

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal and Nonfederal
Awards for the Year Ended June 30, 2001
and Reports in Compliance with Office of Management
and Budget Circular A-133

Year ended June 30, 2001

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal and Nonfederal
Awards for the Year Ended June 30, 2001
and Reports in Compliance with Office of Management
and Budget Circular A-133

Table of Contents

	Page
Independent Auditors' Report Supplementary Information	1
Schedule of Expenditures of Federal and Nonfederal Awards	2
Schedule of Expenditures of Federal Awards by CFDA Number	8
Schedule of Expenditures of the Office of Criminal Justice and Planning Awards	13
Note to Schedule of Expenditures of Federal and Nonfederal Awards	14
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	15
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	17
Schedule of OMB Circular A-133 Audit Findings and Questioned Costs	19
Management's Response and Corrective Action Plan (Unaudited)	
Summary Schedule of Prior Audit Findings (Unaudited)	

Independent Auditors' Report on Supplementary Information

The Board of Supervisors
County of San Diego, California:

We have audited the financial statements of the County of San Diego, California (the County) as of and for the year ended June 30, 2001, and have issued our report thereon, dated December 28, 2001. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements of the County of San Diego, California, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards by CFDA Number is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and is not a required part of the financial statements. The Schedule of Expenditures of Federal and Nonfederal Awards and the Schedule of Expenditures of the Office of Criminal Justice and Planning Awards are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

KPMG LLP

December 28, 2001

COUNTY OF SAN DIEGO, CALIFORNIA
 Schedule of Expenditures of Federal and Nonfederal Awards
 Year ended June 30, 2001

Grantor/Pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Clusters:						
Research and Development Cluster:						
Department of Health and Human Services:						
Hansen's Disease Program '00	93.846	CSHHD0006-06	01/01/00-12/31/00	\$ 79,598	—	79,598
Hansen's Disease Program '01	93.846	CSHHD0006-06	01/01/00-12/31/00	62,184	—	62,184
Total Research and Development Cluster				141,782	—	141,782
Child Nutrition Cluster:						
Department of Agriculture:						
Passed through State of California, California Department of Education:						
National School Breakfast Nutrition	10.553	37-34371-9003328-01	07/01/00-06/30/01	394,779	39,626	434,405
National School Lunch Program (Program A)	10.555	37-34371-9003328-01	07/01/99-06/30/00	604,028	39,531	643,559
Total Child Nutrition Cluster				998,807	79,157	1,077,964
Food Stamp Cluster:						
Department of Agriculture:						
Passed through State of California, Department of Social Services:						
CALWIN-WCDS Replacement	10.561	3764901	02/01/00-05/30/08	4,499,938	83,318	4,583,256
F.S. Employment and Training Program	10.561	53-3198-2-64	07/01/00-06/30/01	392,508	448	392,956
Non Assistance Food Stamps Administration	10.561	Subvention	07/01/00-06/30/01	7,285,880	14,663,116	21,948,996
Total Food Stamp Cluster				12,178,326	14,746,882	26,925,208
Section 8 Tenant-Based Cluster:						
Department of Housing and Urban Development:						
Section 8 Voucher Program – Project 0026-0065	14.871	SF-518-CA108V0-0026-0065	07/17/85-10/31/01	32,975,129	—	32,975,129
Section 8 Certificate Program	14.871	SF-518-CA108CE-0015-0074	04/28/77-11/30/01	11,893,753	—	11,893,753
Total Section 8 Tenant-Based Cluster				44,868,882	—	44,868,882
Section 8 Project-Based Cluster:						
Department of Housing and Urban Development:						
Section 8 Mod. Rehab. Program – (Project #3)	14.856	SF-518-CA108MR0003	03/01/90-01/12/02	91,607	—	91,607
Section 8 Mod. Rehab. Program – (Project #4)	14.856	SF-518-CA108MR0004	03/01/90-02/14/04	1,008,905	—	1,008,905
Total Section 8 Project-Based Cluster				1,100,512	—	1,100,512
Community Development Block Grant (CDBG) Cluster:						
Department of Housing and Urban Development:						
Community Development Block Grant (CDBG-COF)	14.218	B75 through B98-UC-06-0501	07/01/75-completion	1,030,322	—	1,030,322
Community Development Block Grant (CDBG-GF)	14.218	B75 through B98-UC-06-0501	07/01/75-completion	994,067	—	994,067
Community Development Block Grant (CDBG-HCD/SRF)	14.218	B75 through B98-UC-06-0501	07/01/75-completion	3,022,067	—	3,022,067
Community Development Block Grant (CDBG-RDF)	14.218	B75 through B98-UC-06-0501	07/01/75-completion	602,334	—	602,334
Community Development Block Grant (CDBG-ISF-MM)	14.218	B75 through B98-UC-06-0501	07/01/75-completion	171,469	—	171,469
Community Development Block Grant (CDBG-CO-LIB)	14.218	B75 through B98-UC-06-0501	07/01/75-completion	372,688	—	372,688
Community Development Block Grant (CDBG-Purch)	14.218	B75 through B98-UC-06-0501	07/01/75-completion	2,757	—	2,757
Total CDBG Cluster				6,195,704	—	6,195,704

COUNTY OF SAN DIEGO, CALIFORNIA
 Schedule of Expenditures of Federal and Nonfederal Awards
 Year ended June 30, 2001

Grantor/Pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Aging Cluster:						
Department of Health and Human Services:						
Passed through State of California, Department of Aging:						
Title III-B Social Services	93.044	FF-9900-23	07/01/99-06/30/00	\$ 11,308	20,932	32,240
Title III-B Social Services	93.044	FF-0001-23	07/01/99-06/30/01	2,111,751	598,884	2,710,635
Title III-C Nutrition Program	93.045	FF-9900-23	07/01/99-06/30/00	94,103	1,679	95,782
Title III-C Nutrition Program	93.045	FF-0001-23		3,385,815	768,623	4,154,438
Total Aging Cluster				5,602,977	1,390,118	6,993,095
Child Care Cluster:						
Department of Health and Human Services:						
Passed through State of California, Department of Education						
Local Childcare Planning Council	93.575	GLPC-9036	07/01/99-06/30/00	—	121,443	121,443
Child Care and Development Block Grant (CALWORKS 2 FED)	93.596	F2AP-0049	07/01/99-06/30/01	6,968,993	—	6,968,993
Child Care and Development Block Grant	93.596	FAAP-0053	07/01/99-06/30/01	2,836,158	—	2,836,158
Child Care and Development Block Grant (CALWORKS 3 FED)	93.575	F3TO-0057	07/01/99-06/30/01	3,856,191	—	3,856,191
Total Child Care Cluster				13,661,342	121,443	13,782,785
Highway Planning and Construction Cluster:						
Department of Transportation:						
Cole Grande Rd. 5C0000	20.205	STPL-5957(046)	07/20/00-completion	727,839	115,084	842,923
Barrier Rails - Old Hwy 80 1C1009	20.205	STPLX-5957(50)	08/29/00-completion	8,490	8,978	17,468
Mission Rd. HR76 Heller Bend N. 5C1001	20.205	STPL-5957(047)	09/01/00-completion	463,198	88,473	551,671
Black. Canyon Rd. 2C4002	20.205	BRL 5957(019)	10/14/99-completion	37,943	18,514	56,457
Bridge Barrier Rail 4C1011	20.205	STPLX-5957(047)	03/21/00-completion	16,597	16,151	32,748
Gird Rd. Bridges 2C8005	20.205	BRL-5957(034)	04/10/97-completion	106,839	62,187	169,026
Riverside Bridge Over Sweetwater	20.205	BRLRT5957(040)	03/16/00-completion	43,256	27,083	70,339
Valley Center Rd. Bridges 2C5001	20.205	BRL-5957(020)	12/13/94-completion	144,695	65,492	210,187
Viejas Bridge Over Sweetwater	20.205	BRLS5957(039)	04/20/00-completion	123,336	53,376	176,712
W. Lilac Rd. Bridges 2C4028	20.205	BRL-5957(018)	12/13/94-completion	1,660,834	530,391	2,191,225
Total Highway Planning and Construction Cluster				3,333,027	985,729	4,318,756
Medicaid Cluster:						
Department of Health and Human Services:						
Direct:						
Medi-Cal Program	93.778	N/A	07/01/00-06/30/01	26,037,610	26,037,610	52,075,220
Passed through State of California, Department of Alcohol and Drug Services:						
Title XIX Federal Financial Participation of Medi-Cal Program	93.778	98-1500	07/01/99-06/30/00	2,100,000	67,461	2,167,461
Title XIX Federal Financial Participation of Medi-Cal Program	93.778	98-1500	07/01/99-06/30/01	—	1,228,182	1,228,182
Total Medicaid Cluster				28,137,610	27,333,253	55,470,863
HIV Cluster:						
Department of Health and Human Services:						
Title I Formula Grant '91/01	93.915	BRH89001-09-0	02/01/91-02/29/00	7,841,774	—	7,841,774
Total of Program Clusters				124,060,743	44,656,582	168,717,325

COUNTY OF SAN DIEGO, CALIFORNIA
 Schedule of Expenditures of Federal and Nonfederal Awards
 Year ended June 30, 2001

Grantor/Pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Other Programs:						
Department of Agriculture:						
Passed through State of California, Department of Aging – Food Distribution (C-1 & C-2)	10.570	FF-9899-23	07/01/99-06/30/00	\$ 778,086	—	778,086
Direct:						
Volcan Mountain Restoration	10.914	1160-8-J185	09/01/98-09/30/08	1,729	—	1,729
TJ River Project	10.914	72-9104-8-73	09/01/98-09/30/08	—	2,003	2,003
Total Department of Agriculture				779,815	2,003	781,818
Department of Housing and Urban Development:						
Direct:						
Lead Base Paint Hazard Control Program.	14.900	CALHB0129-99	01/01/00-12/31/02	59,492	—	59,492
Emergency Shelter Grant	14.231	S-98-UC-06-0501	07/14/98-completion	85,432	—	85,432
Emergency Shelter Grant	14.231	S-99-UC-06-0538	09/01/99-completion	102,790	—	102,790
Supportive Housing Program	14.235	CA16B910006-910007	07/00-06/02	418,363	—	418,363
Supportive Housing Program	14.235	CA16B97-1011 - Various	07/98-07/02	235,142	—	235,142
Supportive Housing Program	14.235	CA16B810001-Variou	07/99-06/02	1,244,256	—	1,244,256
Supportive Housing Program (Disabilities) 1996	14.235	CA16B960402	11/97-12/01	365,136	—	365,136
Supportive Housing Program (Focus on Families) 1996	14.235	CA16B960401	12/97-12/01	358,222	—	358,222
Supportive Housing Program	14.235	CA16B010011; CA16B010012	04/01/01-03/30/01	65,536	—	65,536
Shelter Plus Care Grant	14.238	CA16C93-1209	08/18/94-10/31/05	56,461	—	56,461
Shelter Plus Care Grant 11/00 - 10/05	14.238	CA16C910002	11/01/00-10/31/05	52,104	—	52,104
Home Investment Partnership Act	14.239	M92-M98-DC-060534	07/01/92-completion	4,322,776	—	4,322,776
Housing Opportunities for Persons with AIDS (City)	14.241	CA16H96F077	6/28/98-completion	3,296,217	—	3,296,217
Housing Opportunities for Persons with AIDS (County)	14.241	CA16H97-0049	12/06/98-completion	132,395	—	132,395
Comprehensive Improvement Act (CIAP)	14.852	CA16P-108-902-98	09/27/98-12/23/00	1,293	—	1,293
Comprehensive Improvement Act (CIAP)	14.852	CA16P-108-903-99	08/25/99-09/30/02	24,070	—	24,070
Comprehensive Improvement Act (CIAP)	14.852	CA16P-108-901-97	12/23/97-12/23/00	110,833	—	110,833
Performance Funding System Operations Subsidy	14.000	CA108-D01-005/CA108-001-01J	07/01/99 - 06/30/01	338,190	—	338,190
Public Housing Development (Dorothy St.)	14.000	CA-16P108004	07/01/99 - 06/30/01	17,238	—	17,238
Public Housing Development (L Street)	14.000	CA-16P108005	07/01/99 - 06/30/01	166,608	—	166,608
Total Department of Housing and Urban Development				11,452,554	—	11,452,554
Department of Justice:						
Passed through State of California, Office of Criminal Justice Planning:						
Juvenile Accountability Incentive Block Grant 00-01	16.523	IP99010370	04/01/99-06/30/00	1,165,692	129,521	1,295,213
Title V Delinquency Prevention	16.541	JC97010370	04/01/98- 03/31/01	966,409	196,825	1,163,234
Elder Abuse Advocacy Outreach Program	16.575	EA98010370	06/01/99-05/31/02	140,862	35,220	176,082
Victim Witness Assistance Project	16.575	VW970180370	07/01/99-06/30/01	721,910	441,448	1,163,358
Drug Endangered Children	16.579	DG97010370	11/01/97- 10/31/00	225,000	—	225,000
San Diego County Regional Drug Enforcement (JUDGE)	16.579	DC00130370	07/01/00-06/30/01	1,537,998	—	1,537,998
Passed through State of California, Board of Corrections:						
Domestic Violence Stalking	16.588	VV00030370	03/01/00-02/28/02	42,678	14,226	56,904
Domestic Violence Stalking	16.588	VV99020370	03/01/00-02/28/01	138,298	46,098	184,396
Domestic Violence Stalking	16.588	VV97010370	03/01/98-02/28/01	34,492	12,313	46,805

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal and Nonfederal Awards
Year ended June 30, 2001

Grantor/Pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Passed through State of California, Drug Enforcement Agency: Marijuana Eradication Program	16.579	99-23	10/01/99-12/31/99	\$ 50,000	—	50,000
Passed through City of San Diego: HIDTA Grant (Sheriff) '01	16.000	I1PSCP575	01/01/01-12/31/01	550,207	—	550,207
HIDTA Grant (Sheriff) '00	16.000	I0PSCP575	01/01/00-12/31/00	444,666	—	444,666
HIDTA Grant (D.A./SDPD) '01	16.000	I9PSCP575	01/01/01-12/31/01	289,230	—	289,230
HIDTA Grant (D.A./SDPD) '00	16.000	I9PSCP575	01/01/00-12/31/00	292,251	—	292,251
Direct:						
Comprehensive Strategy Planning (Title 2 of Juv. Act 1974)	16.541	98-JS-FX-0010	02/01/99-09/30/99	40,000	35,000	75,000
Drug Court	16.585	DCVX0056	12/01/98-11/30/00	151,087	—	151,087
Violence Against Women Act	16.590	97-WE-VX-0013	01/03/97-06/30/00	25,119	—	25,119
Community Sex Offender Management Grant	16.591	N/A	10/01/99-03/31/01	32,382	—	32,382
Local Law Enforcement Block Grant	16.592	00LB-VX-2883	03/08/00-03/07/02	128,989	14,333	143,322
Local Law Enforcement Block Grant	16.592	99-LB-VX-1054	03/08/00-03/07/02	425,491	50,067	475,558
Cops Ahead & Cops Universal	16.710	95-CC-WX-0476	04/01/95-12/31/02	97,550	—	97,550
Cops - School-Based Partnership Grant	16.710	98SBWX0024	04/01/95-01/31/01	19,159	—	19,159
Cops More 2000	16.710	2000CLWX0012	09/10/00-08/31/01	10,838	11,537	22,375
District Attorney Asset Forfeiture	16.000	N/A	07/01/00-06/30/01	20,000	—	20,000
Community Prosecution Program	16.609	2001-PP-CX-0050	01/01/01-06/30/02	19,186	—	19,186
Federal Equitable Sharing	21.000	CA037013G	07/01/99-06/30/00	38,969	—	38,969
Answers Benefiting Children	16.000	PV8010370	06/01/99 - 09/30/01	195,488	48,872	244,360
Gang Resistance Education Training	21.053	ATC010183	01/16/00-01/15/02	10,329	—	10,329
Gang Resistance Education Training	21.053	ATC000059	01/16/00-01/15/01	51,514	—	51,514
Total Department of Justice				7,865,794	1,035,460	8,901,254
Department of Labor:						
Passed through State of California, Department of Aging: Title V Community Services Employment Project	17.235	FF-0001-23	07/01/00-06/30/01	457,531	40,035	497,566
Title V Community Services Employment Project	17.235	FF-9899-23	07/01/99-06/30/00	19,746	—	19,746
Total Department of Labor				477,277	40,035	517,312
Department of Transportation:						
Direct:						
Borrego Valley Airport – (Slurry)	20.106	AIP 3-06-0027-07	09/01/98-completion	294,438	32,715	327,153
Fallbrook Community Airport	20.106	AIP 3-06-0078-015	07/01/99-completion	570	63	633
Gillespie Field (AWOS/Runway Rehab.)	20.106	AIP 3-06-0212-06	09/05/00-completion	13,214	1,468	14,682
Gillespie Field (Master Plan)	20.106	AIP 3-06-0212-05	09/05/00-completion	16,867	1,874	18,741
McClellan-Palomar Airport – Runway	20.106	AIP 3-06-036-11	03/29/99-completion	110,425	12,269	122,694
Ramona Airport Runway - Taxiway Ext.	20.106	AIP 3-06-0192-05 & 06	07/01/99-completion	386,693	42,966	429,659
Total Department of Transportation				822,207	91,355	913,562

COUNTY OF SAN DIEGO, CALIFORNIA
 Schedule of Expenditures of Federal and Nonfederal Awards
 Year ended June 30, 2001

Grantor/Pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Environmental Protection Agency:						
Direct:						
Air Pollution Control Program – EPA	66.001	A-009059-00-0	10/01/99-09/30/01	\$ 657,585	9,938,633	10,596,218
CAA Sect. 103 – Air Quality Alliance Project	66.606	X-999994-01-0/X999994-01-1	10/01/99-10/15/00	47,171	—	47,171
Air 10.3-PM 2.5 Monitoring Network	66.606	X-999921-01-0/X-999994-01-1	04/01/98-03/01/01	194,200	—	194,200
Total Environmental Protection Agency				898,956	9,938,633	10,837,589
Department of Education:						
Passed through State of California, Departments of Alcohol & Drug:						
Public Library Staff Education	45.310	LSTAE-17#40-5271	10/05/0009/30/01	1,490	768	2,258
State and Federal Block Grant-Alcohol & Drug Services	84.186	N/A	07/01/00-06/30/01	60,249	—	60,249
State and Federal Block Grant-Alcohol & Drug Services	84.186	N/A	07/01/99-06/30/00	342,334	—	342,334
Statewide Access News-For the Blind-Yr.2	45.310	LSTA N-1#40-4982	02/26/00-09/30/00	—	20,989	20,989
Total Department of Education				404,073	21,757	425,830
Department of Health and Human Services:						
Passed through State of California, Department of Aging:						
Title VII-B Elder Abuse Prevention	93.041	FF-0001-23	07/01/00-06/30/01	56,650	8,414	65,064
Title VII-A Ombudsman	93.042	FF-0001-23	07/01/00-06/30/01	63,889	1,534	65,423
Title III-F Preventive Health	93.043	FF-0001-23	07/01/00-06/30/01	145,830	95,218	241,048
Multi-purpose Senior Service Program	93.779	MS-0001-07	07/01/00-06/30/01	1,634,973	—	1,634,973
Health Insurance Counseling Advocacy Program. (HICAP)	93.779	SF-9899-23	07/01/00-06/30/01	27,038	327,417	354,455
Direct:						
AIDS Case Management	93.917	00-90288	07/01/00-06/30/01	99,000	—	99,000
Block Grant – Dual Diagnosis (SAMHSA)	93.958	N/A	07/01/00-06/30/01	1,128,710	—	1,128,710
SAMHSA-Dual Diagnosis Demonstration Project.	93.958/959	N/A	07/01/00-06/30/01	250,000	—	250,000
S.D. County's System Care for Youth (HEARTBEAT)	93.104	HS5-SM52135-01	09/01/00-08/31/01	2,090,184	—	2,090,184
KIDS Oral Healthcare Access	93.110	1H47MC0004-01	08/01/99-05/31/03	57,693	—	57,693
San Diego Kids Healthy Assurance Network	93.110	6H17MC00008-02-2	10/01/97-09/30/02	80,624	—	80,624
San Diego Kids Healthy Assurance Network	93.110	6H17MC00008-02-1	10/01/97-09/30/02	55,457	—	55,457
Tuberculosis Control Program Cooperative '82/00	93.116	U52/CCU900452-11-3	10/01/82-12/31/99	944,192	—	944,192
Project for Assistance in Transition for the Homeless	93.150	N/A	07/01/00-06/30/01	122,377	—	122,377
Lead Poisoning Case Management	93.197	97-11577-aqz	07/01/95-06/30/00	313,588	—	313,588
Health Care Program for Children in Foster Care	93.000	N/A	07/01/00-06/30/01	265,829	142,333	408,162
Special Projects for National Importance	93.928	N/A	07/01/00-06/30/05	23,155	—	23,155
TB Epidemiologic and Operational Research	93.947	U54/CCU919279	09/30/00-09/30/02	10,899	—	10,899
Passed through State of California, Department of Social Services:						
Child Care CALWORKS Stage1	93.558	N/A	07/01/00-06/30/01	40,543,643	1,529,909	42,073,552
TANF CAL Learn	93.558	Subvention	07/01/00-06/30/01	1,277,632	479,049	1,756,681
TANF CALWORKS Administration	93.558	Subvention	07/01/00-06/30/01	14,477,568	17,357,728	31,835,296
TANF Welfare-to-Work (WTW)	93.558	N/A	07/01/00-06/30/01	34,621,399	3,415,108	38,036,507
TANF Probation	93.558	N/A	07/01/00-06/30/01	11,903,145	—	11,903,145
TANF AID PAYMENTS (Cal-Works Assist)	93.558	Subvention	07/01/00-06/30/01	141,730,527	19,002,448	160,732,975
TANF Emergency Assistance (ADMIN)	93.558	Subvention	07/01/00-06/30/01	17,261,719	3,465,980	20,727,699
TANF Emergency Assistance - Foster Care (PLACEMENT COST)	93.558	N/A	07/01/00-06/30/01	2,316,006	895,479	3,211,485

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal and Nonfederal Awards
Year ended June 30, 2001

Grantor/Pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Title IV-D Administrative Claim	93.563	Subvention	07/01/00-06/30/01	\$ 26,895,972	16,247,128	43,143,100
Refugee Cash Assistance	93.566	N/A	07/01/00-06/30/01	42,239	—	42,239
RESS99 SET-ASIDE	93.566	G-97-AA-CA-9110	10/01/99-09/30/02	13,314	—	13,314
RESS99 SET-ASIDE	93.566	G-97-AA-CA-9110	10/01/99-06/30/01	114,028	—	114,028
RESP – Refugee Employment Social Services 99/01	93.566	N/A	10/01/99-06/30/01	728,038	—	728,038
Early Discretionary – 99	93.576	TARL-9908	09/30/99-09/29/01	111,708	—	111,708
Early Discretionary – 00	93.576	TARL-0008	09/30/00-09/29/02	42,688	—	42,688
TA Targeted Assistance	93.584	TAFO 0005	10/01/00-09/30/02	41,736	—	41,736
TA Targeted Assistance	93.584	TAFO99905	10/01/99-09/30/01	764,389	—	764,389
CWS Title IV-B	93.645	Subvention	07/01/00-06/30/01	2,815,947	13,248,779	16,064,726
Foster Home Licensing	93.658	N/A	07/01/00-06/30/01	751,305	1,312,291	2,063,596
Foster Parent Training/Recruitment	93.658	N/A	07/01/00-06/30/01	164,258	251,237	415,495
Options for Recovery	93.658	N/A	07/01/00-06/30/01	175,808	1,244,988	1,420,796
Title IV-E Foster Care (Probation-Placement Costs)	93.658	N/A	07/01/99-06/30/00	1,735,935	10,899,834	12,635,769
Title IV-E Foster Care (CWS)	93.658	Subvention	07/01/00-06/30/01	24,310,874	22,845,833	47,156,707
Title IV-E Foster Care (FPP)	93.658	Subvention	07/01/00-06/30/01	587,808	2,059,325	2,647,133
Title IV-E Foster Care (ADMIN)	93.658	N/A	07/01/00-06/30/01	1,834,615	1,784,858	3,619,473
Title IV-E Foster Care (Assist)	93.658	Subvention	07/01/00-06/30/01	24,435,742	42,198,789	66,634,531
Title IV-E Foster Care (PROBATION ADMIN)	93.658	N/A	07/01/99-06/30/01	6,826,620	—	6,826,620
Adoption Assistance	93.659	Subvention	07/01/99-06/30/01	10,617,871	16,874,286	27,492,157
Adoption Assistance IV-E	93.659	Subvention	07/01/99-06/30/01	2,613,768	4,348,411	6,962,179
Independent Living Skills Program	93.674	Subvention	07/01/99-06/30/01	841,402	502,774	1,344,176
County Services Block Grant	93.000	N/A	07/01/00-06/30/01	194,553	710,316	904,869
Passed through State of California, Department of Health Services:						
Health Incentive Program 314(d) '00/01	93.991	FED 314 (d)	10/01/00-09/30/01	11,278	—	11,278
Health Incentive Program 314(d) '99/00	93.991	FED 314 (d)	10/01/99-09/30/00	3,760	—	3,760
Passed through State of California, Department of Community and Economic Development:						
Community Services Block Grant	93.569	01F-4037	01/01/01-12/31/01	1,482,383	—	1,482,383
Community Services Block Grant	93.569	00F-2137	01/01/00-12/31/00	1,224,402	—	1,224,402
Passed through State of California, Department of Alcohol & Drug Services:						
State and Federal Block Grant – Alcohol & Drug Services	93.959	N/A	07/01/99-06/30/00	539,690	—	539,690
State and Federal Block Grant – Alcohol & Drug Services	93.959	N/A	07/01/99-06/30/00	16,415,813	27,423,408	43,839,221
State and Federal Block Grant – Alcohol & Drug Services	93.959	N/A	07/01/00-06/30/01	8,291,005	1,276,684	9,567,689
Total Department of Health and Human Services				<u>406,130,676</u>	<u>209,949,558</u>	<u>616,080,234</u>
Federal Emergency Management Agency:						
Passed through State of California, Office of Emergency Services – Emergency Management – Civil Defense:	83.505	EMF-6-0045 82-15	07/01/82-completion	320,635	—	320,635
Corporation for National and Community Service:						
Retired Senior Volunteer Program	94.002	44OP118/06	07/01/00-06/30/01	108,626	—	108,626
Foster Grandparents	94.011	CB-9900-23	07/01/00-06/30/01	—	43,827	43,827
Total Federal Financial Assistance				<u>\$ 553,321,356</u>	<u>265,779,210</u>	<u>819,100,566</u>

See accompanying note to Schedule of Expenditures of Federal and Nonfederal Awards and independent auditors' report on Supplementary Information

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2001

U.S. Department	Federal CFDA number	Total federal expenditures
Department of Agriculture:		
Food Distribution	10.570	\$ 778,086
Nat'l School Breakfast Nutrition	10.553	394,779
Nat'l School Lunch Nutrition	10.555	604,028
California Nutrition Network for Healthy Families	10.561	4,499,938
F.S. Employment and Training Program	10.561	392,508
Non Assistance Food Stamps Administration	10.561	7,285,880
Volcan Mountain Restoration (KN9021)	10.914	1,729
Department of Agriculture Totals		<u>13,956,948</u>
Department of Housing & Urban Development:		
Lead Base Paint Hazard Control Program	14.900	59,492
Community Development Block Grant (CDBG- COF)	14.218	1,030,322
Community Development Block Grant (CDBG-GF)	14.218	994,067
Community Development Block Grant (CDBG-HCD/SRF)	14.218	3,022,067
Community Development Block Grant (CDBG-RDF)	14.218	602,334
Community Development Block Grant (CDBG-ISF MM)	14.218	171,469
Community Development Block Grant (CDBG-CO-LIB)	14.218	372,688
Community Development Block Grant (CDBG-PURCH)	14.218	2,757
Emergency Shelter Grant	14.231	102,790
Emergency Shelter Grant	14.231	85,432
Supportive Housing Program	14.235	1,244,256
Supportive Housing Program	14.235	235,142
Supportive Housing Program	14.235	418,363
Supportive Housing Program (Disabilities) 1996	14.235	365,136
Supportive Housing Program (Focus on Families)1996	14.235	358,222
Supportive Housing Program	14.235	65,536
Shelter Plus Care Grant	14.238	52,104
Shelter Plus Care Grant	14.238	56,461
Home Investment Partnership Act	14.239	4,322,776
Housing Opportunities For Persons with AIDS (City)	14.241	3,296,217
Housing Opportunities For Persons with AIDS (County)	14.241	132,395
Comprehensive Improvement Act (CIAP)	14.852	24,070
Comprehensive Improvement Act (CIAP)	14.852	1,293
Comprehensive Improvement Act (CIAP)	14.852	110,833
Section 8 Voucher Program-Project 0026-0065	14.871	32,975,129
Section 8 Certificate Program CA108CE	14.871	11,893,753
Section 8 Moderate Rehabilitation Program (Project#4)	14.856	1,008,905
Section 8 Moderate Rehabilitation Program (Project#3)	14.856	91,607
Performance Funding System. Oper. Subsidy	14.000	338,190
Public Housing Development (Dorothy St.)	14.000	17,238
Public Housing Development (L St.)	14.000	166,608
Department of Housing and Urban Development Totals		<u>63,617,652</u>
Department of Justice:		
District Attorney Asset Forfeiture	16.000	20,000
HIDTA Grant (Sheriff) 01	16.000	550,207
HIDTA Grant (Sheriff) 00	16.000	444,666

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2001

U.S. Department	Federal CFDA number	Total federal expenditures
HIDTA Grant (D.A/SDPD) '01	16.000	\$ 289,230
HIDTA Grant (D.A/SDPD) '00	16.000	292,251
Answers Benefiting Children	16.000	195,488
Juvenile Incentive Block Grant	16.523	1,165,692
Title V Delinquency Prevention	16.541	966,409
Comprehensive Strategy Planning (Title 2 of Juv. Act 1974)	16.541	40,000
Elder Abuse Advocacy Outreach Program	16.575	140,862
Victim Witness Assistance Project	16.575	721,910
Drug Endangered Children	16.579	225,000
Marijuana Eradication Prog.	16.579	50,000
San Diego County Regional Drug Enforcement (JUDGE)	16.579	1,537,998
Drug Court	16.585	151,087
Domestic Violence Stalking	16.588	42,678
Domestic Violence Stalking	16.588	138,298
Domestic Violence Stalking	16.588	34,492
Violence Against Women Act	16.590	25,119
Community Sex Offender Management Grant	16.591	32,382
Local Law Enforcement Block Grant 2000LBVX2883	16.592	128,989
Local Law Enforcement Block Grant 1999LBVZ1054	16.592	425,491
Community Prosecution Program	16.609	19,186
Cops Ahead & Cops Universal	16.710	97,550
COPS -School -Based Partnership Grant	16.710	19,159
COPS More 2000	16.710	10,838
Federal Equitable Sharing	21.000	38,969
Gang Resistance Education Training	21.053	10,329
Gang Resistance Education Training	21.053	51,514
Department of Justice Totals		<u>7,865,794</u>
Department of Labor:		
Title V Community Services Employment Project	17.235	457,531
Title V Community Services Employment Project	17.235	19,746
Department of Labor Totals		<u>477,277</u>
Department of Transportation:		
Borrego Valley Airport – (Slurry)	20.106	294,438
Fallbrook Community Airport	20.106	570
Gillespie Field (AWOS/Runway Rehab.)	20.106	13,214
Gillespie Field (Master Plan)	20.106	16,867
McClellan-Palomar Airport - (Alpha-Phase 1)	20.106	110,425
Ramona Airport Runway - Taxiway Ext.	20.106	386,693
Cole Grande Rd. 5C0000	20.205	727,839
Blk. Canyon Rd. 2C4002	20.205	37,943
Barrier Rails-Old Hwy 80 1C1009	20.205	8,490
Mission Rd. HR76 Heller Bend N. 5C1001	20.205	463,198

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2001

U.S. Department	Federal CFDA number	Total federal expenditures
Bridge Barrier Rail 4C1011	20.205	\$ 16,597
Gird Rd. Bridges 2C8005	20.205	106,839
Riverside Bridge Over Sweetwater	20.205	43,256
Valley Center Rd. Bridges 2C5001	20.205	144,695
Viejas Bridge Over Sweetwater 1C8397	20.205	123,336
W. Lilac Rd. Bridges 2C4028	20.205	1,660,834
Department of Transportation Totals		<u>4,155,234</u>
Environmental Protection Agency:		
Air Pollution Control Prog-EPA	66.001	657,585
CAA Sect. 103 - Air Quality Alliance Proj.	66.606	47,171
Air 10.3-PM 2.5 Monitoring Network	66.606	194,200
Environmental Protection Agency Totals		<u>898,956</u>
Federal Emergency Management Agency:		
Emergency Management - Civil Defense	83.505	320,635
Department of Education:		
Public Library Staff Education	45.310	1,490
State and Federal Block Grant-Alcohol & Drug Svcs	84.186	60,249
State and Federal Block Grant-Alcohol & Drug Svcs	84.186	342,334
Department of Education Totals		<u>404,073</u>
Department of Health & Human Services:		
County Service Block Grant	93.000	194,553
Title VII-B Elder Abuse Prevention	93.041	56,650
Title VII-A Ombudsman	93.042	63,889
Title III-F Preventive Health	93.043	145,830
Title III-B Social Services	93.044	2,111,751
Title III-B Social Services	93.044	11,308
Title III-C Nutrition Program	93.045	3,385,815
Title III-C Nutrition Program	93.045	94,103
S.D. County's System Care for Youth (HEARTBEAT)	93.104	2,090,184
Kids Oral Healthcare Access	93.110	57,693
San Diego Kids Healthy Assurance Network	93.110	80,624
San Diego Kids Healthy Assurance Network	93.110	55,457
Tuberculosis Control Cooperative '82/00	93.116	944,192

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2001

U.S. Department	Federal CFDA number	Total federal expenditures
Project for Assistance in Transition for the Homeless	93.150	\$ 122,377
Lead Poisoning Case Management	93.197	313,588
Child Care CALWORKS Stage 1	93.558	40,543,643
TANF CAL Learn	93.558	1,277,632
TANF CALWORKS Administration	93.558	14,477,568
TANF Welfare to Work	93.558	34,621,399
TANF (PROBATION)	93.558	11,903,145
TANF AID PAYMENTS (FG/U)	93.558	141,730,527
TANF Emergency Assistance (ADMIN)	93.558	17,261,719
TANF Emergency Assist-Foster Care (PLACEMENT COST)	93.558	2,316,006
Title IV-D Administrative Claim	93.563	26,895,972
Refugee Cash Assistance	93.566	42,239
RESS99 Set-Aside	93.566	13,314
RESS99 Set-Aside	93.566	114,028
RESP - Refugee Employment Social Services 99/01	93.566	728,038
Community Services Block Grant	93.569	1,482,383
Community Services Block Grant	93.569	1,224,402
Child Care Development Block Grant (CALWORKS 3 FED)	93.575	3,856,191
Early Discretionary	93.576	111,708
Early Discretionary	93.576	42,688
TA Targeted Assistance	93.584	41,736
TA Targeted Assistance	93.584	764,389
Child Care Development Block Grant	93.596	2,836,158
Child Care Development Block Grant (CALWORKS 2 FED)	93.596	6,968,993
CWS Title IV-B	93.645	2,815,947
Foster Home Licensing	93.658	751,305
Foster Parent Training/Recruitment	93.658	164,258
Options for Recovery	93.658	175,808
Title IV-E Foster Care (Probation-Placement Cost)	93.658	1,735,935
Title IV-E Foster Care (CWS)	93.658	24,310,874
Title IV-E Foster Care (FPP)	93.658	587,808
Title IV-E Foster Care (ADMIN)	93.658	1,834,615
Title IV-E Foster Care (Assist)	93.658	24,435,742
Title IV-E Foster Care (PROBATION ADMIN)	93.658	6,826,620
Adoption Assistance	93.659	10,617,871
Adoption Assistance 1VE	93.659	2,613,768
Independent Living Skills Program	93.674	841,402
Medi-Cal Program	93.778	26,037,610
State and Federal Block Grant-Alcohol & Drug Svcs - Medi-Cal	93.778	539,690
Title XIX Fed. Financial Part. Medi-Cal Prog	93.778	2,100,000
Health Insurance Counseling Advocacy Prog. (HICAP)	93.779	27,038
Multi-purpose Senior Service Program	93.779	1,634,973
Hansen's Disease Program '01	93.846	62,184

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2001

U.S. Department	Federal CFDA number	Total federal expenditures
Hansen's Disease Program '00	93.846	\$ 79,598
Title I Formula Grant '91/01	93.915	7,841,774
Aids Case Management	93.917	99,000
Special Proj. for National Importance	93.928	23,155
TB Epidemiologic and Operational Research	93.947	10,899
Block Grant (SAMHSA)	93.958	1,128,710
State and Federal Block Grant - Alcohol & Drug Svcs	93.959	8,291,005
State and Federal Block Grant - Alcohol & Drug Svcs	93.959	16,415,813
SAMHSA-Dual Diagnosis Demonstration Proj.	93.958/959	250,000
Health Incentive Program 314(d) '00/01	93.991	11,278
Health Incentive Program 314(d) '99/00	93.991	3,760
Retired Senior Volunteer Program	94.002	108,626
Health Care Program for Children in Foster Care	93.000	265,829
Department of Health and Human Services Totals		<u>461,624,787</u>
Total federal financial assistance		<u>\$ 553,321,356</u>

See accompanying note to Schedule of Expenditures of Federal and Nonfederal Awards and independent auditors' report on Supplementary Information

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of the Office of Criminal Justice and Planning Awards

Year ended June 30, 2001

Grant/Pass-through grantor or cluster title	Assistance number	Term of assistance	Expenditures				Total actual expenditures
			Budgeted amount	Personal services	Equipment	Operating expenses	
State Office of Criminal Justice and Planning (OCJP)							
Financial Assistance:							
California Law Enforcement Tech. Equip. Prog.	LO99010370	05/01/00-06/30/01	\$ 468,330	—	468,330	—	468,330
Career Criminal Prosecution Program	CP97080370	07/01/97-06/30/01	338,555	337,785	—	—	337,785
Domestic Violence Stalking (DA)	VV99020370	03/01/00-02/28/01	185,083	184,396	—	—	184,396 (1)
High Tech Theft and Prosecution (DA)	HT99010370	05/01/00-12/31/01	1,000,000	303,211	168,626	175,653	647,490 (2)
Law Enf. Adolescents Parent Schools (Sheriff)	JJ99010370	07/01/99-05/31/01	200,000	74,391	6,490	31,491	112,372
Statutory Rape Vertical Prosecution	SR97030370	07/01/00-06/30/01	300,000	314,190	—	13,969	328,159
Major Narcotics Vendors Prosecution	NV99010370	07/01/00-06/30/01	329,794	163,875	—	—	163,875
Gang Violence Suppression Program (DA)	GV00030370	07/01/00-06/30/01	248,458	223,384	—	22,191	245,575 (3)
Gang Violence Suppression Program (Sheriff)	GV00B30370	07/01/99-06/30/00	176,717	146,387	—	3,217	149,604 (4)
Gang Violence Suppression Program (Probation)	GV00A30370	07/01/99-06/30/00	96,250	81,655	—	10,506	92,161 (5)
Elder Abuse (Nursing Home) Prosecution (DA)	EB99010370	04/01/00-03/31/01	180,000	161,533	7,180	6,433	175,146 (6)
Title V Delinquency Prevention (HHSA)	JC97010370	04/01/98-03/31/01	1,695,840	—	—	1,163,243	1,163,243
Total State OCJP Financial Assistance			\$ 5,219,027	1,990,807	650,626	1,426,703	4,068,136
Federal OCJP Financial Assistance:							
Answers Benefiting Agency Program (HHSA)	PV98010370	06/01/99-09/30/01	\$ 312,500	—	116	244,244	244,360 (7)
Victim/Witness Assistance Program	VW99190370	07/01/00-06/30/01	1,235,546	1,016,219	18,733	128,406	1,163,358 (8)
Drug Endangered Children (DA)	DG97010370	11/01/97-09/30/00	225,000	187,924	7,234	29,842	225,000
Jurisdiction Unified Drug Gang Enforcement	DC00130370	07/01/00-06/30/01	1,696,278	1,085,353	3,101	449,544	1,537,998
Domestic Violence Stalking (DA)	VV97010370	03/01/98-02/28/01	46,805	—	23,837	22,968	46,805 (9)
Domestic Violence Stalking (DA)	VV00030370	03/01/00-02/28/02	185,083	56,904	—	—	56,904 (10)
Juvenile Incentive Block Grant (Probation)	IP99010370	04/01/00-03/31/01	1,295,213	508,372	117,651	669,188	1,295,211 (11)
Elder Abuse Advocacy Outreach Prog. (DA)	EA98010370	06/01/99-06/30/02	175,000	137,361	9,099	29,622	176,082 (12)
Total Federal OCJP Financial Assistance			\$ 5,171,425	2,992,133	179,655	1,329,570	4,501,358

- (1) Includes \$46,098 of County matching funds
- (2) Includes \$129,498 of County matching funds
- (3) Includes \$73,672 of County matching funds
- (4) Includes \$44,881 of County matching funds
- (5) Includes \$27,648 of County matching funds
- (6) Includes \$196,825 of County matching funds
- (7) Includes \$48,872 of County matching funds
- (8) Includes State funding of \$441,448
- (9) Includes \$12,313 of County matching funds
- (10) Includes \$14,226 of County matching funds
- (11) Includes \$129,521 of County matching funds
- (12) Includes \$35,220 of County matching funds

See accompanying note to Schedule of Expenditures of Federal and Nonfederal Awards and independent auditors' report on Supplementary Information

COUNTY OF SAN DIEGO, CALIFORNIA

Note to Schedule of Expenditures of Federal and Nonfederal Awards

Year ended June 30, 2001

Summary of Significant Accounting Policies

Basis of Presentation

The accompanying Schedule of Expenditures of Federal and Nonfederal Awards has been presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Therefore, some amounts presented in the schedule may differ from amounts presented in or used in the preparation of the general purpose financial statements.

Because the schedule presents only a selected portion of the activities of the County, they are not intended to and do not present either the financial position or results of operations of the County.

This report is intended solely for the information and use of the Board of Supervisors and management of the County of San Diego, California and its federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

December 28, 2001

Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

The Board of Supervisors
County of San Diego, California:

Compliance

We have audited the compliance of the County of San Diego, California (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs as of and for the year ended June 30, 2001. The County's major federal programs are identified in the summary of auditors' results section of the Schedule of OMB A-133 Audit Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2001.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on its major federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted other matters involving internal control over financial reporting that we have reported to management of the County in a separate letter dated December 28, 2001.

This report is intended solely for the information and use of the Board of Supervisors and management of the County of San Diego, California and its federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

March 22, 2002

COUNTY OF SAN DIEGO, CALIFORNIA

Note to Schedule of OMB Circular A-133 Audit Findings and Questioned Costs

June 30, 2001

(1) Summary of Auditors' Results

- (a) The type of report issued on the financial statements: **Unqualified opinion.**
- (b) Reportable conditions in internal control were disclosed by the audit of the financial statements: **None reported.** Material weaknesses: **None.**
- (c) Noncompliance which is material to the financial statements: **No.**
- (d) Reportable conditions in internal control over major programs: **None reported.** Material weaknesses: **None.**
- (e) The type of report issued on compliance for major programs: **Unqualified opinion.**
- (f) Any audit findings which are required to be reported under Section .510(a) of OMB Circular A-133: **No.**
- (g) Major programs:

Department of Housing and Urban Development:

Community Development Block Grant 14.218

Section 8 Tenant-Based Cluster 14.871

Department of Health and Human Services:

Temporary Assistance for Needy Families (TANF) 93.558

Child Care Cluster 93.596 and 93.575

Medical Assistance Program (Medi-Cal) 93.778

- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000.**
- (i) Auditee qualified as a low-risk auditee under Section .530 of OMB Circular A-133: **Yes.**

(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*:

None.

(3) OMB A-133 Audit Findings and Questioned Costs:

None.

COUNTY OF SAN DIEGO, CALIFORNIA

Note to Schedule of OMB Circular A-133 Audit Findings and Questioned Costs

June 30, 2001

(4) State Office of Criminal Justice and Planning (OCJP) Audit Findings and Questioned Costs

Finding 2001-1

Programs affected:

Office of Criminal Justice and Planning

Condition:

KPMG noted that two progress reports for the Elder House (Nursing Home) Prosecution Program and three progress reports for the Juvenile Incentive Block Grant Program were submitted late.

Criteria:

Section 10120 of the OCJP Grantee Handbook, states that OCJP projects must submit progress reports to the Grants Payment Unit within 30 calendar days of the end of the report period.

Recommendations:

As timely reporting of information is an important element of maintaining compliance with grant agreements, we recommend that the OCJP departments implement a tracking system to monitor their compliance with reporting deadlines in order to ensure that required reports are submitted in a timely manner.



County of San Diego

Management's Response and Corrective Action Plan

Finding 2001-1

Contact Person

Mary Jane Kubat, Admin Analyst III
Administrative Services

The office of the District Attorney concurs with the recommendation. The Office of the District Attorney has implemented a tracking system to monitor deadlines for the processing of progress reports so compliance in reporting is achieved. The two late progress reports cited in the above finding were forwarded to the Office of Criminal Justice Planning. We will continue to monitor our department's compliance with OCJP deadlines.

Contact Person

Cynthia Griego, Chief
Probation Accounting

The Probation Department concurs with the Single Audit Finding regarding the late Progress Reports of the Juvenile Accountability Incentive Block Grant. We have identified the problems that caused the Progress Reports to be late and have put a monitoring system in place to ensure that future Progress Reports are submitted to OCJP in a timely manner. Also, OCJP was aware that the reports for the audit year would be late, as we were in constant communication with OCJP about this new grant.



County of San Diego

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

- 00-1** Corrective action was taken.
- 00-2** Corrective action was taken.
- 00-3** Corrective action was taken.
- 00-4** Corrective action was taken.
- 00-5** Corrective action was taken.