

**COUNTY OF VENTURA,
CALIFORNIA**

**SINGLE AUDIT REPORT
(Uniform Guidance)**

For the Year Ended June 30, 2017

COUNTY OF VENTURA, CALIFORNIA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2017

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

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**INDEPENDENT AUDITORS' 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 Board of Supervisors
County of Ventura, 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 Ventura, 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 27, 2017. Our report includes an emphasis of matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, effective July 1, 2016. Our report also includes a reference to other auditors who audited the financial statements of the Ventura County Public Financing Authority and the Children and Families First Commission of Ventura County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Rancho Cucamonga, California
December 27, 2017



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

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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 CALIFORNIA STATE DEPARTMENT OF AGING EXPENDITURES OF FEDERAL AND STATE AWARDS

To the Board of Supervisors
County of Ventura, California

Report on Compliance for Each Major Federal Program

We have audited the County of Ventura, 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 Children and Families First Commission of Ventura County, a discretely presented component unit, which received \$31,995 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 Children and Families First Commission of Ventura County because they engaged other auditors.

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 2017-001 and 2017-002. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 a 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 have not been 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 item 2017-001 and 2017-002 that we consider to be significant deficiencies.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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 the Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards

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 basic financial statements. We issued our report thereon dated December 27, 2017, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statement 67 and 68*, effective July 1, 2016. Our report also included a reference to other auditors who audited the financial statements of the Ventura County Public Financing Authority and the Children and Families First Commission of Ventura County, 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 California State Department of Aging Expenditures of Federal and State Awards is presented for purpose 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 the Supplemental Schedule of California State Department of Aging Expenditures of Federal and State Awards are fairly stated in all material respects in relation to the financial statements as a whole.



Rancho Cucamonga, California
March 22, 2018

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2017

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED-THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>				
CHILD NUTRITION CLUSTER				
Passed-through California Department of Education:				
School Breakfast Program	10.553	03069-SN-56R	\$ 66,369	\$ -
National School Lunch Program	10.555	03069-SN-56R	123,239	-
Total Child Nutrition Cluster			189,608	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER				
Passed-through California Department of Aging:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:				
Supplemental Nutrition Assistance Education Program	10.561	SP-1516-18	4,185	-
Supplemental Nutrition Assistance Education Program	10.561	SP-1617-18	18,413	-
Sub-total			22,598	-
Passed-through California Department of Public Health:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:				
The Nutrition Education and Obesity Prevention Program	10.561	13-20498	44,471	-
The Nutrition Education and Obesity Prevention Program	10.561	16-10161	1,150,839	-
Sub-total			1,195,310	-
Passed-through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:				
Welfare Fraud CalFresh Admin	10.561	CFL 15/16-15, 40	439,373	-
CalFresh CalWIN	10.561	WCDS 7/20/17	645,528	-
CalFresh Admin	10.561	CFL 16/17-19, 64	14,371,504	-
CalFresh Employment & Training	10.561	CFL 16/17-48,48E	84,345	-
Sub-total			15,540,750	-
Total Supplemental Nutrition Assistance Program (SNAP) Cluster			16,758,658	-
FOREST SERVICE SCHOOLS AND ROADS CLUSTER				
Passed-through State Controller's Office:				
Schools and Roads - Grants to States:				
Federal Forest Reserve	10.665	9400	37,569	-
Total Forest Service Schools and Roads Cluster			37,569	-
Passed-through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care:				
Glassy Winged Sharp Shooter (GWSS)	10.025	16-8506-0484-CA	671,677	-
Sudden Oak Death (SOD)	10.025	16-8506-0572-CA	70	-
Light Brown Apple Moth (LBAM)	10.025	15-8506-1164-CA	7,750	-
Light Brown Apple Moth (LBAM)	10.025	16-8560-1164-CA	22,216	-
Sub-total			701,713	-
Passed-through California Department of Public Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children:				
Supplemental Food Program-Women/Infants/Children (WIC)	10.557	15-10130	938,128	-
Supplemental Food Program-Women/Infants/Children (WIC)	10.557	16-10130	3,671,928	-
Sub-total			4,610,056	-
Direct Programs:				
Special Supplemental Nutrition Program for Women, Infants and Children:				
Special Supplemental Nutrition Program for Women, Infant, and Children (WIC)	10.557	N/A	6,120	-
Special Supplemental Nutrition Program for Women, Infant, and Children (WIC)	10.557	N/A	14,352	-
Sub-total			20,472	-
Total Special Supplemental Nutrition Program for Women, Infants and Children			4,630,528	-
Passed-through California Department of Education:				
Child and Adult Care Food Program	10.558	04324-CACFP-56-GM-IC	6,376	-
Child and Adult Care Food Program	10.558	04324-CACFP-56-GM-IC	3,089	-
Sub-total			9,465	-
Total U.S. Department of Agriculture			22,327,541	-
<u>U.S. DEPARTMENT OF COMMERCE:</u>				
Passed-through California Department of Fish & Wildlife:				
Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program:				
Fisheries Restoration Grant (Pole Creek Fish Passage Study)	11.438	P1350016	56,960	-
Total U.S. Department of Commerce			56,960	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>				
HEALTH CENTER PROGRAM CLUSTER				
Direct Programs:				
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, And Public Housing Primary Care):				
Healthcare for the Homeless	93.224	N/A	1,169,831	-
Healthcare for the Homeless	93.224	N/A	554,254	-
Total Health Center Program Cluster			1,724,085	-

^[1] N/A - Not Available

See accompanying notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2017

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED-THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED):				
AGING CLUSTER				
Passed-through California Department of Aging:				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041 ^[2]	AP-1617-18	\$ 9,796	\$ 6,000
Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042 ^[2]	AP-1617-18	40,352	40,352
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043 ^[2]	AP-1617-18	40,812	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers:				
Special Programs for the Aging - Title IIIB-Ombudsman	93.044	AP-1617-18	33,724	33,724
Special Programs for the Aging - Title IIIB-Supportive Services	93.044	AP-1617-18	520,349	135,000
Special Programs for the Aging - Title IIIB-Supportive Services Admin	93.044	AP-1617-18	80,277	-
Sub-total			634,350	168,724
Special Programs for the Aging - Title III, Part C - Nutrition Services:				
Special Programs for the Aging - Title IIIC-Nutrition Services	93.045	AP-1617-18	1,198,662	567,129
Special Programs for the Aging - Title IIIC-Nutrition Services Admin	93.045	AP-1617-18	152,606	-
Sub-total			1,356,268	567,129
National Family Caregiver Support, Title III, Part E:				
Special Programs for the Aging - Title IIIE-Family Caregiver Support	93.052 ^[2]	AP-1617-18	289,584	198,504
Special Programs for the Aging - Title IIIE-Administration	93.052 ^[2]	AP-1617-18	35,018	-
Sub-total			324,602	198,504
Nutrition Services Incentive Program	93.053	AP-1617-18	131,000	-
Total Aging Cluster			2,537,180	980,709
MEDICAID CLUSTER				
Passed-through California Department of Aging:				
Medical Assistance Program:				
Multipurpose Senior Services Program (MSSP)	93.778	MS-1617-34	683,433	-
Passed-through California Department of Health Care Services:				
Medical Assistance Program:				
Child Health & Disability Prevention-Foster Care (CHDPFC)	93.778	CHDP Letter 14-04	286,588	-
CA Children's Services Admin (CCS)	93.778	Title XIX & XXI	2,142,637	-
Pediatric Palliative Care	93.778	Title XIX & XXI	142,728	-
Child Health & Disability Prevention (CHDP)	93.778	Title XIX	492,955	-
Child Health & Disability Prevention (CHDP)	93.778	Title XIX	344,007	-
Childhood Lead (CLPPP)	93.778	11-10168	109,953	-
Medi-Cal - Admin	93.778	MCAC 2016-17 05	20,625,935	-
Sub-total			24,144,803	-
Passed-through California Department of Social Services:				
Medical Assistance Program:				
CalWIN Medi-Cal	93.778	WCDS 7/20/17	1,414,639	-
Title XIX Public Authority	93.778	CFL 16/17-55	389,618	-
CWS-IV-E - Health Related	93.778	CFL 15/16-45	3,963,889	-
RX for Kids	93.778	CFL 16-17	1,265,029	-
In Home Supportive Services Title XIX	93.778	CFL 16/17-55	4,944,522	-
In Home Supportive Services Title XIX	93.778	CFL 16-17	926,445	-
APS/CSBG	93.778	CFL 15/16-45	891,150	-
Sub-total			13,795,292	-
Total Medicaid Cluster			38,623,528	-
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) CLUSTER				
Passed-through California Department of Social Services:				
Temporary Assistance for Needy Families:				
Welfare Fraud CalWORKs	93.558	CFL 15/16-5, 11	494,216	-
Welfare Fraud IHSS	93.558	CFL 15/16-5, 11	(11,462)	-
CalWIN - TANF	93.558	WCDS 7/20/17	258,748	-
CalWORKs CEC & HSP	93.558	CFL 16/17-8,15,16,18,21,39,52,62,63	20,877,977	8,134,159
Title IV - A TANF	93.558	CA 800FED, 800M	11,785,245	-
CWS - TANF	93.558	CFL 16/17-30	2,126,926	-
Approved Relative Caregiver (ARC)	93.558	CA 800ARC	203,369	-
CalWORKs Family Stabilization	93.558	CFL 16-17	255,898	-
Cal-Learn	93.558	CFL 16-17	266,622	-
Total Temporary Assistance for Needy Families (TANF) Cluster			36,257,539	8,134,159
Guardianship Assistance:				
FedGAP & KinGAP	93.090	CA 800FED, FED-GAP	1,433,180	-
Sub-total			1,433,180	-
Direct Programs:				
Health Care Innovation Awards (HCIA):				
COPD Access to Community Health (CATCH)	93.610	IC1CMS331320-02-01	419,154	-
COPD Access to Community Health (CATCH)	93.610	IC1CMS331320-02-01	(226,921)	-
COPD Access to Community Health (CATCH)	93.610	IC1CMS331320-02-01	1,368,285	-
Sub-total			1,560,518	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease:				
Ryan White Title III, Part C	93.918	H76HA25703	152,157	-
Ryan White Title III, Part C	93.918	H76HA25703	33,884	-
Sub-total			186,041	-

^[1] N/A - Not Available

^[2] Denotes that this program is part of the Aging Cluster at the request of the California Department of Aging

See accompanying notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2017

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ⁽¹⁾	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED-THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED):</u>				
Passed-through California Department of Aging: Medicare Enrollment Assistance Program: Medical Improvements for Patients & Providers Act	93.071	MI-1517-18	\$ 23,009	\$ -
Passed-through National Council on Aging: Medicare Enrollment Assistance Program Total Medicare Enrollment Assistance Program:	93.071	PO# 685	34,000 57,009	- -
Passed-through California Department of Aging: State Health Insurance Assistance Program: Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-1617-18	158,377	3,000
Passed-through California Department of Child Support Services: Child Support Enforcement: Title IV - D: Child Support Enforcement (FFP)	93.563	1604CACSES	13,714,043	-
Passed-through California Health and Human Services Agency: Block Grants for Prevention and Treatment of Substance Abuse Block Grants for Prevention and Treatment of Substance Abuse Sub-total	93.959 93.959	94-9088447 94-9088447	1,153,637 3,527,914 4,681,551	403,281 1,209,839 1,613,120
Passed-through California Department of Mental Health: Projects for Assistance in Transition from Homelessness (PATH) Block Grants for Community Mental Health Services Sub-total	93.150 93.958	1946001347J5 1946001347J5	112,943 603,337 716,280	- 516,861 516,861
Passed-through California Department of Public Health: Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements: Hospital Preparedness Program (HPP) Public Health Emergency Preparedness (PHEP) Sub-total	93.074 93.074	EPO 14-59 EPO 14-59	382,199 621,347 1,003,546	- - -
Project Grants and Cooperative Agreements for Tuberculosis Control Programs: Tuberculosis Prevention and Control (FSIE) Tuberculosis Prevention and Control (FSIE) Sub-total	93.116 93.116	1U52PS004656 NU52PS004656	112,317 16,512 128,829	- - -
Immunization Cooperative Agreements: Immunization IAP Grant	93.268	15-10465	175,631	-
Preventive Health and Health Services Block Grant Funded Solely With Prevention and Public Health Funds (PPHF): Older Adults Falls Prevention Project Older Adults Falls Prevention Project Older Adults Falls Prevention Project Older Adults Falls Prevention Project Sub-total	93.758 93.758 93.758 93.758	14-10814 15-10836 15-10836 15-10836	25,371 20,442 20,442 10,919 77,174	- - - - -
HIV Care Formula Grants: Ryan White Title II, Part B Ryan White Title II, Part B Sub-total	93.917 93.917	15-11081 15-11081	403,674 77,025 480,699	- - -
Maternal and Child Health Services Block Grant to the States: Maternal and Child Health Services Block Grant - MCH Adolescent Family Life and Positive Youth Development Sub-total	93.994 93.994	2016-56 2016-56	2,019,992 232,115 2,252,107	- - -
Sub-total passed-through California Department of Public Health			4,117,986	-
Passed-through California Department of Social Services: Promoting Safe and Stable Families Refugee and Entrant Assistance - State Administered Programs: Title IV Sect. 411 Refugee & Entrant (RCA)	93.556 93.566	CFL 16/17-27,28 CA 800A	569,500 10,891	- -
Stephanie Tubbs Jones Child Welfare Services Program: Children Welfare Services - IV-B	93.645	CFL 16/17-30	427,580	-
Foster Care - Title IV-E: CWS IV-E Foster Care Foster Care Title IV -E Foster Care (Non CWS) Licensing Title IV-E - Probation Sub-total	93.658 93.658 93.658 93.658 93.658 93.658	CFL 15/16-45 CFL 15/16-45 CA 800A, 800 FC, CA 800 FC EFC CFL 15/16-45 CFL 16/17-36 CFL 11/12-18,24,39	9,427,588 869,929 5,073,246 1,602,971 328,776 931,962 18,234,472	- - 2,113,856 - - - 2,113,856
Adoption Assistance: Adoptions Adoption - Title IV - E Sub-total	93.659 93.659	CFL 15/16-45, 16/17-59, 31 CA 800A	684,251 6,106,455 6,790,706	- - -
Social Services Block Grant: CWS - Title XX	93.667	CFL 15/16-45	487,840	-
Child Abuse and Neglect State Grants: Citizen's Review Panel	93.669	VCRP17	11,800	-
Chafee Foster Care Independence Program: Independent Living Program Sub-total passed-through California Department of Social Services	93.674	CFL 16/17-26	154,457 26,687,246	- 2,113,856

⁽¹⁾ N/A - Not Available

See accompanying notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2017

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED-THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED):</u>				
Passed-through National Association of County/City Health Officials:				
Medical Reserve Corps Small Grant Program:				
Medical Reserve Corps	93.008	MRC 17-959	\$ 8,000	\$ -
Direct Programs:				
Assisted Outpatient Treatment	93.997	N/A	262,974	181,615
Total U.S. Department of Health and Human Services			132,725,537	13,543,320
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>				
Direct Programs:				
Assistance to Firefighters Grant:				
FY 2015 AFG - Assistance to Firefighters	97.044	2015-FR-00116	104,715	54,351
FY 2015 AFG - Assistance to Firefighters	97.044	2015-FO-02430	1,227,273	-
Sub-total			1,331,988	54,351
Passed-through City of Ventura:				
Assistance to Firefighters Grant:				
FY 2015 AFG - Assistance to Firefighters	97.044	2015-FR-00129	13,811	-
Total Homeland Assistance to Firefighters			1,345,799	54,351
Passed-through California Governor's Office of Emergency Services:				
Emergency Management Performance Grants:				
FY 2016 Emergency Management Performance Grant (EMPG)	97.042	2016-0010-111-00000	300,933	209,939
Pre-Disaster Mitigation:				
FY 2007 Pre-Disaster Mitigation Grant (PDM)	97.047	2007-1004/PDM07-PJ53	55,499	-
Homeland Security Grant Program:				
FY 2015 State Homeland Security Program (SHSP)	97.067	2015-0078-111-00000	58,138	-
FY 2016 State Homeland Security Program (SHSP)	97.067	2016-0102-111-00000	30,526	-
FY 2015 State Homeland Security Program (SHSP)	97.067	2015-0078-111-00000	321,104	163,472
FY 2016 State Homeland Security Program (SHSP)	97.067	2016-0102-111-00000	257,897	-
FY 2015 State Homeland Security Program (SHSP)	97.067	2015-0078-111-00000	13,873	-
OPSG Joint Operations Reimbursement - 2015 Operation Stonegarden	97.067	2015-1078	40,160	-
OPSG Joint Operations Reimbursement - 2016 Operation Stonegarden	97.067	2016-0102	13,000	-
Total Homeland Security Grant Program			734,698	163,472
Sub-total passed-through California Governor's Office of Emergency Services			1,091,130	373,411
Total U.S. Department of Homeland Security			2,436,929	427,762
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>				
<u>CDBG - ENTITLEMENT GRANTS CLUSTER</u>				
Direct Programs:				
Community Development Block Grants/Entitlement Grants:				
Community Development Block Grant - Entitlement 13	14.218	B-13-UC-06-0507	38,391	38,391
Community Development Block Grant - Entitlement 14	14.218	B-14-UC-06-0507	115,591	115,591
Community Development Block Grant - Entitlement 15	14.218	B-15-UC-06-0507	135,917	135,917
Community Development Block Grant - Entitlement 16	14.218	B-16-UC-06-0507	933,137	580,385
Sub-total			1,223,036	870,284
Passed-through City of San Buenaventura:				
CDBG/Public Services	14.218	P2017-047	1,000	-
Community Development Block Grants/Entitlement Grants	14.218	95-6000807	70,000	-
Sub-total			71,000	-
Total CDBG - Entitlement Grants Cluster			1,294,036	870,284
Direct Programs:				
Emergency Solutions Grant Program:				
Emergency Solutions Grant Program 15	14.231	S-15-UC-06-0507	21,843	-
Passed-through California Department of Housing and Community Development:				
Emergency Solutions Grant Program:				
Emergency Solutions Grant Program - State 18	14.231	16-ESG-11115	136,772	136,772
Passed-through City of Oxnard:				
Emergency Solutions Grant Program:				
Homeless Emergency Shelter Grant Program (ESG)	14.231	7227-15-HO	15,722	-
Homeless Emergency Shelter Grant Program (ESG)	14.231	751-16-HO	30,429	-
Sub-total			46,151	-
Total Emergency Solutions Grant Program			204,766	136,772
Direct Programs:				
Home Investment Partnerships Program:				
HOME Grant 14	14.239	M-14-UC-06-0540	34,721	34,721
HOME Grant 15	14.239	M-15-UC-06-0540	52,986	52,986
HOME Grant 16	14.239	M-16-UC-06-0540	46,741	-
Sub-total			134,448	87,707

^[1] N/A - Not Available

See accompanying notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2017

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED-THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED):</u>				
Direct Programs:				
Continuum of Care Program:				
Continuum of Care - Shelter Plus Care Program - Ox/EC	14.267	N/A	\$ 206,992	\$ -
Continuum of Care - Santa Paula HUD	14.267	N/A	23,786	-
Continuum of Care 16-1	14.267	CA1227L9D111300	40,924	40,924
Continuum of Care 16-3	14.267	CA1373L9D111400	8,197	-
Continuum of Care 16-4	14.267	CA1372L9D111400	19,009	19,009
Continuum of Care 17-1	14.267	CA1227L9D111502	107,917	107,917
Continuum of Care 17-2	14.267	CA1453L9D111500	38,358	-
Continuum of Care 17-3	14.267	CA1372L9D111501	37,306	37,306
Sub-total			<u>482,489</u>	<u>205,156</u>
Passed-through City of Los Angeles:				
Continuum of Care Program:				
Homeless HUD	14.267	CA0719L9D111508	334,563	-
Homeless HUD - VCRRH	14.267	CA1240L9D111502	57,887	-
HMIS Coc	14.267	CA0715L9D111407	5,462	-
HMIS Coc	14.267	CA0715L9D111508	45,125	-
HMIS Expansion-CES CoC	14.267	CA07152L9D111500	30,206	-
Sub-total			<u>473,243</u>	<u>-</u>
Total Continuum of Care (CoC) Program			<u>955,732</u>	<u>205,156</u>
Passed-through California Department of Public Health:				
Housing Opportunities for Persons with AIDS	14.241	16-10309	269,645	-
Total U.S. Department of Housing and Urban Development			<u>2,858,627</u>	<u>1,299,919</u>
<u>U.S. DEPARTMENT OF THE INTERIOR:</u>				
Direct Programs:				
Coastal Impact Assistance Program:				
Coastal Biological Resource Impact Mitigation Program	15.426	N/A	10,184	-
Local Coastal Program	15.426	N/A	10,008	-
Sub-total			<u>20,192</u>	<u>-</u>
Total U.S. Department of the Interior			<u>20,192</u>	<u>-</u>
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
Direct Programs:				
FY 2016 DEA Domestic Cannabis Eradication Suppression Program	16.unknown	2016-58	58,732	-
FY 2017 DEA Domestic Cannabis Eradication Suppression Program	16.unknown	2017-57	12,433	-
Sub-total			<u>71,165</u>	<u>-</u>
National Institute of Justice Research, Evaluation, and Development Project Grants:				
FY 2014 Solving Cold Cases with DNA	16.560	N/A	48,222	-
State Criminal Alien Assistance Program	16.606	N/A	570,114	-
DNA Backlog Reduction Program:				
14 DNA Cap Enhance & Backlog Reduction	16.741	N/A	18,099	-
15 DNA Cap Enhance & Backlog Reduction	16.741	N/A	79,291	-
Sub-total			<u>97,390</u>	<u>-</u>
Equitable Sharing Program	16.922	N/A	475,819	-
Equitable Sharing Program	16.922	N/A	192,593	-
Equitable Sharing Program	16.922	N/A	12,500	-
Sub-total			<u>680,912</u>	<u>-</u>
Total Direct Programs:			<u>1,467,803</u>	<u>-</u>
Passed-through California Department of Justice:				
Edward Byrne Memorial Justice Assistance Grant Program				
Sex Offenders Registration and Notification Act (SORNA)	16.751	2016-DS-BX-0002	22,445	-
Passed-through California Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC655-14	44,900	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC655-15	20,914	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC655-17	34,555	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC655-15	521,213	374,363
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC655-17	378,365	183,880
Sub-total			<u>999,947</u>	<u>558,243</u>
Passed-through City of Oxnard:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	95-6000756	540	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	95-6000756	9,326	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	95-6000756	9,565	-
Sub-total			<u>19,431</u>	<u>-</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>1,019,378</u>	<u>558,243</u>
Passed-through California Governor's Office of Emergency Services:				
Crime Victim Assistance:				
Victim/Witness Assistance Program	16.575	VW15340560	9,358	-
Victim/Witness Assistance Program	16.575	VW16350560	538,825	-
Unservd/Underserved	16.575	XV15010560	150,261	-
Child Abuse Treatment XT	16.575	XT15010560	207,401	86,140
Elder Abuse Program XE	16.575	XE16010560	91,079	-
County Victim Services XC Program	16.575	XC16010560	268,987	166,674
Sub-total			<u>1,265,911</u>	<u>252,814</u>

^[1] N/A - Not Available

See accompanying notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2017

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED-THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF JUSTICE (CONTINUED):</u>				
Direct Programs:				
Paul Coverdell Forensic Sciences Improvement Grant Program:				
16 Coverdell FSIA 16COVCOMP	16.742	N/A	\$ 9,380	\$ -
Passed-through California Governor's Office of Emergency Services:				
Paul Coverdell Forensic Sciences Improvement Grant Program:				
Coverdell 15-16 Program 15FSIA	16.742	CQ15110560	13,092	-
Coverdell 16-17 Program 16COVFSIA	16.742	CQ16120560	16,946	-
Sub-total			30,038	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program			39,418	-
Total U.S. Department of Justice			3,814,955	811,057
<u>U.S. DEPARTMENT OF LABOR:</u>				
WIA/WIOA CLUSTER				
Passed-through California Employment Development Department:				
WIA/WIOA Adult Program:				
WIOA Adult (202)	17.258	K698402	132,257	-
WIOA Adult (202)	17.258	K7102079	1,344,028	-
WIOA Adult (201)	17.258	K7102079	221,947	-
Sub-total			1,698,232	-
WIA/WIOA Youth Activities:				
WIOA Youth 301	17.259	K698402	190,694	-
WIOA Youth 301	17.259	K7102079	1,858,826	1,186,336
Sub-total			2,049,520	1,186,336
WIA/WIOA Dislocated Worker Formula Grants:				
Rapid Response 540	17.278	K7102079	59,201	-
Rapid Response 541	17.278	K698402	22,520	-
Rapid Response 541	17.278	K7102079	308,019	89,017
Rapid Response 292	17.278	K7102079	16,769	-
Rapid Response 293	17.278	K7102079	50,000	-
Rapid Response 1055	17.278	K698402	39,542	-
Rapid Response 1056	17.278	K698402	5,181	-
WIOA DLW 501	17.278	K7102079	358,668	-
WIOA DLW 502	17.278	K698402	342,566	-
WIOA DLW 502	17.278	K7102079	1,574,239	-
Sub-total			2,776,705	89,017
Total WIA/WIOA Cluster			6,524,457	1,275,353
Direct Programs:				
Reintegration of Ex-Offenders:				
Bridges 2 Work	17.270	N/A	193,057	-
Passed-through California Department of Aging:				
Senior Community Service Employment Program:				
Title V - Senior Employment - SCSEP	17.235	TV-1617-18	117,227	115,977
Total U.S. Department of Labor			6,834,741	1,391,330
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
Passed-through California Department of Transportation:				
Highway Planning and Construction	20.205	07-VEN-0-CR	4,797,627	-
Total Highway Planning and Construction Cluster			4,797,627	-
HIGHWAY SAFETY CLUSTER				
Passed-through California Office of Traffic Safety:				
State and Community Highway Safety:				
Selective Traffic Enforcement Program	20.600	68-0297066	39,714	-
Selective Traffic Enforcement Program	20.600	68-0297066	29,509	-
Selective Traffic Enforcement Program	20.600	68-0297066	10,446	-
Selective Traffic Enforcement Program	20.600	68-0297066	21,756	-
Selective Traffic Enforcement Program	20.600	68-0297066	7,350	-
Sub-total			108,775	-
National Priority Safety Programs:				
Alcohol and Drug Impaired Driver	20.616	AL1334	320,000	-
Alcohol and Drug Impaired Driver	20.616	DI1421	361,537	-
Alcohol and Drug Impaired Driver	20.616	DI1520	357,708	-
Alcohol and Drug Impaired Driver	20.616	DI1620	363,374	-
Alcohol and Drug Impaired Driver	20.616	DI1717	272,058	-
VC Drugged Driving "Risks & Realities" Campaign	20.616	96-5053908	129,074	-
VC Drugged Driving "Risks & Realities" Campaign	20.616	96-5053908	184,867	-
Drug Impaired Driving Grant	20.616	DI1629	5,777	-
Drug Impaired Driving Grant	20.616	DI1725	20,848	-
Sub-total			2,015,243	-
Total Highway Safety Cluster			2,124,018	-

^[1] N/A - Not Available

See accompanying notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2017

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER	FEDERAL CFDA NUMBER	DIRECT OR PASS-THROUGH ENTITY IDENTIFYING NUMBER ^[1]	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED-THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF TRANSPORTATION (CONTINUED):</u>				
<u>FEDERAL TRANSIT CLUSTER</u>				
Passed-through Ventura County Transportation Commission:				
Federal Transit - Formula Grants:				
Work Reliability Transport Program	20.507	CA-2016-060-00	\$ 60,000	\$ -
Total Federal Transit Cluster			<u>60,000</u>	<u>-</u>
<u>TRANSIT SERVICES PROGRAMS CLUSTER</u>				
Passed-through Ventura County Transportation Commission:				
Enhanced Mobility of Seniors and Individuals with Disabilities :				
New Freedom Program (Medi-Ride)	20.513	CA-16-0071	3,368	-
New Freedom Program (Medi-Ride)	20.513	CA-2016-126	122,103	-
Total Transit Services Program Cluster			<u>125,471</u>	<u>-</u>
Direct Programs:				
Airport Improvement Program:				
Pavement rehabilitation of Taxiway B, Key Apron and access road (339-34)	20.106	N/A	11,328	-
Pavement rehabilitations at Central Apron (179-34)	20.106	N/A	10,160	-
E. Durlley Ave. airfield apron payment & parking rehab & access gate 1 (339-35)	20.106	N/A	8,778	-
Sub-total			<u>30,266</u>	<u>-</u>
Passed-through California Office of Traffic Safety:				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:				
Selective Traffic Enforcement Program	20.608	68-0297066	43,570	-
Selective Traffic Enforcement Program	20.608	68-0297066	67,247	-
Selective Traffic Enforcement Program	20.608	68-0297066	979	-
Selective Traffic Enforcement Program	20.608	68-0297066	42,117	-
Selective Traffic Enforcement Program	20.608	68-0297066	998	-
Sub-total			<u>154,911</u>	<u>-</u>
Total U.S. Department of Transportation			<u>7,292,293</u>	<u>-</u>
<u>U.S. DEPARTMENT OF TREASURY:</u>				
Direct Programs:				
Equitable Sharing	21.016	N/A	43,232	-
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	17VITA0060	10,097	-
Sub-total Direct Programs			<u>53,329</u>	<u>-</u>
Total U.S. Department of Treasury			<u>53,329</u>	<u>-</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION:</u>				
Passed-through California Secretary of State:				
Help America Vote Act Requirements Payment:				
HAVA 303	90.401	94-6001347	24,809	-
Total U.S. Election Assistance Commission			<u>24,809</u>	<u>-</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>				
Passed-through State Water Resources Control Board:				
Nonpoint Source Implementation Grants:				
Algae TMDL	66.460	D1513402	59,761	-
Total U.S. Environmental Protection Agency			<u>59,761</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 178,505,674</u>	<u>\$ 17,473,388</u>

^[1] N/A - Not Available

See accompanying notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF VENTURA, CALIFORNIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2017

NOTE #1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal award programs of the County of Ventura, California (County) with the exception of the federal award programs of the Children and Families First Commission of Ventura County, a discretely presented component unit, in the amount of \$31,995, which is not included in the schedule during the year ended June 30, 2017, and were subject to separate audits by other independent auditors. 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 this 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 position, or cash flows of the County. The County's reporting entity is defined in Note 1 of the notes to the County's basic financial statements.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting except for programs recorded in the County's enterprise funds, which are presented using the accrual basis of accounting, which is described in Note 1 of the notes to the County's basic financial statements. 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 of Expenditures of Federal Awards represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Relationship to Comprehensive Annual Financial Report

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

4. Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule agree with the amounts reported in related federal financial reports.

5. Medicaid Cluster

Except for Medi-Cal administrative expenditures, Medi-Cal and Medicare program expenditures are excluded from the schedule of expenditures of federal awards. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the schedules of expenditures of federal awards or in determining major programs. The County assists the State of California (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 of expenditures of federal awards as they do not represent fees for services.

COUNTY OF VENTURA, CALIFORNIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2017

NOTE #2 – CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CALOES) GRANTS

At the request of CALOES, the following grant information is being provided.

Grant Name: **Victim/Witness Assistance Program**
Agency: **District Attorney**
Grant Period: **July 1, 2016 through June 30, 2017**
Grant Number: **VW16350560**

FY16 Revenue Accrual	\$	(208,684)
FY16 Revenue Received		208,684
FY17 Revenue Received		500,398
FY17 Revenue Accrual		227,744
Revenues:	\$	<u>728,142</u>

Expenditures:	07/01/2016-06/30/2017	Cash Match	In-kind Match	Total
Personal services	\$ 648,334	\$ -	\$ -	\$ 648,334
Operating expenses	79,808	-	-	79,808
	<u>\$ 728,142</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 728,142</u>

Note: \$189,317 of the \$728,142 represents revenue and expenditures of State award dollars.

Grant Name: **Victim/Witness Assistance Program**
Agency: **District Attorney**
Grant Period: **July 1, 2015 through June 30, 2016**
Grant Number: **VW15340560**

Revenues: \$ 9,358

Expenditures:	07/01/2015-06/30/2016	Cash Match	In-kind Match	Total
Operating expenses	\$ 9,358	\$ -	\$ -	\$ 9,358
	<u>\$ 9,358</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,358</u>

Grant Name: **Unserviced/Underserved**
Agency: **District Attorney**
Grant Period: **July 1, 2016 through June 30, 2017**
Grant Number: **XV15010560**

Revenues: \$ 150,261

Expenditures:	07/01/2016-06/30/2017	Cash Match	In-kind Match	Total
Personal services	\$ 149,445	\$ 36,227	\$ -	\$ 185,672
Operating expenses	816	-	-	816
	<u>\$ 150,261</u>	<u>\$ 36,227</u>	<u>\$ -</u>	<u>\$ 186,488</u>

Grant Name: **Elder Abuse Program XE**
Agency: **District Attorney**
Grant Period: **July 1, 2016 through June 30, 2017**
Grant Number: **XE16010560**

Revenues: \$ 91,079

Expenditures:	07/01/2016-06/30/2017	Cash Match	In-kind Match	Total
Personal services	\$ 75,569	\$ 25,789	\$ -	\$ 101,358
Operating expenses	15,510	8,127	-	23,637
	<u>\$ 91,079</u>	<u>\$ 33,916</u>	<u>\$ -</u>	<u>\$ 124,995</u>

Grant Name: **Child Abuse Treatment XT**
Agency: **District Attorney**
Grant Period: **July 1, 2016 through June 30, 2017**
Grant Number: **XT15010560**

Revenues: \$ 207,401

Expenditures:	07/01/2016-06/30/2017	Cash Match	In-kind Match	Total
Personal services	\$ 121,262	\$ 30,315	\$ -	\$ 151,577
Equipment	86,139	2,613	-	88,752
	<u>\$ 207,401</u>	<u>\$ 32,928</u>	<u>\$ -</u>	<u>\$ 240,329</u>

COUNTY OF VENTURA, CALIFORNIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2017

NOTE #2 – CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CALOES) GRANTS (Continued)

Grant Name: County Victim Services XC Program
Agency: District Attorney
Grant Period: July 1, 2016 through June 30, 2017
Grant Number: XC16010560

Revenues: \$ 268,987

Expenditures:	07/01/2016-06/30/2017	Cash Match	In-kind Match	Total
Personal services	\$ 102,313	\$ 27,571	\$ -	\$ 129,884
Operating expenses	166,674	37,993	-	204,667
	<u>\$ 268,987</u>	<u>\$ 65,564</u>	<u>\$ -</u>	<u>\$ 334,551</u>

Grant Name: FY 2016 State Homeland Security Program (SHSP)
Agency: Ventura County Fire Protection District
Grant Period: September 1, 2016 through December 31, 2018
Grant Number: 2016-0102-111-00000

Revenues: \$ 30,526

Expenditures:	09/01/2016 - 06/30/2017	Cash Match	In-kind Match	Total
Personal services	\$ 30,526	\$ -	\$ -	\$ 30,526
	<u>\$ 30,526</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,526</u>

Grant Name: FY 2015 State Homeland Security Program (SHSP)
Agency: Ventura County Fire Protection District
Grant Period: September 1, 2015 through December 31, 2017
Grant Number: 2015-0078-111-00000

Revenues: \$ 58,138

Expenditures:	07/01/2016 - 06/30/2017	Cash Match	In-kind Match	Total
Personal services	\$ 30,629	\$ -	\$ -	\$ 30,629
Equipment	27,509	-	-	27,509
	<u>\$ 58,138</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,138</u>

Grant Name: FY 2015 State Homeland Security Program (SHSP)
Agency: Health Care Agency
Grant Period: September 1, 2015 through December 31, 2017
Grant Number: 2015-0078-111-00000

Revenues: \$ 13,873

Expenditures:	09/01/2015 - 06/30/2016	Cash Match	In-kind Match	Total
Equipment	\$ 13,873	\$ -	\$ -	\$ 13,873
	<u>\$ 13,873</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,873</u>

Note: \$13,873 not reported last year.

Grant Name: OPSG Joint Operations Reimbursement - 2015 Operation Stonegarden
Agency: Ventura County Sheriff's Office
Grant Period: September 1, 2015 through May 31, 2018
Grant Number: 2015-1078

Revenues: \$ 40,160

Expenditures:	07/01/2016-06/30/2017	Cash Match	In-kind Match	Total
Personal services	\$ 40,160	\$ -	\$ -	\$ 40,160
	<u>\$ 40,160</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,160</u>

COUNTY OF VENTURA, CALIFORNIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2017

NOTE #2 – CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CALOES) GRANTS (Continued)

Grant Name: OPSG Joint Operations Reimbursement - 2016 Operation Stonegarden
Agency: Ventura County Sheriff's Office
Grant Period: September 1, 2016 through May 31, 2019
Grant Number: 2016-0102

Revenues: \$ 13,000

Expenditures:	09/01/2016-06/30/2017	Cash Match	In-kind Match	Total
Personal services	\$ 13,000	\$ -	\$ -	\$ 13,000
	\$ 13,000	\$ -	\$ -	\$ 13,000

Grant Name: Coverdell 15-16 Program 15FSIA
Agency: Ventura County Sheriff's Office
Grant Period: October 1, 2015 through December 31, 2016
Grant Number: CQ15110560

Revenues: \$ 13,092

Expenditures:	07/01/2016-12/31/2016	Cash Match	In-kind Match	Total
Operating expenses	\$ 13,092	\$ -	\$ -	\$ 13,092
	\$ 13,092	\$ -	\$ -	\$ 13,092

Grant Name: Coverdell 16-17 Program 16COVFSIA
Agency: Ventura County Sheriff's Office
Grant Period: January 1, 2017 through December 31, 2017
Grant Number: CQ16120560

Revenues: \$ 16,946

Expenditures:	01/01/2017-06/30/2017	Cash Match	In-kind Match	Total
Operating expenses	\$ 16,946	\$ -	\$ -	\$ 16,946
	\$ 16,946	\$ -	\$ -	\$ 16,946

Grant Name: FY 2015 State Homeland Security Program (SHSP)
Agency: Ventura County Sheriff's Office
Grant Period: September 1, 2015 through May 31, 2018
Grant Number: 2015-0078-111-00000

Revenues: \$ 321,104

Expenditures:	07/01/2016-06/30/2017	Cash Match	In-kind Match	Total
Personal services	\$ 40,543	\$ -	\$ -	\$ 40,543
Operating expenses	111,053	-	-	111,053
Equipment	169,508	-	-	169,508
	\$ 321,104	\$ -	\$ -	\$ 321,104

Grant Name: FY 2016 Homeland Security Grant Program (HSGP)
Agency: Ventura County Sheriff's Office
Grant Period: September 1, 2016 through May 31, 2019
Grant Number: 2016-0102-111-00000

Revenues: \$ 257,897

Expenditures:	07/01/2016-06/30/2017	Cash Match	In-kind Match	Total
Personal services	\$ 77,780	\$ -	\$ -	\$ 77,780
Operating expenses	138,025	-	-	138,025
Equipment	42,092	-	-	42,092
	\$ 257,897	\$ -	\$ -	\$ 257,897

COUNTY OF VENTURA, CALIFORNIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2017

NOTE #2 – CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CALOES) GRANTS (Continued)

Grant Name: FY 2016 Emergency Management Performance Grant (EMPG)
Agency: Ventura County Sheriff's Office
Grant Period: July 1, 2016 through June 30, 2017
Grant Number: 2016-0010-111-00000

Revenues: \$ 300,933

Expenditures:	07/01/2016-06/30/2017	Cash Match	In-kind Match	Total
Personal services	\$ 86,171	\$ -	\$ 86,171	\$ 172,342
Operating expenses	47,967	-	47,967	95,934
Equipment	166,795	24,201	142,594	333,590
	<u>\$ 300,933</u>	<u>\$ 24,201</u>	<u>\$ 276,732</u>	<u>\$ 601,866</u>

Grant Name: FY 2007 Pre-Disaster Mitigation Grant (PDM)
Agency: Public Works Agency (Watershed Protection District)
Grant Period: April 18, 2016 through April 17, 2019
Grant Number: 2007-1004/PDM07-PJ53

Revenues: \$ 55,499

Expenditures:	07/01/2016-06/30/2017	Cash Match	In-kind Match	Total
Personal services	\$ 37,989	\$ 109,440	\$ -	\$ 147,429
Operating expenses	17,510	55,555	-	73,065
	<u>\$ 55,499</u>	<u>\$ 164,995</u>	<u>\$ -</u>	<u>\$ 220,494</u>

NOTE #3 – INDIRECT COST RATE

With the exception of the following programs, the County has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

FEDERAL CFDA

NUMBER	FEDERAL PROGRAM TITLE	COUNTY PROGRAM TITLE
10.557	Special Supplemental Nutrition Program for Women, Infants and Children	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
93.610	Health Care Innovation Awards (HCIA)	COPD Access to Community Health
93.778	Medical Assistance Program	Child Health and Disability Prevention
97.047	Pre-Disaster Mitigation	FY 2007 Pre-Disaster Mitigation Grant (PDM)

COUNTY OF VENTURA, CALIFORNIA

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

I. SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

No

Significant deficiency(ies) identified?

None Reported

Noncompliance material to financial statements noted?

No

FEDERAL AWARDS

Internal control over major federal programs:

Material weakness(es) identified?

No

Significant deficiency(ies) identified?

Yes

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>93.558</u>	<u>Temporary Assistance for Needy Families (TANF) Cluster</u>
<u>93.563</u>	<u>Child Support Enforcement</u>
<u>93.658</u>	<u>Foster Care Title IV-E</u>
<u>20.205</u>	<u>Highway Planning and Construction Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

Yes

COUNTY OF VENTURA, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017**

II. FINANCIAL STATEMENT FINDINGS

None noted.

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) FOR THE YEAR ENDED JUNE 30, 2017

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

The following findings represent significant deficiencies, and/or instances of noncompliance, including questioned costs, required to be reported in accordance with 2 CFR 200, Subpart F.

Finding 2017-001

Program: Temporary Assistance for Needy Families (TANF) Cluster

CFDA No.: 93.558

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

Passed-through: California Department of Social Services

Award No. and Year: Various

Compliance Requirements: Subrecipient Monitoring

Criteria:

2 CFR section 200.331(b), Requirements for Pass-Through Entities, states that all pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for purpose of determining the appropriate subrecipient monitoring.

Condition:

Of the two subawards selected for testing, we noted the evaluation of the subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward was not documented for both subawards.

Questioned Costs:

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

Context:

The condition noted above was identified during our procedures over the County's subrecipient monitoring provisions.

Effect:

There is an increased risk that the monitoring procedures performed may not address the subrecipient's risk of noncompliance.

Cause:

The County's procedures did not ensure that the evaluation of the subrecipient's risk of noncompliance was documented.

Recommendation:

We recommend that the County modify its current policies and procedures to ensure that the required evaluation of the subrecipient's risk of noncompliance be documented.

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) FOR THE 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 2017-002

Program: Temporary Assistance for Needy Families (TANF) Cluster

CFDA No.: 93.558

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

Passed-through: California Department of Social Services

Award No. and Year: Various

Compliance Requirements: Subrecipient Monitoring

Criteria:

2 CFR Part 200.331(a), Requirements for Pass-Through Entities, states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information at the time of subaward.

Condition:

Of the two subawards selected for testing, we noted that the required award information and applicable requirements were not provided at the time of subaward. The following information was not provided at the time of subaward:

- Subrecipient's unique entity identifier
- Federal award identification number
- Federal award date of award to the recipient by the Federal agency
- Identification of whether the award is research and development

Questioned Costs:

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

Context:

The condition noted above was identified during our procedures over the County's subrecipient monitoring provisions.

Effect:

There is an increased risk that the subrecipient could incorrectly use and/or report federal funds.

Cause:

The County's procedures did not consistently ensure that the required award information and applicable requirements were communicated to subrecipients.

COUNTY OF VENTURA, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Recommendation:

We recommend that the County modify or strengthen its current policies and procedures to ensure that all required award information and applicable requirements is obtained and communicated to subrecipients at the time of subaward.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

COUNTY OF VENTURA, CALIFORNIA

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

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

Finding No.	Program	CFDA No.	Compliance Requirement	Status
2016-001	- Supplemental Nutrition Assistance Program (SNAP) Cluster - Medicaid Cluster - Adoption Assistance - Workforce Investment Act (WIA)/Workforce Innovation and Opportunity Act (WIOA) Cluster	10.561 93.778 93.659 17.258/17.259/17.278	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	Implemented
2016-002	Medicaid Cluster	93.778	Eligibility	Partially Implemented. See separate corrective action plan.

COUNTY OF VENTURA, CALIFORNIA

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA STATE DEPARTMENT OF AGING
EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2017**

U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE	CFDA NO.	PASS- THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES	FEDERAL AWARDS PASSED-THROUGH TO SUBRECIPIENTS	STATE EXPENDITURES
<u>STATE PROGRAMS:</u>					
Ombudsman Initiative	State	AP-1617-18	\$ -	\$ -	\$ 86,336
Total State Programs			-	-	86,336
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>					
Passed-through California Department of Aging:					
Supplemental Nutrition Assistance Education Program	10.561	SP-1516-18	4,185	-	-
Supplemental Nutrition Assistance Education Program	10.561	SP-1617-18	18,413	-	-
Total U.S. Department of Agriculture			22,598	-	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>					
Passed-through California Department of Aging:					
Title VIIIB- Elder Abuse Program	93.041	AP-1617-18	9,796	6,000	-
Title VIIA- Ombudsman	93.042	AP-1617-18	40,352	40,352	-
Title IIID- Disease Prevention	93.043	AP-1617-18	40,812	-	-
Title IIIB- Ombudsman	93.044	AP-1617-18	33,724	33,724	23,245
Title IIIB- Supportive Services	93.044	AP-1617-18	600,626	135,000	-
Title IIIC- Nutrition Services	93.045	AP-1617-18	1,356,268	567,129	173,529
Title IIIE- Family Caregiver Support	93.052	AP-1617-18	324,602	198,504	-
NSIP-Nutrition Services Incentive	93.053	AP-1617-18	131,000	-	-
Medical Improvements for Patients & Providers Act	93.071	MI-1517-18	23,009	-	-
Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-1617-18	158,377	3,000	180,903
Multipurpose Senior Services Program (MSSP)	93.778	MS-1617-34	683,433	-	-
Total U.S. Department of Health and Human Services			3,401,999	983,709	377,677
<u>U.S. DEPARTMENT OF LABOR:</u>					
Passed-through California Department of Aging:					
Title V- Senior Employment - SCSEP	17.235	TV-1617-18	117,227	115,977	-
Total U.S. Department of Labor			117,227	115,977	-
TOTAL EXPENDITURES OF CALIFORNIA DEPARTMENT OF AGING FEDERAL AND STATE AWARDS			\$ 3,541,824	\$ 1,099,686	\$ 464,013

JEFFERY S. BURGH
AUDITOR-CONTROLLER

COUNTY OF VENTURA
800 SOUTH VICTORIA AVE.
VENTURA, CA 93009-1540



ASSISTANT
AUDITOR-CONTROLLER
JOANNE McDONALD

CHIEF DEPUTIES
BARBARA BEATTY
AMY HERRON
JILL WARD
MICHELLE YAMAGUCHI

COUNTY OF VENTURA
CORRECTIVE ACTION PLAN
AND
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017

Compiled by:
Jill K. Ward, Deputy Director, Auditor-Controller
County of Ventura, California

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2017

I. FINANCIAL STATEMENT FINDINGS

None noted.

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2017-001

Program: Temporary Assistance for Needy Families (TANF) Cluster
CFDA No.: 93.558

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

Passed-through: California Department of Social Services

Award No. and Year: Various

Compliance Requirements: Sub-recipient Monitoring

Department's Management Response:

The Ventura County Human Services Agency (HSA) has historically performed a risk assessment each year when planning for subrecipient monitoring that was considered to be in alignment with *2 CFR 200.331(b)*, which states that sub-recipient monitoring must be based on level of risk but does not state that this must include a sign/dated form to document the assessment for audit purposes. Historically HSA has taken into account factors such as:

- the subrecipient's prior experience with similar/same awards,
- results of prior HSA monitoring findings,
- whether it is a U.S.-based or foreign entity,
- size of the award in comparison other HSA/WDB awards,
- term of the contract, and/or
- whether the subrecipient has a Single Audit and whether that audit states the subrecipient is deemed low-risk and/or identifies findings related to the CFDA number in question.

However, this assessment was not performed via a signed and dated form that would document for auditing purposes how HSA arrived at the risk assessment. Management accepts that written documentation via a specialized form would provide a clearer audit trail for future audits.

View of Responsible Officials and Corrective Action:

Management concurs that implementing a written risk assessment form provides a more substantive audit trail. To address the issue of lack of sufficient documentation of the subrecipient monitoring risk assessment process, HSA will develop a form that will be completed for each subrecipient, which will be signed and dated by HSA staff and included in each subrecipient's file for the coming year.

Name of Responsible Persons:

- A. Tina Knight, Contracts and Grants Manager, Human Services Agency
- B. Bryan Gonzales, CFO, Human Services Agency

Implementation Date: Complete by June 30, 2018 for FY18-19 subawards.

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2017

Finding 2017-002

Program: Temporary Assistance for Needy Families (TANF) Cluster

CFDA No.: 93.558

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

Passed-through: California Department of Social Services

Award No. and Year: Various

Compliance Requirements: Sub-recipient Monitoring

Department's Management Response:

Management agrees with the findings that the following information was not provided to subrecipients at the time of subaward:

- Subrecipient's unique entity identifier
- Federal award identification number (FAIN)
- Federal award date of award to the recipient by the Federal agency
- Identification of whether the award is research and development

Department's Assessment of Findings: Since a number of the subawards in question do not have a grant agreement between the prime funder and the HSA, but instead are passed through the state via claiming on the County Expense Claim, there has historically not been a mechanism for receiving some of the information identified as missing (FAIN, federal award date, etc.) prior to development of annual subaward contracts. Additionally, though some portions of the HSA template contract were updated following the passage of the *Uniform Guidance*, these areas were not encompassed in that update. The state now issues a County Fiscal Letter (CFL) that includes FAIN and Federal Award date, but this is typically received in late June for HSA contracts beginning July 1st, which are approved by the Board of Supervisors in May and June. HSA will add the missing data to subaward contract template and provide as much of the required information as possible via the contract at the time of award. However, information/changes received after contracts have been finalized will be provided in writing to the subrecipients as soon as practicable. Additionally, since federal, state and local funding source ratios change throughout the fiscal year, HSA will need to provide revised estimated federal pass-through amounts to subcontractors at the end of the contract period.

View of Responsible Officials and Corrective Action:

HSA concurs with the finding that four items required by the 2 CFR 200 were not present in current subaward contracts. HSA has put together the following Corrective Action Plan to ensure compliance with all federal rules and regulations:

Prior to the FY18-19 contracts season, HSA will revise the Contract header information and will add an appendix to each subaward contract that will include all required subaward information available at the time of award and will provide any revised or updated information as soon as practicable after receipt from the State of California.

Name of Responsible Persons:

- A. Tina Knight, Contracts & Grants Manager, Ventura County Human Services Agency
- B. Bryan Gonzales, CFO, Ventura County Human Services Agency

Implementation Date: Complete by June 30, 2018 for inclusion in FY18-19 subaward contracts.

COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2017

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2016-001

Programs: Supplemental Nutrition Assistance Program (SNAP) Cluster, Medicaid Cluster, Adoption Assistance, and Workforce Investment Act (WIA)/Workforce Innovation and Opportunity Act (WIOA) Cluster

CFDA No.: 10.561, 17.258, 17.259, 17.278, 93.659, and 93.778

Federal Grantor: U.S. Department of Agriculture, U.S. Department of Health and Human Services, and U.S. Department of Labor

Passed-through: California Department of Social Services and California Employment Development Department

Award No. and Year: Various

Compliance Requirements: Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Status: Corrected.

Finding 2016-002

Program: Medicaid Cluster

CFDA No.: 93.778

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

Passed-through: California Department of Social Services

Award No. and Year: Various

Compliance Requirements: Eligibility

Management or Department's Response:

HSA management concurs with the finding(s).

- A. Errors: Eligibility redetermination: (1) The required eligibility redetermination was not performed. (2) Benefits were not discontinued when the period of eligibility expired.

Findings: Three cases (sample case # 5, 16, 41) did not have a redetermination completed for Fiscal Year 2016 and benefits were not discontinued.

Department's Assessment of Findings: In all three of these cases, the 2015 redetermination packet was received but not processed. A 2016 redetermination packet was not generated because the 2015 redetermination was still in progress.

- B. Error: Benefits were not discontinued when the period of eligibility expired.

Findings: One case (sample case #15) was found to have had a redetermination packet sent and not returned, however benefits were not discontinued.

Department's Assessment of Findings: This case had an active secondary aid code for Medicare Savings Plan (MSP). Cases with an active MSP aid code require a worker to manually authorize the discontinuance. This case remained active because a manual authorization to discontinue benefits was not completed.

COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2017

View of Responsible Officials and Corrective Action:

HSA implemented the Corrective Action Plan for Fiscal Year ended June 30, 2016. HSA:

- Implemented the Medi-Cal RRR Tracking Report to monitor the status of annual redeterminations.
- Trained supervisors and line staff on the use of the report. Tools were provided during the training.
- Reinforced the use of the MC old RRR Report to monitor overdue redeterminations.

HSA has implemented the above plan and will continue using this strategy which has increased our compliance with timely processing. At initial implementation the agency was at 61% timely processing and is now at 75%. We are trending towards the goal of 90% which is the Department of Health Care Services (DHCS) established performance standard. We have identified a computer program functionality issue in our SAWS system that prevents cases, other than those that include a Medical Skill Professional (MSP) individual, from discontinuing timely. The issue has been reported to SAWS which is working on a permanent fix. Staff has been informed of the manual workaround required to discontinue cases affected by this defect timely.

In addition, the offices have been assigned a specific Program Analyst to work with the office managers to ensure the use and understanding of the MC RRR Tracking report in order to improve compliance with all federal rules and regulations.

We are confident that by following our established Corrective Action Plan the agency will trend towards the 90% processing standards established by DHCS.

Name of Responsible Person:

- A. Genie Klement, Senior Program Administrator, Ventura County Human Services Agency
- B. Curtis S. Updike, Deputy Director, Ventura County Human Services Agency

Implementation Date: Complete by March 30, 2018

COUNTY OF VENTURA, CALIFORNIA
MANAGEMENT LETTER
FOR THE YEAR ENDED JUNE 30, 2017

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

VALUE THE *difference*

To the Board of Supervisors
County of Ventura, California

In planning and performing our audit of the basic financial statements of the County of Ventura (County) as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing auditing 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.

We have previously reported on the County's internal control in our report dated December 27, 2017, in accordance with *Government Auditing Standards*. This letter does not affect our report dated December 27, 2017, on the financial statements of the County.

During our audit we noted certain matters involving internal control or operations that are presented for your consideration. These observations and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are summarized on the accompanying pages.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

PATIENT SERVICE CHARGES - VCMC

OBSERVATION:

When a patient arrives for services, the registration clerk or medical staff should verify if the patient was already pre-registered in the system. A complete registration is required for all patients in order for the patient service charges to be billed. Additionally, all services performed on the patient should be authorized by the physician and documented in the medical record in order to support the services rendered. During our testing of patient files, we noted two patient service charges where the pre-registration had not been verified resulting in the creation of a new patient encounter and charge. Both exceptions resulted from a patient already being pre-registered in the system, however, when the patient arrived to receive the service, another registration was completed resulting in an additional charge. As a result, patient service charges were overstated.

RECOMMENDATION:

We recommend the Medical Center review its current policies and procedures to ensure they are properly designed and patient charges are fully supported. Further, we recommend that the Medical Center implement system controls in the CERNER system to ensure services charged to patients are supported and maintained in the electronic health records.

MANAGEMENT'S RESPONSE:

Health Care Agency management has reviewed its current policies for pre-registration encounters to ensure that they are appropriate and that patient charges are fully supported. HCA will re-train all front line registration staff on the Encounters with Charges report. The purpose of the report is to identify encounters which incorrectly contain charges. While this report identifies all encounters containing charges, the ones the clinics focus on are "Pre reg", as these encounters should never contain charges. With the information from this report, the clinic staff is able to correct the type of encounters observed in the audit. HCA will reiterate to the clinic staff the importance of running this report on a daily basis.

Finally, the individual clinic managers will report to Ambulatory Care administration, on a monthly basis, the status of their pre-registration Encounters with Charges report. Ambulatory Care administration will monitor and track the individual clinic's experience and will identify clinics that may require additional training or assistance in clearing the report.

PRIOR YEAR MANAGEMENT LETTER OBSERVATIONS

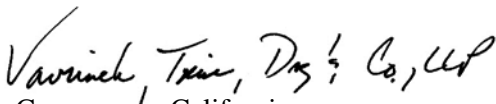
Summarized below is the current status of observations reported in the management letter for the year ended June 30, 2016:

Topic	Current Status
1 Year-end Closing	Implemented
2 Controls Over Payroll	Implemented

Our audit procedures are designed primarily to enable us to form our opinion on the financial statements, and therefore may not bring to light all weaknesses in policies or procedures that may exist. We aim, however, to use our knowledge of the County gained during our work to make comments and suggestions that we hope will be useful to you.

We would be pleased to discuss these comments and recommendations with you at any time.

This communication is intended solely for the information and use of the Board of Supervisors, management, and others within the County and should not be used by anyone other than these specified parties.


Rancho Cucamonga, California
December 27, 2017