

**COUNTY OF RIVERSIDE,
CALIFORNIA**

**SINGLE AUDIT REPORT
(UNIFORM GUIDANCE)**

**FOR THE YEAR ENDED
JUNE 30, 2021**

**COUNTY OF RIVERSIDE, CALIFORNIA
SINGLE AUDIT REPORT
(UNIFORM GUIDANCE)
FOR THE YEAR ENDED JUNE 30, 2021**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance and Schedule of Expenditures and Federal Awards Required by the Uniform Guidance, Supplemental Schedule of California Office of Emergency Services (CalOES) Grants, and Supplemental Schedule of California State Department of Aging Grants	3
Schedule of Expenditures of Federal Awards.....	6
Note to Schedule of Expenditures of Federal Awards	11
Schedule of Findings and Questioned Costs	
I. Summary of Auditor’s Results.....	12
II. Financial Statement Findings.....	12
III. Federal Award Findings and Questioned Costs	12
Schedule of Prior Year Audit Findings and Questioned Costs	13
Supplemental Schedule of California Office of Emergency Services (CalOES) Grants.....	14
Supplemental Programs Schedule for Office on Aging State Department of Aging Grants	16

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

Board of Supervisors
County of Riverside, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Riverside, California (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 3, 2021.

Other auditors audited the financial statements of the Riverside County Flood Control and Water Conservation District, the Housing Authority of the County of Riverside, Riverside County Regional Park and Open-Space District, Perris Valley Cemetery District, Riverside County Redevelopment Successor Agency, and the Children and Families Commission of Riverside County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

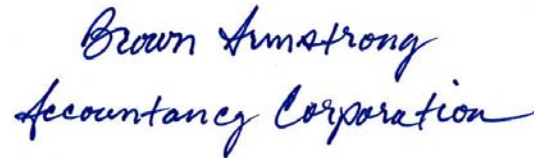
Compliance and Other Matters

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

Purpose of this Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
December 3, 2021

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE AND SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE, SUPPLEMENTAL SCHEDULE OF
CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES) GRANTS, AND SUPPLEMENTAL
SCHEDULE OF CALIFORNIA STATE DEPARTMENT OF AGING GRANTS**

Board of Supervisors
County of Riverside, California

Report on Compliance for Each Major Federal Program

We have audited the County of Riverside’s (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2021. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

The County’s basic financial statements include the operations of the Housing Authority of the County of Riverside (Housing Authority), a component unit of the County that received \$95,090,606 in federal awards, which is not included in the Schedule of Expenditures and Federal Awards during the year ended June 30, 2021. Our audit, described below, did not include the operations of the Housing Authority because the component unit engaged other auditors to perform an audit in accordance with Uniform Guidance.

Management’s Responsibility

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

Auditor’s Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplemental Schedules

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 3, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We did not audit the financial statements of the Riverside County Flood Control and Water Conservation District (Flood Control District), the Housing Authority of the County of Riverside (Housing Authority), Riverside County Regional Park and Open-Space District (Park District), Perris Valley Cemetery District (the Cemetery District), Riverside County Redevelopment Successor Agency (Successor Agency), and the Children and Families Commission of Riverside County (the Commission) for the year ended June 30, 2021. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as it relates to the amounts included for the Flood Control District, Housing Authority, Park District, Cemetery District, Successor Agency, and the Commission are based on the reports of the other auditors.

The accompanying Schedule of Expenditures of Federal Awards, Supplemental Schedule of California Office of Emergency Services (CalOES) Grants, and Supplemental Programs Schedule for Office on Aging State Department of Aging Grants are presented for purposes of additional analysis as required by the Uniform Guidance and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards, Supplemental Schedule of California Office of Emergency Services (CalOES) Grants, and Supplemental Programs Schedule for Office on Aging State Department of Aging Grants are fairly stated in all material respects in relation to the basic financial statements as a whole.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
September 28, 2022

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	ASSISTANCE LISTING NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through Riverside Unified School District</i> Specialty Crop Block Grant Program	10.169	20-030	\$ 51,689	\$ -
<i>Passed through California Department of Education</i> National School Lunch Program (NSLP)	10.555	N/A	286,341	-
Subtotal - Child Nutrition Cluster			286,341	-
<i>Passed through California Department of Public Health</i> Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10176 and 19-10330	19,796,554	-
<i>Passed through California Department of Aging</i> State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	CF-1920-21, SP-1819-21 and SP-1920-21	140,818	-
<i>Passed through California Department of Social Services</i> State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	N/A	41,635,871	-
Subtotal - SNAP Cluster			41,776,689	-
<i>Passed through California Department of Food and Agriculture</i> Senior Farmers Market Nutrition Program	10.576	N/A	10,500	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE			61,921,773	-
U.S. DEPARTMENT OF DEFENSE				
<i>Passed through Office of Local Defense Community Cooperatin</i> Community Economic Adjustment Assistance for Compativle Use and Joint Land Use Studies	12.610	EN1196-20-01	567,000	-
TOTAL U.S. DEPARTMENT OF DEFENSE			567,000	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through Riverside County Housing, Homelessness Prevention and Workforce Solutions</i> Community Development Block Grants/Entitlement Grants	14.218	301-1000087	14,288,040	12,921,869
Subtotal - Community Development Block Grants/Entitlement Grants Cluster			14,288,040	12,921,869
Emergency Solutions Grant Program	14.231	301-1000087, ESGCV2-14	2,634,089	1,942,039
<i>Direct Program</i>				
Emergency Solutions Grant Program	14.231	18-ESG-12338	258,445	250,009
<i>Passed through City of Moreno Valley</i>				
Emergency Solutions Grant Program	14.231	E-19-MC-06-0567	5,000	-
Subtotal - Emergency Solutions Grant Program			2,897,534	2,192,048
<i>Passed through Riverside County Housing, Homelessness Prevention and Workforce Solutions</i> HOME Investment Partnership Program	14.239	301-1000087	1,954,155	1,380,500
HOME Investment Partnership Program-3rd Party Loans	14.239	301-1000087	271,478	-
Subtotal - HOME Investment Partnership Program			2,225,633	1,380,500
<i>Passed through Department of Public Social Services</i>				
Continuum of Care Program	14.267	CA0664L9D081805, CA0664L9D081906, CA0665L9D081808, CA0665L9D081909, CA0670L9D081811, CA0670L9D081912, CA0675L9D081912, CA0679L9D081811, CA0935L9D081910, CA0935L9D082011, CA0936L9D081910, CA1017L9D081803, CA1017L9D081904, CA1055L9D081808, CA1055L9D081909, CA1136L9D081807, CA1364L9D081804, CA1364L9D081905, CA1365L9D081804, CA1365L9D081905, CA1367L9D081804, CA1367L9D081905, CA1449D9D081803, CA1449D9D081904, CA1450L9D081803, CA1613L9D081802, CA1634L9D081802, CA1708L9D081801, CA1898L9D081900 & CA1900L9D081900	11,660,430	8,571,544
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			31,071,637	25,065,961
U.S. DEPARTMENT OF JUSTICE				
<i>Passed through Alcohol, Tobacco, Firearms & Explosives</i> Alcohol, Tobacco, Firearm Task Force	16.U01	20-LAX-248-AFF and 21-LAX-248-AFF	10,262	-

[1] N/A – Not Applicable

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	ASSISTANCE LISTING NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (Continued)				
<i>Passed through Drug Enforcement Agency</i> Drug Enforcement Agency Task Force	16.U02	N/A	17,504	-
<i>Passed through Federal Bureau of Investigation</i> Inland Regional Child Exploitation Task Force	16.U03	N/A	89,832	-
Regional Computer Forensics Laboratory	16.U04	N/A	18,856	-
Domestic Cannabis Eradication Suppression Program	16.U05	N/A	109,375	-
Inland Regional Apprehension Team (IRAT)	16.U06	N/A	71,494	-
Joint Terrorism Task Force (JTTF)	16.U07	N/A	3,283	-
Alcohol, Tobacco, Firearms	16.U08	N/A	3,230	-
COVID-19 Coronavirus Emergency Supplemental Grant Funding	16.034	N/A	50,507	-
<i>Passed through U.S. Marshals Service</i> Joint Law Enforcement Operations (JLEO)	16.111	JLEO-20-0092 and JLEO-21-0092	112,200	-
<i>Passed through Bureau of Justice Assistance</i> Services for Trafficking Victims	16.320	N/A	225,069	-
<i>Passed through California Office of Emergency Services & Board of State and Community Corrections</i>				
Crime Victim Assistance	16.575	HA19-02-0330, HA20-03-0330, VW19-38-0330, VW20-39-0330, XC19-02-0330 and XC20-03-0330	3,250,414	-
<i>Passed through California Office of Emergency Services & Board of State and Community Corrections</i> Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				
Bulletproof Vest Partnership Program	16.590	N/A	182,984	-
Special Data Collections and Statistical Studies	16.607	N/A	79,103	-
Edward Byrne Memorial Justice Assistance Grant Program	16.734	N/A	222,861	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0446	106,723	-
<i>Direct Program</i>				
Equitable Sharing Program	16.922	N/A	2,542,913	-
TOTAL U.S. DEPARTMENT OF JUSTICE			7,096,610	-
U.S. DEPARTMENT OF LABOR				
<i>Passed through California Department of Aging</i> Senior Community Service Employment Program (SCSEP)	17.235	TV-2021-21	725,531	-
<i>Passed through California Employment Development Department</i> Workforce Innovation and Opportunity Act (WIOA) Adult Program	17.258	201 and 202	5,725,568	-
WIOA Youth Activities	17.259	301 and 302	6,276,403	4,620,123
WIOA Dislocated Worker Formula Grants	17.278	501, 502, 540 and 541	5,272,038	-
Subtotal - WIOA Cluster			17,274,009	4,620,123
TOTAL U.S. DEPARTMENT OF LABOR			17,999,540	4,620,123

[1] N/A – Not Applicable

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	ASSISTANCE LISTING NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Direct Programs</i>				
Airport Improvement Program	20.106	N/A	195,000	-
		ATPSB1N1-5956(268), ATPSB1N1-5956(269), BRLSZ-5956(192), BRLS-5956(230), BRLO-5956(225), BRLO-5956(226), BRLO-5956(227), BRLO-5956(228), BRLO-5956(229), BRLS-5956(231), BPMLP-5956(224), BRLO-5956(239), BRLS-5956(238), BRLS-5956(252), CML-5956(241), HSIPL-5956(263), HSIPL-5956(236), HSIPL-5956(253), HSIPL-5956(260), HSIPL-5956(264), HSIPL-5956(272), HSIPL-5956(274), STPLN-5956(235), STPLN-5956(262), STPLN-5956(234), STPL-5956(195)		
Highway Planning and Construction	20.205		30,774,392	-
Subtotal - Highway Planning and Construction Cluster			30,774,392	-
<i>Passed through California Office of Traffic Safety</i>				
State and Community Highway Safety	20.600	DI20013, DI21001, OP20015 and OP21004	1,278,062	-
National Priority Safety Program	20.616	DI20014 and DI21003	453,180	-
Subtotal - Highway Safety Cluster			1,731,242	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			32,700,634	-
U.S. DEPARTMENT OF THE TREASURY				
<i>Direct Programs</i>				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	21VITA0125	121,661	-
COVID-19 Emergency Rental Relief Assistance Fund	21.023	N/A	57,267,219	57,267,219
COVID-19 Coronavirus Relief Fund (CARES Act)	21.019	N/A	259,661,214	-
<i>Passed through California Department of Finance</i>				
COVID-19 Coronavirus Relief Fund (CARES Act)	21.019	N/A	56,203,389	-
Subtotal - COVID-19 Coronavirus Relief Fund (CARES Act)			315,864,603	-
TOTAL U.S. DEPARTMENT OF THE TREASURY			373,253,483	57,267,219
U.S. DEPARTMENT OF ENERGY				
<i>Passed through California Department of Community Services and Development</i>				
Weatherization Assistance for Low-Income Persons Program	81.042	20C-6013	27,363	-
TOTAL U.S. DEPARTMENT OF ENERGY			27,363	-
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through California Department of Rehabilitation</i>				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	30860	380,856	-
TOTAL U.S. DEPARTMENT OF EDUCATION			380,856	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through California Department of Aging</i>				
Special Programs for the Aging - Title VII, Ch 3-Prgrm for Prevention of Elder Abuse, Neglect and Expl.	93.041	AP-2021-21	28,433	-
Special Programs for the Aging - Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Ind.	93.042	AP-2021-21	75,563	75,563
Special Programs for the Aging - Title III, Part D-Disease Prevention and Health Promotion Services	93.043	AP-2021-21	68,265	-
Special Programs for the Aging - Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	AP-1920-21 and AP-2021-21	5,166,895	1,540,238
Special Programs for the Aging - Title III, Part C-Nutrition Services	93.045	2001CAHDC2-00	8,252,080	7,913,352
Nutrition Service Incentive Program (NSIP)	93.053	AP-2021-21	458,786	458,786
Subtotal - Aging Cluster			13,877,761	9,912,376
National Family Caregiver Support, Title III, Part E	93.052	AP-1920-21 and AP-2021-21	1,752,237	490,989
<i>Passed through California Department of Public Health - Emergency Preparedness Office</i>				
Public Health Emergency Preparedness	93.069	17-10183	1,912,643	-
<i>Passed through California Department of Aging</i>				
Medicare Enrollment Assistance Program	93.071	MI-1819-21 and MI-2021-21	106,491	38,151
<i>Passed through California Department of Social Services</i>				
Guardianship Assistance	93.090	N/A	4,842,549	-
<i>Passed through California Department of Health Services</i>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2033BASE00	200,419	-
<i>Passed through California Center for Disease Control</i>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	1NU17CE924999	2,010,032	-
<i>Passed through California Department of Mental Health</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2X06SM016005-12	313,579	-

[1] N/A – Not Applicable

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	ASSISTANCE LISTING NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>Passed through California Department of Public Health</i>				
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	20-10539	106,881	-
<i>Passed through California Family Health Council</i>				
Family Planning - Services	93.217	754-5320-71209	641,778	-
<i>Passed through Human Resources and Services Administration</i>				
COVID-19 Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care)	93.224	H8CCS34218, H8DCS35714, H8ECS37962 and H8OCS28990	3,902,675	-
Subtotal - Health Centers Cluster			3,902,675	-
<i>Passed through California Department of Public Health</i>				
Immunization Cooperative Agreements	93.268	13-20305 and 17-10340	890,012	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	19ELC33 and 19ELC91	10,213,544	-
<i>Passed through Heluna Health</i>				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6NU50CK0000539-01-08	415,955	-
Subtotal - ELC			10,629,499	-
<i>Passed through California Department of Aging</i>				
State Health Insurance Assistance Program	93.324	HI-2021-21	126,525	126,525
<i>Passed through California Department of Public Health - Emergency Preparedness Office</i>				
COVID-19 Phep Covid	93.354	17-10183	493,091	-
<i>Passed through California Department of Health Services</i>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	202033 and 19-10166	892,535	-
<i>Passed through California Department of Social Services</i>				
Promoting Safe and Stable Families	93.556	N/A	1,274,610	-
Temporary Assistance for Needy Families (TANF)	93.558	N/A	111,807,773	-
Subtotal - TANF Cluster			111,807,773	-
<i>Passed through California Department of Child Support Services</i>				
Child Support Enforcement	93.563	N/A	26,609,069	26,149,674
<i>Passed through California Department of Social Services</i>				
Refugee and Entrant Assistance - State Administered Programs	93.566	N/A	23,614	-
<i>Passed through California Department of Community Services and Development</i>				
Low-Income Home Energy Assistance Program	93.568	20B-2027 EHA-16	981,424	-
Low-Income Home Energy Assistance Program	93.568	20B-2027 WX	1,338,068	-
Low-Income Home Energy Assistance Program	93.568	21B-5027 EHA-16	1,125,484	-
Low-Income Home Energy Assistance Program	93.568	21B-5027 WX	847,355	-
Low-Income Home Energy Assistance Program	93.568	20U-2576 EHA-16	442,748	-
Low-Income Home Energy Assistance Program	93.568	20U-2576 WX	229,481	-
Subtotal - Low-Income Home Energy Assistance Program			4,964,560	-
<i>Passed through California Department of Community Services and Development</i>				
Community Services Block Grant (CSGB)	93.569	20F-3032	2,222,729	-
Community Services Block Grant (CSGB)	93.569	21F-4032	724,088	-
Community Services Block Grant (CSGB)	93.569	20F-3671	1,877,220	-
Subtotal - CSBG			4,824,037	-
<i>Direct</i>				
Adoption and Legal Guardianship Incentive Payments	93.603	N/A	103,741	-
<i>Passed through California Department of Aging</i>				
Financial Alignment Grant	93.626	FA-2021-21	9,230	6,014
<i>Passed through California Department of Social Services</i>				
Child Welfare Services - State Grants	93.645	N/A	2,325,742	-
Foster Care - Title IV-E	93.658	N/A	48,707,836	-
Adoption Assistance	93.659	N/A	47,298,012	-
Social Services Block Grant	93.667	N/A	8,205,455	-
Chafee Foster Care Independence Program	93.674	N/A	553,499	-

[1] N/A – Not Applicable

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	ASSISTANCE LISTING NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>Passed through California Department of Aging</i> Medical Assistance Program	93.778	MS-1920-24 and MS-2021-24	654,979	-
<i>Passed through California Department of Health Care Services</i> Medical Assistance Program	93.778	CA-AB1111	7,569,567	15,926
<i>Passed through California Department of Social Services</i> Medical Assistance Program	93.778	N/A	160,036,170	-
Subtotal Medicaid Cluster			<u>168,260,716</u>	<u>15,926</u>
<i>Passed through California Department of Health Care Services</i> State Targeted Response to the Opioid Crisis Grant	93.788	18-95708	2,000,000	1,603,432
<i>Passed through California Office of Emergency Services & Board of State and Community Corrections</i> National Bioterrorism Hospital Preparedness Program	93.889	17-10183	821,926	-
<i>Passed through San Bernardino County Department of Public Health</i> HIV Emergency Relief Project Grants	93.914	17-80	676,791	-
<i>Passed through California Department of Public Health</i> HIV Care Formula Grants	93.917	15-11069, 16-10854 and 19-10440	243,336	-
HIV Prevention Activities - Health Department Based	93.940	18-10882 and PS18-10765	1,461,318	-
<i>Passed through California Department of Mental Health</i> Block Grants for Community Mental Health Services	93.958	3B09SM010005-13 and CA20MAT213	4,357,183	48,560
<i>Passed through California Department of Alcohol and Drug</i> Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94150 and CA20MAT119	9,274,694	4,988,563
<i>Passed through California Department of Public Health</i> Maternal and Child Health Services Block Grant to the States	93.994	202033	428,690	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>487,102,800</u>	<u>43,455,773</u>
NATIONAL SENIOR SERVICE CORPORATION				
<i>Passed through Corporation for National and Community Service</i> Retired Senior Volunteer Program	94.002	19SRPCA003	61,863	-
TOTAL NATIONAL SENIOR SERVICE CORPORATION			<u>61,863</u>	-
OFFICE OF NATIONAL DRUG CONTROL POLICY				
<i>Direct Program</i> High Intensity Drug Trafficking Areas Program	95.001	LA HIDTA	727,946	-
TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY			<u>727,946</u>	-
SOCIAL SECURITY ADMINISTRATION				
<i>Direct Program</i> Social Security Administration	96.000	N/A	86,500	-
TOTAL SOCIAL SECURITY ADMINISTRATION			<u>86,500</u>	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Direct Program</i> Homeland Security SLOTS 2021	97.000	N/A	52,553	-
<i>Passed through Riverside County Department of Public Social Services</i> Emergency Food and Shelter National Board Program	97.024	Phase 36 & 37 LRO 082000-075	438,095	-
<i>Passed through California Office of Emergency Services (CalOES)</i> Emergency Management Performance Grants	97.042	065-00000	752,752	210,979
<i>Direct Program</i> Homeland Security Grant Program	97.067	N/A	18,108	-
<i>Passed through California Office of Emergency Services (CalOES)</i> Homeland Security Grant Program	97.067	065-00000, 065-62000 and 073-91015	2,837,588	1,196,042
Subtotal - Homeland Security Grant Program			<u>2,855,696</u>	<u>1,196,042</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>4,099,096</u>	<u>1,407,021</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS, EXCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			<u>1,017,097,101</u>	<u>131,816,097</u>
FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through Riverside County Housing, Homelessness Prevention and Workforce Solutions</i> Community Development Block Grants/Entitlement Grants-3rd Party Loans	14.218	301-1000087	27,201,214	-
HOME Investment Partnership Program-3rd Party Loans	14.239	301-1000087	52,446,689	-
TOTAL FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			<u>79,647,903</u>	-
TOTAL EXPENDITURES OF FEDERAL AWARDS, INCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			<u>\$ 1,096,745,004</u>	<u>\$ 131,816,097</u>

[1] N/A – Not Applicable

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal award programs of the County of Riverside, California (the County), except for the Federal awards granted to the Housing Authority of the County of Riverside, which is separately audited and reported on in accordance with the U.S. Office of Management and Budget (OMB) Uniform Guidance. Federal awards received directly from Federal agencies, as well as Federal awards passed through nonfederal agencies, primarily the State of California, except as noted above, are included on the schedule. The County's reporting entity is defined in Note 1 to the County's basic financial statements.

B. Basis of Accounting

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

C. Relationship to Basic Financial Statements

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

D. Relationship to Federal Financial Reports

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

E. Indirect Cost Rate

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

F. Loans Outstanding

The following programs had federally-funded loans outstanding at June 30, 2021 and 2020:

Assistance Listing No.	Program Title	Amount Outstanding				June 30, 2021
		July 1, 2020	New Loans	Loan Payments	Forgiven	
14.218	Community Development Block Grant/Entitlement Grants	\$ 27,845,587	\$ -	\$ (644,373)	\$ -	\$ 27,201,214
14.239	HOME Investment Partnerships Program	53,340,225	271,478	(893,536)	-	52,718,167

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

I. SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	No

Identification of major programs:

Assistance Listing No.	Name of Federal Program or Cluster
17.258/17.259/17.278	Workforce Innovation and Opportunity Act (WIOA) Cluster
21.019	COVID-19 Coronavirus Relief Fund (CARES Act)
21.023	COVID-19 Emergency Rental Assistance
93.090	Guardianship Assistance
93.224	COVID-19 Health Centers Cluster
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.558	Temporary Assistance for Needy Families (TANF)
93.568	Low-Income Home Energy Assistance Program
93.569	Community Services Block Grant (CSGB)
93.658	Foster Care
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.959	Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,290,235
Auditee qualified as low-risk auditee?	Yes

II. FINANCIAL STATEMENT FINDINGS

None noted.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

**COUNTY OF RIVERSIDE, CALIFORNIA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

I. FINANCIAL STATEMENT FINDINGS

None noted.

II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

**COUNTY OF RIVERSIDE, CALIFORNIA
SUPPLEMENTAL SCHEDULE OF
CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES) GRANTS
FOR THE YEAR ENDED JUNE 30, 2021**

Grant No./Pass-Through Grantor No.	Pass-Through Entity Grantor	Description		
/065-00000	CAL-OES	Human Trafficking Advocacy Program		
Personnel Services		\$ 94,633	Federal Portion	\$ 77,783
Operating Expenses		4,912	Match	21,762
Equipment		-		
		<u>\$ 99,545</u>		<u>\$ 99,545</u>
VW20-39-0330/065-00000	CAL-OES	Human Trafficking Advocacy Program		
Personnel Services		\$ 78,224	Federal Portion	\$ 68,170
Operating Expenses		6,988	Match	17,042
Equipment		-		
		<u>\$ 85,212</u>		<u>\$ 85,212</u>
HA19-02-0330/065-00000	CAL-OES	Victim Witness Assistance Program		
Personnel Services		\$ 2,157,778	Federal Portion	\$ 1,902,633
Operating Expenses		260,506	Match	515,651
Equipment		-		
		<u>\$ 2,418,284</u>		<u>\$ 2,418,284</u>
XC20-03-0330/065-00000	CAL-OES	Victim Witness Assistance Program		
Personnel Services		\$ 702,488	Federal Portion	\$ 443,788
Operating Expenses		117,019	Match	375,719
Equipment		-		
		<u>\$ 819,507</u>		<u>\$ 819,507</u>
RFTF-JLEO-20-0092/065-00000	CAL-OES	County Victim Services Program		
Personnel Services		\$ 280,304	Federal Portion	\$ 358,827
Operating Expenses		162,281	Match	96,895
Equipment		13,137		
		<u>\$ 455,722</u>		<u>\$ 455,722</u>
RFTF-JLEO-21-0092/065-00000	CAL-OES	County Victim Services Program		
Personnel Services		\$ 314,021	Federal Portion	\$ 398,513
Operating Expenses		59,381	Match	45,311
Equipment		70,422		
		<u>\$ 443,824</u>		<u>\$ 443,824</u>
2019-136/065-00000	CAL-OES	Emergency Management Performance Grant		
Personnel Services		\$ 4,932	Federal Portion	\$ 128,602
Operating Expenses		252,272	Match	128,602
Equipment		-		
		<u>\$ 257,204</u>		<u>\$ 257,204</u>
2020-0019/065-00000	CAL-OES	Emergency Management Performance Grant		
Personnel Services		\$ 11,034	Federal Portion	\$ 5,676
Operating Expenses		318	Match	5,676
Equipment		-		
		<u>\$ 11,352</u>		<u>\$ 11,352</u>
2020-0095/065-00000	CAL-OES	Emergency Management Performance Grant		
Personnel Services		\$ 196,085	Federal Portion	\$ 109,057
Operating Expenses		22,029	Match	109,057
Equipment		-		
		<u>\$ 218,114</u>		<u>\$ 218,114</u>

**COUNTY OF RIVERSIDE, CALIFORNIA
SUPPLEMENTAL SCHEDULE OF
CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES) GRANTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021**

Grant No./Pass-Through Grantor No.	Pass-Through Entity Grantor	Description	
97.067/073-91015	CAL-OES	Homeland Security Operations Stonegarden	
Personnel Services		\$ 59,775	Federal Portion
Operating Expenses		-	Match
Equipment		-	
		<u>\$ 59,775</u>	<u>\$ 59,775</u>
97.067/065-62000	CAL-OES	State Homeland Security Grant Program (SHSGP)	
Personnel Services		\$ -	Federal Portion
Operating Expenses		-	Match
Equipment		210,548	
		<u>\$ 210,548</u>	<u>\$ 210,548</u>
97.067/065-62000	CAL-OES	State Homeland Security Grant Program (SHSGP)	
Personnel Services		\$ -	Federal Portion
Operating Expenses		-	Match
Equipment		549,937	
		<u>\$ 549,937</u>	<u>\$ 549,937</u>
2017-0083/065-00000	CAL-OES	State Homeland Security Program (SHSP)	
Personnel Services		\$ -	Federal Portion
Operating Expenses		75	Match
Equipment		7,082	
		<u>\$ 7,157</u>	<u>\$ 7,157</u>
2018-0054/065-00000	CAL-OES	State Homeland Security Program (SHSP)	
Personnel Services		\$ 91,922	Federal Portion
Operating Expenses		1,384,689	Match
Equipment		16,804	
		<u>\$ 1,493,415</u>	<u>\$ 1,493,415</u>
2019-0035/065-00000	CAL-OES	State Homeland Security Program (SHSP)	
Personnel Services		\$ 323,323	Federal Portion
Operating Expenses		397,722	Match
Equipment		-	
		<u>\$ 721,045</u>	<u>\$ 721,045</u>
2020-0095/065-00000	CAL-OES	State Homeland Security Program (SHSP)	
Personnel Services		\$ -	Federal Portion
Operating Expenses		75	Match
Equipment		-	
		<u>\$ 75</u>	<u>\$ 75</u>
2018-0054/065-00000	CAL-OES	State Homeland Security Program (UASI)	
Personnel Services		\$ -	Federal Portion
Operating Expenses		73,933	Match
Equipment		-	
		<u>\$ 73,933</u>	<u>\$ 73,933</u>
97.067/065-62000	CAL-OES	State Homeland Security Program (UASI)	
Personnel Services		\$ -	Federal Portion
Operating Expenses		-	Match
Equipment		349,298	
		<u>\$ 349,298</u>	<u>\$ 349,298</u>
16.738/	CAL-OES	Edward Byrne Memorial Justice Assistance Grant Program	
Personnel Services		\$ 40,770	Federal Portion
Operating Expenses		-	Match
Equipment		-	
		<u>\$ 40,770</u>	<u>\$ 40,770</u>

**COUNTY OF RIVERSIDE, CALIFORNIA
SUPPLEMENTAL PROGRAMS SCHEDULE FOR OFFICE ON AGING
STATE DEPARTMENT OF AGING GRANTS
FOR THE YEAR ENDED JUNE 30, 2021**

County Program Title	Assistance Listing No.	PASS-THROUGH ENTITY IDENTIFYING NO.	Federal		State		County Funded
			Expenditures	Pass-Through to Subrecipients	Expenditures	Pass-Through to Subrecipients	
U.S. DEPARTMENT OF AGRICULTURE							
<i>Passed through California Department of Aging</i> Supplemental Nutrition Assistance Program-Education (SNAP-Ed)	10.561	SP-2021-21	\$ 140,818	\$ -	\$ -	\$ -	\$ -
TOTAL U.S. DEPARTMENT OF AGRICULTURE			140,818	-	-	-	-
U.S. DEPARTMENT OF LABOR							
<i>Passed through California Department of Aging</i> Senior Community Service Employment Program (SCSEP)	17.235	TV-2021-21	725,531	-	-	-	85,589
TOTAL U.S. DEPARTMENT OF LABOR			725,531	-	-	-	85,589
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
<i>Passed through California Department of Aging</i> Special Programs for the Aging - Title VII, Ch 3-Prgm for Prevention of Elder Abuse, Neglect and Exploitation	93.041	AP-2021-21	28,433	-	-	-	-
Special Programs for the Aging - Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2021-21	75,563	75,563	-	-	-
Special Programs for the Aging - Title III, Part D-Disease Prevention and Health Promotion Services	93.043	AP-2021-21	68,265	-	-	-	-
Special Programs for the Aging - Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	AP-2021-21	5,166,895	1,147,212	393,026	393,026	239,882
Special Programs for the Aging - Title III, Part C-Nutrition Services	93.045	AP-2021-21	8,252,080	5,771,908	2,170,152	2,170,152	369,058
Nutrition Service Incentive Program (NSIP)	93.053	AP-2021-21	458,786	458,786	-	-	-
Subtotal - California Department of Aging Programs			14,050,022	7,453,469	2,563,178	2,563,178	608,940
National Family Caregiver Support, Title III, Part E	93.052	AP-2021-21	1,752,237	490,989	-	-	-
Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-2021-21	106,491	38,151	-	-	-
State Health Insurance Assistance Program	93.324	HI-2021-21	126,525	112,239	266,542	245,204	-
Financial Alignment Grant	93.626	FA-2021-21	9,230	6,014	-	-	-
Medical Assistance Program	93.778	MS-2021-24	668,074	-	654,949	-	16,755
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			16,712,579	8,100,862	3,484,669	2,808,382	625,695
TOTAL CALIFORNIA STATE DEPARTMENT OF AGING (PASS-THROUGH AND DIRECT GRANTS)			17,578,928	8,100,862	3,484,669	2,808,382	711,284
U.S. DEPARTMENT OF AGRICULTURE							
<i>Passed through California Department of Food and Agriculture</i> Senior Farmers Market Nutrition Program	10.576	N/A	10,500	-	-	-	-
TOTAL DEPARTMENT OF AGRICULTURE			10,500	-	-	-	-
NATIONAL SENIOR SERVICE CORPORATION							
<i>Passed through Corporation for National and Community Service</i> Retired and Senior Volunteer Program	94.002	19SRPCA003	61,863	-	-	-	6,083
TOTAL NATIONAL SENIOR SERVICE CORPORATION			61,863	-	-	-	6,083
TOTAL			\$ 17,651,291	\$ 8,100,862	\$ 3,484,669	\$ 2,808,382	\$ 717,367