

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**Single Audit Report  
(Uniform Guidance)**

**For the Fiscal Year Ended June 30, 2017**

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SINGLE AUDIT REPORT**

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

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**VAVRINEK, TRINE, DAY & CO., LLP**  
Certified Public Accountants

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**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**

To the Honorable Board of Supervisors  
County of San Bernardino, California

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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Bernardino, California (County), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated December 22, 2017. Our report includes an emphasis of matter paragraph regarding the County’s adoption of Governmental Accounting Standards Board (GASB) Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68 and No. 73*. Our report also includes a reference to other auditors who audited the financial statements of the County of San Bernardino Consolidated Fire Districts, the County of San Bernardino Redevelopment Successor Agency Private-Purpose Trust Fund, and the Housing Authority of the County of San Bernardino as described in our report on the County’s financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vavrinik, Trine, Day & Co. LLP*

Rancho Cucamonga, California  
December 22, 2017



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE; AND THE SUPPLEMENTAL SCHEDULE OF OFFICE OF CALIFORNIA STATE DEPARTMENT OF AGING GRANTS**

To the Honorable Board of Supervisors  
County of San Bernardino, California

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

We have audited the County of San Bernardino, California's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2017. The County's major federal programs are identified in the summary of auditors' 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 San Bernardino (Housing Authority), which received \$92,141,292 in federal awards which is not included in the schedule during the year ended June 30, 2017. Our audit, described below, did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with the Uniform Guidance.

***Management's Responsibility***

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

***Auditors' Responsibility***

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

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

### ***Opinion on Each Major Federal Program***

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

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2017-002, 2017-003, and 2017-005 through 2017-007. Our opinion on each major federal program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit are described in the County's separate corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### **Report on Internal Control over Compliance**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2017-001, 2017-003, and 2017-005 through 2017-007 that we consider to be significant deficiencies.

The County's responses to the internal control over compliance findings identified in our audit are described in the County's separate corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplemental Schedule of Office of California State Department of Aging Grants**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's financial statements. We have issued our report thereon dated December 22, 2017, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter paragraph regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68 and No. 73*. Our report also included a reference to other auditors who audited the financial statements of the County of San Bernardino Consolidated Fire Districts, the County of San Bernardino Redevelopment Successor Agency Private-Purpose Trust Fund, and the Housing Authority of the County of San Bernardino as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The supplemental schedule of Office of California State Department of Aging Grants is presented for purposes of additional analysis and is 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 and supplemental schedule of Office of California State Department of Aging Grants are fairly stated in all material respects in relation to the financial statements as a whole.

*Vavrinik, Trine, Day & Co. LLP*

Rancho Cucamonga, California  
March 26, 2018

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title                                       | Federal CFDA<br>Number | Grant Identification/ Pass-Through<br>Entity Identification Number | Federal Award<br>Expenditures | Pass-Through<br>Awards to<br>Subrecipients |
|---|------------------------|--|-------------------------------|--|
| <b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>  |                        |  |                               |  |
| <u>Pass-Through Programs:</u>   |                        |  |                               |  |
| Child Nutrition Cluster:  |                        |  |                               |  |
| <u>California Department of Education:</u>  |                        |  |                               |  |
| School Breakfast Program  | 10.553                 | 36-10363-6037469-01  | \$ 157,690                    | \$ -                                       |
| National School Lunch Program   | 10.555                 | 36-10363-6037469-01  | 298,466                       | -  |
| Total Child Nutrition Cluster   |                        |  | <u>456,156</u>                | <u>-</u>                                   |
| Supplemental Nutrition Assistance Program (SNAP) Cluster:   |                        |  |                               |  |
| <u>California Department of Social Services:</u>  |                        |  |                               |  |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program              | 10.561                 | 1946001347-A7  | 44,792,880                    | -  |
| <u>California Department of Public Health:</u>  |                        |  |                               |  |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Education    | 10.561                 | 16-10145   | 2,921,194                     | 1,472,306                                  |
| Total SNAP Cluster  |                        |  | <u>47,714,074</u>             | <u>1,472,306</u>                           |
| <u>California Department of Education:</u>  |                        |  |                               |  |
| Child and Adult Care Food Program   | 10.558                 | 223600   | 1,994,443                     | -  |
| <u>California Department of Food and Agriculture:</u>   |                        |  |                               |  |
| Plant and Animal Disease, Pest Control, and Animal Care - Pierce's Disease Control                  | 10.025                 | 16-0424-SF   | 27,512                        | -  |
| Plant and Animal Disease, Pest Control, and Animal Care - Pest Surveillance Canine Inspection Team  | 10.025                 | 16-0209-SF   | 158,535                       | -  |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025                 | 16-0522-SF   | 26,724                        | -  |
| Subtotal  |                        |  | <u>212,771</u>                | <u>-</u>                                   |
| <u>California Department of Public Health:</u>  |                        |  |                               |  |
| Special Supplemental Nutrition Program for Women, Infants & Children                                | 10.557                 | 15-15109   | 11,028,506                    | -  |
| Forest Service Schools and Roads Cluster:   |                        |  |                               |  |
| <u>State Controller's Office:</u>   |                        |  |                               |  |
| Schools and Roads - Grants to States  | 10.665                 | 99003012   | 220,118                       | -  |
| <b>TOTAL - U. S. DEPARTMENT OF AGRICULTURE</b>  |                        |  | <u>61,626,068</u>             | <u>1,472,306</u>                           |
| <b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>                                      |                        |  |                               |  |
| <u>Pass-Through Programs:</u>   |                        |  |                               |  |
| Community Development Block Grant (CDBG) - Entitlement Grants Cluster:                              |                        |  |                               |  |
| <u>City of Chino Hills:</u>   |                        |  |                               |  |
| Community Development Block Grants/Entitlement Grants   | 14.218                 | 0711008883190  | 10,000                        | -  |
| <u>Direct Programs:</u>   |                        |  |                               |  |
| Community Development Block Grants/Entitlement Grants   | 14.218                 |  | 6,661,386                     | 1,631,303                                  |
| Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program Grant #1 | 14.218                 |  | 99,403                        | -  |
| Total CDBG Entitlement Grants Cluster   |                        |  | <u>6,770,789</u>              | <u>1,631,303</u>                           |
| Emergency Solutions Grant Program   | 14.231                 |  | 423,706                       | 407,895                                    |
| Home Investment Partnerships Program  | 14.239                 |  | 2,332,682                     | -  |
| Home Investment Partnerships Program  | 14.239                 | Loans  | 42,518,435                    | -  |
| Home Investment Partnerships Program  | 14.239                 | Program Income   | 64,251                        | -  |
| Subtotal  |                        |  | <u>44,915,368</u>             | <u>-</u>                                   |
| Continuum of Care Program - Homeless Assistance Planning Project                                    | 14.267                 |  | 194,048                       | -  |
| Continuum of Care Program - Homeless Management Information System (HMIS)                           | 14.267                 |  | 177,324                       | -  |
| Continuum of Care Program - Homeless Management Information System (FY16)                           | 14.267                 |  | 67,834                        | -  |
| Subtotal  |                        |  | <u>439,206</u>                | <u>-</u>                                   |
| <b>TOTAL - U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT</b>  |                        |  | <u>52,549,069</u>             | <u>2,039,198</u>                           |

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>  | <u>Federal CFDA Number</u> | <u>Grant Identification/ Pass-Through Entity Identification Number</u> | <u>Federal Award Expenditures</u> | <u>Pass-Through Awards to Subrecipients</u> |
|---|----------------------------|--|-----------------------------------|---|
| <b>U.S. DEPARTMENT OF JUSTICE</b>   |                            |  |                                   |   |
| <u>Pass-Through Programs:</u>   |                            |  |                                   |   |
| <u>California Governor's Office of Emergency Services:</u>  |                            |  |                                   |   |
| Crime Victim Assistance - Human Trafficking Advocacy Program  | 16.575                     | 071-00000  | \$ 15,962                         | \$ -  |
| Crime Victim Assistance - Unserved/Underserved Victim Advocacy and Outreach Program                               | 16.575                     | 071-00000  | 167,068                           | -   |
| Crime Victim Assistance - Victim Witness Assistance Program   | 16.575                     | 071-00000  | 1,307,773                         | -   |
| Subtotal  |                            |  | <u>1,490,803</u>                  | <u>-</u>                                    |
| Paul Coverdell Forensic Sciences Improvement Grant Program FY 16  | 16.742                     | CQ15 09 0360   | 16,336                            | -   |
| Paul Coverdell Forensic Sciences Improvement Grant Program  | 16.742                     | CQ16 10 0360   | 11,001                            | -   |
| Subtotal  |                            |  | <u>27,337</u>                     | <u>-</u>                                    |
| <u>State of California Board of State and Community Corrections:</u>  |                            |  |                                   |   |
| Edward Byrne Memorial Justice Assistance Grant Program (SHR)  | 16.738                     | BSCC 789-15  | 250,000                           | -   |
| Edward Byrne Memorial Justice Assistance Grant Program (SHR)  | 16.738                     | BSCC 789-16  | 414,500                           | -   |
| Subtotal  |                            |  | <u>664,500</u>                    | <u>-</u>                                    |
| <u>Direct Programs:</u>   |                            |  |                                   |   |
| Edward Byrne Memorial Justice Assistance Grant Program - 2013   | 16.738                     |  | 47,498                            | 47,038                                      |
| Edward Byrne Memorial Justice Assistance Grant Program - 2014   | 16.738                     |  | 121,812                           | 120,545                                     |
| Edward Byrne Memorial Justice Assistance Grant Program - 2015   | 16.738                     |  | 198,655                           | 166,165                                     |
| Edward Byrne Memorial Justice Assistance Grant Program - 2016   | 16.738                     |  | 214,747                           | 159,048                                     |
| Subtotal  |                            |  | <u>582,712</u>                    | <u>492,796</u>                              |
| DNA Backlog Reduction Program - FY 2015   | 16.741                     |  | 177,976                           | -   |
| Law Enforcement Assistance Narcotics and Dangerous Drugs Training - Riverside Task Force (RTF) Agreement FY 16-17 | 16.004                     |  | 41,911                            | -   |
| 2016 Domestic Cannabis Eradication/Suppression Program  | 16.2016-45                 |  | 38,652                            | -   |
| 2017 Domestic Cannabis Eradication/Suppression Program  | 16.2017-40                 |  | 84,825                            | -   |
| San Bernardino Gang Impact Team (GIT) Safe Streets Task Force (FY15-16)   | 16.281D-LA-223769          |  | 32,409                            | -   |
| San Bernardino Gang Impact Team (GIT) Safe Streets Task Force (FY16-17)   | 16.281D-LA-223769          |  | 124,551                           | -   |
| Subtotal  |                            |  | <u>280,437</u>                    | <u>-</u>                                    |
| Southwest Border Prosecution Initiative Program   | 16.755                     |  | 303,043                           | -   |
| Equitable Sharing Program - IRNET   | 16.922                     |  | 2,585,821                         | -   |
| Equitable Sharing Program - NARCOTIC  | 16.922                     |  | 3,509,452                         | -   |
| Subtotal  |                            |  | <u>6,095,273</u>                  | <u>-</u>                                    |
| <b>TOTAL - U.S. DEPARTMENT OF JUSTICE</b>   |                            |  | <u>9,663,992</u>                  | <u>492,796</u>                              |
| <b>U.S. DEPARTMENT OF LABOR</b>   |                            |  |                                   |   |
| <u>Pass-Through Programs:</u>   |                            |  |                                   |   |
| <u>California Employment Development Department:</u>  |                            |  |                                   |   |
| WIOA National Dislocated Worker Grants/WIA National Emergency Grants  | 17.277                     | 07154900   | 1,078,535                         | -   |
| <u>WIA/WIOA Cluster:</u>  |                            |  |                                   |   |
| <u>California Employment Development Department:</u>  |                            |  |                                   |   |
| WIA/WIOA Adult Program  | 17.258                     | 07154900   | 7,209,904                         | -   |
| WIA/WIOA Youth Activities   | 17.259                     | 07154900   | 4,676,767                         | 3,435,342                                   |
| WIA/WIOA Dislocated Worker Formula Grants   | 17.278                     | 07154900   | 4,667,865                         | -   |
| Total WIA/WIOA Cluster  |                            |  | <u>16,554,536</u>                 | <u>3,435,342</u>                            |
| <u>California Department of Aging:</u>  |                            |  |                                   |   |
| Senior Community Service Employment Program - Title V (SCSEP)   | 17.235                     | TV-1617-20   | 295,186                           | -   |
| <u>County of Riverside:</u>   |                            |  |                                   |   |
| Workforce Innovation Fund   | 17.283                     | 09A0B  | 19,914                            | 10,399                                      |
| <b>TOTAL - U.S. DEPARTMENT OF LABOR</b>   |                            |  | <u>17,948,171</u>                 | <u>3,445,741</u>                            |
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>  |                            |  |                                   |   |
| <u>Pass-Through Programs:</u>   |                            |  |                                   |   |
| <u>Highway Planning and Construction Cluster:</u>   |                            |  |                                   |   |
| <u>California Department of Transportation:</u>   |                            |  |                                   |   |
| Highway Planning and Construction   | 20.205                     | 85954  | 7,509,410                         | -   |
| Total Highway Planning and Construction Cluster   |                            |  | <u>7,509,410</u>                  | <u>-</u>                                    |
| <u>Highway Safety Cluster:</u>  |                            |  |                                   |   |
| <u>California Office of Traffic Safety:</u>   |                            |  |                                   |   |
| State and Community Highway Safety  | 20.600                     | PT1698   | 65,287                            | -   |
| State and Community Highway Safety  | 20.600                     | PT17107  | 68,776                            | -   |
| National Priority Safety Programs   | 20.616                     | N/A  | 189,567                           | -   |
| Total Highway Safety Cluster  |                            |  | <u>323,630</u>                    | <u>-</u>                                    |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated  | 20.608                     | 20.308   | 451,803                           | -   |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated  | 20.608                     | PT17107  | 91,075                            | -   |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated  | 20.608                     | PT1698   | 94,020                            | -   |
| Subtotal  |                            |  | <u>636,898</u>                    | <u>-</u>                                    |
| <u>Direct Programs:</u>   |                            |  |                                   |   |
| Airport Improvement Program (FY14-15)   | 20.106                     |  | 203,365                           | -   |
| <b>TOTAL - U.S. DEPARTMENT OF TRANSPORTATION</b>  |                            |  | <u>8,673,303</u>                  | <u>-</u>                                    |

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title  | Federal CFDA Number | Grant Identification/ Pass-Through Entity Identification Number | Federal Award Expenditures | Pass-Through Awards to Subrecipients |
|--|---------------------|---|----------------------------|--------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>  |                     |   |                            |                                      |
| <u>Pass-Through Programs:</u>  |                     |   |                            |                                      |
| Medicaid Cluster:  |                     |   |                            |                                      |
| <u>California Department of Health Care Services:</u>  |                     |   |                            |                                      |
| Medical Assistance Program - Medi-Cal Assistance Program CFS Portion Only  | 93.778              | MSO1809-17  | \$ 4,712,168               | \$ -                                 |
| Medical Assistance Program - Medi-Cal Assistance Program TAD Portion Only  | 93.778              | MSO1809-17  | 47,845,264                 | -                                    |
| Medical Assistance Program - Medical Assistance Program (California Children Services (2300))  | 93.778              | 4260-111-0001   | 4,084,941                  | -                                    |
| Medical Assistance Program - Child Health and Disability Prevention Case Management  | 93.778              | 4260-111-0001   | 901,580                    | -                                    |
| Medical Assistance Program - Early Periodic Screening, Diagnosis and Treatment   | 93.778              | 4260-111-0001   | 674,844                    | -                                    |
| Medical Assistance Program - Program 3201 Family Support Services - HCPCFC   | 93.778              | 4260-111-0001   | 906,948                    | -                                    |
| Medical Assistance Program - Mental Health Administrative Cost   | 93.778              | N/A   | 7,043,255                  | -                                    |
| Medical Assistance Program - Medi-Cal Assistance Program (Alcohol)   | 93.778              | N/A   | 6,447,762                  | 5,514,100                            |
| <u>California Department of Aging:</u>   |                     |   |                            |                                      |
| Medical Assistance Program (Title XIX, MSSP)   | 93.778              | MS-1617-17  | 568,923                    | -                                    |
| <u>California Department of Social Services:</u>   |                     |   |                            |                                      |
| Medical Assistance Program (Title XIX, IHSS)   | 93.778              | MSO1809-17  | 14,919,115                 | -                                    |
| Medical Assistance Program - In-Home Supportive Services-Public Authority-IHSS-PA  | 93.778              | N/A   | 3,181,257                  | -                                    |
| Total Medicaid Cluster   |                     |   | <u>91,286,057</u>          | <u>5,514,100</u>                     |
| Aging Cluster:   |                     |   |                            |                                      |
| <u>California Department of Aging:</u>   |                     |   |                            |                                      |
| Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation                              | 93.041              | AP-1617-20  | 11,463                     | -                                    |
| Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals  | 93.042              | AP-1617-20  | 48,603                     | -                                    |
| Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services  | 93.043              | AP-1617-20  | 96,559                     | -                                    |
| Special Programs for the Aging-Title III, Part B Grants for Supportive Services and Senior Centers   | 93.044              | AP-1617-20  | 1,478,363                  | 370,716                              |
| Special Programs for the Aging-Title III, Part C Nutrition Services  | 93.045              | AP-1617-20  | 3,096,146                  | 2,999,609                            |
| National Family Caregiver Support, Title III, Part E   | 93.052              | AP-1617-20  | 811,592                    | 440,000                              |
| Nutrition Services Incentive Program   | 93.053              | AP-1617-20  | 471,010                    | 471,010                              |
| Total Aging Cluster  |                     |   | <u>6,013,736</u>           | <u>4,281,335</u>                     |
| <u>Association of Food and Drug Officials:</u>   |                     |   |                            |                                      |
| Food and Drug Administration Research  | 93.103              | GSP - 1611-04507  | 230                        | -                                    |
| Food and Drug Administration Research  | 93.103              | GMP - 1611-04510  | 2,250                      | -                                    |
| Food and Drug Administration Research  | 93.103              | GT - 1611-04511   | 2,800                      | -                                    |
| Subtotal   |                     |   | <u>5,280</u>               | <u>-</u>                             |
| <u>California Department of Public Health:</u>   |                     |   |                            |                                      |
| Immunization Cooperative Agreements  | 93.268              | 63-0317191  | 534,695                    | -                                    |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)   | 93.323              | 0187.3090   | 40,488                     | -                                    |
| Subtotal   |                     |   | <u>575,183</u>             | <u>-</u>                             |
| TANF Cluster:  |                     |   |                            |                                      |
| <u>California Department of Social Services:</u>   |                     |   |                            |                                      |
| Temporary Assistance for Needy Families  | 93.558              | 1946001347-A7   | 157,270,316                | 2,101,494                            |
| Total TANF Cluster   |                     |   | <u>157,270,316</u>         | <u>2,101,494</u>                     |
| <u>California Department of Health Care Services:</u>  |                     |   |                            |                                      |
| Substance Abuse Prevention and Treatment Block Grant (SAPT)  | 93.959              | N/A   | 9,450,649                  | 6,181,853                            |
| <u>California Department of Public Health:</u>   |                     |   |                            |                                      |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs  | 93.116              | NU52PS004656  | 204,051                    | -                                    |
| Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children | 93.197              | 14-10030  | 49,161                     | -                                    |
| State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)  | 93.757              | 16-10553  | 4,778                      | -                                    |
| HIV Care Formula Grants  | 93.917              | 15-692 A-1  | 932,252                    | 691,667                              |
| HIV Prevention Activities-Health Department Based  | 93.940              | 15-10946  | 633,475                    | -                                    |
| Prevention Health Services - Sexually Transmitted Diseases Control Grants  | 93.977              | 15-10263  | 68,848                     | -                                    |
| Maternal and Child Health Services Block Grant to the States (BIH portion)   | 93.994              | 20136   | 536,539                    | -                                    |
| Maternal and Child Health Services Block Grant to the States (MCAH)  | 93.994              | 20136   | 380,749                    | -                                    |
| Subtotal   |                     |   | <u>917,288</u>             | <u>-</u>                             |
| Public Health Emergency Preparedness   | 93.069              | 14-10534  | 1,779,818                  | -                                    |
| Public Health Emergency Preparedness - Supplemental Ebola Funding  | 93.069              | 15-10379  | 78,740                     | -                                    |
| Public Health Emergency Preparedness - Zika Response Resources - Epidemiology and Surveillance   | 93.069              | 16-10933  | 26,213                     | -                                    |
| Subtotal   |                     |   | <u>1,884,771</u>           | <u>-</u>                             |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative  | 93.074              | 14-10505  | 140,068                    | -                                    |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - LEMSAC                        | 93.074              | 14-10506  | 56,127                     | -                                    |
| Subtotal   |                     |   | <u>196,195</u>             | <u>-</u>                             |

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>   | <u>Federal CFDA Number</u> | <u>Grant Identification/ Pass-Through Entity Identification Number</u> | <u>Federal Award Expenditures</u> | <u>Pass-Through Awards to Subrecipients</u> |
|--|----------------------------|--|-----------------------------------|---|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>  |                            |  |                                   |   |
| <u>California Department of Health Care Services:</u>  |                            |  |                                   |   |
| Children's Health Insurance Program  | 93.767                     | 4260-111-0001  | \$ 801,598                        | \$ -  |
| Projects for Assistance in Transition from Homelessness (PATH)   | 93.150                     | N/A  | 506,792                           | -   |
| Block Grants for Community Mental Health Services  | 93.958                     | N/A  | 4,000,972                         | 1,132,257                                   |
| <u>California Department of Social Services:</u>   |                            |  |                                   |   |
| Guardianship Assistance  | 93.090                     | 1946001347-A7  | 5,240,030                         | -   |
| Promoting Safe and Stable Families   | 93.556                     | 1946001347-A7  | 1,914,711                         | 1,914,711                                   |
| Refugee and Entrant Assistance - State Administered Programs-Admin.  | 93.566                     | 1946001347-A7  | 3,779                             | -   |
| Refugee and Entrant Assistance - State Administered Programs   | 93.566                     | 1946001347-A7  | 95,023                            | -   |
| Subtotal   |                            |  | 98,802                            | -   |
| Stephanie Tubbs Jones Child Welfare Services Program - Child Welfare Services - State Grants   | 93.645                     | 1946001347-A7  | 1,589,301                         | -   |
| Foster Care - Title IV-E - Probation   | 93.658                     | TAD 006852425 DCS 136498818  | 2,128,276                         | -   |
| Foster Care - Title IV-E - CFS   | 93.658                     | 1946001347-A7  | 34,124,606                        | -   |
| Foster Care - Title IV-E - TAD   | 93.658                     | 1946001347-A7  | 39,816,420                        | -   |
| Subtotal   |                            |  | 76,069,302                        | -   |
| Adoption Assistance - Administration   | 93.659                     | 1946001347-A7  | 3,162,457                         | -   |
| Adoption Assistance  | 93.659                     | 1946001347-A7  | 30,602,688                        | -   |
| Subtotal   |                            |  | 33,765,145                        | -   |
| Social Services Block Grant - Title XX   | 93.667                     | 1946001347-A7  | 3,765,514                         | -   |
| Social Services Block Grant  | 93.667                     | 1946001347-A7  | 25,443,326                        | -   |
| Subtotal   |                            |  | 29,208,840                        | -   |
| Chafee Foster Care Independence Program  | 93.674                     | 1946001347-A7  | 878,893                           | 383,208                                     |
| <u>California Department of Child Support Services:</u>  |                            |  |                                   |   |
| Child Support Enforcement  | 93.563                     | 1604CACSES   | 26,361,129                        | -   |
| <u>Child Care Development Fund (CCDF) Cluster:</u>   |                            |  |                                   |   |
| <u>California Department of Education:</u>   |                            |  |                                   |   |
| Child Care and Development Block Grant   | 93.575                     | 36-2236  | 145,929                           | -   |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund   | 93.596                     | 36-2236  | 317,699                           | -   |
| Total CCDF Cluster   |                            |  | 463,628                           | -   |
| <u>California Department of Aging:</u>   |                            |  |                                   |   |
| Medicare Enrollment Assistance Program -MIPPA  | 93.071                     | MI-1617-20   | 23,373                            | 21,656                                      |
| State Health Insurance Assistance Program  | 93.324                     | HI-1617-20   | 183,602                           | 170,263                                     |
| Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare-Medicaid Individuals in States with Approved Financial Alignment Models | 93.626                     | FA-1617-20   | 32,620                            | 29,358                                      |
| <u>California Family Health Council:</u>   |                            |  |                                   |   |
| Family Planning-Services   | 93.217                     | 454-5320-71209-17-18   | 347,076                           | -   |
| <u>Direct Programs:</u>  |                            |  |                                   |   |
| <u>Health Center Program Cluster:</u>  |                            |  |                                   |   |
| Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)  | 93.224                     |  | 253,207                           | -   |
| Affordable Care Act (ACA) Grants for New and Expanded Services under The Health Center Program   | 93.527                     |  | 997,873                           | -   |
| Total Health Center Program Cluster  |                            |  | 1,251,080                         | -   |
| Head Start - Early Head Start Program - Child Care Partnership   | 93.600                     |  | 3,275,528                         | -   |
| Head Start   | 93.600                     |  | 43,426,050                        | 3,612,269                                   |
| Subtotal   |                            |  | 46,701,578                        | 3,612,269                                   |
| HIV Emergency Relief Project Grants  | 93.914                     |  | 6,543,866                         | 5,598,142                                   |
| Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease- Part C   | 93.918                     |  | 452,330                           | -   |
| <b>TOTAL - U.S. DEPT. HEALTH AND HUMAN SERVICES</b>  |                            |  | <b>505,926,708</b>                | <b>31,632,313</b>                           |

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>                                   | <u>Federal CFDA Number</u> | <u>Grant Identification/ Pass-Through Entity Identification Number</u> | <u>Federal Award Expenditures</u> | <u>Pass-Through Awards to Subrecipients</u> |
|--|----------------------------|--|-----------------------------------|---|
| <b><u>U.S. EXECUTIVE OFFICE OF THE PRESIDENT</u></b>   |                            |  |                                   |   |
| <u>Pass-Through Programs:</u>  |                            |  |                                   |   |
| <u>California Office of National Drug Policy:</u>  |                            |  |                                   |   |
| High Intensity Drug Trafficking Areas Program - High Intensity Drug Trafficking Area (IRNET & RMTF)    | 95.001                     | G16LA0001A   | \$ 346,776                        | \$ -  |
| High Intensity Drug Trafficking Areas Program - High Intensity Drug Trafficking Area (IRNET & RMTF)    | 95.001                     | G17LA0001A   | 620,444                           | -   |
| High Intensity Drug Trafficking Areas Program - High Intensity Drug Trafficking Area (IRNET & RMTF)    | 95.001                     | G15LA0001A   | 2,701                             | -   |
| <u>Direct Programs:</u>  |                            |  |                                   |   |
| High Intensity Drug Trafficking Areas Program - DEA - Southern California Drug Task Force (SCDTF) FY16 | 95.001                     |  | 14,964                            | -   |
| High Intensity Drug Trafficking Areas Program - Southern California Drug Task Force (SCDTF) FY16/17    | 95.001                     |  | 69,071                            | -   |
| Subtotal   |                            |  | <u>1,053,956</u>                  | <u>-</u>                                    |
| <b>TOTAL - U.S. EXECUTIVE OFFICE OF THE PRESIDENT</b>  |                            |  | <u>1,053,956</u>                  | <u>-</u>                                    |
| <b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>   |                            |  |                                   |   |
| <u>Pass-Through Programs:</u>  |                            |  |                                   |   |
| <u>California Governor's Office of Emergency Services:</u>   |                            |  |                                   |   |
| Emergency Management Performance Grant FY15 (EMPG)   | 97.042                     | 071-0000   | 200,430                           |   |
| Emergency Management Performance Grant FY16 (EMPG)   | 97.042                     | 071-0000   | 560,632                           | 287,578                                     |
| Subtotal   |                            |  | <u>761,062</u>                    | <u>287,578</u>                              |
| Pre-Disaster Mitigation Grant  | 97.047                     | 07-91092   | 93,120                            | 93,120                                      |
| Homeland Security Grant Program - FY15   | 97.067                     | FIPS # 071-00000   | 915,365                           | 546,320                                     |
| Homeland Security Grant Program - FY16   | 97.067                     | FIPS # 071-00000   | 311,639                           | 283,060                                     |
| Homeland Security Grant Program - Riverside Urban Areas Security Initiative (UASI) - FY15              | 97.067                     | FIPS # 065-62000   | 147,842                           |   |
| Subtotal   |                            |  | <u>1,374,846</u>                  | <u>829,380</u>                              |
| <u>California Department of Parks &amp; Recreation:</u>  |                            |  |                                   |   |
| Boating Safety Financial Assistance  | 97.012                     | CONTRACT # C1570602  | 12,244                            | -   |
| <b>TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY</b>  |                            |  | <u>2,241,272</u>                  | <u>1,210,078</u>                            |
| <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>  |                            |  | <u>\$ 659,682,539</u>             | <u>\$ 40,292,432</u>                        |

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the County of San Bernardino, California (County) under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. The County's reporting entity is defined in Note 1 to the County's basic financial statements.

The County's basic financial statements include the operations of the Housing Authority of the County of San Bernardino (Housing Authority), which received \$92,141,292 in federal awards which is not included in the schedule during the year ended June 30, 2017. Our audit did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with the Uniform Guidance.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 – PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County has determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

**NOTE 4 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS**

The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**NOTE 5 – AGING CLUSTER**

The California Department of Aging considers other closely-related pass through programs by the State to be included with the Aging Cluster, in accordance with 2 *CFR* 200.12.

**NOTE 6 – MEDICAID CLUSTER**

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the Schedule. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the Schedule or in determining major programs. The County assists the State of California (the State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities.

Medi-Cal administrative expenditures are included in the Schedule as they do not represent fees for services.

**NOTE 7 – INDIRECT COST RATE**

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

**NOTE 8 – LOAN PROGRAM WITH CONTINUING COMPLIANCE REQUIREMENTS**

The County administers loans that are made from funds provided by the Home Investment Partnerships Program (CFDA No. 14.239), and balances and transactions relating to the program are included in the County’s basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. As of June 30, 2017, the outstanding loan receivables balance is as follows:

| <b>CFDA<br/>No.</b> | <b>Federal Program</b>               | <b>Outstanding<br/>at June 30,<br/>2017</b> |
|---------------------|--------------------------------------|---|
| 14.239              | Home Investment Partnerships Program | \$ 42,162,947                               |

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**I. SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

|  |                      |
|--|----------------------|
| Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: | <u>Unmodified</u>    |
| Internal control over financial reporting:   |                      |
| Material weakness(es) identified?  | <u>No</u>            |
| Significant deficiency(ies) identified?  | <u>None reported</u> |
| Noncompliance material to financial statements noted?  | <u>No</u>            |

**FEDERAL AWARDS**

|  |                   |
|--|-------------------|
| Internal control over major federal programs:  |                   |
| Material weakness(es) identified?  | <u>No</u>         |
| Significant deficiency(ies) identified?  | <u>Yes</u>        |
| Type of auditors' report issued on compliance for major federal programs:                          | <u>Unmodified</u> |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | <u>Yes</u>        |

Identification of major federal programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u>                |
|-----------------------|--|
| <u>20.205</u>         | <u>Highway Planning and Construction Cluster</u>         |
| <u>93.958</u>         | <u>Block Grants for Community Mental Health Services</u> |
| <u>93.090</u>         | <u>Guardianship Assistance</u>                           |
| <u>93.658</u>         | <u>Foster Care - Title IV-E</u>                          |
| <u>93.659</u>         | <u>Adoption Assistance</u>                               |
| <u>93.563</u>         | <u>Child Support Enforcement</u>                         |
| <u>93.914</u>         | <u>HIV Emergency Relief Project Grants</u>               |

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

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**II. FINANCIAL STATEMENT FINDINGS**

None reported.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

**Finding 2017-001**

**Program:** Highway Planning and Construction Cluster  
**CFDA No.:** 20.205  
**Federal Grantor:** U.S. Department of Transportation  
**Passed-through:** State of California Department of Transportation  
**Award Year:** FY 2016-17  
**Compliance Requirements:** Reporting

**Criteria:**

*Title 2 CFR Section 200.302(b)(1) and (2) of the Uniform Guidance* require that grantees have internal control procedures in place to provide reasonable assurance that reliable, accurate, and complete disclosure of the expenditures of federal awards of grants are presented in the Schedule of Expenditures of Federal Awards (SEFA).

**Condition:**

*Significant Deficiency* – The County (Department of Public Works) in the preparation of SEFA amounts applicable to the Highway Planning and Construction Cluster, omitted indirect costs of \$480,390 applicable to the program.

**Context:**

The condition noted above was identified when reconciling the SEFA for the Highway Planning and Construction program to the underlying accounting records.

**Effect:**

The SEFA did not report all expenditures of federal awards attributable to the Highway Planning and Construction Cluster in accordance with the Uniform Guidance.

**Cause:**

The County's (Department of Public Works) procedures did not provide for a process that verified all costs, both direct and indirect, attributable to the Highway Planning and Construction Cluster were reported in the SEFA.

**Recommendation:**

We recommend the County (Department of Public Works) update and review its procedures related to the preparation of the SEFA to ensure that all costs both direct and indirect are included in accordance with 2 CFR Section 200.302(b)(1) and (2) of the Uniform Guidance.

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

See separate corrective action plan.

COUNTY OF SAN BERNARDINO, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

**Finding 2017-002**

**Program:** Highway Planning and Construction Cluster

**CFDA No.:** 20.205

**Federal Grantor:** U.S. Department of Transportation

**Passed-through:** State of California Department of Transportation

**Award Year:** FY 2016-17

**Compliance Requirements:** Allowable Costs/Cost Principles, Cash Management

**Criteria:**

*Title 2 CFR Section 200.302(b)(6) and (7) of the Uniform Guidance* requires all non-Federal entities to establish written procedures to implement the requirements of 2 CFR section 200.305 (Payment) and for determining the allowability of costs in accordance with Subpart E – Cost Principles and the terms and conditions of the Federal award.

**Condition:**

*Instance of Non-Compliance* – The County (Department of Public Works) has not established written procedures to implement the cash management requirements of 2 CFR Section 200.305 or requirements for determining allowability of costs in accordance with Subpart E – Cost Principles or the terms and conditions of the Federal award.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**Context:**

The condition noted above was identified during our procedures related to cash management and allowable costs for the Highway Planning and Construction program.

**Effect:**

The County (Department of Public Works) has not complied with the specific requirements for written procedures over cash management and allowable costs as described in the Uniform Guidance.

**Cause:**

The County's (Department of Public Works) procedures did not ensure the required written procedures were developed and implemented in accordance with the Uniform Guidance.

**Recommendation:**

We recommend the County (Department of Public Works) review its policies and formalize written procedures related to cash management requirements within 2 CFR Section 200.305 and allowable costs in accordance with Subpart E – Cost Principles.

COUNTY OF SAN BERNARDINO, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

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

See separate corrective action plan.

**Finding 2017-003**

**Programs:** Foster Care-Title IV-E

**CFDA No.:** 93.658

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

**Passed-through:** California Department of Social Services

**Award Year:** FY 2016-17

**Compliance Requirements:** Allowable Costs/Cost Principles

**Criteria:**

*Title 45 CFR Section 75.430 Compensation – Personal Services* outlines and requires standards for documentation of personnel expenses, and requires that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed and must be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated.

**Condition:**

*Significant Deficiency, Instance of Non-Compliance* – We noted that 2 out of the 40 payroll transactions selected for testing had a total of 17 hours of direct costs charged to the program supported by the timesheet that was classified as unallocable time on the time study resulting in a total of 17 hours of allocable time not being charged to the program. Time that is not directly charged to the program is instead allocated, indirectly to other programs.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**Context:**

The condition noted above was identified during our procedures related to the activities allowed or unallowed, allowable costs/cost principles for the Foster Care-Title IV-E program, including the review of the time study, payroll, and time card process.

**Effect:**

17 hours of direct allocable time was not charged to the program. Hours were instead indirectly allocated to other programs. As such, there is an increased risk of non-compliance with activities allowed and unallowed requirements and the allowable costs/cost principles requirements.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

**Cause:**

The appropriate level of monitoring was not administered by the County (Child and Family Services Department) that was sufficient to prevent, detect and correct discrepancies between allocable and unallocable time reported on the time study and on the time sheet.

**Recommendation:**

We recommend the County (Child and Family Services Department) strengthen procedures to ensure hours documented on the time studies are correctly classified as allocable or unallocable and agree with the classification of hours on the timesheets.

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

See separate corrective action plan.

**Finding 2017-004**

**Program:** HIV Emergency Relief Project Grant

**CFDA No.:** 93.914

**Federal Grantor:** U.S. Department Health and Human Services

**Award Year:** FY 2016-17

**Compliance Requirements:** Allowable Costs/Cost Principles, Cash Management

**Criteria:**

*Title 2 CFR Section 200.302(b)(6) and (7)* of the Uniform Guidance requires all non-Federal entities to establish written procedures to implement the requirements of 2 CFR section 200.305 (Payment) and for determining the allowability of costs in accordance with Subpart E – Cost Principles and the terms and conditions of the Federal award.

**Condition:**

*Instance of Non-Compliance* – The County (Department of Public Health) has not established written procedures to implement the cash management requirements of 2 CFR Section 200.305 or for determining allowability of costs in accordance with Subpart E – Cost Principles or the terms and conditions of the Federal award.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**Context:**

The condition noted above was identified during our procedures related to cash management and allowable costs for the HIV Emergency Relief Project Grant-Title I program.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

**Effect:**

The County (Department of Public Health) has not complied with the specific requirements for written procedures over cash management and allowable costs as described in the Uniform Guidance.

**Cause:**

The County's (Department of Public Health) procedures did not ensure the required written procedures were developed and implemented in accordance with the Uniform Guidance.

**Recommendation:**

We recommend the County (Department of Public Health) review its policies and formalize written procedures related to cash management requirements within 2 CFR Section 200.305 and allowable costs in accordance with Subpart E – Cost Principles.

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

See separate corrective action plan.

**Finding 2017-005**

**Programs:** HIV Emergency Relief Project Grant

**CFDA No.:** 93.914

**Federal Grantor:** U.S. Department Health and Human Services

**Award Year:** FY 2016-17

**Compliance Requirements:** Subrecipient Monitoring

**Criteria:**

Per the *2017 OMB Compliance Supplement* and *Title 2 CFR Section 200.331(a) of the Uniform Guidance* states that the pass-through entity must identify the award and applicable requirements to the subrecipient with certain information as well as all the requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award.

**Condition:**

*Significant Deficiency, Instance of Non-Compliance* – We noted 2 instances out of 2 subrecipients selected for testwork where the County (Department of Public Health) did not identify all of the required elements of the subaward in accordance with 2 CFR 200.331(a) of the Uniform Grant Guidance.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

**Context:**

The condition noted above was identified in 2 of the 2 subrecipients selected during our testing procedures over subrecipient monitoring compliance requirements.

**Effect:**

The County (Department of Public Health) did not identify the required elements of the subaward to the subrecipient, increasing the likelihood of noncompliance in relation to the program.

**Cause:**

The County (Department of Public Health) does not have procedures in place to ensure that the subawards contain the required elements pursuant to 2 CFR 200.331(a).

**Recommendation:**

It is recommended that the County (Department of Public Health) prepare subaward agreements that contain all of the required elements as specified in 2 CFR 200.331(a).

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

See separate corrective action plan.

**Finding 2017-006**

**Programs:** Block Grants for Community Mental Health Services

**CFDA No.:** 93.958

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

**Passed-through:** California Department of Health Care Services

**Award Year:** FY 2016-17

**Compliance Requirements:** Subrecipient Monitoring

**Criteria:**

Per the *2017 OMB Compliance Supplement* and *Title 2 CFR Section 200.331(a) of the Uniform Guidance* states that the pass-through entity must identify the award and applicable requirements to the subrecipient with certain information as well as all the requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award.

**Condition:**

*Significant Deficiency, Instance of Non-Compliance* – We noted 1 instance out of 1 subrecipient selected for testwork where the County (Department of Behavioral Health) did not identify all of the required elements of the subaward in accordance with 2 CFR 200.331(a) of the Uniform Grant Guidance.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**Context:**

The condition noted above was identified in 1 of the 1 subrecipient selected during our testing procedures over subrecipient monitoring compliance requirements.

**Effect:**

The County (Department of Behavioral Health) did not identify the required elements of the subaward to the subrecipient, increasing the likelihood of noncompliance in relation to the program.

**Cause:**

The County (Department of Behavioral Health) does not have procedures in place to ensure that the subawards contain the required elements pursuant to 2 CFR 200.331(a).

**Recommendation:**

It is recommended that the County (Department of Behavioral Health) prepare subaward agreements that contain all of the required elements as specified in 2 CFR 200.331(a)(1).

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

See separate corrective action plan.

**Finding 2017-007**

**Program:** Block Grants for Community Mental Health Services

**CFDA No.:** 93.958

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

**Passed-through:** California Department of Health Care Services

**Award Year:** FY 2016-17

**Compliance Requirement:** Procurement, Suspension, and Debarment

**Criteria:**

*Title 2 CFR Section 200.213 of the Uniform Guidance* states that the County must comply with 2 CFR part 180, which implements Executive Orders 12549 and 12689, “Debarment and Suspension;” Federal awarding agency regulations in Title 2 of the CFR adopting/implementing the OMB guidance in 2 CFR part 180; program legislation; and the terms and conditions of the award. The *2017 Compliance Supplement* states:

- Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. “Covered transactions” include contracts

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

- When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the *Excluded Parties List System (EPLS)* maintained by the General Services Administration (GSA) and available at <https://www.sam.gov/portal/public/SAM/>, (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).
- Non-Federal entities receiving contracts from the Federal Government are required to comply with the contract clause at FAR 52.209-6 before entering into a subcontract that will exceed \$30,000, other than a subcontract for a commercially available off-the-shelf item.

**Condition:**

*Significant Deficiency, Instance of Non-Compliance:* As a result of the testwork performed, the County (Department of Behavioral Health) did not have proper procedures in place for verifying that vendors were not debarred, suspended or otherwise excluded, nor for ensuring there is a clause or condition stated in the contract, prior to entering into covered transactions.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**Context:**

Two of the two contracts selected for testing did not include the EPLS clause or condition. In addition, the Department of Behavioral Health Compliance also reviewed its records and did not have support of their review of the contract. However, of the 2 transactions selected for testing, we noted none of the vendors selected were identified as a suspended or debarred vendor on Sam.gov as of the date of our fieldwork.

**Effect:**

As a result of the condition noted, there is an increased risk of non-compliance with procurement, suspension and debarment requirements.

**Cause:**

The County (Department of Behavioral Health) does not have proper procedures in place for verifying that vendors are not suspended, debarred or otherwise excluded prior to entering into covered transactions.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

**Recommendation:**

We recommend the County (Department of Behavioral Health) implement policies and procedures to verify all vendors who are providing services to federally funded programs in excess of \$25,000 to ensure that the entity is not suspended, debarred, or otherwise excluded. This verification should be checked on the System for Awards Management (SAM) website, and evidence of the verification should be maintained.

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

See separate corrective action plan.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Summarized below is the status of all audit findings reported in the prior year audit’s schedule of audit findings and questioned costs.

| <b>Finding No.</b> | <b>Program Name/ Description</b>                     | <b>CFDA No.</b> | <b>Compliance Requirement</b>                    | <b>Status of Corrective Action</b>  |
|--------------------|--|-----------------|--|---|
| 2016-001           | Employer Payroll Transmission Reports                | Not Applicable  | Not Applicable                                   | Implemented   |
| 2016-002           | Substance Abuse Prevention and Treatment Block Grant | 93.959          | Procurement Suspension and Debarment             | <p>Partially Implemented -</p> <p>The Department of Behavioral Health (DBH) drafted policies and procedures to verify all entities who are providing services to federally funded programs through a subaward in excess of \$25,000 are not suspended, debarred, or otherwise excluded. However, the procedures were not finalized until after June 30, 2017. Although the recommendation suggests that DBH should verify each vendor by using the System for Awards Management (SAM), DBH has elected to include a clause or condition in their contracts which is an acceptable method to comply with 2 CFR section 180.300. However, upon review of DBH’s subawards it was noted that DBH did not have clause/conditions for 2 out of 26 subawards tested. In response to the follow-up audit, DBH further updated their policy and procedures as well as their subaward contract templates.</p> <p>See County’s Separate Summary Schedule of Prior Audit Findings for Status of Corrective Action (Finding 2016-002).</p> |
| 2016-003           | Medical Assistance Program (Medicaid Cluster)        | 93.778          | Allowable Costs/Cost Principles, Cash Management | <p>Partially Implemented -</p> <p>Human Services (HS) has formalized adequate written procedures for determining the allowability of costs as described in accordance with Subpart E – Cost Principles. Procedures for cash management related to the requirements of 2 CFR Section 200.305 have been written, however, the procedures did not directly relate to HS’s Medicaid Cluster grants. Subsequent to June 30, 2017, the cash management procedures were updated to include the Department of Health Care Services, which provides funding for Title XIX programs to County Welfare Departments.</p>  |

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <b>Finding No.</b> | <b>Program Name/ Description</b>                                      | <b>CFDA No.</b> | <b>Compliance Requirement</b>                    | <b>Status of Corrective Action</b>  |
|--------------------|---|-----------------|--|---|
|                    |   |                 |  | See County's Separate Summary Schedule of Prior Audit Findings for Status of Corrective Action (Finding 2016 -003).   |
| 2016-004           | Medical Assistance Program (Medicaid Cluster)                         | 93.778          | Eligibility                                      | <p>Not Implemented -</p> <p>The Transitional Assistance Department (TAD) issued a flyer in July 2017 reminding Eligibility Workers to upload Medi-Cal Eligibility Database System (MEDS) screens used to verify eligibility into case files in C-IV to meet the eligibility documentation requirements. Two out of ten cases reviewed did not have the required documentation supporting the client's citizenship status uploaded to the C-IV database. TAD was able to verify citizenship status through MEDS, but the screen was not imaged into the C-IV database.</p> <p>See County's Separate Summary Schedule of Prior Audit Findings for Status of Corrective Action (Finding 2016-004).</p> |
| 2016-005           | Social Services Block Grant   | 93.667          | Allowable Costs/Cost Principles, Cash Management | Implemented   |
| 2016-006           | Community Development Block Grant (CDBG) - Entitlement Grants Cluster | 14.218          | Allowable Costs/Cost Principles, Cash Management | Implemented   |
| 2016-007           | Community Development Block Grant (CDBG) - Entitlement Grants Cluster | 14.218          | Allowable Costs/Cost Principles, Cash Management | Implemented   |

COUNTY OF SAN BERNARDINO, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| Finding No. | Program Name/ Description   | CFDA No. | Compliance Requirement   | Status of Corrective Action  |
|-------------|---|----------|--|--|
| 2016-008    | Community Development Block Grant (CDBG) - Entitlement Grants Cluster | 14.218   | Allowable Costs/Cost Principles                                  | <p>Partially Implemented</p> <p>The Department (CDH) added guidance in their manual stating they will claim costs using the 10% de minimis rate so long as there is no negotiated indirect cost rate with a federal cognizant agency, and began calculating their indirect costs using the de minimis rate prior to June 30, 2017. CDH also identified that the 10% de minimis rate will be used in their next grant agreements, which were dated after June 30, 2017.</p> <p>See County's Separate Summary Schedule of Prior Audit Findings for Status of Corrective Action (Finding 2016-010).</p>   |
| 2016-009    | Home Investment Partnerships Program (HOME)                           | 14.239   | Allowable Costs/Cost Principles, Cash Management                 | Implemented  |
| 2016-010    | Home Investment Partnerships Program (HOME)                           | 14.239   | Activities Allowed or Unallowed, Allowable Costs/Cost Principles | Implemented  |
| 2016-011    | Home Investment Partnerships Program (HOME)                           | 14.239   | Allowable Costs/Cost Principles                                  | <p>Partially Implemented -</p> <p>The Department (CDH) added guidance in their manual stating they will claim costs using the 10% de minimis rate so long as there is no negotiated indirect cost rate with a federal cognizant agency, and began calculating their indirect costs using the de minimis rate prior to June 30, 2017. CDH also identified that the 10% de minimis rate will be used in their next grant agreements, which were dated after June 30, 2017.</p> <p>See County's Separate Summary Schedule of Prior Audit Findings for Status of Corrective Action (Finding 2016-010).</p> |

COUNTY OF SAN BERNARDINO, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| Finding No. | Program Name/ Description                   | CFDA No. | Compliance Requirement   | Status of Corrective Action   |
|-------------|---|----------|--|---|
| 2016-012    | Home Investment Partnerships Program (HOME) | 14.239   | Program Income   | <p>Not Implemented Due to Change in HUD Regulations -</p> <p>In January 2017, HUD revised the regulations governing the HOME program components of the action plans for local governments (§ 91.220) and States (§ 91.320). Specifically, this rule revises sections § 91.220(l)(2)(i) and § 91.320(k)(2)(i) to require the participating jurisdiction to include uncommitted program income, repayments, and recaptured funds that it has received during the previous year in the resources it describes in its annual action plan. The rule gives participating jurisdictions the option to include program income, repayments, or recaptures expected to be received during the program year in the summary of anticipated Federal resources described in their annual action plan instead of requiring program income to be used before drawing down any new HOME funds. However, the department did not become aware of this change in regulation until August 2017. From the prior audit report until June 30, 2017 the department did not draw down any program income or entitlement funds. The first entitlement draw was made in August 2017, after the department was notified of the change in regulation.</p> <p>See County's Separate Summary Schedule of Prior Audit Findings for Status of Corrective Action (Finding 2016-012).</p> |
| 2016-013    | Home Investment Partnerships Program (HOME) | 14.239   | Special Tests and Provisions - Housing Quality Standards and Qualification as Affordable Housing | Implemented   |
| 2016-014    | Home Investment Partnerships Program (HOME) | 14.239   | Special Tests and Provisions - Wage Rate Requirements  | <p>Partially Implemented -</p> <p>The Department (CDH) put procedures in place to help ensure construction contractors/sub-contractors submit their certified payroll within the timeframe required by the U.S. Department of Labor prior to June 30, 2017, but they were not formalized until after June 30, 2017.</p>   |

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <b>Finding No.</b> | <b>Program Name/ Description</b> | <b>CFDA No.</b>  | <b>Compliance Requirement</b>                    | <b>Status of Corrective Action</b>  |
|--------------------|----------------------------------|--|--|---|
|                    |                                  |  |  | See County's Separate Summary Schedule of Prior Audit Findings for Status of Corrective Action (Finding 2016-014).  |
| 2016-015           | Aging Cluster                    | 93.041,<br>93.042,<br>93.043,<br>93.044,<br>93.045,<br>93.052,<br>93.053 | Allowable Costs/Cost Principles, Cash Management | <p>Partially Implemented -</p> <p>The Department of Aging and Adult Services (DAAS) had formalized adequate written procedures for determining the allowability of costs as described in accordance with Subpart E – Cost Principles. Procedures for cash management related to the requirements of 2 CR Section 200.305 were also written, however, the procedures did not directly relate to the Aging Cluster grants. Subsequent to June 30, 2017, DAAS updated the procedures and corrected the deficiency.</p> <p>See County's Separate Summary Schedule of Prior Audit Findings for Status of Corrective Action (Finding 2016-015).</p> |

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SUPPLEMENTAL SCHEDULE OF OFFICE OF CALIFORNIA  
STATE DEPARTMENT OF AGING GRANTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <b>Federal Grantor/Program Title</b>  | <b>Federal<br/>CFDA<br/>Number</b> | <b>Contract<br/>Number</b> | <b>Federal Award<br/>Expenditures</b> | <b>State<br/>Expenditures</b> |
|---|------------------------------------|----------------------------|---------------------------------------|-------------------------------|
| Senior Community Service Employment Program - Title V (SCSEP)                   | 17.235                             | TV-1617-20                 | \$ 295,186                            | \$ -                          |
| Special Programs for the Aging - Chapter 3, Prevention of Elder Abuse           | 93.041                             | AP-1617-20                 | 11,463                                | -                             |
| Special Programs for the Aging - Chapter 2, Long Term Care Ombudsman            | 93.042                             | AP-1617-20                 | 48,603                                | -                             |
| Special Programs for the Aging - Title III, Part D, Disease Prevention          | 93.043                             | AP-1617-20                 | 96,559                                | -                             |
| Special Programs for the Aging - Title III, Part B, Supportive Services         | 93.044                             | AP-1617-20                 | 1,478,363                             | 44,672                        |
| Special Programs for the Aging - Title III, Parts C1 and C2, Nutrition Services | 93.045                             | AP-1617-20                 | 3,096,146                             | 454,185                       |
| National Family Caregiver Support - Title III, Part E                           | 93.052                             | AP-1617-20                 | 811,592                               | -                             |
| Nutrition Services Incentive Program  | 93.053                             | AP-1617-20                 | 471,010                               | -                             |
| Medicare Enrollment Assistance Program- MIPPA                                   | 93.071                             | MI-1617-20                 | 23,373                                | -                             |
| ACA Financial Alignment   | 93.626                             | FA-1617-20                 | 32,620                                | -                             |
| Medi-Cal Assistance Program (Title XIX, MSSP)                                   | 93.778                             | MS-1617-17                 | 568,923                               | 568,923                       |
| State Health Insurance Assistance Program (HICAP)                               | 93.324                             | HI-1617-20                 | 183,602                               | 243,460                       |
| Ombudsman Special Deposit Fund (SDF)  | N/A                                | AP-1617-20                 | -                                     | 80,473                        |
| Ombudsman Skilled Nursing Facility Quality & Accountability Fund (SNFQAF)       | N/A                                | AP-1617-20                 | -                                     | 84,877                        |
| Ombudsman Public Health L & C Program Fund                                      | N/A                                | AP-1617-20                 | -                                     | 17,869                        |
| <b>Totals</b>   |                                    |                            | <b>\$ 7,117,440</b>                   | <b>\$ 1,494,459</b>           |