portion | \$ 264,769 |
| Operating Expenses | 196,784 | Match | - |
| Equipment | - | | |
| Total Expenses | <u>\$ 264,769</u> | | <u>\$ 264,769</u> |

| Grant #/Pass-Through Grantor | Description | | |
|-------------------------------------|--------------------------------|-----------------|-------------------|
| 1810-09-21R-PJ31 | Hazard Mitigation Grant | | |
| Personnel Services | \$ - | Federal Portion | \$ 424,571 |
| Operating Expenses | 424,571 | Match | - |
| Equipment | - | | |
| Total Expenses | <u>\$ 424,571</u> | | <u>\$ 424,571</u> |

| Grant #/Pass-Through Grantor | Description | | |
|-------------------------------------|--|-----------------|-------------------|
| EMW-2013-EP-00047 | Emergency Management Performance Grants | | |
| Personnel Services | \$ 458,752 | Federal Portion | \$ 556,916 |
| Operating Expenses | - | Match | - |
| Equipment | 98,164 | | |
| Total Expenses | <u>\$ 556,916</u> | | <u>\$ 556,916</u> |

| Grant #/Pass-Through Grantor | Description | | |
|-------------------------------------|--|-----------------|-------------------|
| EMW-2014-EP-00070 | Emergency Management Performance Grants | | |
| Personnel Services | \$ 248,847 | Federal Portion | \$ 563,903 |
| Operating Expenses | - | Match | - |
| Equipment | 315,056 | | |
| Total Expenses | <u>\$ 563,903</u> | | <u>\$ 563,903</u> |

| Grant #/Pass-Through Grantor | Description | | |
|-------------------------------------|--|-----------------|-------------------|
| 2011-SS-0077 | Homeland Security Grant Program | | |
| Personnel Services | \$ 207,331 | Federal Portion | \$ 397,317 |
| Operating Expenses | 60,999 | Match | - |
| Equipment | 128,987 | | |
| Total Expenses | <u>\$ 397,317</u> | | <u>\$ 397,317</u> |

**COUNTY OF RIVERSIDE, CALIFORNIA
SUPPLEMENTAL SCHEDULE OF CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES)
AND BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

| Grant #/Pass-Through Grantor | Description | |
|-------------------------------------|--|-------------------|
| 2012-SS-00123 | Homeland Security Grant Program | |
| Personnel Services | \$ 95,259 | Federal Portion |
| Operating Expenses | - | Match |
| Equipment | <u>208,116</u> | |
| Total Expenses | <u>\$ 303,375</u> | <u>\$ 303,375</u> |

| Grant #/Pass-Through Grantor | Description | |
|-------------------------------------|--|---------------------|
| 2013-00110 | Homeland Security Grant Program | |
| Personnel Services | \$ 1,372,261 | Federal Portion |
| Operating Expenses | - | Match |
| Equipment | <u>758,310</u> | |
| Total Expenses | <u>\$ 2,130,571</u> | <u>\$ 2,130,571</u> |

| Grant #/Pass-Through Grantor | Description | |
|-------------------------------------|---|------------------|
| 2011-1077/065-00000 | Homeland Security Operations Stonegarden | |
| Personnel Services | \$ 9,845 | Federal Portion |
| Operating Expenses | 54,311 | Match |
| Equipment | <u>-</u> | |
| Total Expenses | <u>\$ 64,156</u> | <u>\$ 64,156</u> |

| Grant #/Pass-Through Grantor | Description | |
|-------------------------------------|---|-------------------|
| 2012-1123/065-00000 | Homeland Security Operations Stonegarden | |
| Personnel Services | \$ 201,567 | Federal Portion |
| Operating Expenses | 25,428 | Match |
| Equipment | <u>6,518</u> | |
| Total Expenses | <u>\$ 233,513</u> | <u>\$ 233,513</u> |

| Grant #/Pass-Through Grantor | Description | |
|-------------------------------------|---|-------------------|
| 2013-1110/065-00000 | Homeland Security Operations Stonegarden | |
| Personnel Services | \$ 304,306 | Federal Portion |
| Operating Expenses | 66,793 | Match |
| Equipment | <u>140,117</u> | |
| Total Expenses | <u>\$ 511,216</u> | <u>\$ 511,216</u> |

**COUNTY OF RIVERSIDE, CALIFORNIA
 SUPPLEMENTAL SCHEDULE OF CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES)
 AND BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS (Continued)
 FOR THE YEAR ENDED JUNE 30, 2015**

| <u>Grant #/Pass-Through Grantor</u> | <u>Description</u> | | |
|-------------------------------------|--|-----------------|-------------------|
| 2013-110/065-00000 | Homeland Security - State Homeland Security Grant Program (SHSGP) | | |
| Personnel Services | \$ 367,443 | Federal Portion | \$ 367,443 |
| Operating Expenses | - | Match | - |
| Equipment | - | | |
| | <u> </u> | | <u> </u> |
| Total Expenses | <u>\$ 367,443</u> | | <u>\$ 367,443</u> |

**COUNTY OF RIVERSIDE, CALIFORNIA
SUPPLEMENTAL PROGRAMS SCHEDULE FOR OFFICE ON AGING
STATE DEPARTMENT OF AGING GRANTS
FOR THE YEAR ENDED JUNE 30, 2015**

| County Program Title | CFDA No. | PASS-THROUGH ENTITY IDENTIFYING NO. | Federal | | State | | County Funded |
|---|----------|-------------------------------------|--------------|-------------------------------|--------------|-------------------------------|---------------|
| | | | 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-1415-21 | \$ 56,591 | \$ - | \$ - | \$ - | \$ - |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | 56,591 | - | - | - | - |
| DEPARTMENT OF LABOR | | | | | | | |
| <i>Pass-Through California State Department of Aging</i> Senior Community Service Employment Program (SCSEP) | 17.235 | TV-1415-21 | 756,435 | - | - | - | - |
| TOTAL DEPARTMENT OF LABOR | | | 756,435 | - | - | - | - |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | | | |
| <i>Pass-Through California State Department of Aging</i> Special Programs for the Aging-Title VII, Chapter 3 | 93.041 | AP-1415-21 | 25,075 | - | - | - | - |
| Special Programs for the Aging-Title VII, Chapter 2 | 93.042 | AP-1415-21 | 64,686 | 64,686 | - | - | - |
| Special Programs for the Aging - Title III Part D | 93.043 | AP-1415-21 | 117,335 | - | - | - | - |
| Special Programs for the Aging - Title III Part B | 93.044 | AP-1415-21 | 2,072,325 | 577,954 | - | - | - |
| Special Programs for the Aging - Title III Part C | 93.045 | AP-1415-21 | 3,039,368 | 2,301,862 | 369,494 | 282,665 | - |
| National Family Caregivers Support - Title III-E | 93.052 | AP-1415-21 | 730,615 | 204,694 | - | - | - |
| Nutrition Services Incentive Program (NSIP) | 93.053 | AP-1415-21 | 358,471 | 358,471 | - | - | - |
| | | | 6,407,875 | 3,507,667 | 369,494 | 282,665 | - |
| Medicare Improvements for Patients and Providers Act (MIPPA) | 93.071 | MI-1415-21 | 77,200 | 65,911 | - | - | - |
| HICAP Financial Alignment | 93.626 | FA-1316-21 | 47,399 | 39,935 | - | - | - |
| Medical Assistance Program (Medicaid Title XIX) | 93.778 | MS-1415-24 | 490,193 | - | 490,193 | - | - |
| Health Care Financing Research, Demonstrations, and Evaluations (HCFA Research) | 93.779 | HI-1415-21 | 229,229 | 212,344 | 303,475 | 285,606 | - |
| TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | 7,251,896 | 3,825,857 | 1,163,162 | 568,271 | - |
| <i>Pass-Through California Department of Aging</i> Ombudsman Volunteer Recruitment Initiative for Special Deposit Fund (SDF) | N/A | AP-1415-21 | - | - | 42,660 | 42,660 | - |
| Ombudsman Volunteer Recruitment Initiative for Skilled Nursing Facility and Quality Accountability Fund (SNFQAF) | N/A | AP-1415-21 | - | - | 99,131 | 99,131 | - |
| Special Nutrition Funds | N/A | AP-1415-21 | - | - | 133,339 | 84,129 | - |
| TOTAL CALIFORNIA STATE DEPARTMENT OF AGING (PASS-THROUGH AND DIRECT GRANTS) | | | \$ 8,064,922 | \$ 3,825,857 | \$ 1,438,292 | \$ 794,191 | \$ - |

**COUNTY OF RIVERSIDE, CALIFORNIA
SUPPLEMENTAL PROGRAMS SCHEDULE FOR OFFICE ON AGING
STATE DEPARTMENT OF AGING GRANTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

| County Program Title | CFDA No. | PASS-THROUGH ENTITY IDENTIFYING NO. | Federal | | State | | County Funded |
|---|----------|--|---------------------|----------------------------------|---------------------|----------------------------------|-------------------|
| | | | Expenditures | Pass-Through to Subrecipients | Expenditures | Pass-Through to Subrecipients | |
| U.S. DEPARTMENT OF AGRICULTURE | | | | | | | |
| <i>Pass-Through California Department of Food and Agriculture</i> Senior Farmers Market Nutrition Program | 10.576 | N/A | \$ 50,000 | \$ - | \$ - | \$ - | \$ - |
| NATIONAL SENIOR SERVICE CORPORATION | | | | | | | |
| <i>Pass-Through Corporation for National and Community Service</i> Retired and Senior Volunteer Program | 94.002 | 15SRPCA015 | 60,654 | - | - | - | - |
| <i>Pass-Through Riverside County Children and Families Commission</i> First Five-Grandparent Raising Grandchildren | | 13202 OP | - | - | - | - | 293,130 |
| <i>Pass-Through Department of Mental Health</i> Prevention and Early Intervention (PEI) Care Pathway PEI Care Link | | 440-8923 | - | - | - | - | 642,677 |
| Total | | | \$ 8,175,576 | \$ 3,825,857 | \$ 1,438,292 | \$ 794,191 | \$ 935,807 |