

CITY OF LOS ANGELES, CALIFORNIA

Single Audit Reports

Fiscal Year Ended June 30, 2024



Certified
Public
Accountants

CITY OF LOS ANGELES, CALIFORNIA
Fiscal Year Ended June 30, 2024

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KENNETH MEJIA
CONTROLLER

March 26, 2025

INTRODUCTION TO THE ORGANIZATION OF THE CITY OF LOS ANGELES

The City of Los Angeles (City) was incorporated in 1850 under the provisions of a City Charter. The current Charter was approved by the electorate on June 8, 1999 and became effective on July 1, 2000. The City's organizational structure provides for a decentralized operation. For single audit purposes in accordance with the Uniform Guidance, the City reports as five separate entities to reflect this structure. These entities include: (1) General Government; (2) Department of Airports; (3) Harbor Department; (4) Department of Water and Power; and (5) Housing Authority of the City of Los Angeles. All five entities are responsible for arranging an annual financial audit. If they receive Federal assistance, they also arrange for single audits and submit the resulting reports to the Federal Audit Clearinghouse of the U.S. General Services Administration.

The General Government entity is under the control and management of the Mayor and City Council. Services provided by this entity are delineated in the City Charter and Administrative Code. The remaining four entities are independent of direct Mayor and City Council control and management.

The Department of Airports, Harbor Department, and Department of Water and Power are independent Charter departments headed by citizen commissions appointed by the Mayor and confirmed by the City Council. These departments have control of their own funds and revenue. They establish their own budgets, set their rates subject to City Council review and approval, sell revenue bonds, and have required audits performed.

The Housing Authority of the City of Los Angeles is an entity established as a result of Federal/State law provisions and is headed by a City commission.

INTRODUCTION TO THE ORGANIZATION OF THE
CITY OF LOS ANGELES

March 26, 2025

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The City prepares and issues an Annual Comprehensive Financial Report that contains the Basic Financial Statements. The Annual Comprehensive Financial Report is prepared in conformity with generally accepted accounting principles (GAAP) for State and local governments. For GAAP reporting purposes, the City's reporting entity includes three of the four independent entities. The Housing Authority is fiscally independent of the City and therefore excluded from the City's reporting entity.

The General Government's auditor performs financial and single audits of the General Government, while the financial and any required single audits of the other entities are performed by their respective auditors.

The City's Annual Comprehensive Financial Report (which includes the basic financial statements) and the Schedule of Expenditures of Federal Awards (SEFA) with required single audit reports for the fiscal year ended June 30, 2024, are issued as separate documents. Copies of both the Annual Comprehensive Financial Report and the SEFA, with the required single audit reports, are submitted to the Federal Audit Clearinghouse of the U.S. General Services Administration, and the State Controller.

The attachment provides summary information on each of the five Single Audit reporting entities of the City. A brief description of the functions of each of these entities is included.

Sincerely,



Kenneth Mejia (Mar 26, 2025 16:03 PDT)

KENNETH MEJIA
Los Angeles City Controller

Attachment

STATUS OF THE FISCAL YEAR 2023-2024 SINGLE AUDIT**1. GENERAL GOVERNMENT**

- Responsible for providing for the health, welfare, and public safety of the City including police, fire, public works, building inspections and issuance of permits, City planning, libraries and recreation and parks under the authority of the City Charter.
- Fiscal Year: July 1 to June 30
- Fiscal Year 2023-2024 Budget: \$13,145,463,000
- Fiscal Year 2023-2024 Federal Award Expenditures: \$688,470,000
- Fiscal Year 2023-2024 Balance of Outstanding Loans of Federal Funds under Section 108 Loan Guarantee Program: \$47,182,000
- Fiscal Year 2023-2024 Financial Audit: Completed
- Fiscal Year 2023-2024 Single Audit: Completed
- Federal Cognizant Agency for Audit: Department of Housing and Urban Development
- Auditor: Macias Gini & O'Connell LLP

2. DEPARTMENT OF AIRPORTS

- Responsible for the management, supervision, and control of the City's airports and airport facilities. Controls its own funds, establishes its own budget, and sets rates subject to City Council review. Governed by a Board of Commissioners appointed by the Mayor and confirmed by the City Council.
- Fiscal Year: July 1 to June 30
- Fiscal Year 2023-2024 Budget: \$7,940,463,000
- Fiscal Year 2023-2024 Federal Award Expenditures: \$117,912,000
- Fiscal Year 2023-2024 Financial Audit: Completed
- Fiscal Year 2023-2024 Single Audit: Completed
- Federal Cognizant Agency for Audit: Department of Transportation
- Auditor: Moss Adams LLP

**STATUS OF THE FISCAL YEAR 2023-2024 SINGLE AUDIT
(Continued)**

3. HARBOR DEPARTMENT

- Responsible for the management, supervision, and control of the Port of Los Angeles. Provides for the needs of maritime commerce, navigation, and marine recreations for the citizens of California. Constructs and maintains its own facilities and controls its own funds in accordance with the Charter and State of California Tideland Trust. Governed by a Board of Commissioners appointed by the Mayor and confirmed by the City Council.
- Fiscal Year: July 1 to June 30
- Fiscal Year 2023-2024 Budget: \$2,020,805,000
- Fiscal Year 2023-2024 Federal Award Expenditures: \$12,957,000
- Fiscal Year 2023-2024 Financial Audit: Completed
- Fiscal Year 2023-2024 Single Audit: Completed
- Federal Oversight Agency for Audit: Department of Transportation
- Auditor: Moss Adams LLP

**STATUS OF THE FISCAL YEAR 2023-2024 SINGLE AUDIT
(Continued)**

4. HOUSING AUTHORITY OF THE CITY OF LOS ANGELES

- Responsible for the elimination of unsafe and unsanitary dwelling units in the City to protect the health and safety of the inhabitants and to develop and administer low-rent housing projects within the City limits. Established by the City Council in accordance with the California Health and Safety Code (Section 34200 et seq.) and Section 8 of the Federal Housing Act of 1937. Prepares its own budget for the approval by the Board of Housing Authority Commissioners and forwards it to the U.S. Department of Housing and Urban Development for approval in accordance with Federal guidelines. Employs personnel not included in the classified Civil Service established by the Charter and participates in the State Public Employees Retirement System.
- Fiscal Year: January 1 to December 31
- Fiscal Year 2023 Budget: \$1,885,542,000
- Fiscal Year 2024 Budget: \$2,044,113,000
- Fiscal Year 2023 Federal Award Expenditures: \$1,852,809,000
- Fiscal Year 2024 Federal Award Expenditures: \$2,107,872,000
- Fiscal Year 2023 Financial and Single Audits: Completed
- Fiscal Year 2024 Financial and Single Audits: In Process
- Federal Cognizant Agency for Audit: Department of Housing and Urban Development
- Auditor: Berman Hopkins Wright & Laham, CPAs and Associates, LLP

**STATUS OF THE FISCAL YEAR 2023-2024 SINGLE AUDIT
(Continued)**

5. DEPARTMENT OF WATER AND POWER

- Responsible for supplying the City and its inhabitants with water and electric energy by constructing, operating, and maintaining facilities located throughout the City and Inyo and Mono counties. Governed by a Board of Commissioners appointed by the Mayor and confirmed by the City Council. Controls its own funds, establishes its own budget, and sets rates, subject to City Council approval.
- Fiscal Year: July 1 to June 30
- Fiscal Year 2023-2024 Budget:
 - \$3,485,946,000 (Water System)
 - \$7,808,797,000 (Power System)
- Fiscal Year 2023-2024 Federal Award Expenditures:
 - \$71,822,000 (Water System)
 - \$0 (Power System)
- Fiscal Year 2023-2024 Financial Audit: Completed
- Fiscal Year 2023-2024 Single Audit:
 - Water System: Completed
 - Power System: Not subject to Single Audit in Fiscal Year 2023-2024
- Federal Oversight Agencies for Audit:
 - Environmental Protection Agency (Water System)
- Auditor: KPMG LLP

**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**

The Honorable Members of the City Council
City of Los Angeles, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Los Angeles, California (City), as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 29, 2025. Our report includes emphasis of matters paragraphs for the City's revised methodology for estimating the allowance for uncollectibles on loans receivable, the credit watch outlook for the City's bond issues associated with the Los Angeles Region wildfires, and the preliminary assessment and impacts of the Los Angeles Region wildfires on the City. Our report includes a reference to other auditors who audited the financial statements of the following City departments/funds: Department of Airports (Airports); Department of Water and Power (DWP) Water System and Power System; Department of Harbor (Harbor); Los Angeles Fire and Police Pension System (Pensions); Los Angeles City Employees' Retirement System (LACERS); and Water and Power Employees' Retirement, Disability and Death Benefit Insurance Plans (DWP Plans) as described in our report on the City's financial statements. The financial statements of the DWP Plans were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the DWP Plans or 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 who audited the financial statements of Airports, DWP Water System and Power System, Harbor, Pensions, and LACERS.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 financial statements. 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*.

City's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

Macias Gini É O'Connell LAP

Los Angeles, California
January 29, 2025

Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, Supplementary Schedule of Expenditures of Federal Awards and State Awards Granted by California Department of Aging, and Community Services Block Grant Supplementary Schedules of Revenue and Expenditures

The Honorable Members of the City Council
City of Los Angeles, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Los Angeles, California’s (City), compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs for the fiscal year ended June 30, 2024. The City’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City’s compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The City's basic financial statements include the operations of the Department of Airports (Airports), the Department of Water and Power (DWP) Water System, and the Department of Harbor (Harbor), which expended \$117,912,000, \$71,822,000, and \$12,957,000, respectively, in federal awards, which are not included in the City's schedule of expenditures of federal awards for the fiscal year ended June 30, 2024. Our compliance audit, described in the Opinion for Each Major Federal Program, does not include the operations of Airports, DWP Water System, and Harbor because these departments engaged other auditors to perform an audit of compliance.

Responsibilities of Management for Compliance

The City's management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-002. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs in item 2024-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, Supplementary Schedule of Expenditures of Federal Awards and State Awards Granted by California Department of Aging, and Community Services Block Grant Supplementary Schedules of Revenue and Expenditures

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 City as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated January 29, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards, supplementary schedule of expenditures of federal awards and state awards granted by California Department of Aging, and community services block grant supplementary schedules of revenue and expenditures (Schedules) are presented for purposes of additional analysis as required by the Uniform Guidance, the California Department of Aging, and the California Department of Community Services and Development, respectively, 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 basic 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 Schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Macias Gini & O'Connell LLP

Los Angeles, California
March 26, 2025

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2024
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>DEPARTMENT OF AGRICULTURE</u>						
Recreation and Parks	State of California - Department of Education	Summer Food Service Program for Children	10.559	19-81909V	\$ 670,000	\$ -
Aging	California Department of Aging	Supplemental Nutrition Assistance Program	10.561	CF-2223-25	218,000	218,000
Aging	California Department of Food and Agriculture	Senior Farmers Market Nutrition Program (SFMNP)	10.576	unknown	95,000	95,000
Public Works	Direct	Urban Agriculture and Innovative Production Farmers Market Food Waste Drop-off	10.935	NR213A750001C022	<u>10,000</u>	<u>--</u>
TOTAL FOR DEPARTMENT OF AGRICULTURE					<u>993,000</u>	<u>313,000</u>
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
Community Investment for Families Department	Direct	Community Development Block Grants/Entitlement Grants	14.218	B-23-MC-06-0523 and Prior Awards	124,678,000	10,025,000
Los Angeles Housing Department	Direct	Community Development Block Grants/Entitlement Grants Neighborhood Stabilization Program 3	14.218	B-11-MN-06-0512	2,000	--
Community Investment for Families Department	Direct	COVID-19 CARES - Community Development Block Grants/Entitlement Grants	14.218	B-20-MW-06-0523	<u>13,206,000</u>	<u>845,000</u>
<i>Subtotal 14.218</i>					<u>137,886,000</u>	<u>10,870,000</u>
Los Angeles Housing Department	Direct	Emergency Solutions Grant Program	14.231	E-23-MC-06-0523 and Prior Awards	4,221,000	4,087,000
Los Angeles Housing Department	Direct	COVID-19 CARES - Emergency Solutions Grant Program	14.231	E-20-MW-06-0523	<u>19,679,000</u>	<u>19,679,000</u>
<i>Subtotal 14.231</i>					<u>23,900,000</u>	<u>23,766,000</u>
Los Angeles Housing Department	Direct	Home Investment Partnerships Program	14.239	M-21-MP-06-0519 and Prior Awards M-23-MC-06-0519 and Prior Awards	12,797,000	--
<i>Subtotal 14.239</i>					<u>52,570,000</u>	<u>--</u>
<i>Subtotal 14.239</i>					<u>65,367,000</u>	<u>--</u>
Los Angeles Housing Department	Direct	Housing Opportunities for Persons with AIDS	14.241	CA-H20-0002	106,000	106,000
Los Angeles Housing Department	Direct	COVID-19 CARES - Housing Opportunities for Persons with AIDS	14.241	CA-H2001W026	35,000	35,000

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2024
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Los Angeles Housing Department	Direct	Housing Opportunities for Persons with AIDS	14.241	CA-H22-F005 and Prior Awards	30,696,000	22,937,000
Los Angeles Housing Department	Direct	COVID-19 CARES - Housing Opportunities for Persons with AIDS	14.241	CAH20-FHW005	<u>2,237,000</u>	<u>2,237,000</u>
		<i>Subtotal 14.241</i>			<u>33,074,000</u>	<u>25,315,000</u>
Economic and Workforce Development	Direct	Community Development Block Grants - Section 108 Loan Guarantees	14.248	B-11-MC-06-0523-B and Prior Awards	<u>71,667,000</u>	--
Los Angeles Housing Department	Direct	Lead Hazard Reduction Demonstration Grant Program	14.905	CALHD0419-19	<u>1,167,000</u>	--
TOTAL FOR DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					<u>333,061,000</u>	<u>59,951,000</u>
<u>DEPARTMENT OF THE INTERIOR</u>						
Public Works	Direct	Water Recycling and Desalination Construction Programs	15.504	R24AP00271-00 R24AP00270-00	319,000 <u>503,000</u>	-- <u>--</u>
		<i>Subtotal 15.504</i>			<u>822,000</u>	<u>--</u>
City Planning	State Department of Parks & Recreation	Historic Preservation Fund Grants-In-Aid	15.904	P22AF01152 P23AF01255	34,000 <u>15,000</u>	-- <u>--</u>
		<i>Subtotal 15.904</i>			<u>49,000</u>	<u>--</u>
TOTAL FOR DEPARTMENT OF THE INTERIOR					<u>871,000</u>	<u>--</u>
<u>DEPARTMENT OF JUSTICE</u>						
Police	Direct	Law Enforcement Assistance - Narcotics and Dangerous Drugs Training	16.004	92R31600 SW-CAS-0818	416,000 <u>4,000</u>	-- <u>--</u>
		<i>Subtotal 16.004</i>			<u>420,000</u>	<u>--</u>
City Attorney	Direct	Community Based Violence Intervention and Prevention Initiative	16.045	15PBJA-22-GG-04719-CVIP	<u>371,000</u>	<u>180,000</u>
Police	Direct	Law Enforcement Assistance - FBI Advanced Police Training	16.300	415-LA-A1509676-R 305A-LA-C247329-CE-1 Unknown 87-LA-A2576889 281E-LA-A2472302 245C-LA-3216188 166E-LA-140751-CRA Unknown SW-CAC-various	165,000 5,000 159,000 37,000 21,000 99,000 333,000 4,000 <u>1,000</u>	-- -- -- -- -- -- -- -- <u>--</u>
		<i>Subtotal 16.300</i>			<u>824,000</u>	<u>--</u>

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2024
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Police	Direct	Missing Children's Assistance	16.543	15PJDP-21-GK-03812-MECP	1,471,000	--
Police	Direct	Youth Gang Prevention	16.544	15PJDP-21-GK-03869-MUMU	193,000	192,000
Police	Direct	National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	334D-LA-259761 Unknown Unknown	98,000 38,000 60,000	-- -- --
		<i>Subtotal 16.560</i>			<u>196,000</u>	<u>--</u>
City Attorney	County of Los Angeles	Crime Victim Assistance	16.575	Various	2,068,000	--
City Attorney	State of California - Office of Emergency Services	Crime Victim Assistance	16.575	XC22057250 XC23067250	916,000 278,000	463,000 --
		<i>Subtotal 16.575</i>			<u>3,262,000</u>	<u>463,000</u>
Police	Direct	Corrections - Technical Assistance/ Clearinghouse	16.603	JLEO-14-0045 JLEOTFS1	251,000	--
Police	Direct	Bulletproof Vest Partnership Program	16.607	Unknown	108,000	--
Police	The Children's Initiative Inc.	Project Safe Neighborhoods	16.609	PSN 20-037848012 15PBJA-21-GG-03003_GUNP	2,000 250,000	-- --
Mayor	The Children's Initiative Inc.	Project Safe Neighborhoods	16.609	PSN 19-69928349(a) PSN 20-69928349(b)	221,000 143,000	126,000 --
		<i>Subtotal 16.609</i>			<u>616,000</u>	<u>126,000</u>
Police	Direct	Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-23-GG-02531-PPSE and Prior Awards	1,795,000	50,000
Police	Direct	Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-WY-BX-0002 15BPJA-21-GG-03927-NTCP 15BPJA-21-GG-02973-MUMU	78,000 10,000 10,000	26,000 -- --
Mayor	Direct	Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0862 2020-DJ-BX-0786	1,994,000 196,000	1,890,000 --
		<i>Subtotal 16.738</i>			<u>2,288,000</u>	<u>1,916,000</u>
Police	Direct	Body Worn Camera Policy and Implementation	16.835	15PBJA-22-GG-03295-BWCX and Prior Awards	400,000	24,000

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2024
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Police	Direct	DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03102-DNAX 15PBJA-22-GG-01620-DNAX 15PBJA-22-GG-03126-DNAX 15PBJA-23-GG-01253-DNAX	850,000 1,444,000 4,000 69,000	-- -- -- --
		<i>Subtotal 16.741</i>			<u>2,367,000</u>	<u>--</u>
Police	State of California - Office of Emergency Services	Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	15PBJA-22-GG-03625-COVE CQ22 19 7250	339,000 123,000	-- --
		<i>Subtotal 16.742</i>			<u>462,000</u>	<u>--</u>
Police	Direct	Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	15PBJA-21-GG-04317-MENT	<u>101,000</u>	<u>36,000</u>
Police	Direct	Economic, High-Tech, and Cyber Crime Prevention	16.752	15PBJA-21-GG-02812-INTE 15PBJA-23-GG-02701-INTE	84,000 164,000	-- --
		<i>Subtotal 16.752</i>			<u>248,000</u>	<u>--</u>
Mayor	Direct	Congressionally Recommended Awards	16.753	15PBJA-22-GG-00060-BRND	<u>9,000</u>	<u>--</u>
Police	Direct	Equitable Sharing Program	16.922	Unknown	<u>1,001,000</u>	<u>--</u>
TOTAL FOR DEPARTMENT OF JUSTICE					<u>16,383,000</u>	<u>2,987,000</u>
<u>DEPARTMENT OF LABOR</u>						
Aging	State of California- Department of Aging	Senior Community Service Employment Program	17.235	TV-2122-25	<u>1,475,000</u>	<u>--</u>
Economic and Workforce Development	State of California- Employment Development Department	WIOA Adult Program Cluster with AL Nos. 17.259 and 17.278	17.258	AA311011 AA411011	4,714,000 11,365,000	4,714,000 7,235,000
Economic and Workforce Development	County of Los Angeles - Workforce Development, Aging and Community Services Department (WDACS)	WIOA Adult Program Cluster with AL Nos. 17.259 and 17.278	17.258	IA-0114	<u>105,000</u>	<u>103,000</u>
		<i>Subtotal 17.258</i>			<u>16,184,000</u>	<u>12,052,000</u>
Economic and Workforce Development	State of California- Employment Development Department	WIOA Youth Activities Cluster with AL Nos. 17.258 and 17.278	17.259	AA311011 AA411011	1,448,000 12,924,000	1,448,000 4,345,000
Economic and Workforce Development	County of Los Angeles - Workforce Development, Aging and Community Services Department (WDACS)	WIOA Youth Activities Cluster with AL Nos. 17.258 and 17.278	17.259	IA-0114	<u>36,000</u>	<u>36,000</u>
		<i>Subtotal 17.259</i>			<u>14,408,000</u>	<u>5,829,000</u>

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2024
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Economic and Workforce Development	State of California- Employment Development Department	WIOA Dislocated Worker Formula Grants Cluster with AL Nos. 17.258 and 17.259	17.278	AA311011 AA411011	5,895,000 6,094,000	5,568,000 1,230,000
Economic and Workforce Development	County of Los Angeles - Workforce Development, Aging and Community Services Department (WDACS)	WIOA Dislocated Worker Formula Grants Cluster with AL Nos. 17.258 and 17.259	17.278	IA-0114	39,000	38,000
		<i>Subtotal 17.278</i>			<u>12,028,000</u>	<u>6,836,000</u>
		Subtotal WIOA Cluster (17.258, 17.259, 17.278)			<u>42,620,000</u>	<u>24,717,000</u>
Economic and Workforce Development	State of California- Employment Development Department	WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	17.277	AA111011 AA311011	372,000 491,000	274,000 --
		<i>Subtotal 17.277</i>			<u>863,000</u>	<u>274,000</u>
TOTAL FOR DEPARTMENT OF LABOR					<u>44,958,000</u>	<u>24,991,000</u>
<u>DEPARTMENT OF TRANSPORTATION</u>						
Public Works	State of California - Department of Transportation	Highway Planning and Construction	20.205	Various	8,425,000	--
Transportation	State of California - Department of Transportation	Highway Planning and Construction	20.205	Various	25,093,000	--
		<i>Subtotal 20.205</i>			<u>33,518,000</u>	<u>--</u>
Transportation	State of California - California High-Speed Rail Authority	High-Speed Rail Corridors and Intercity Passenger Rail Service - Capital Assistance Grants	20.319	HSR 16-20	1,000	--
Transportation	Direct	Bus Replacement - Federal Transit Formula Grants	20.507	CA-90-Z131-00	2,160,000	--
Transportation	Direct	COVID-19 CRRSAA - Federal Transit Formula Grants	20.507	CA-2021-139-00	2,021,000	--
Transportation	Direct	MCI CE Bus Purchase - Federal Transit Formula Grants	20.507	CA-2019-115-00	10,141,000	--
Transportation	Direct	Proterra 23 Electric Bus Purchase - Federal Transit Formula Grants	20.507	CA-2019-129-00	3,739,000	--
		<i>Subtotal Federal Transit Cluster 20.507</i>			<u>18,061,000</u>	<u>--</u>
Transportation	Los Angeles County Metropolitan Transportation Authority (LACMTA)	Job Access and Reverse Commute Program	20.516	CA-37-X100	358,000	--
Police	State of California - Office of Traffic Safety	State and Community Highway Safety Cluster with AL No. 20.616	20.600	PT23125 PT24107	657,000 1,250,000	-- --

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2024
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Community Investment for Families Department	State of California- Office of Traffic Safety	State and Community Highway Safety Cluster with AL No. 20.616	20.600	PS23016 PS24018	36,000 <u>149,000</u>	-- --
		<i>Subtotal 20.600</i>			<u>2,092,000</u>	--
Community Investment for Families Department	State of California- Office of Traffic Safety	National Priority Safety Programs Cluster with AL No. 20.600	20.616	OP23012 OP24009	22,000 <u>124,000</u>	-- --
City Attorney	State of California - Office of Traffic Safety	National Priority Safety Programs Cluster with AL No. 20.600	20.616	DI 23012 DI 24006	264,000 <u>795,000</u>	-- --
		<i>Subtotal 20.616</i>			<u>1,205,000</u>	--
		<i>Subtotal Highway Safety Cluster (20.600, 20.616)</i>			<u>3,297,000</u>	--
Police	State of California- Office of Traffic Safety	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT23125 PT24107	1,574,000 <u>2,279,000</u>	-- --
		<i>Subtotal 20.608</i>			<u>3,853,000</u>	--
Police	State of California- Office of Traffic Safety	Incentive Grant Program to Prohibit Racial Profiling	20.611	1906-24	<u>19,000</u>	--
Transportation	Direct	Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program	20.941	SMARTFY22N1P1G06	<u>136,000</u>	--
TOTAL FOR DEPARTMENT OF TRANSPORTATION					<u>59,243,000</u>	--
<u>DEPARTMENT OF THE TREASURY</u>						
Police	Direct	Taxpayer Service	21.003	Unknown	<u>97,000</u>	--
Police	Direct	Equitable Sharing	21.016	Unknown	<u>5,000</u>	--
Los Angeles Housing Department	State of California - Department of Housing and Community Development	COVID-19 - Emergency Rental Assistance Program	21.023	21-ERAP-00019	<u>282,000</u>	--
City Administrative Officer	Direct	COVID-19 ARPA - Coronavirus State and Local Fiscal Recovery Funds	21.027	Unknown	37,033,000	87,000
Public Works	State of California - Water Resources Control Board	COVID-19 ARPA - Coronavirus State and Local Fiscal Recovery Funds CA Water and Wastewater Arrearage Payment Program	21.027	Unknown	<u>59,848,000</u>	--
		<i>Subtotal 21.027</i>			<u>96,881,000</u>	<u>87,000</u>
TOTAL FOR DEPARTMENT OF THE TREASURY					<u>97,265,000</u>	<u>87,000</u>

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2024
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
Public Works	Direct	Science	43.001	80NSSC20K0246	17,000	--
TOTAL FOR NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					17,000	--
<u>NATIONAL ENDOWMENT FOR THE ARTS</u>						
Cultural Affairs	Direct	Promotion of the Arts Grants to Organizations and Individuals	45.024	1855757-42 00029894 00031661	40,000 15,000 20,000	-- -- --
TOTAL FOR NATIONAL ENDOWMENT FOR THE ARTS					75,000	--
<u>ENVIRONMENTAL PROTECTION AGENCY</u>						
Public Works	Direct	Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreement	66.818	BF-99T55401-0 BF-98T22701-0	151,000 25,000	-- --
<i>Subtotal 66.818</i>					176,000	--
TOTAL FOR ENVIRONMENTAL PROTECTION AGENCY					176,000	--
<u>DEPARTMENT OF ENERGY</u>						
Public Works	Direct	Conservation Research and Development	81.086	DE-EE0009556	55,000	--
TOTAL FOR DEPARTMENT OF ENERGY					55,000	--
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
Aging	State of California - Department of Aging	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation Cluster with AL Nos. 93.042, 93.043, 93.044, 93.045, 93.052 and 93.053	93.041	AP-2324-25	55,000	55,000
Aging	State of California - Department of Aging	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals Cluster with AL Nos. 93.041, 93.043, 93.044, 93.045, 93.052 and 93.053	93.042	AP-2324-25	114,000	114,000

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2024
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Aging	State of California - Department of Aging	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services Cluster with AL Nos. 93.041, 93.042, 93.044, 93.045, 93.052 and 93.053 <i>Subtotal 93.043</i>	93.043	AP-2122-25 AP-2324-25	232,000 <u>249,000</u>	232,000 <u>249,000</u>
Aging	State of California - Department of Aging	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers Cluster with AL Nos. 93.041, 93.042, 93.043, 93.045, 93.052 and 93.053	93.044	PH-2223-25	18,000	--
Aging	State of California - Department of Aging	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers Cluster with AL Nos. 93.041, 93.042, 93.043, 93.045, 93.052 and 93.053 <i>Subtotal 93.044</i>	93.044	AP-2122-25 AP-2324-25	1,337,000 <u>4,163,000</u>	1,337,000 <u>3,412,000</u>
Aging	State of California - Department of Aging	Special Programs for the Aging, Title III, Part C, Nutrition Services Cluster with AL Nos. 93.041, 93.042, 93.043, 93.044, 93.052 and 93.053 <i>Subtotal 93.045</i>	93.045	AP-2122-25 AP-2324-25	2,560,000 <u>8,641,000</u>	2,560,000 <u>7,834,000</u>
Aging	State of California - Department of Aging	National Family Caregiver Support, Title III, Part E Cluster with AL Nos. 93.041, 93.042, 93.043, 93.044, 93.045 and 93.053 <i>Subtotal 93.052</i>	93.052	AP-2122-25 AP-2324-25	189,000 <u>1,757,000</u>	189,000 <u>1,049,000</u>
Aging	State of California - Department of Aging	Nutrition Services Incentive Program Cluster with AL Nos. 93.041, 93.042, 93.043, 93.044, 93.045 and 93.052	93.053	AP-2324-25	<u>981,000</u>	<u>981,000</u>
	Subtotal Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053)				<u>20,296,000</u>	<u>18,012,000</u>
Aging	State of California - Department of Aging	Medicare Enrollment Assistance Program	93.071	MI-2324-25	<u>206,000</u>	<u>188,000</u>
Emergency Management	County of Los Angeles - Department of Public Health	Public Health Emergency Preparedness	93.069	PHEP-C-134726	<u>220,000</u>	--
City Attorney	Direct	Substance Abuse and Mental Health Services Projects of Regional and National Significance <i>Subtotal 93.243</i>	93.243	1H79SM084913-01 5H79SM084913-02	568,000 <u>376,000</u>	222,000 <u>53,000</u>
Aging	State of California - Department of Aging	State Health Insurance Assistance Program <i>Subtotal 93.324</i>	93.324	HI-2122-25 HI-2425-25	256,000 <u>19,000</u>	256,000 <u>19,000</u>
					<u>275,000</u>	<u>275,000</u>

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2024
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Economic and Workforce Development	County of Los Angeles - Community and Senior Services	Temporary Assistance for Needy Families	93.558	IA-0114	1,559,000	1,361,000
Community Investment for Families	State of California - Department of Community Services and Development	Community Services Block Grant	93.569	23F-4022 REG 23F-4022 DISC 24F-3022 REG	6,364,000 388,000 191,000	4,298,000 388,000 --
		<i>Subtotal 93.569</i>			<u>6,943,000</u>	<u>4,686,000</u>
Recreation and Parks	State of California - Department of Education	Child Care and Development Block Grant	93.575	CCTR-3096 CSPP CPA-15656	88,000 91,000	-- --
		<i>Subtotal 93.575</i>			<u>179,000</u>	<u>--</u>
Recreation and Parks	State of California - Department of Education	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR-3096	1,000	--
Fire	County of Los Angeles - Department of Public Health	National Bioterrorism Hospital Preparedness Program	93.889	U3RHS05932	74,000	--
TOTAL FOR DEPARTMENT OF HEALTH AND HUMAN SERVICES					<u>30,697,000</u>	<u>24,797,000</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>						
Fire	Direct	National Urban Search and Rescue (US&R) Response System	97.025	EMW-2019-CA-00059 EMW-2020-CA-00053 EMW-2021-CA-00060 EMW-2022-CA-00050	265,000 298,000 501,000 303,000	-- -- -- --
		<i>Subtotal 97.025</i>			<u>1,367,000</u>	<u>--</u>
City Administrative Officer	State of California- Office of Emergency Services	Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4482-DR-CA, CAL OES ID: 037-44000	53,041,000	--
Mayor	State of California Office of Emergency Services	Hazard Mitigation Grant	97.039	FEMA-4353-DR-CA, CAL	31,000	--
Emergency Management Department	County of Los Angeles - Office of Emergency Services	Emergency Management Performance Grant	97.042	Unknown	820,000	--
Police	Direct	Port Security Grant Program	97.056	EMW-2020-PU-00187-S01 EMW-2021-PU-00239-S01	46,000 69,000	-- --
Fire	Direct	Port Security Grant Program	97.056	EMW-2020-PU-00562	109,000	--
		<i>Subtotal 97.056</i>			<u>224,000</u>	<u>--</u>
Police	County of Los Angeles Sheriff's Department	Homeland Security Grant Program	97.067	2021-0081 2022-0043	24,000 3,000	-- --

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2024
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Mayor	State of California- Office of Emergency Services	Homeland Security Grant Program	97.067	2020-0095 2020-0095 2021-0081 2021-0081 2022-0043	(65,000) 22,694,000 17,567,000 190,000 6,626,000	-- 16,660,000 11,869,000 -- 4,962,000
		<i>Subtotal 97.067</i>			<u>47,039,000</u>	<u>33,491,000</u>
Police	Direct	Law Enforcement Officer Reimbursement Agreement Program	97.090	CA0194200	<u>57,000</u>	<u>--</u>
Mayor	Direct	Securing the Cities Program	97.106	2012-DN-106-000001-05 and Prior Awards 20CWDSTC00010-04-00 and Prior Awards	1,153,000 <u>836,000</u>	50,000 <u>274,000</u>
		<i>Subtotal 97.106</i>			<u>1,989,000</u>	<u>324,000</u>
Mayor	Direct	Regional Catastrophic Preparedness Grant Program	97.111	EMF-2021-CA-00029	<u>60,000</u>	<u>--</u>
Police	Direct	Financial Assistance for Targeted Violence and Terrorism Prevention	97.132	EMW-2021-GR-00057-S01	<u>48,000</u>	<u>--</u>
TOTAL FOR DEPARTMENT OF HOMELAND SECURITY					<u>104,676,000</u>	<u>33,815,000</u>
TOTAL FEDERAL AWARDS					<u>\$ 688,470,000</u>	<u>\$ 146,941,000</u>

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2024

NOTE 1 – REPORTING ENTITY FOR SINGLE AUDIT

The City of Los Angeles, California (City) has defined its single audit reporting entity for the purpose of this report, in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as:

"Those Departments and Offices over which the Mayor and the City Council have direct legislative, executive and budgetary control."

The Housing Authority of the City of Los Angeles is fiscally independent of the City and therefore excluded from the City's reporting entity under generally accepted accounting principles and, accordingly, from its Single Audit reporting entity.

For the purpose of the Schedule of Expenditures of Federal Awards, the reporting entity consists of the following City Departments and Offices:

Aging	Employee Relations Board
Animal Services	Office of Finance
Building and Safety	Fire
Cannabis Regulation	General Services
City Administrative Officer	Los Angeles Housing
City Attorney	Information Technology Agency
City Clerk	Library
City Ethics Commission	Mayor
Civil + Human Rights and Equity	Neighborhood Empowerment
Community Investment for Families	Personnel
Controller	City Planning
Los Angeles City Tourism	Police
Council	Public Accountability
Cultural Affairs	Public Works
Disability	Recreation and Parks
Economic and Workforce Development	Transportation
El Pueblo de Los Angeles	Youth Development
Emergency Management	Zoo

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2024

NOTE 2 – AWARDS RECEIVED BY OTHER CITY DEPARTMENTS AND ENTITIES

The federal award programs administered by the following City Departments and related organization are not included in the Schedule of Expenditures of Federal Awards but have separate independent single audits:

<u>Department/Agencies</u>	<u>Federal Single Audit Cognizant/Oversight Agencies</u>	<u>Auditors</u>
Airports	Department of Transportation	Moss Adams LLP
Harbor	Department of Transportation	Moss Adams LLP
Housing Authority of the City of Los Angeles	Department of Housing and Urban Development	Berman Hopkins Wright & Laham, CPAs and Associates, LLP
Water and Power	Environmental Protection Agency (Water System)	KPMG LLP

NOTE 3 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the City Departments and Offices identified in Note 1. All federal awards from the federal government and pass-through agencies are included in the SEFA. The information in the SEFA is presented in accordance with the requirements of the Uniform Guidance.

NOTE 4 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA are reported on the modified accrual basis of accounting, however, some amounts presented in this schedule are reported on a cash basis, as described in Note 10. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. Negative or credit amounts on the SEFA represent an adjustment for amounts reported as expenditures in the prior fiscal year.

The City has elected not to use the ten (10) percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 5 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

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

NOTE 6 – CHANGES IN ASSISTANCE LISTING (AL) NUMBERS (NO.)

AL Nos. 21.003 and 97.090 are archived programs that are being retained to report expenditures incurred or to show outstanding loans of these programs.

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2024

NOTE 7 – MAJOR FEDERAL PROGRAMS

Under the risk-based approach to determine major programs under the Uniform Guidance, major programs of the City may have expenditures as low as \$750,000 if the program is considered to be of high risk. Level of risk is determined by the auditor’s judgment and guidelines contained in the Uniform Guidance.

NOTE 8 – OUTSTANDING LOANS OF FEDERAL FUNDS

The following is a summary of outstanding loans at cost by AL No. as of June 30, 2024. The outstanding loan balances do not reflect an allowance for uncollectibles of \$740,188,000. The FY 2022-23 outstanding loan balance of AL No. 14.248 in the amount of \$51,036,000, for which the Federal Government imposed continuing compliance, was included in the total expenditures in the accompanying SEFA. There were no new loans issued during the year for AL No. 14.248.

<u>AL No.</u>	<u>Federal Grantor</u>	<u>Administering City Departments</u>	<u>Outstanding Balance as of June 30, 2024</u>
14.218	HUD	Economic and Workforce Development	\$ 16,479,000
		Community Investment for Families	315,058,000
		Housing	<u>12,855,000</u>
		Subtotal for AL No. 14.218	<u>344,392,000</u>
14.228	HUD	Housing	4,500,000
14.239	HUD	Housing	828,128,000
14.241	HUD	Housing	26,559,000
14.248	HUD	Economic and Workforce Development	47,182,000
14.256	HUD	Housing	47,711,000
14.Unknown	HUD	Housing	12,526,000
81.128	DOE	Community Investment for Families	<u>3,436,000</u>
		TOTAL	<u>\$ 1,314,434,000</u>

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2024

NOTE 9 – CORONAVIRUS DISEASE 2019 (COVID-19)

On March 13, 2020, a presidential emergency was declared for all states, tribes, territories, and the District of Columbia due to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic. The declaration made federal disaster grant public assistance available through the Coronavirus Aid, Relief, and Economic Security (CARES) Act to the City and to the State of California to supplement the City's local recovery efforts. To assist in the efforts to respond to COVID-19, the City received significant fiscal stimulus in federal funds.

On April 22, 2020, the City received a CARES Act award of \$694,405,324 from the U.S. Department of the Treasury. The City is a prime recipient and received the direct payment under section 601(b) of the Social Security Act. The accompanying SEFA includes significant expenditures of CARES Act funds: AL No. 14.218 in the amount of \$13,206,000; AL No. 14.231 in the amount of \$19,679,000; AL No. 14.241 in the amount of \$2,272,000 that: a) were necessary expenditures incurred due to the public health emergency with respect to COVID-19; b) were accounted for in the revised budget most recently approved as of July 1, 2023; and were incurred during the period July 1, 2023 through June 30, 2024. The award's period of performance ends on September 30, 2024. The City is continuously reviewing the eligible CARES Act expenditures and will reflect any FY 2023-24 expenditures adjustments in the FY 2024-25 Single Audit Report due to the complexity of the federal guidance on the CARES Act.

On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) and the Consolidated Appropriations Act (CAA), 2021 were signed into law, to supplement the funding received under CARES. The accompanying SEFA includes CRRSAA expenditures under AL No. 20.507 in the amount of \$2,021,000.

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law to deliver immediate and direct relief to individuals, families, states and local governments impacted by the COVID-19 pandemic. In May of 2021, the City received the first portion of funding from ARPA and the second tranche was received in June of 2022. The accompanying SEFA includes expenditures of ARPA funds (AL No. 21.027) in the amount of \$96,881,000 that: a) were necessary expenditures incurred due to the public health emergency with respect to COVID-19; and b) were incurred during the period July 1, 2023 through June 30, 2024. ARPA funding was also used for COVID-19 Emergency Rental Assistance Program (ERAP) and began distributions in July 2020. During FY 2023-24, the accompanying SEFA includes expenditures of ERAP funds in the amount of \$282,000 (AL No. 21.023).

On March 10, 2025, the City was notified by the State of California that the funds received from California Volunteers for the COVID-19 Coronavirus State and Local Fiscal Recovery Funds (AL No. 21.027) were reclassified from federal to state funding. The reclassification resulted in an expenditure reduction in the FY 2023-24 SEFA in the amount of \$24,097,000.

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2024

NOTE 10 – DISASTER GRANTS AL NO. 97.036

On March 22, 2020, the President declared a major disaster for the State of California in relation to the coronavirus pandemic and issued FEMA-4482-DR. As a result of 4482-DR, the City is eligible for reimbursement of eligible expenditures through the Federal Emergency Management Agency (FEMA) Public Assistance (PA) Program for emergency protective measures.

During the fiscal year ended June 30, 2024, the City received \$53,041,000 and reported this amount on the SEFA for FEMA-4482-DR under AL No. 97.036 on a cash basis. The City has submitted its last claims to FEMA for the COVID-19 response. The City anticipates receiving \$192,412,000 by the end of FY 2024-25.

NOTE 11 – SUBSEQUENT EVENT

Beginning January 7, 2025, severe fire events fueled by windstorms occurred throughout the Los Angeles Region, causing significant damage to the Pacific Palisades neighborhood and several other areas within the City. On January 7, 2025, the Mayor declared a local emergency. Further, on January 7, 2025, the Governor proclaimed a State of Emergency with respect to the fire in the Pacific Palisades. As of January 24, 2025, more than 25,000 acres have burned and thousands of structures have been destroyed within the City, and efforts to contain the fires are ongoing. FEMA approved Fire Management Assistance Grants to support areas impacted by the fires and President Biden approved a Major Disaster declaration for California, with the goal to allow impacted communities to access funds and resources to assist with recovery. The City is in the process of assessing the damage caused by the fire events.

The City's preliminary assessments show that water, power, and sewer service areas experienced significant fires. The intense heat and debris damaged infrastructure, sewer lines, maintenance holes, pumping plants, and treatment facilities. This could result in potential blockages, leaks, and contamination risks.

While the City is still in the process of assessing the overall financial impact, the City's initial damage estimate submitted to FEMA shows a total of \$358.0 million in costs related to emergency response, infrastructure/structural damages and debris removal estimated through January 10, 2025.

The event is still ongoing, and once the City completes its assessment of the damages, costs estimates may be revised.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2024

Section I - Summary of Auditor's Results

(a) Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: **Unmodified**

Internal control over financial reporting:

- Material weakness(es) identified? **No**
- Significant deficiency(ies) identified? **Yes**

Noncompliance material to the financial statements noted? **No**

(b) Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? **No**
- Significant deficiency(ies) identified? **Yes**

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

Unmodified for all major programs

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

CITY OF LOS ANGELES, CALIFORNIA
 Schedule of Findings and Questioned Costs (Continued)
 Fiscal Year Ended June 30, 2024

Identification of major federal programs:

<u>AL Number</u>	<u>Name of Federal Program or Cluster</u>
14.239	Home Investment Partnerships Program
17.235	Senior Community Service Employment Program
17.258, 17.259, 17.278	WIOA Cluster
20.205	Highway Planning and Construction
20.507	Federal Transit Cluster
20.600, 20.616	Highway Safety Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.558	Temporary Assistance for Needy Families
97.067	Homeland Security Grant Program
97.106	Securing the Cities Program

Dollar threshold used to distinguish between type A and type B programs: **\$3,000,000**

Auditee qualified as a low-risk auditee? **No**

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2024

Section II – Financial Statement Findings

Reference Number: 2024-001
Type of Finding: Significant Deficiency and Instance of Noncompliance

Criteria

Title 2 - Grants and Agreements. Subtitle A - Office of Management and Budget Guidance for Grants and Agreements. Chapter II - Office of Management and Budget Guidance. Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Subpart D - Post Federal Award Requirements. Standards for Financial and Program Management. §200.303 Internal controls (2 CFR 200.303):

The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Title 2 - Grants and Agreements. Subtitle A - Office of Management and Budget Guidance for Grants and Agreements. Chapter II - Office of Management and Budget Guidance. Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Subpart F - Audit Requirements. §200.510 Financial statements (2 CFR 200.510):

(b) *Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

(3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.

Condition

The City of Los Angeles has a decentralized financial reporting process, which requires departments to provide specific financial information to the City Controller's department in order to annually compile the Schedule of Expenditures of Federal Awards (SEFA). In its effort to accurately prepare the SEFA in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), the City Controller requires departments

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2024

to submit a SEFA package, which includes a checklist and questionnaire reviewed and approved by the responsible personnel.

The Department of Transportation (DOT) overstated the expenditures for the Federal Transit Cluster (ALN 20.507) by \$5,948,000 for the fiscal year ended June 30, 2024. The amount represents expenditures for services incurred in July 2024.

Cause

DOT was aware of its responsibility, however, the accounting section was understaffed due to a vacancy for an Accountant position. This vacancy coupled by the additional workload and carrying out the day-to-day operations such as making payments to vendors and accounting for revenues led to the error.

Effect

The original reported expenditures of \$24,009,000 for the Federal Transit Cluster were overstated by \$5,948,000 or 25.0%.

Recommendation

DOT should continue to evaluate existing processes and controls related to its ability to properly report federal expenditures in the SEFA package, which affords the City Controller's department the ability to produce a SEFA pursuant to the Uniform Guidance.

Management Response and Corrective Action

Person responsible for corrective action plan:

Name: Sue Chen
Title: Departmental Chief Accountant IV
Telephone Number: (213) 972-8440

Corrective action plan:

The overstatement was due to an administrative oversight caused by an unfilled Accountant position within the Proposition A Fund accounting section, leading to increased workload for existing staff. DOT is committed to strengthening internal controls and implementing corrective actions to prevent similar issues in the future.

1. Staffing Enhancement: DOT has prioritized and filled the vacant Accountant position on 10/20/2024. This will improve the capacity of the Proposition A Fund accounting section to review and verify federal expenditures before submission.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2024

2. Process Review and Strengthening Controls: DOT is currently evaluating and enhancing internal processes related to SEFA reporting, including:
 - a. Implementing additional review procedures to ensure that only expenditures incurred within the fiscal year are reported.
 - b. Strengthening the SEFA package review process by requiring a secondary review by a senior accounting staff member before submission to the City Controller.
3. Training and Capacity Building: DOT will provide additional training for accounting personnel on SEFA reporting requirements, Uniform Guidance compliance, and best practices for financial reporting. Training sessions will be conducted annually to ensure ongoing compliance and accuracy.
4. Enhanced Coordination with the City Controller: DOT will work closely with the City Controller's Office to improve communication and ensure adherence to SEFA reporting deadlines and requirements. DOT will participate in periodic check-ins with the City Controller to address potential reporting issues before submission.

Anticipated implementation date:

Effectively immediately

CITY OF LOS ANGELES, CALIFORNIA
 Schedule of Findings and Questioned Costs (Continued)
 Fiscal Year Ended June 30, 2024

Section III – Federal Award Findings and Questioned Costs

Reference Number: 2024-002
Federal Program Title: Temporary Assistance for Needy Families (TANF)
Assistance Listing Number: 93.558
Federal Agency: Department of Health and Human Services
Pass-Through Entity: County of Los Angeles – Community and Senior Services Department
Federal Award Number and Year: IA-0114, 2024
Name of City Department: Economic and Workforce Development Department (EWDD)
Category of Finding: Reporting
Type of Finding: Significant Deficiency and Instance of Noncompliance

Criteria

Per the County of Los Angeles Community and Senior Services (County – CSS) contract IA-0114 with the City of Los Angeles Economic and Workforce Development Department (EWDD), monthly financial reports are due on the 10th of each month.

Condition

We noted that EWDD submitted the following reports after the due dates.

Report Type	Grant Code	Period Covered	Due Date	Date Submitted	Number of Days Late
Financial Report	TANF	August 2023	09/10/2023	11/27/2023	78
Financial Report	TANF	November 2023	12/10/2023	12/14/2023	4
Financial Report	TANF	February 2024	03/10/2024	03/14/2024	4
Financial Report	TANF	April 2024	05/10/2024	05/11/2024	1

Identification as a Repeat Finding

Finding was not reported in the immediate prior year.

Cause

The reports were submitted late due to the shortage of staff and vacancies EWDD had from FY2021 to the last quarter of FY2024.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2024

Effect

Failure of a subrecipient to submit financial reports timely results in a grantor's inability to properly monitor a subrecipient's compliance with grant requirements and identify potential questioned costs on a timely basis.

Questioned Costs

Questioned costs were not determinable.

Context

Of the five (5) reports selected from a population of fifteen (15) reports, four (4) were submitted after the due date.

The sample was not a statistically valid sample.

Recommendation

EWDD should review workflow priorities and evaluate resource needs to ensure all reports are submitted timely. When a report cannot be submitted by the due date, EWDD should contact its grantor, request an extension and maintain a record of the correspondence and approval.

Management Response and Corrective Action

Person responsible for corrective action plan:

Name: Evelyn Roque
Title: Principal Accountant II
Telephone Number: (213) 744-7137

Corrective action plan:

City of Los Angeles Economic and Workforce Development Department (CLAEWDD) will submit to the Department of Economic Opportunity (DEO) for an extension of time to submit various monthly reports when we anticipate that we will not be able to meet the deadline by the due date.

Anticipated implementation date:

We had already started the implementation of submitting a request for extension for our May 2024 reports when we anticipated that we would not be able to meet our deadlines in time and made sure that the grantor had approved it. CLAEWDD continued this practice up to the current period since then when necessary and we retain proof of time extension request to remain compliant.

CITY OF LOS ANGELES, CALIFORNIA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

FINANCIAL STATEMENT FINDINGS:

2014-001 Risk Assessment over Financial Reporting (Material Weakness)

1. Control Environment and Risk Assessment

Condition

The City does not have a comprehensive risk assessment process over external financial reporting.

Due to the risks associated with the decentralized nature of the City, in 2008, the City Controller identified and issued a report titled "Evaluation of Citywide Risk Management Functions" related to the lack of risk assessment within the City.

The report recommended that the City establish an organizational and governance structure for an enterprise risk management model (ERM). The report further recommended that the City be responsible for implementing a risk assessment framework similar to that mentioned in the Green Book.

As of fiscal year 2014, an ERM or risk assessment framework over external financial reporting has not yet been implemented.

Recommendation

We recommend that the City adopt a process for financial statement risk assessment to ensure that adequate controls over external financial reporting exist.

2. Control Activities and Monitoring

Condition

The City has not established a comprehensive assessment of risks over external financial reporting. In the absence of a risk assessment, the City has not identified the critical controls to ensure compliance with external financial reporting requirements nor have these critical controls been monitored on a regular basis.

The City's current control activities, while necessary, emphasize risks primarily at the transaction level rather than at the external financial reporting level. The transaction level reporting and monitoring includes Demand Audit for payments, Funds and Appropriations for budgetary controls, and the Audit Division for departmental controls. As the City is decentralized, individual City departments' internal control processes are significantly relied upon for accurate external financial reporting.

CITY OF LOS ANGELES, CALIFORNIA
Summary Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2024

The lack of controls over external financial reporting resulted in certain inconsistencies by various departments in the preparation of financial information used in preparing the City's basic financial statements included in its ACFR resulting in misstatements, such as misclassifications of financial statement elements, and misapplications of GAAP. As an example, the reversion worksheets prepared at the department level to reclassify expenditures initially recorded in the General Fund to the proper funds add an extra element of complexity to the financial reporting process. Since these reversion worksheets are based on both budgeted and actual expenditures, there is an increased risk that the consolidation process for external financial reporting may contain errors. This is further complicated by the City's multiple proprietary IT systems (PaySR, LATAx, and SMS) that interface with the City's Financial Management System (FMS), which is then summarized in a Microsoft Access database used by the Controller's Office to prepare the City's ACFR.

Recommendation

The City should design and implement a system of internal controls over external financial reporting. The system of internal controls should include: 1) implementation of a risk assessment over external financial reporting; 2) design and implementation of controls over critical risk areas identified; 3) monitoring of stated controls; and 4) periodic re-evaluations of risks and controls.

Current Year Management Response

Our Office initiated and completed the Citywide Internal Control Self-Assessment in FY24-25. The primary objective of the effort was to substantiate the existence of internal controls at City departments and identify potential areas for improvement. To achieve this, we distributed a self-assessment survey and conducted targeted validation testing to better understand the extent to which departments have implemented controls over fiscal operations, financial reporting, and stewardship of public funds.

The Citywide self-assessment was distributed to 60 departments and offices, including its three proprietary departments (Airports, Harbor, and Water and Power). We received submissions from 43 departments and offices, which was a 73% response rate. The data obtained from the self-assessment provided valuable insights into common practices and positive trends in the City's existing controls, while also highlighting areas in need of additional resources, control enhancements, or process standardizations.

Our analysis identified Procurement & Contract Compliance, Revenue, and Monitoring Activities as the three functional areas with the highest residual risk. Insights about these functional areas (and others) will be used to inform the risk assessment process and guide future audit engagements, which will include further testing of internal controls for high-risk functions/departments. As needed, these audits will include recommendations for improved controls over high-risk areas and we will follow up to determine whether recommendations have been successfully implemented. Our Office intends to continuously refine the self-assessment to respond to emerging risks and re-administer the survey every three years.

CITY OF LOS ANGELES, CALIFORNIA
Summary Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2024

Current Status as of June 30, 2024

Substantially complete. Although the City noted the risk assessment was completed in FY24-25, a substantial amount of the work and analysis was completed by June 30, 2024. We noted that 18 departments did not participate in the risk assessment, including 12 Council District offices, the Mayor's Office, the City Attorney's Office, and the Ethics Department. We will review the City's follow-up actions for risk assessment and consideration of the non-responsive departments in our next audit. We consider management's current year response as substantially resolving this finding.

FEDERAL AWARD FINDINGS:

2018-003 Noncompliance with Cash Management – Noncompliance and Material Weakness

AL No. 93.558 – Temporary Assistance for Needy Families

Condition

Per review of subrecipient invoices paid by EWDD, the time lapse between the receipt of funds from the County and the disbursement of funds to subrecipients exceeded the City's payment policy of 30 days for twenty-six (26) invoices reviewed. Delaying payments to subrecipients when funds are available also indicates a failure to ensure that the timing and amounts of advance payments are minimized to meet the immediate cash requirements of the program.

Recommendation

To ensure that EWDD minimizes the timing and amount of advances to the immediate cash requirements of the program, we recommend that EWDD report subrecipient expenditures on the cash requests to the County only when subrecipient invoices have been reviewed and approved for payment.

Current Year Management Response

Implemented. All delinquent billings for FY2021-2022 were completed and submitted to the County by August 2022.

Current Status as of June 30, 2024

Implemented

CITY OF LOS ANGELES, CALIFORNIA
Summary Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2024

2021-001 Noncompliance with Subrecipient Monitoring – Material Noncompliance and Material Weakness

AL Nos. 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053 – Special Programs for the Aging, CARES Act – Special Programs for the Aging, FFCRA – Special Programs for the Aging, National Family Caregiver Support, CARES Act – National Family Caregiver Support, and Nutrition Services Incentive Program (Aging Cluster)

Condition

We selected nine (9) subrecipients with active contracts during FY 20-21 and noted that LADOA did not perform on-site monitoring over the subrecipients federal funding during FY 20-21.

Recommendation

We recommend that LADOA evaluate resources and obstacles impeding the City's ability to perform subrecipient monitoring in accordance with its prescribed program and develop and implement solutions to comply with subrecipient monitoring requirements. LADOA should consider reorganizing staffing roles and responsibilities to create capacity, revising the monitoring program and outsourcing monitoring to independent contractors.

Current Year Management Response

Between July 1, 2023, and June 30, 2024, LADOA program monitoring saw a decrease in activity, when compared to the previous fiscal year. The Department conducted 25 on-site monitoring visits of its providers in a range of program activities. The primary reason for the decrease is attributed to staffing shortages in the Department, and the departure of its Assistant General Manager (AGM), who is tasked with overseeing this activity. The Department attempted to backfill the position but was unable to do so because the position, the Department's only AGM position was targeted for elimination during the budget discussions. At present, the Department does not have position authority for the AGM. In the interim, the Department has added the responsibility of overseeing this function to the Deputy Director (Senior Management Analyst II). The Deputy Director works in concert with the Program Management Division (PMD) Director (Senior Management Analyst I) to oversee staff activities, review processes and protocols, and monitor regulatory compliance. The PMD Director also continually reviews and updates departmental guidelines for program monitoring for the purposes of improving the effectiveness and efficiency of monitoring activities.

In addition to the elimination of the AGM, the Department has experienced staffing reductions because of the Priority Critical Hiring (PCH) process. The Department has lost several staff members to other departments not subject to the PCH process and has not been authorized to backfill these positions. Vacancies in the PMD has negatively impacted the Department's ability to perform on-site monitoring of service providers. Notwithstanding these staffing shortages, the Department is committed to ensuring that services are provided by our contracted partners to our older adult residents and their caregivers.

CITY OF LOS ANGELES, CALIFORNIA
Summary Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2024

Recently, the Department has received authority to hire one Management Analyst and one Management Assistant (in lieu of a Management Analyst) for the PMD. The Department has extended a conditional job offer to a Management Assistant, pending background and medical review. The Department has been told to anticipate a start date of mid-January. Additionally, the Department is interviewing candidates for the Management Analyst position, also with a mid-January anticipated start date. Once these positions are filled, the Department will be adequately staffed to resume monitoring program activities (in full) to assure compliance with the State's requirements.

Current Status as of June 30, 2024

Partially implemented – See repeat finding 2022-001.

2021-002 Noncompliance with Subrecipient Monitoring – Noncompliance and Significant Deficiency

AL No. 97.067 - Homeland Security Grant Program

Condition

We noted that two of the five subrecipients selected for testing did not have onsite or virtual monitoring performed by the Mayor's Office during FY 20-21.

Recommendation

We recommend that Mayor's Office of Public Safety (MOPS) evaluate resources and obstacles impeding the City's ability to perform subrecipient monitoring in accordance with its prescribed program and develop and implement solutions to comply with the subrecipient monitoring requirements. MOPS should consider reorganizing staffing roles and responsibilities to create capacity, revising the monitoring program and outsourcing monitoring to independent contractors.

Current Year Management Response

On or about August 12, 2022, MOPS was issued an audit finding for failing to monitor two subrecipients during fiscal year 2020-2021. In accordance with MOPS's Policies and Procedures, it must conduct monitoring or virtual site visits every two years. However, due to staffing shortages and difficulty scheduling monitoring with subrecipients as a result of the COVID-19 pandemic, MOPS was unable to monitor.

On or about November 15, 2022 the Los Angeles City Controller asked the MOPS to prepare a Schedule of Prior Audit Findings (SPAF). The SPAF is intended to report the status of all audit findings in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Section 200.511.

Since the audit finding notification, MOPS has conducted all outstanding monitoring and is in compliance. Additionally, staff meets regularly with the internal monitoring team to review and update processes. MOPS has continued to monitor its subrecipients regularly, using internal staff.

CITY OF LOS ANGELES, CALIFORNIA
Summary Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2024

Although MOPS intended to release a monitoring procurement in December 2022, it was unable to release the procurement due to extreme staff shortages. MOPS lost a large majority of its staff during the Mayoral transition and has been unable to increase its staffing levels. MOPS anticipates releasing monitoring procurement in the upcoming months. However, it will continue to monitor internally until a procurement consultant is in place.

Current Status as of June 30, 2024

Implemented

2021-003 Noncompliance with Subrecipient Monitoring - Material Noncompliance and Material Weakness

AL No. 93.558 - Temporary Assistance for Needy Families

Condition

We noted that for all five samples selected from the population of subrecipients with active contracts during FY 20-21, EWDD did not perform on-site or desk monitoring over the subrecipients of the federal funding during FY 20-21.

Recommendation

We recommend that EWDD evaluate resources and obstacles impeding the City's ability to perform subrecipient monitoring in accordance with its prescribed program and develop and implement solutions to comply with the subrecipient monitoring requirements. EWDD should consider reorganizing staffing roles and responsibilities to create capacity, revising the monitoring program and outsourcing monitoring to independent contractors.

Current Year Management Response

Procurement of CPA Services: Implemented. The evaluation of proposals was completed in September 2022. Our contract with a CPA firm was executed on January 6, 2023.

Hiring: Implemented

Completion of Fiscal Reviews: Implemented. The fiscal monitoring reviews for the sampled subrecipients were subsequently completed. Housing Authority of the City of Los Angeles (HACLA) HACLA was completed on May 23, 2022, and Para Los Ninos (PLN)-East PLN was completed on April 13, 2023.

Current Status as of June 30, 2024

Implemented

CITY OF LOS ANGELES, CALIFORNIA
 Summary Schedule of Prior Audit Findings (Continued)
 Fiscal Year Ended June 30, 2024

2021-004 Noncompliance with Reporting - Noncompliance and Significant Deficiency

AL No. 93.558 - Temporary Assistance for Needy Families (TANF)

Condition

We noted that EWDD submitted the following reports after the due dates.

Report Type	Grant Code	Period Covered	Due Date	Date Submitted	Number of Days Late
Financial Report	TANF	February 2021	3/10/2021	3/13/2021	3
Financial Report	TANF	November 2020	12/10/2020	12/24/2020	14

Recommendation

We recommend that EWDD review workflow priorities and evaluate resource needs to ensure all reports are submitted timely. When a report cannot be submitted by the due date, EWDD should contact its grantor, request an extension, and maintain a record of the correspondence and approval.

Current Year Management Response

The CLAEWDD continues to strive to submit closeout reports to the DEO in a timely manner. If it is determined that the CLAEWDD will submit a closeout report beyond the deadline set forth by the DEO, then the CLAEWDD will request an extension from the DEO. During CLAEWDD's completion of the DEO closeout reports for FY 2023-24 (originally due on July 21, 2024), the CLAEWDD submitted a request to the DEO for an extension to submit by August 20, 2024. The DEO did approve this time extension request and the close out reports were submitted accordingly. The CLAEWDD will continue this practice moving forward, when necessary, and will retain proof of time extension to remain compliant.

Current Status as of June 30, 2024

Partially Implemented. Based on testing performed during FY2023-24 audit, selected reports were not submitted timely.

CITY OF LOS ANGELES, CALIFORNIA
Summary Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2024

2021-006 Noncompliance with Subrecipient Monitoring – Noncompliance and Significant Deficiency

AL Nos. 17.258, 17.259, 17.278 - Workforce Innovation and Opportunity Act (WIOA) Adult Program; WIOA Youth Activities; WIOA Dislocated Worker Formula Grants

Condition

We noted that for three of the samples selected from the population of subrecipients with active contracts during FY 20-21, EWDD did not perform on-site or desk monitoring over the subrecipients of the federal funding during FY 20-21. For three of the samples selected from the population of subrecipients, EWDD started but did not complete on-site and/or desk monitoring over the subrecipients of the federal funding during FY 20-21.

Recommendation

We recommend that EWDD evaluate resources and obstacles impeding the City's ability to perform or complete subrecipient monitoring in accordance with its prescribed program and develop and implement solutions to comply with the subrecipient monitoring requirements. EWDD should consider reorganizing staffing roles and responsibilities to create capacity, revising the monitoring program and outsourcing monitoring to independent contractors.

Current Year Management Response

Procurement of CPA Services: Implemented. As per our update as of November 30, 2022, the evaluation of proposals was completed in September 2022 and we obtained the Workforce Development Board's approval to contract on October 19, 2022. Our contract with a CPA firm was executed on January 6, 2023.

Hiring: Implemented.

Completion of Fiscal Reviews: Implemented. The fiscal monitoring reviews for the sampled subrecipients were subsequently completed.

The fiscal monitoring reviews were already completed and implemented during the FY 2022-23 audit. Fiscal reviews were completed for subrecipients 1) Housing Authority of Los Angeles (HACLA), fiscal review report date 05/22/2022, and 2) Para Los Ninos (PLN) fiscal review report dated 04/13/2023.

Current Status as of June 30, 2024

Implemented

CITY OF LOS ANGELES, CALIFORNIA
Summary Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2024

2021-007 Noncompliance with Eligibility - Noncompliance and Significant Deficiency

AL No. 17.259 - Workforce Innovation and Opportunity Act (WIOA) Youth Activities

Condition

During our review of forty (40) WIOA Youth Program participant case files, we noted the following:

- 1) One participant met the In-School Youth Program eligibility requirements; however, the application information in the CalJOBS system incorrectly indicated the participant's education status as Out-of-School Youth, and the completed application from the CalJOBS system was certified by both the applicant and the YouthSource Center staff.
- 2) One participant met the WIOA Youth Program eligibility requirements and received stipends from WIOA Youth funds; however, the application information in the CalJOBS system included an address outside of City lines, making the applicant ineligible for the program without a waiver. Waivers are sometimes granted for housing insecure youth; however, this information was not documented in the file.

Recommendation

We recommend that EWDD strengthens its review process to ensure that information entered into the CalJOBS system is accurate.

Current Year Management Response

Implemented. As of November 30, 2022, the error noted was a result of a typographical error rather than a lack of understanding of EWDD's procedures. However, case managers were reminded to ensure accuracy of participant data prior to completing participant files and entry of data into the State's CalJOBS system. The Waiver Request Form is now currently being used.

On November 17, 2022, during a quarterly Youth Director meeting, all Case Managers and Agencies Directors were reminded to ensure accuracy of participant data prior to completing participant files and before entering the data in the State's CalJOBS System.

The Waiver Request Form has been implemented since November 2022.

Current Status as of June 30, 2024

Implemented

CITY OF LOS ANGELES, CALIFORNIA
Summary Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2024

2022-001 Noncompliance with Subrecipient Monitoring – Material Noncompliance and Material Weakness

AL Nos. 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053 – Special Programs for the Aging, CARES Act – Special Programs for the Aging, CAA – Special Programs for the Aging, FFCRA – Special Programs for the Aging, National Family Caregiver Support, CARES Act – National Family Caregiver Support, and Nutrition Services Incentive Program (Aging Cluster)

Condition

We selected seven (7) subrecipients with active contracts during FY 21-22 and noted that for 1 subrecipient LADOA did not perform on-site monitoring during FY 21-22. For the other six (6) subrecipients, we noted that while LADOA conducted the on-site monitoring visit during FY 21-22, the reports were either not completed or not finalized until after June 30, 2022.

Recommendation

We recommend that LADOA evaluate resources and obstacles impeding the City from performing subrecipient monitoring in accordance with its prescribed program and develop and implement solutions to comply with the subrecipient monitoring requirements. Consider reorganizing staffing roles and responsibilities to create capacity, revising monitoring program and outsourcing monitoring to independent contractors.

Current Year Management Response

Between July 1, 2023, and June 30, 2024, LADOA program monitoring saw a decrease in activity, when compared to the previous fiscal year. The Department conducted 25 on-site monitoring visits of its providers in a range of program activities. The primary reason for the decrease is attributed to staffing shortages in the Department, and the departure of its Assistant General Manager (AGM), who is tasked with overseeing this activity. The Department attempted to backfill the position but was unable to do so because the position, the Department's only AGM position was targeted for elimination during the budget discussions. At present, the Department does not have position authority for the AGM. In the interim, the Department has added the responsibility of overseeing this function to the Deputy Director (Senior Management Analyst II). The Deputy Director works in concert with the Program Management Division (PMD) Director (Senior Management Analyst I) to oversee staff activities, review processes and protocols, and monitor regulatory compliance. The PMD Director also continually reviews and updates departmental guidelines for program monitoring for the purposes of improving the effectiveness and efficiency of monitoring activities.

In addition to the elimination of the AGM, the Department has experienced staffing reductions because of the Priority Critical Hiring (PCH) process. The Department has lost several staff members to other departments not subject to the PCH process and has not been authorized to backfill these positions. Vacancies in the PMD has negatively impacted the Department's ability to perform on-site monitoring of service providers. Notwithstanding these staffing shortages, the Department is committed to ensuring that services are provided by our contracted partners to our older adult residents and their caregivers.

CITY OF LOS ANGELES, CALIFORNIA
Summary Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2024

Recently, the Department has received authority to hire one Management Analyst and one Management Assistant (in lieu of a Management Analyst) for the PMD. The Department has extended a conditional job offer to a Management Assistant, pending background and medical review. The Department has been told to anticipate a start date of mid-January. Additionally, the Department is interviewing candidates for the Management Analyst position, also with a mid-January anticipated start date. Once these positions are filled, the Department will be adequately staff to resume monitoring program activities (in full) to assure compliance with the State's requirements.

Current Status as of June 30, 2024

Partially implemented.

2023-001 Noncompliance with Subrecipient Monitoring and Reporting – Instance of Noncompliance and Significant Deficiency

AL No. 21.027 – Coronavirus State and Local Fiscal Recovery Funds

Condition

We noted that for all four (4) subrecipients selected from the population of subrecipients with active contracts during FY 22-23, EWDD did not perform on-site or desk monitoring over the subrecipients, and for the one (1) sample selected from the population of required performance reports to be submitted, the report was not reviewed and approved by the appropriate personnel prior to submission.

Recommendation

We recommend that EWDD evaluate resources and obstacles impeding the City from performing subrecipient monitoring in accordance with its prescribed program and develop and implement solutions to comply with the subrecipient monitoring and reporting requirements. EWDD should consider reorganizing staffing roles and responsibilities to create capacity, revising the monitoring program and outsourcing monitoring to independent contractors. To ensure that all reports are submitted timely with proper review and approval, EWDD should develop a policy and procedure process for the submission of the performance reports.

Current Year Management Response

Corrective Action: Complete

EWDD ensured that all subrecipients monitoring reports were completed on or before June 30, 2024, for Program Year 2022-2023. The final on-site or desk monitoring report will be completed a month after the conclusion of the program which is scheduled to end on December 31, 2024.

EWDD developed a policy and procedure process for the submission of the performance reports.

Current Status as of June 30, 2024

Implemented.

CITY OF LOS ANGELES, CALIFORNIA
Supplementary Schedule of Expenditures of Federal Awards
and State Awards Granted by California Department of Aging
Fiscal Year Ended June 30, 2024

Federal Grantor Pass-through Grantor Program Title	Grant/ Contract No.	AL No.	Expenditures State	Expenditures Federal
U.S. Department of Labor				
Passed through State of California, Department of Aging				
Title V	TV-2122-25	17.235	\$ 520,224	\$ 1,475,036
U.S. Department of Agriculture				
SNAP-ED	CF-2223-25	10.561	-	123,511
CALFRESH	CF-2223-25	10.561	77,900	94,740
Total Department of Agriculture			<u>77,900</u>	<u>218,251</u>
U.S. Department of Health and Human Services				
Passed through State of California, Department of Aging:				
Title III B	AP-2324-25	93.044	627,491	4,162,648
Title III C1 Congregate Nutrition	AP-2324-25	93.045	893,988	4,920,984
Title III C2 Home Delivered Nutrition	AP-2324-25	93.045	5,123,414	3,720,391
Title III D	AP-2324-25	93.043	-	248,779
Title III E	AP-2324-25	93.052	-	1,756,736
NSIP C1	AP-2324-25	93.053	-	482,822
NSIP C2	AP-2324-25	93.053	-	497,946
Title VII A	AP-2324-25	93.042	-	114,221
Title VII B	AP-2324-25	93.041	-	55,106
Ombudsman - Public Health L & C	AP-2324-25		32,175	-
Ombudsman - State Health Facilities Citation Penalties	AP-2324-25		262,810	-
Ombudsman Volunteer Recruitment Initiative- Skilled Nursing				
Facility (SNF) Quality and Accountability Fund (QAF)	AP-2324-25		152,830	-
Health Insurance Counseling and Advocacy Program (HICAP)	HI -2122-25	93.324	369,219	255,611
Health Insurance Counseling and Advocacy Program (HICAP)	HI -2425-25	93.324	67,928	19,326
Medicare Improvements for Patients and Providers Act	MI-2324-25	93.071	-	206,385
Supportive Services	AP-2122-25	93.044	-	1,337,281
Congregate Meals	AP-2122-25	93.045	-	1,116,817
Home Delivered Meals	AP-2122-25	93.045	-	1,442,898
Preventive	AP-2122-25	93.043	-	232,443
Family Caregiver Support	AP-2122-25	93.052	-	188,783
Public Health Workforce Program	PH-2223-25	93.044	-	17,639
Total Health and Human Services			<u>7,529,855</u>	<u>20,776,816</u>
Total			<u>\$ 8,127,979</u>	<u>\$ 22,470,103</u>

CITY OF LOS ANGELES, CALIFORNIA
Community Investment for Families Department (CIFD)
State of California Department of Community Services and Development
Community Services Block Grant
Supplementary Schedule of Revenue and Expenditures
Fiscal Year Ended June 30, 2024

Community Services Block Grant - AL No. 93.569
Contract No. 23F-4022, Project No. CAA-2024, REGULAR GRANT
For the Period January 1, 2023 through June 30, 2024

	January 1, 2023 through June 30, 2023	July 1, 2023 through June 30, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
Revenue					
Grant Revenue	\$ 1,713,508	\$ 4,771,867	\$ 6,485,375		\$ 6,485,375
Interest Income/ Program Income	-	1,437	1,437		1,437
Deferred Interest Income	-	-	-		-
Deferred Grant Revenue	(1,590,450)	1,590,450	-		-
Total Revenue	<u>123,058</u>	<u>6,363,754</u>	<u>6,486,812</u>		<u>6,486,812</u>
Expenditures					
Administrative Costs					
Salaries and Wages	90,869	1,112,178	1,203,046	1,203,046	1,203,046
Fringe Benefits	22,215	507,094	529,309	529,309	529,309
Operating Expenses and Equipment	7,404	131,200	138,604	138,604	138,604
Out-of-State Travel	-	18,186	18,186	18,186	18,186
Contractor/Consultant Services	-	22,200	22,200	22,200	22,200
Other Costs	2,571	275,001	277,572	277,572	277,572
Total Administrative Costs	<u>123,058</u>	<u>2,065,859</u>	<u>2,188,917</u>	<u>2,188,917</u>	<u>2,188,917</u>
Program Costs					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Subcontractor Services	-	4,297,895	4,297,895	4,297,895	4,297,895
Total Program Costs	<u>-</u>	<u>4,297,895</u>	<u>4,297,895</u>	<u>4,297,895</u>	<u>4,297,895</u>
Total Expenditures	<u>\$ 123,058</u>	<u>\$ 6,363,754</u>	<u>\$ 6,486,812</u>	<u>\$ 6,486,812</u>	<u>\$ 6,486,812</u>

CITY OF LOS ANGELES, CALIFORNIA
Community Investment for Families Department (CIFD)
State of California Department of Community Services and Development
Community Services Block Grant
Supplementary Schedule of Revenue and Expenditures
Fiscal Year Ended June 30, 2024

Community Services Block Grant - AL No. 93.569
Contract No. 23F-4022, Project No. CAA-2023, REGULAR GRANT – Discretionary
For the Period January 1, 2023 through June 30, 2024

	<u>January 1, 2023 through June 30, 2023</u>	<u>July 1, 2023 through June 30, 2024</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
Revenue					
Grant Revenue	\$ -	\$ 388,406	\$ 388,406		\$ 388,408
Interest Income/ Program Income	-	-	-		-
Deferred Interest Income	-	-	-		-
Deferred Grant Revenue	-	-	-		-
Total Revenue	<u>-</u>	<u>388,406</u>	<u>388,406</u>		<u>388,408</u>
Expenditures					
Administrative Costs					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses and Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contractor/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Administrative Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Costs					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Subcontractor Services	-	388,406	388,406	388,406	388,408
Total Program Costs	<u>-</u>	<u>388,406</u>	<u>388,406</u>	<u>388,406</u>	<u>388,408</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 388,406</u>	<u>\$ 388,406</u>	<u>\$ 388,406</u>	<u>\$ 388,408</u>

CITY OF LOS ANGELES, CALIFORNIA
Community Investment for Families Department (CIFD)
State of California Department of Community Services and Development
Community Services Block Grant
Supplementary Schedule of Revenue and Expenditures
Fiscal Year Ended June 30, 2024

Community Services Block Grant - AL No. 93.569
Contract No. 24F-3022, Project No. CAA-2023, REGULAR GRANT
For the Period January 1, 2024 through June 30, 2024

	January 1, 2024 through June 30, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
Revenue				
Grant Revenue	\$ 1,812,567	\$ 1,812,567		\$ 6,487,190
Interest Income/ Program Income	-	-		-
Deferred Interest Income	-	-		-
Deferred Grant Revenue	(1,621,797)	(1,621,797)		-
Total Revenue	<u>190,770</u>	<u>190,770</u>		<u>6,487,190</u>
Expenditures				
Administrative Costs				
Salaries and Wages	94,877	94,877	94,877	960,205
Fringe Benefits	43,078	43,078	43,078	422,970
Operating Expenses and Equipment	30,225	30,225	30,225	149,806
Out-of-State Travel	-	-	-	20,000
Contractor/Consultant Services	-	-	-	26,100
Other Costs	22,590	22,590	22,590	221,807
Total Administrative Costs	<u>190,770</u>	<u>190,770</u>	<u>190,770</u>	<u>1,800,888</u>
Program Costs				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Subcontractor Services	-	-	-	4,686,302
Total Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,686,302</u>
Total Expenditures	<u>\$ 190,770</u>	<u>\$ 190,770</u>	<u>\$ 190,770</u>	<u>\$ 6,487,190</u>

CITY OF LOS ANGELES, CALIFORNIA
Community Investment for Families Department (CIFD)
State of California Department of Community Services and Development
Community Services Block Grant
Supplementary Schedule of Revenue and Expenditures
Fiscal Year Ended June 30, 2024

Community Services Block Grant - AL No. 93.569
Contract No. 24F-3022, Project No. CAA DISC-2023, REGULAR GRANT - Discretionary
For the Period January 1, 2024 through June 30, 2024

	January 1, 2024 through June 30, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
Revenue				
Grant Revenue	\$ -	\$ -		\$ 26,000
Interest Income/ Program Income	-	-		-
Deferred Interest Income	-	-		-
Deferred Grant Revenue	-	-		-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,000</u>
Expenditures				
Administrative Costs				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Operating Expenses and Equipment	-	-	-	-
Out-of-State Travel	-	-	-	-
Contractor/Consultant Services	-	-	-	-
Other Costs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Administrative Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Costs				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Subcontractor Services	-	-	-	26,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,000</u>
Total Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,000</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,000</u>