

**COUNTY OF VENTURA,
CALIFORNIA**

**SINGLE AUDIT REPORT
(Uniform Guidance)**

For the Year Ended June 30, 2018

COUNTY OF VENTURA, CALIFORNIA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2018

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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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 30, 2019. Our report included an emphasis-of-matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective July 1, 2017. 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2018-001 that we consider to be a significant deficiency.

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*.

County's Response to Finding

The County's responses to the 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 the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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
January 30, 2019



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, 2018. 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 \$150,943 in federal awards which is not included in the schedule during the year ended June 30, 2018. 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, 2018.

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 2018-002 through 2018-005. 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 2018-002 through 2018-005 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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 30, 2019, 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. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective July 1, 2017. 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 26, 2019

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2018

| 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 AGRICULTURE: | | | | |
| CHILD NUTRITION CLUSTER | | | | |
| Passed-through California Department of Education: | | | | |
| School Breakfast Program | 10.553 | 03069-SN-56R | \$ 66,380 | \$ - |
| National School Lunch Program | 10.555 | 03069-SN-56R | 122,053 | - |
| Total Child Nutrition Cluster | | | 188,433 | - |
| SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER | | | | |
| Passed-through National Council on Aging: | | | | |
| Supplemental Nutrition Assistance Program | 10.551 | 927 | 26,316 | - |
| Passed-through California Department of Aging: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program: | | | | |
| Supplemental Nutrition Assistance Education Program | 10.561 | SP-1617-18 | 14,436 | - |
| Supplemental Nutrition Assistance Education Program | 10.561 | SP-1718-18 | 19,254 | - |
| Sub-total | | | 33,690 | - |
| 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 | 310,119 | - |
| The Nutrition Education and Obesity Prevention Program | 10.561 | 16-10161 | 6,840 | - |
| The Nutrition Education and Obesity Prevention Program | 10.561 | 16-10161 | 711,007 | - |
| Sub-total | | | 1,027,966 | - |
| 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 | 318,732 | - |
| CalFresh CalWIN | 10.561 | WCDS 7/9/18 | 665,141 | - |
| CalFresh Admin | 10.561 | CFL 17/18-12 | 13,942,490 | - |
| CalFresh Employment & Training | 10.561 | CFL 17/18-51 | 76,924 | - |
| Sub-total | | | 15,003,287 | - |
| Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | | | 16,064,943 | - |
| Total Supplemental Nutrition Assistance Program (SNAP) Cluster | | | 16,091,259 | - |
| FOREST SERVICE SCHOOLS AND ROADS CLUSTER | | | | |
| Passed-through State Controller's Office: | | | | |
| Schools and Roads - Grants to States: | | | | |
| Federal Forest Reserve | 10.665 | 9400 | 42,673 | - |
| Total Forest Service Schools and Roads Cluster | | | 42,673 | - |
| Direct Programs: | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | 10.557 | N/A | 4,218 | - |
| Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | 10.557 | N/A | 3,005 | - |
| Sub-total Direct Programs | | | 7,223 | - |
| Passed-through California Department of Public Health: | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | 10.557 | 17-10130 | 3,630,744 | - |
| Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | 10.557 | 16-10130 | 993,916 | - |
| Sub-total | | | 4,624,660 | - |
| Total Special Supplemental Nutrition Program for Women, Infants and Children | | | 4,631,883 | - |
| Direct Programs: | | | | |
| Watershed Protection and Flood Prevention: | | | | |
| Beardsley-Ferro Channel | 10.904 | NR189104XXXXC001 | 42,472 | - |
| Emergency Watershed Protection Program: | | | | |
| Coyote Creek | 10.923 | 68-9107-17-204 | 97,498 | - |
| Thomas Fire, Fox Canyon | 10.923 | 68-9104-18-210 | 79,351 | - |
| Thomas Fire, Thatcher Creek | 10.923 | 68-9104-18-206 | 136,125 | - |
| Thomas Fire, Jepsen Wash | 10.923 | 68-9104-18-208 | 75,005 | - |
| Thomas Fire, Barlow Canyon | 10.923 | 68-9104-18-209 | 70,125 | - |
| Sub-total | | | 458,104 | - |
| Sub-total Direct Programs | | | 500,576 | - |
| 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 | 690,650 | - |
| Sudden Oak Death (SOD) | 10.025 | 17-8506-0572-CA | 2,004 | - |
| Light Brown Apple Moth (LBAM) | 10.025 | 17-8560-1164-CA | 45,552 | - |
| Sub-total | | | 738,206 | - |
| Passed-through California Department of Education: | | | | |
| Child & Adult Care Food Program | 10.558 | 04324-CACFP-56-GM-IC | 4,086 | - |
| Child & Adult Care Food Program | 10.558 | 04324-CACFP-56-GM-IC | 12,920 | - |
| Sub-total | | | 17,006 | - |
| Total U.S. Department of Agriculture | | | 22,210,038 | - |

⁽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, 2018

| U.S. DEPT/PASS-THROUGH AGENCY/ PROGRAM TITLE/CLUSTER | FEDERAL CFDA NUMBER | DIRECTOR PASS-THROUGH ENTITY IDENTIFYING NUMBER ⁽¹⁾ | FEDERAL EXPENDITURES | FEDERAL AWARDS PASSED THROUGH TO SUBRECIPIENTS |
|---|---------------------------|---|-------------------------|--|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: | | | | |
| 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 | \$ 1,297,726 | \$ - |
| Healthcare for the Homeless | 93.224 | N/A | 490,677 | - |
| Total Health Center Program Cluster | | | <u>1,788,403</u> | <u>-</u> |
| 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: | | | | |
| Title VII-B-Elder Abuse Program | 93.041 ⁽²⁾ | AP-1718-18 | <u>10,035</u> | <u>6,000</u> |
| Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals: | | | | |
| Title VII-A-Ombudsman | 93.042 ⁽²⁾ | AP-1718-18 | <u>39,643</u> | <u>39,643</u> |
| Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services: Title III-D-Disease Prevention | 93.043 ⁽²⁾ | AP-1718-18 | <u>40,860</u> | <u>-</u> |
| Special Programs for the Aging Title III, Part B Grants For Supportive Services And Senior Centers: | | | | |
| Title III-B-Ombudsman | 93.044 | AP-1718-18 | 31,691 | 31,691 |
| Title III-B-Supportive Services | 93.044 | AP-1718-18 | 580,383 | 135,000 |
| Title III-B-Supportive Services Admin | 93.044 | AP-1718-18 | 80,702 | - |
| Sub-total | | | <u>692,776</u> | <u>166,691</u> |
| Special Programs for the Aging Title III, Part C Nutrition Services: | | | | |
| Title III-C-Nutrition Services | 93.045 | AP-1718-18 | 1,104,295 | 586,834 |
| Title III-C-Nutrition Services Admin | 93.045 | AP-1718-18 | 151,914 | - |
| Sub-total | | | <u>1,256,209</u> | <u>586,834</u> |
| National Family Caregiver Support, Title III, Part E: | | | | |
| Title III-E-Family Caregiver Support | 93.052 ⁽²⁾ | AP-1718-18 | 294,853 | 189,269 |
| Title III-E-Administration | 93.052 ⁽²⁾ | AP-1718-18 | 33,785 | - |
| Sub-total | | | <u>328,638</u> | <u>189,269</u> |
| Nutrition Services Incentive Program (NSIP) | 93.053 | AP-1718-18 | 184,925 | - |
| Sub-total passed-through California Department of Aging | | | <u>2,553,086</u> | <u>988,437</u> |
| Total Aging Cluster | | | <u>2,553,086</u> | <u>988,437</u> |
| MEDICAID CLUSTER | | | | |
| Passed-through California Department of Aging: | | | | |
| Medical Assistance Program: | | | | |
| Multipurpose Senior Services Program (MSSP) | 93.778 | MS-1718-34 | <u>685,600</u> | <u>-</u> |
| Passed-through California Department of Health Care Services: | | | | |
| Medical Assistance Program: | | | | |
| Child Health & Disability Prevention/Health Care for Children in Foster Care (CHDP/HCPFCFC) | 93.778 | CHDP Letter 17-05 | 320,483 | - |
| Child Health & Disability Prevention/Health Care for Children in Foster Care (CHDP/HCPFCFC) | 93.778 | CHDP Letter 18-01 | 61,687 | - |
| Child Health & Disability Prevention/Health Care for Children in Foster Care (CHDP/HCPFCFC) | 93.778 | CHDP Letter 17-05 | 52,548 | - |
| California Children's Services Admin Allocations (CCS, Healthy Families, & Medi-Cal Admin) | 93.778 | Title XIX & XXI | 2,083,799 | - |
| Pediatric Palliative Care | 93.778 | Title XIX & XXI | 145,151 | - |
| Child Health & Disability Prevention/Early and Periodic Screening, Diagnosis, and Treatment (CHDP/EPSTD) | 93.778 | Title XIX | 415,221 | - |
| Child Health and Disability Prevention (CHDP) - Fluoride Varnish - Oral Health | 93.778 | Title XIX | 242,845 | - |
| Medi-Cal - Admin | 93.778 | MCAC 2017-18 09 | 19,614,762 | - |
| Sub-total | | | <u>22,936,496</u> | <u>-</u> |
| Passed-through California Department of Social Services: | | | | |
| Medical Assistance Program: | | | | |
| CalWIN Medi-Cal | 93.778 | WCDS 7/9/18 | 1,678,225 | - |
| PA In Home Support Services | 93.778 | CFL 17/18-13, 13E,21,40,44 | 548,758 | - |
| CWS-IV-E - Health Related | 93.778 | CFL 17/18-52 | 4,200,973 | - |
| RX for Kids (CFS-SPMP) | 93.778 | CFL 17-18 | 1,097,990 | - |
| In Home Supportive Services Title XIX | 93.778 | CFL 17/18-44 | 5,159,635 | - |
| In Home Supportive Services Title XIX, Skilled Prof. Med Personnel (SPMP), Adult & Fam Services | 93.778 | CFL 17-18 | 864,910 | - |
| APS/CSBG | 93.778 | CFL 17/18-52 | 894,163 | - |
| Sub-total | | | <u>14,444,654</u> | <u>-</u> |
| Passed-through California Department of Public Health: | | | | |
| Medical Assistance Program: | | | | |
| Childhood Lead Poisoning Prevention Program (CLPPP) | 93.778 | 17-10250 | <u>73,677</u> | <u>-</u> |
| Total Medicaid Cluster | | | <u>38,140,427</u> | <u>-</u> |

⁽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, 2018

| 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: | | | | |
| 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 | \$ 717,589 | \$ - |
| CalWORKs - CalWIN | 93.558 | WCDS 7/9/18 | 240,961 | - |
| CalWORKs | 93.558 | CFL 17/18-2,6,8,15,16,64 | 21,708,139 | 6,452,688 |
| CalWORKs | 93.558 | CA800FED, CA800M | 10,811,768 | - |
| CWS - TANF | 93.558 | CFL 17/18-11 | 2,079,312 | - |
| Approved Relative Caregiver | 93.558 | CA 800ARC | 26,316 | - |
| CalWORKs Family Stabilization | 93.558 | CFL 17-18 | 260,440 | - |
| Cal-Learn Program | 93.558 | CFL 17-18 | 238,340 | - |
| Total Temporary Assistance for Needy Families (TANF) Cluster | | | <u>36,082,865</u> | <u>6,452,688</u> |
| Direct Programs: | | | | |
| Health Care Innovation Awards (HCIA): | | | | |
| COPD Access to Community Health (CATCH) | 93.610 | 1C1CMS331320-02-01 | <u>598,613</u> | <u>-</u> |
| Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease: | | | | |
| Ryan White Title III, Part C | 93.918 | H76HA25703 | 152,865 | - |
| Ryan White Title III, Part C | 93.918 | H76HA25703 | <u>32,207</u> | <u>-</u> |
| Sub-total | | | <u>185,072</u> | <u>-</u> |
| Assisted Outpatient Treatment: | | | | |
| Assisted Outpatient Treatment Grant Program for Individuals with Serious Mental Illness | 93.997 | N/A | 317,556 | 127,915 |
| Assisted Outpatient Treatment Grant Program for Individuals with Serious Mental Illness | 93.997 | N/A | <u>594,323</u> | <u>151,284</u> |
| Sub-total | | | <u>911,879</u> | <u>279,199</u> |
| Sub-total Direct Programs | | | <u>1,695,564</u> | <u>279,199</u> |
| Passed-through California Department of Aging: | | | | |
| Medicare Enrollment Assistance Program: | | | | |
| Medical Improvements for Patients & Providers Act | 93.071 | MI-1517-18 | 12,044 | - |
| Medical Improvements for Patients & Providers Act | 93.071 | MI-1718-18 | <u>10,000</u> | <u>-</u> |
| Sub-total | | | <u>22,044</u> | <u>-</u> |
| Passed-through National Council on Aging: | | | | |
| Medicare Enrollment Assistance Program | | | | |
| Medicare Enrollment Assistance Program | 93.071 | PO# 685 | 67,500 | - |
| Sub-total | 93.071 | PO# 1261 | <u>22,935</u> | <u>-</u> |
| Total Medicare Enrollment Assistance Program | | | <u>90,435</u> | <u>-</u> |
| Passed-through California Department of Aging: | | | | |
| State Health Insurance Assistance Program: | | | | |
| Health Insurance Counseling and Advocacy Program (HICAP) | 93.324 | HI-1718-18 | <u>78,411</u> | <u>3,000</u> |
| Passed-through California Department of Child Support Services: | | | | |
| Child Support Enforcement: | | | | |
| Title IV - D: Child Support Enforcement (FFP) | 93.563 | 1704CACSES | <u>14,355,233</u> | <u>-</u> |
| Passed-through California Department of Social Services: | | | | |
| Guardianship Assistance: | | | | |
| FedGAP & KinGAP | 93.090 | CA800CCR FED, CA800CCR 18+FED | <u>1,613,883</u> | <u>-</u> |
| Promoting Safe/Stable Families | | | | |
| | 93.556 | CFL 17/18-7,22 | <u>582,093</u> | <u>-</u> |
| Refugee and Entrant Assistance State Administered Program: | | | | |
| Refugee Cash Assistance | 93.566 | CA 800A FED | <u>10,693</u> | <u>-</u> |
| Stephanie Tubbs Jones Child Welfare Services Program: | | | | |
| Children Welfare Services - IV-B | 93.645 | CFL 17/18-11 | <u>424,492</u> | <u>-</u> |
| Foster Care Title IV-E: | | | | |
| CCR CWD | 93.658 | CFL 17/18-37,42,47 | 2,160,214 | - |
| CWS IV-E | 93.658 | CFL 17/18-52 | 9,900,934 | - |
| Foster Care | 93.658 | CFL 17/18-52 | 817,957 | - |
| Foster Care | 93.658 | CA800CCR FED, CA800CCR 18+ FED | 4,692,023 | 1,226,887 |
| Foster Care (Non CWS) | 93.658 | CFL 17/18-52 | 265,656 | - |
| Licensing | 93.658 | CFL 17/18-43 | 45,186 | - |
| Commercially Sexually Exploited Children (CSEC) | 93.658 | CFL 17/18-14,49 | 49,929 | - |
| Statewide Automated Child Welfare Information System (SACWIS) | 93.658 | CFL 17/18-38 | 187,684 | - |
| Title IV-E - Probation | 93.658 | CFL 11/12-18,24,39 | <u>989,906</u> | <u>-</u> |
| Sub-total | | | <u>19,109,489</u> | <u>1,226,887</u> |
| Adoption Assistance: | | | | |
| Adoptions | 93.659 | CFL 17/18-48 | 597,070 | - |
| Adoptions | 93.659 | CA 800CCR FED | <u>6,887,079</u> | <u>-</u> |
| Sub-total | | | <u>7,484,149</u> | <u>-</u> |
| Social Services Block Grant: | | | | |
| CWS - Title XX | 93.667 | CFL 17/18-11 | <u>135,380</u> | <u>-</u> |
| Chafee Foster Care Independence Program: | | | | |
| Independent Living Program | 93.674 | CFL 17/18-20 | <u>142,583</u> | <u>-</u> |
| Sub-total passed-through California Department of Social Services | | | <u>29,502,762</u> | <u>1,226,887</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, 2018

| 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 Health and Human Services Agency: | | | | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 94-9088447 | \$ 263,697 | \$ - |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 94-9088447 | 3,629,820 | 1,434,692 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 94-9088447 | 1,249,199 | 278,594 |
| Sub-total | | | <u>5,142,716</u> | <u>1,713,286</u> |
| Passed-through California Department of Mental Health: | | | | |
| Projects for Assistance in Transition from Homelessness (PATH): | | | | |
| PATH-Homeless | 93.150 | 1946001347J5 | 94,623 | - |
| Block Grants for Community Mental Health Services: | | | | |
| Block Grants for Community Mental Health Services-SAMHSA | 93.958 | 1946001347J5 | 646,192 | 559,816 |
| Sub-total passed-through California Department of Mental Health | | | <u>740,815</u> | <u>559,816</u> |
| Passed-through California Department of Public Health: | | | | |
| Public Health Emergency Preparedness: | | | | |
| Zika Preparedness & Response (Pt B) | 93.069 | 16-11084 | 14,250 | - |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) | | | | |
| Aligned Cooperative Agreements: | | | | |
| Hospital Preparedness Program (HPP) | 93.074 | EPO 14-10558A06 | 295,783 | - |
| Public Health Emergency Preparedness (PHEP) | 93.074 | EPO 14-10558A06 | 508,077 | - |
| Sub-total | | | <u>803,860</u> | <u>-</u> |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs: | | | | |
| Tuberculosis Preventions and Control and Laboratory Program | 93.116 | 5NU52PS004656 | 112,317 | - |
| PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance Financed in Part by Prevention and Public Health Funds: | | | | |
| Immunizations Cooperative Agreements | 93.539 | 17-10362 | 175,821 | - |
| HIV Care Formula Grants: | | | | |
| Ryan White Title II, Part B | 93.917 | 15-11081 | 356,249 | - |
| Ryan White Title II, Part B | 93.917 | 15-11081 | 94,864 | - |
| Ryan White Title II, Part B | 93.917 | 16-10862 | 32,834 | - |
| Ryan White Title II, Part B | 93.917 | 16-10862 | 21,444 | - |
| Sub-total | | | <u>505,391</u> | <u>-</u> |
| Maternal and Child Health Services Block Grant to the States: | | | | |
| Maternal, Child & Adolescent Health | 93.994 | 2017-56 | 1,931,040 | - |
| Adolescent Family Life and Positive Youth Development | 93.994 | 2017-56 | 318,352 | - |
| Sub-total | | | <u>2,249,392</u> | <u>-</u> |
| Sub-total passed-through California Department of Public Health | | | <u>3,861,031</u> | <u>-</u> |
| Passed-through Heluna Health: | | | | |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC): | | | | |
| Infectious Diseases Cooperative | 93.323 | 0187.1890 | 103,903 | - |
| Passed-through National Association of County/City Health Officials: | | | | |
| Medical Reserve Corps Small Grant Program: | | | | |
| Medical Reserve Corps | 93.008 | MRC 17-959 | 3,106 | - |
| Total U.S. Department of Health and Human Services | | | <u>134,160,801</u> | <u>11,223,313</u> |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u> | | | | |
| Direct Programs: | | | | |
| Assistance to Firefighters Grant: | | | | |
| FY 2015 AFG - Assistance to Firefighters | 97.044 | EMW-2015-FR-00116 | 86,265 | 86,265 |
| FY 2015 AFG - Assistance to Firefighters | 97.044 | EMW-2015-FR-00116 | 49,202 | (5,149) |
| FY 2016 FPS Smoke Alarm Grant | 97.044 | EMW--2016-FP-00522 | 68,007 | - |
| Sub-total Direct Programs | | | <u>203,474</u> | <u>81,116</u> |
| Passed-through California Department of Health Care Services: | | | | |
| Crisis Counseling: | | | | |
| Crisis Counseling Assistance and Training Program | 97.032 | N/A | 141,163 | - |
| Passed-through California Governor's Office of Emergency Services: | | | | |
| Emergency Management Performance Grants: | | | | |
| FY 2017 Emergency Management Performance Grant (EMPG) | 97.042 | 2017-0007-111-00000 | 118,468 | 53,227 |
| Homeland Security Grant Program: | | | | |
| FY 2015 State Homeland Security Program (SHSP) | 97.067 | 2015-0078-111-00000 | 30,804 | - |
| FY 2016 Homeland Security Grant Program (HSGP) | 97.067 | 2016-0102-111-00000 | 66,785 | - |
| FY 2017 Homeland Security Grant Program (HSGP) | 97.067 | 2017-0083-111-00000 | 3,738 | - |
| FY 2015 State Homeland Security Program (SHSP) | 97.067 | 2015-0078-111-00000 | 77,035 | 62,646 |
| FY 2016 Homeland Security Grant Program (HSGP) | 97.067 | 2016-0102-111-00000 | 315,338 | 97,104 |
| FY 2017 Homeland Security Grant Program (HSGP) | 97.067 | 2017-0083-111-00000 | 238,506 | - |
| OPSG Joint Operations Reimbursement - 2015 Operation Stonegarden | 97.067 | 2015-1078 | 76,559 | - |
| OPSG Joint Operations Reimbursement - 2016 Operation Stonegarden | 97.067 | 2016-0102 | 178,457 | - |
| Sub-total | | | <u>987,222</u> | <u>159,750</u> |
| Sub-total passed-through California Governor's Office of Emergency Services | | | <u>1,105,690</u> | <u>212,977</u> |
| Total U.S. Department of Homeland Security | | | <u>1,450,327</u> | <u>294,093</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, 2018

| 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 HOUSING AND URBAN DEVELOPMENT: | | | | |
| CDBG - ENTITLEMENT GRANTS CLUSTER | | | | |
| Direct Programs: | | | | |
| Community Development Block Grants/Entitlement Grants: | | | | |
| Community Development Block Grant - Entitlement 13 | 14.218 | B-13-UC-06-0507 | \$ 16,326 | \$ 16,326 |
| Community Development Block Grant - Entitlement 14 | 14.218 | B-14-UC-06-0507 | 256,036 | 256,036 |
| Community Development Block Grant - Entitlement 15 | 14.218 | B-15-UC-06-0507 | 52,971 | 52,971 |
| Community Development Block Grant - Entitlement 16 | 14.218 | B-16-UC-06-0507 | 377,323 | 377,323 |
| Community Development Block Grant - Entitlement 17 | 14.218 | B-17-UC-06-0507 | 1,136,499 | 765,268 |
| Sub-total Direct Programs | | | 1,839,155 | 1,467,924 |
| Passed-through City of San Buenaventura: | | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | 95-6000807 | 63,700 | - |
| Total Community Development Block Grants/Entitlement Grants | | | 1,902,855 | 1,467,924 |
| Total CDBG - Entitlement Grants Cluster | | | 1,902,855 | 1,467,924 |
| Passed-through California Department of Housing and Community Development: | | | | |
| Community Development Block Grants/State's Program: | | | | |
| Neighborhood Stabilization Program | 14.228 | Loans | 2,551,452 | - |
| Direct Programs: | | | | |
| Emergency Solutions Grant Program: | | | | |
| Emergency Solutions Grant Program 17 | 14.231 | S-17-UC-06-0507 | 140,556 | 73,791 |
| Passed-through California Department of Housing and Community Development: | | | | |
| Emergency Solutions Grant Program: | | | | |
| Emergency Solutions Grant Program - State 18 | 14.231 | 16-ESG-11115 | 190,969 | 190,969 |
| Emergency Solutions Grant Program - State 19 | 14.231 | 17-ESG-11842 | 145,238 | 132,283 |
| Sub-total | | | 336,207 | 323,252 |
| Passed-through City of Oxnard: | | | | |
| Emergency Solutions Grant Program: | | | | |
| Homeless Emergency Shelter Grant Program (ESG) | 14.231 | 7227-15-HO | 3,547 | - |
| Homeless Emergency Shelter Grant Program (ESG) | 14.231 | 751-16-HO | 31,940 | - |
| Homeless Emergency Shelter Grant Program (ESG) | 14.231 | 7900-17-HO | 39,186 | - |
| Sub-total | | | 74,673 | - |
| Total Emergency Solutions Grant Program | | | 551,436 | 397,043 |
| Direct Programs: | | | | |
| Home Investment Partnerships Program: | | | | |
| HOME Grant 12 | 14.239 | M-12-UC-06-0540 | 4,814 | 4,814 |
| HOME Grant 13 | 14.239 | M-13-UC-06-0540 | 952 | 952 |
| HOME Grant 14 | 14.239 | M-14-UC-06-0540 | 131,235 | 131,235 |
| HOME Grant 15 | 14.239 | M-15-UC-06-0540 | 310,928 | 310,928 |
| HOME Grant 16 | 14.239 | M-16-UC-06-0540 | 201,546 | 201,546 |
| HOME Grant 17 | 14.239 | M-17-UC-06-0540 | 119,696 | 71,818 |
| Home Investment Partnerships Program | 14.239 | Loans | 11,361,468 | - |
| Sub-total Direct Programs | | | 12,130,639 | 721,293 |
| Direct Programs: | | | | |
| Continuum of Care Program: | | | | |
| Continuum of Care - Shelter Plus Care Program - Ox/EC | 14.267 | N/A | 247,748 | - |
| Continuum of Care Program-Shelter Plus Care Santa Paula | 14.267 | N/A | 22,873 | - |
| Continuum of Care 17-1 | 14.267 | CA1227L9D111502 | 23,644 | 23,644 |
| Continuum of Care 17-2 | 14.267 | CA1453L9D111500 | 52,089 | - |
| Continuum of Care 17-3 | 14.267 | CA1372L9D111501 | 2,000 | 2,000 |
| Continuum of Care 18-1 | 14.267 | CA1227L9D111603 | 109,968 | 109,968 |
| Continuum of Care 18-2 | 14.267 | CA1620L9D111600 | 93,057 | - |
| Continuum of Care 18-3 | 14.267 | CA1372L9D111602 | 29,561 | 29,561 |
| Continuum of Care 18-4 | 14.267 | CA1619L9D111600 | 121,098 | 121,098 |
| Sub-total Direct Programs | | | 702,038 | 286,271 |
| Passed-through City of Los Angeles: | | | | |
| Continuum of Care Program: | | | | |
| Choices PSH | 14.267 | CA1618L9D111600 | 254,778 | - |
| Homeless HUD - VCCRHH | 14.267 | CA1240L9D111502 | 23,942 | - |
| Homeless HUD - VCCRHH | 14.267 | CA1240L9D111603 | 81,829 | - |
| HMIS CoC | 14.267 | CA0715L9D111508 | 45,653 | - |
| HMIS CoC | 14.267 | CA0715L9D111609 | 69,372 | - |
| HMIS Expansion-CES CoC | 14.267 | CA1521L9D111500 | 119,794 | - |
| HMIS Expansion-CES CoC | 14.267 | CA1521L9D111601 | 97,660 | - |
| Sub-total | | | 693,028 | - |
| Total Continuum of Care (CoC) Program | | | 1,395,066 | 286,271 |
| Passed-through California Department of Public Health: | | | | |
| Housing Opportunities for Persons with AIDS | 14.241 | 16-10309 | 348,486 | - |
| Total U.S. Department of Housing and Urban Development | | | 18,879,934 | 2,872,531 |

⁽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, 2018

| 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:</u> | | | | |
| Direct Programs: | | | | |
| FY 2017 DEA Domestic Cannabis Eradication Suppression Program | 16.U01 | 2017-57 | \$ 27,567 | \$ - |
| FY 2018 DEA Domestic Cannabis Eradication Suppression Program | 16.U01 | 2018-53 | 6,387 | - |
| Sub-total | | | <u>33,954</u> | <u>-</u> |
| DNA Backlog Reduction Program: | | | | |
| 15 DNA Cap Enhance & Backlog Reduction | 16.741 | N/A | 20,709 | - |
| 16 DNA Cap Enhance & Backlog Reduction | 16.741 | N/A | 84,171 | - |
| 17 DNA Lab Efficiency Improv Cap Enhance | 16.741 | N/A | 11,441 | - |
| Sub-total | | | <u>116,321</u> | <u>-</u> |
| Equitable Sharing Program: | | | | |
| Federal Equitable Sharing Agreement F.E.S.A. | 16.922 | N/A | 527,205 | - |
| Federal Equitable Sharing Agreement F.E.S.A. | 16.922 | N/A | 39,996 | - |
| Sub-total | | | <u>567,201</u> | <u>-</u> |
| Sub-total Direct Programs | | | <u>717,476</u> | <u>-</u> |
| Direct Programs: | | | | |
| Paul Coverdell Forensic Sciences Improvement Grant Program: | | | | |
| 16 Coverdell Competitive | 16.742 | N/A | 53,120 | - |
| Passed-through California Governor's Office of Emergency Services: | | | | |
| Paul Coverdell Forensic Sciences Improvement Grant Program: | | | | |
| Coverdell 16-17 Program 16COVFSIA | 16.742 | CQ16120560 | 19,995 | - |
| Coverdell 17-18 Program 16COVFSIA | 16.742 | CQ17130560 | 21,994 | - |
| Sub-total | | | <u>41,989</u> | <u>-</u> |
| Total Paul Coverdell Forensic Sciences Improvement Grant Program | | | <u>95,109</u> | <u>-</u> |
| Passed-through California Board of State and Community Corrections: | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program: | | | | |
| Edward J Byrne Memorial Justice Assistance Grant | 16.738 | BSCC655-17 | 32,852 | - |
| Edward J Byrne Memorial Justice Assistance Grant | 16.738 | BSCC655-17 | 539,462 | 304,112 |
| Sub-total | | | <u>572,314</u> | <u>304,112</u> |
| Passed-through City of Oxnard: | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program: | | | | |
| Edward Byrne Memorial Justice Assistance Grant | 16.738 | 95-6000756 | 10,113 | - |
| Total Edward Byrne Memorial Justice Assistance Grant Program | | | <u>582,427</u> | <u>304,112</u> |
| Passed-through California Governor's Office of Emergency Services: | | | | |
| Crime Victim Assistance: | | | | |
| Victim/Witness Assistance Program | 16.575 | VW16350560 | 214,815 | - |
| Victim/Witness Assistance Program | 16.575 | VW17360560 | 540,361 | - |
| Unserviced/Underserved | 16.575 | XV15010560 | 170,051 | - |
| Child Abuse Treatment XT | 16.575 | XT15010560 | 227,592 | 72,606 |
| Elder Abuse Program XE | 16.575 | XE16010560 | 220,146 | - |
| County Victim Services XC Program | 16.575 | XC16010560 | 394,271 | 199,190 |
| Sub-total | | | <u>1,767,236</u> | <u>271,796</u> |
| Total U.S. Department of Justice | | | <u>3,162,248</u> | <u>575,908</u> |
| <u>U.S. DEPARTMENT OF LABOR:</u> | | | | |
| <u>WIA/WIOA CLUSTER</u> | | | | |
| Passed-through California Employment Development Department: | | | | |
| WIA Adult Program: | | | | |
| WIOA Adult (201) | 17.258 | K8106696 | 211,627 | - |
| WIOA Adult (202) | 17.258 | K8106696 | 1,227,448 | - |
| WIOA Adult 202 | 17.258 | K7102079 | 176,997 | - |
| Regional Training Coordinator PY 16/17 (1087) | 17.258 | K7102079 | 14,943 | - |
| Regional Organizers PY 16/17 (1089) | 17.258 | K7102079 | 70,377 | - |
| Regional Plan Implementation (1122) | 17.258 | K8106696 | 86,246 | - |
| Sub-total | | | <u>1,787,638</u> | <u>-</u> |
| WIA Youth Activities: | | | | |
| WIOA Youth 301 | 17.259 | K8106696 | 1,773,138 | 1,164,033 |
| WIOA Youth 301 | 17.259 | K7102079 | 47,933 | - |
| WAF 6.0 Youth (1117) | 17.259 | K8106696 | 7,136 | - |
| Sub-total | | | <u>1,828,207</u> | <u>1,164,033</u> |
| WIA Dislocated Worker Formula Grants: | | | | |
| Rapid Response 540 | 17.278 | K8106696 | 53,064 | - |
| Rapid Response 541 | 17.278 | K8106696 | 252,981 | 111,638 |
| Rapid Response 541 | 17.278 | K7102079 | 7,728 | - |
| Rapid Response 292 | 17.278 | K8106696 | 14,967 | - |
| Rapid Response 293 | 17.278 | K7102079 | 39,521 | - |
| Rapid Response 293 | 17.278 | K8106696 | 38,248 | - |
| Rapid Response 1056 | 17.278 | K698402 | 38,204 | - |
| WIOA DLW 501 | 17.278 | K8106696 | 323,595 | - |
| WIOA DLW 502 | 17.278 | K8106696 | 1,374,345 | - |
| WIOA DLW 502 | 17.278 | K7102079 | 338,589 | - |
| Sub-total | | | <u>2,481,242</u> | <u>111,638</u> |
| Sub-total passed-through California Employment Development Department | | | <u>6,097,087</u> | <u>1,275,671</u> |
| Total WIA/WIOA Cluster | | | <u>6,097,087</u> | <u>1,275,671</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, 2018

| 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 LABOR, CONTINUED:</u> | | | | |
| Direct Programs: | | | | |
| Reintegration of Ex-Offenders: Bridges 2 Work | 17.270 | N/A | \$ 88,906 | \$ - |
| Passed-through California Department of Aging: Senior Community Service Employment Program: Title V - Senior Employment - SCSEP | 17.235 | TV-1718-18 | 102,150 | 102,150 |
| Total U.S. Department of Labor | | | 6,288,143 | 1,377,821 |
| <u>U.S. DEPARTMENT OF TRANSPORTATION:</u> | | | | |
| <u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u> | | | | |
| Passed-through California Department of Transportation: Highway Planning and Construction Total Highway Planning and Construction Cluster | 20.205 | 07-VEN-0-CR | 2,317,575 | - |
| <u>HIGHWAY SAFETY CLUSTER</u> | | | | |
| Passed-through California Office of Traffic Safety: | | | | |
| State and Community Highway Safety: | | | | |
| Selective Traffic Enforcement Program | 20.600 | 68-0297066 | 24,541 | - |
| Selective Traffic Enforcement Program | 20.600 | 68-0297066 | 847 | - |
| Selective Traffic Enforcement Program | 20.600 | 68-0297066 | 5,844 | - |
| Selective Traffic Enforcement Program | 20.600 | 68-0297066 | 7,629 | - |
| Selective Traffic Enforcement Program | 20.600 | 68-0297066 | 16,865 | - |
| Selective Traffic Enforcement Program | 20.600 | 68-0297066 | 38,686 | - |
| Sub-total | | | 94,412 | - |
| National Priority Safety Programs: | | | | |
| Alcohol and Drug Impaired Driver | 20.616 | DI1717 | 98,434 | - |
| Alcohol and Drug Impaired Driver | 20.616 | DI18032 | 279,371 | - |
| Child Passenger Safety Program | 20.616 | 69A3751830000405bCAH | 25,059 | - |
| VC Drugged Driving "Risks & Realities" Campaign | 20.616 | 96-5053908 | 28,380 | - |
| VC Drugged Driving "Risks & Realities" Campaign | 20.616 | 96-5053908 | 183,683 | - |
| Selective Traffic Enforcement Program | 20.616 | 68-0297066 | 10,980 | - |
| Drug Impaired Driving Grant | 20.616 | DI1725 | 5,752 | - |
| Sub-total | | | 631,659 | - |
| Sub-total passed-through California Office of Traffic Safety | | | 726,071 | - |
| Total Highway Safety Cluster | | | 726,071 | - |
| <u>TRANSIT SERVICES PROGRAMS CLUSTER</u> | | | | |
| Passed-through Ventura County Transportation Commission: | | | | |
| Enhanced Mobility of Seniors and Individuals with Disabilities: | | | | |
| New Freedom Initiative | 20.513 | CA-16-062 | 10,775 | - |
| New Freedom Initiative | 20.513 | CA-2016-126 | 22,607 | - |
| New Freedom Initiative | 20.513 | CA-2018-042 | 58,314 | - |
| Total Transit Services Program Cluster | | | 91,696 | - |
| Direct Programs: | | | | |
| Airport Improvement Program: | | | | |
| NE Apron & Hangar Development; CMS 339-36 | 20.106 | N/A | 704,997 | - |
| Airport Layout Plan Study; OXR 179-035 | 20.106 | N/A | 11,647 | - |
| Sub-total Direct Programs | | | 716,644 | - |
| Passed-through California Office of Traffic Safety: | | | | |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated: | | | | |
| Selective Traffic Enforcement Program | 20.608 | 68-0297066 | 38,140 | - |
| Selective Traffic Enforcement Program | 20.608 | 68-0297066 | 8,621 | - |
| Selective Traffic Enforcement Program | 20.608 | 68-0297066 | 11,852 | - |
| Selective Traffic Enforcement Program | 20.608 | 68-0297066 | 31,754 | - |
| Selective Traffic Enforcement Program | 20.608 | 68-0297066 | 59,316 | - |
| Sub-total | | | 149,683 | - |
| Total U.S. Department of Transportation | | | 4,001,669 | - |
| <u>U.S. DEPARTMENT OF TREASURY:</u> | | | | |
| Direct Programs: | | | | |
| Volunteer Income Tax Assistance (VITA) Matching Grant Program | 21.009 | 17VITA0060 | 46,121 | 45,758 |
| Volunteer Income Tax Assistance (VITA) Matching Grant Program | 21.009 | 17VITA0060 | 28,825 | 28,825 |
| Sub-total | | | 74,946 | 74,583 |
| Federal Equitable Sharing Agreement | 21.016 | N/A | 12,728 | - |
| Sub-total Direct Programs | | | 87,674 | 74,583 |
| Total U.S. Department of Treasury | | | 87,674 | 74,583 |
| <u>U.S. ELECTION ASSISTANCE COMMISSION:</u> | | | | |
| Passed-through California Secretary of State: | | | | |
| Help America Vote Act Requirements Payments: HAVA 251 | 90.401 | 94-6001347 | 20,000 | - |
| Total U.S. Election Assistance Commission | | | 20,000 | - |
| <u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u> | | | | |
| Passed-through State Water Resources Control Board: | | | | |
| Nonpoint Source Implementation Grants: Algae TMDL | 66.460 | D1513402 | 39,238 | - |
| Total U.S. Environmental Protection Agency | | | 39,238 | - |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | \$ 190,300,072 | \$ 16,418,249 |

⁽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, 2018

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 \$150,943, which is not included in the schedule during the year ended June 30, 2018, 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, 2018****NOTE #2 – 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 | | COUNTY PROGRAM TITLE |
|-------------------------|---|---|
| NUMBER | FEDERAL 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 (CATCH) |
| 93.778 | Medical Assistance Program | Pediatric Palliative Care |

NOTE #3 – OUTSTANDING LOANS OF FEDERAL FUNDS

The following schedule represents the amount of outstanding loans by CFDA No. that have continuing compliance requirements. The County's loans are administered by the Community Development Division of the County of Ventura. Funds for these loans are provided by the U.S. Department of Housing and Urban (HUD):

| Outstanding Loans with Continuing Compliance Requirements | | | | | |
|--|--------------------------------------|--------------------------|-------------------------|-------------------|---|
| CFDA No. | Federal Program | Beginning Balance | Additional Loans | Repayments | Outstanding at June 30, 2018 |
| 14.228 | Neighborhood Stabilization Program | \$ 2,551,452 | \$ - | \$ - | \$ 2,551,452 |
| 14.239 | HOME Investment Partnerships Program | 11,361,468 | 721,293 | - | 12,082,761 |
| Total | | \$ 13,912,920 | \$ 721,293 | \$ - | \$ 14,634,213 |

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2018

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?

Yes

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>10.557</u> | <u>Special Supplemental Nutrition Program for Women, Infants, and Children</u> |
| <u>93.778</u> | <u>Medicaid Cluster</u> |
| <u>93.959</u> | <u>Block Grants for Prevention and Treatment of Substance Abuse</u> |
| <u>14.239</u> | <u>Home Investment Partnerships Program</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, 2018

II. FINANCIAL STATEMENT FINDINGS

Finding 2018-001

System Procedures Related to Patient Accounts

Criteria:

The Medical Center should maintain policies and procedures to ensure the accuracy and integrity of patient accounts charges, receivables and contractual allowances.

Condition:

During our testing of patient accounts receivable, we noted two patient encounters with charges and accounts receivable that pertained to test data. Upon further inquiry, we noted that test data was created in the Medical Center's Electronic Medical Records System (CERNER) production environment to perform testing to ensure charges were being properly processed. As these cases were included within the accounts receivable, the gross accounts receivable was overstated.

In addition, we noted that the CERNER system was not consistently posting contractual allowance adjustments correctly to patient accounts where there was a primary and secondary payor. This resulted in certain patient accounts reflecting credit balances (i.e. negative accounts receivable balances). When a patient with both a primary and secondary payor encounter occurs, a claim is generated and billed to the primary payor. Once payment is received from the primary payor, the payment and contractual adjustment are posted in CERNER. The claim is then automatically crossed over to the secondary payor along with the explanation of benefits where CERNER obtains the electronic posting from the secondary payor website. The total billed amount is again contractually adjusted in CERNER instead of adjusting the remaining balance. As a result, certain patient accounts reflect credit balances. For financial reporting purposes however, these credit balances are extracted to arrive at the proper accounts receivable at year end. However, without additional analysis, this process increases the risk of errors in the contractual allowance transactions.

Context:

The CERNER system is utilized by the Medical Center to account for and process all patient charges, contractual allowances and related outstanding balances. The processes and procedures related to revenue recognition and patient accounts receivables were considered as part of the audit process.

Cause:

The Medical Center did not maintain policies and procedures to:

- Test data and/or application changes in a "test" environment as opposed to the production environment, and
- Address the system matters related to CERNER's processing of contractual allowance where there is a primary and secondary payor.

Effect:

There is an increased risk of misstatement for the patient accounts receivable and contractual allowances.

COUNTY OF VENTURA, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018**

II. FINANCIAL STATEMENT FINDINGS

Recommendation:

We recommend the Medical Center review its current policies and procedures related to the testing of its software applications. We recommend that application testing be segregated and performed outside of the live/production environment to ensure the accuracy of the accounts receivable and patient charges.

Further, we recommend that the Medical Center review the secondary payor electronic posting process to address any system/technical matters related to CERNER.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

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

Finding 2018-002

Program: Block Grants for Prevention and Treatment of Substance Abuse (SAPT)

CFDA No.: 93.959

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

Passed-through: California Health and Human Services Agency

Award No. and Year: 94-9088447 – 2017-18

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 purposes of determining the appropriate subrecipient monitoring.

Condition:

Of the three 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 performed but not documented.

Questioned Costs:

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

Context:

Three subrecipients totaling \$1,098,346 of current expenditures were selected for testing from a total population of six subrecipients totaling \$1,713,286. For the three subrecipients tested, evaluation of the subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward was performed but not documented.

Effect:

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

Cause:

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

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) FOR THE YEAR ENDED JUNE 30, 2018

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Recommendation:

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

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

Finding 2018-003

Program: Block Grants for Prevention and Treatment of Substance Abuse (SAPT), HOME Investment Partnerships Program (HOME)

CFDA No.: 93.959, 14.239

Federal Grantor: U.S. Department of Health and Human Services, U.S. Department of Housing and Urban Development

Passed-through: California Health and Human Services Agency

Award No. and Year: 94-9088447 – 2017-18, 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 four subawards selected for testing, we noted that the required award information and applicable requirements were not provided at the time of subaward.

Of the three subawards selected for testing, the following information was not provided at the time of subaward for SAPT:

- 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

Of the one selected for testing, the following information was not provided at the time of subaward for HOME:

- Subrecipient's unique entity identifier
- Federal award identification number
- Federal award date of award to the recipient by the Federal agency
- CFDA number

Questioned Costs:

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

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) FOR THE YEAR ENDED JUNE 30, 2018

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Context:

For SAPT, three subrecipients totaling \$1,098,346 of current expenditures were selected for testing from a total population of six subrecipients totaling \$1,713,286. For HOME, one subrecipient totaling \$405,876 of current expenditures were selected for testing from a total population of three subrecipients totaling \$721,293. For the four subrecipients tested, the subaward information identified above was not provided to the subrecipient at the time of subaward.

Effect:

The County did not identify the required elements of the subaward to the subrecipients at the time of subaward, increasing the risk of noncompliance.

Cause:

The County did not have procedures implemented to ensure that the required award information and applicable requirements were communicated to subrecipients.

Recommendation:

We recommend that the County implement 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.

Finding 2018-004

Program: Block Grants for Prevention and Treatment of Substance Abuse (SAPT)

CFDA No.: 93.959

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

Passed-through: California Health and Human Services Agency

Award No. and Year: 94-9088447 – 2017-18

Compliance Requirements: Procurement and Suspension and Debarment

Criteria:

2 CFR Section 200.303, *Internal Controls*, requires that non-Federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. The County maintains procurement policies and procedures, which requires that a written sole source justification must be evaluated at each contract renewal.

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) FOR THE YEAR ENDED JUNE 30, 2018

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Condition:

Of the eight contracts selected for testing, we noted we noted three contracts relied on a sole source justification from the initial procurement of the contract with the vendor and no evaluation of the sole source justification was documented for the current contract term.

Questioned Costs:

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

Context:

Eight contracts totaling \$1,892,230 of current year expenditures were selected for testing from a population of 17 contracts totaling \$2,689,810. For the three contracts tested totaling \$537,384, documentation of the evaluation of the sole source justification was not maintained for the current contract term.

Effect:

Failure to perform and maintain documentation for procurements in accordance with the County's existing procurement procedures resulted in non-compliance with the County's procurement policies and procedures.

Cause:

The County's procedures did not consistently ensure that the required procurement procedures was followed.

Recommendation:

We recommend that the County ensure adherence to existing procurement procedures to ensure that the appropriate procurement method is performed prior to awarding the contract and maintain documentation as part of the contract files as evidence that the procurement procedures were followed.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

Finding 2018-005

Program: Block Grants for Prevention and Treatment of Substance Abuse (SAPT)

CFDA No.: 93.959

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

Passed-through: California Health and Human Services Agency

Award No. and Year: 94-9088447 – 2017-18

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

COUNTY OF VENTURA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) FOR THE YEAR ENDED JUNE 30, 2018

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Criteria:

2 CFR 200.403(i), *Standards for Documentation of Personnel Expenses*, states that charges to Federal awards for salaries and wages records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Compensation for personal services charged to the programs is supported by the County's use of timecards for employees. The County uses an electronic time system to enter and approve employee time. Once an employee enters time for the pay period, the employee's supervisor reviews and approves the employee's time by "locking" the timecard. If the employee's supervisor does not review the timecard, the timecard is "auto locked" by the electronic time system in order to process payroll. For those timecards that are "auto locked", each decentralized department's payroll clerk sends out an email reminding the supervisor to approve the hours in order to evidence proper approval.

Condition:

Of the 19 employees and payroll transactions selected for testing, we noted one timecard where the employee's timecard was not approved by a supervisor.

Questioned Costs:

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

Context:

19 employee payroll transactions totaling \$39,414 were selected for testing from a total population of 182 employee payroll transactions totaling \$833,000. For one of the employee payroll transactions tested, the timecard was not approved by the employee's supervisor.

Effect:

Lack of review for personnel hours could lead to unallowable activities and costs to be charged to the Federal program.

Cause:

The County's procedures did not consistently ensure that the review of timecards was documented.

Recommendation:

We recommend that the County modify and/or strengthen its current policies and procedures to ensure that all timecards consistently document evidence of supervisor approval. The procedures should also address the compensating controls for circumstances where obtaining the supervisor's approval is not possible.

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, 2018**

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 |
|--------------------|--|-----------------|-------------------------------|---------------|
| 2016-002 | Medicaid Cluster | 93.778 | Eligibility | Implemented |
| 2017-001 | Temporary Assistance for Needy Families (TANF) Cluster | 93.558 | Subrecipient Monitoring | Implemented |
| 2017-002 | Temporary Assistance for Needy Families (TANF) Cluster | 93.558 | Subrecipient Monitoring | Implemented |

COUNTY OF VENTURA, CALIFORNIA

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA STATE DEPARTMENT OF AGING
EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

| 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-1718-18 | \$ - | \$ - | \$ 85,993 |
| Total State Programs | | | - | - | 85,993 |
| <u>U.S. DEPARTMENT OF AGRICULTURE:</u> | | | | | |
| Passed-through California Department of Aging: | | | | | |
| Supplemental Nutrition Assistance Education Program | 10.561 | SP-1617-18 | 14,436 | - | - |
| Supplemental Nutrition Assistance Education Program | 10.561 | SP-1718-18 | 19,254 | - | - |
| Total U.S. Department of Agriculture | | | 33,690 | - | - |
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u> | | | | | |
| Passed-through California Department of Aging: | | | | | |
| Title VIIB- Elder Abuse Program | 93.041 | AP-1718-18 | 10,035 | 6,000 | - |
| Title VIIA- Ombudsman | 93.042 | AP-1718-18 | 39,643 | 39,643 | - |
| Title IIID- Disease Prevention | 93.043 | AP-1718-18 | 40,860 | - | - |
| Title IIIB- Ombudsman | 93.044 | AP-1718-18 | 31,691 | 31,691 | 23,394 |
| Title IIIB- Supportive Services | 93.044 | AP-1718-18 | 661,085 | 135,000 | - |
| Title IIIC- Nutrition Services | 93.045 | AP-1718-18 | 1,256,209 | 586,834 | 147,614 |
| Title IIIE- Family Caregiver Support | 93.052 | AP-1718-18 | 328,638 | 189,269 | - |
| NSIP-Nutrition Services Incentive | 93.053 | AP-1718-18 | 184,925 | - | - |
| Medical Improvements for Patients & Providers Act | 93.071 | MI-1517-18 | 12,044 | - | - |
| Medical Improvements for Patients & Providers Act | 93.071 | MI-1718-18 | 10,000 | - | - |
| Health Insurance Counseling and Advocacy Program (HICAP) | 93.324 | HI-1718-18 | 78,411 | 3,000 | 201,457 |
| Multipurpose Senior Services Program (MSSP) | 93.778 | MS-1718-34 | 685,600 | - | - |
| Total U.S. Department of Health and Human Services | | | 3,339,141 | 991,437 | 372,465 |
| <u>U.S. DEPARTMENT OF LABOR:</u> | | | | | |
| Passed-through California Department of Aging: | | | | | |
| Title V - Senior Employment - SCSEP | 17.235 | TV-1718-18 | 102,150 | 102,150 | - |
| Total U.S. Department of Labor | | | 102,150 | 102,150 | - |
| TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS | | | \$ 3,474,981 | \$ 1,093,587 | \$ 458,458 |

JEFFERY S. BURGH
AUDITOR-CONTROLLER

COUNTY OF VENTURA
800 SOUTH VICTORIA AVE.
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ASSISTANT
AUDITOR-CONTROLLER
JOANNE McDONALD

CHIEF DEPUTIES
BARBARA BEATTY
AMY HERRON
JILL WARD
MICHELLE YAMAGUCHI

**COUNTY OF VENTURA,
CALIFORNIA**

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2018

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, 2018

I. FINANCIAL STATEMENT FINDINGS

Finding 2018-001

System Procedures Related to Patient Accounts

Department's Management Response:

- A. The Ventura County Health Care Agency (HCA) Management agrees with the recommendations that the Medical Center review its current policies and procedures related to the testing of its software applications. HCA Management agrees that application testing should be segregated and performed outside of the live/production environment to ensure the accuracy of the accounts receivable and patient charges.
- B. HCA Management agrees that the Medical Center should review the secondary payor electronic posting process and address any system/technical matters related to the Medical Center's Electronic Medical Records System (CERNER).

View of Responsible Officials and Corrective Action:

- A. HCA Management concurs that Medical Center did not maintain policies and procedures to test data in a "test" environment as opposed to the production environment in CERNER.

HCA IT Director implemented the Corrective Action Plan on February 8, 2019 with a written policy that governs the use of test patients in production environment. The written policy addresses the following:

- Test Patient Definition
 - Naming Test Patients
 - Use of Test Patients
 - Clean Up After Use of Test Patients
 - Audit and Control
- B. HCA Management concurs that the CERNER system was not consistently posting contractual allowance adjustments correctly to patient accounts where there was a primary and secondary payor, resulting in certain patient accounts reflecting credit balances (i.e. negative accounts receivable balances).

In January 2019, a task force led by the HCA Assistant CFO began reviewing the process and workflow of posting contractual adjustments to patient accounts with primary and secondary payor. The objective is to identify any deviation and inconsistency between different payer groups. The result from this initial step will be utilized by the task force to develop the Corrective Action Plan (CAP). Target completion of the CAP is April 30, 2019 and milestones to complete each segment of the CAP shall be completed by September 30, 2019.

Name of Responsible Persons:

- A. Terrence Theobald, HCA Director Information Technology
- B. Narcisa Egan, Assistant Chief Financial Officer, HCA

Implementation Date:

- A. Completed February 8, 2019
- B. September 30, 2019

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2018

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2018-002

Program: Block Grants for Prevention and Treatment of Substance Abuse (SAPT)

CFDA No.: 93.959

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

Passed-through: California Health and Human Services Agency

Award No. and Year: 94-9088447

Compliance Requirements: Subrecipient Monitoring

Department's Management Response:

HCA Management agrees with the finding. For the three subawards tested, the evaluation of the subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward was performed but not documented.

View of Responsible Officials and Corrective Action:

HCA Management acknowledges the need to document adherence to Federal statutes, regulations and terms and conditions of the subaward. Policy and Procedures are being developed to ensure documentation is completed as evidence of compliance.

Name of Responsible Persons:

Leisa Donovan, Senior Manager Accounting, HCA

Narcisa Egan, Assistant Chief Financial Officer, HCA

Implementation Date:

Complete by June 30, 2019 for inclusion in the Fiscal Year 2019-20 Sub-Award Contracts.

Finding 2018-003

Program: Block Grants for Prevention and Treatment of Substance Abuse (SAPT), HOME Investment Partnerships Program (HOME)

CFDA No.: 93.959, 14.239

Federal Grantor: U.S. Department of Health and Human Services, U.S. Department of Housing and Urban Development

Passed-through: California Health and Human Services Agency

Award No. and Year: 94-9088447, Various

Compliance Requirements: Subrecipient Monitoring

A. Block Grants for Prevention and Treatment of Substance Abuse (SAPT)

Department's Management Response:

HCA Management agrees that for the three subawards selected for testing, 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

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2018

View of Responsible Officials and Corrective Action:

HCA Management agrees that for three subawards selected for testing, the specified required award information listed above was not communicated to the subrecipient at the time of subaward.

The plan of correction will include a review of the 2 CFR Part 200.331(a) Requirements for Pass Through Entities regulations to ensure that all subrecipients of Federal Awards receive clear identification of the Federal subaward information that is required in accordance with this regulation. The Department will ensure that for Fiscal Year 2019-20:

- Each subrecipient's contract contains a subaward exhibit that includes all the information that is required to be passed through to a subrecipient as required by the regulations. This exhibit will be signed by both the subrecipient and the County upon execution of the contract. Each party to the contract will receive a fully executed copy of the contract.
- Documentation will be maintained in the contract file as evidence that 2 CFR Part 200.331(a) Requirements for Pass Through Entities regulations were followed.

Name of Responsible Persons:

Maryza Seal, VCBH Contracts Manager
Terri Yanez, VCBH Administrative Division Chief

Implementation Date:

Complete by June 30, 2019 for inclusion in the Fiscal Year 2019-20 Sub-Award Contracts.

B. HOME Investment Partnerships Program

Department's Management Response:

Management concurs with the finding that for one subaward selected for testing, required award information was 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
- CFDA number

View of Responsible Officials and Corrective Action:

Management concurs that the above information was not conveyed to subrecipients at time of subaward. To address the issue of lack of identification of the required elements to the subrecipients at the time of subaward, County Executive Office will modify current policies and procedures to ensure that the Federal Award Identification in accordance with 2 CFR 200.331(a) will be included on official subrecipient documentation for the coming year and into the future.

Name of Responsible Persons:

Tracy McAulay, HOME Management Analyst, County Executive Office – Community Development
Christy Madden, Senior Deputy Executive Officer, County Executive Office – Community Development

Implementation Date:

Complete by June 30, 2019 for Fiscal Year 2019-20 subawards.

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2018

Finding 2018-004

Program: Block Grants for Prevention and Treatment of Substance Abuse (SAPT)

CFDA No.: 93.959

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

Passed-through: California Health and Human Services Agency

Award No. and Year: 94-9088447

Compliance Requirements: Procurement and Suspension and Debarment

Department's Management Response:

HCA Management concurs with the finding. Three contracts selected for testing relied on a sole source justification from the initial procurement of the contract with the vendor and no evaluation of the sole source justification was documented for the current contract term.

View of Responsible Officials and Corrective Action:

Ventura County Behavioral Health (VCBH) Management acknowledges that evidence of the sole source process was not documented in the procurement file. However, VCBH internally followed sole source requirements but did not adequately document the process and the expenditures incurred with the services provided in the contracts were in accordance with the scope of services of the Federal Award.

Plan of correction will include a review of all contracts funded by Federal Grants to ensure that all bidding requirements comply with Federal Regulations. Department will ensure for fiscal year 2019-20, that:

- All sub-recipient contracts either provide evidence of an exception to the bidding process or evidence that the sub-recipient contracts are selected from a competitive bidding process.
- Documentation is maintained in the contract file as evidence that procurement procedures were followed.

Name of Responsible Persons:

Maryza Seal, VCBH Contracts Manager

Terri Yanez, VCBH Administrative Division Chief

Implementation Date:

Complete by June 30, 2019 for inclusion in the Fiscal Year 2019-20 Sub-Award Contracts.

Finding 2018-005

Program: Block Grants for Prevention and Treatment of Substance Abuse (SAPT)

CFDA No.: 93.959

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

Passed-through: California Health and Human Services Agency

Award No. and Year: 94-9088447

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

Department's Management Response:

HCA Management concurs with the finding that a selected payroll transaction was not approved by a supervisor. HCA continues to reinforce payroll staff's responsibilities to run the appropriate Bi-weekly Auto Lockdown reports and notify employees that missed approving timesheets. HCA has also made changes to that report to allow for running across multiple periods and multiple budget units for easier administrative use.

COUNTY OF VENTURA, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2018

View of Responsible Officials and Corrective Action:

HCA will provide additional training to supervisors and management staff reinforcing the policies of timecard approval. In addition, HCA Payroll will provide a monthly report of unapproved timecards to VCBH Administration to strengthen approval oversight.

Name of Responsible Persons:

Kathy Mulford, Senior Behavioral Health Manager, ADP
Loretta Dennering, VCBH Alcohol and Drug Programs Division Chief

Implementation Date:

March 30, 2019

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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,
CALIFORNIA**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2018

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



COUNTY OF VENTURA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2018

I. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

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

Status: Implemented.

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

Status: Implemented.

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

Status: Implemented.

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COUNTY OF VENTURA, CALIFORNIA
MANAGEMENT LETTER
FOR THE YEAR ENDED JUNE 30, 2018

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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, 2018, 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 January 30, 2019, in accordance with *Government Auditing Standards*. This letter does not affect our report dated January 30, 2019, on the financial statements of the County.

During our audit we noted certain matters involving internal control and other operational matters 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 as follows:

CURRENT YEAR MANAGEMENT LETTER COMMENTS

PHYSICIAN CONTRACTS AND PAYMENTS – VCMC

OBSERVATION:

During our testing of physician contracts and payments, we noted that payments were supported by invoices. However, we observed that the level of underlying supporting documentation for each compensation type was inconsistent and could be improved. Further, the Medical Center would benefit from formalizing policies and procedures related to these invoices as the support may come from different sources of the operations (i.e. on-call schedules, clinic schedules or electronic health records).

RECOMMENDATION:

We recommend the Medical Center review its current policies and formalize procedures related to the documentation requirements over its physician contracts and invoices.

MANAGEMENT'S RESPONSE:

HCA Management concurs that Medical Center review its current policies and formalize procedures related to the documentation requirements over its physician contracts and invoices.

HCA believes policies and procedures related to documentation requirements for all compensation types would benefit the County and to ensure consistency throughout the agency, HCA is in the process of creating a provider manual outlying what documentation will be accepted for each payment type. HCA has set a goal to have the new provider manual with policies and procedures supporting the industry best practices related to documentation requirements for each compensation type fully implemented by July 1, 2019.

Name of Responsible Person: Terry Garman, Director, Contracts Management
Implementation Date: July 1, 2019

PRIOR YEAR MANAGEMENT LETTER OBSERVATIONS

Summarized below is the current status of observations reported in the management letter for the year ended June 30, 2017:

| Topic | Current Status |
|----------------------------|-----------------------|
| 1 Patient Services Charges | 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
March 26, 2019