

CITY OF LOS ANGELES, CALIFORNIA

Single Audit Reports

Fiscal Year Ended June 30, 2023



Certified
Public
Accountants

CITY OF LOS ANGELES, CALIFORNIA
Single Audit Reports
Fiscal Year Ended June 30, 2023

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KENNETH MEJIA
CONTROLLER

March 26, 2024

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, 2024

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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, 2023, 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 \(Mar 26, 2024 14:56 PDT\)](#)

KENNETH MEJIA
Los Angeles City Controller

Attachment

STATUS OF THE FISCAL YEAR 2022-2023 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 2022-2023 Budget: \$11,755,048,000
- Fiscal Year 2022-2023 Federal Award Expenditures: \$704,529,000
- Fiscal Year 2022-2023 Balance of Outstanding Loans of Federal Funds under Section 108 Loan Guarantee Program: \$51,036,000
- Fiscal Year 2022-2023 Financial Audit: Completed
- Fiscal Year 2022-2023 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 2022-2023 Budget: \$8,281,558,000
- Fiscal Year 2022-2023 Federal Award Expenditures: \$357,501,000
- Fiscal Year 2022-2023 Financial Audit: Completed
- Fiscal Year 2022-2023 Single Audit: Completed
- Federal Cognizant Agency for Audit: Department of Transportation
- Auditor: Moss Adams LLP

**STATUS OF THE FISCAL YEAR 2022-2023 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 Tidelands 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 2022-2023 Budget: \$1,886,990,000
- Fiscal Year 2022-2023 Federal Award Expenditures: \$15,553,000
- Fiscal Year 2022-2023 Financial Audit: Completed
- Fiscal Year 2022-2023 Single Audit: Completed
- Federal Oversight Agency for Audit: Department of Transportation
- Auditor: Moss Adams LLP

**STATUS OF THE FISCAL YEAR 2022-2023 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 2022 Budget: \$1,844,155,000

- Fiscal Year 2023 Budget: \$1,885,542,000

- Fiscal Year 2022 Federal Award Expenditures: \$1,917,167,000

- Fiscal Year 2023 Federal Award Expenditures: \$1,848,238,000

- Fiscal Year 2022 Financial and Single Audits: Completed

- Fiscal Year 2023 Financial and Single Audits: In Process

- Federal Cognizant Agency for Audit: Department of Housing and Urban Development

- Auditor: Berman Hopkins, CPAs & Associates, LLP

**STATUS OF THE FISCAL YEAR 2022-2023 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 2022-2023 Budget:
 - \$3,376,641,000 (Water System)
 - \$7,220,797,000 (Power System)

- Fiscal Year 2022-2023 Federal Award Expenditures:
 - \$ 1,373,000 (Water System)
 - \$ 0 (Power System)

- Fiscal Year 2022-2023 Financial Audit: Completed

- Fiscal Year 2022-2023 Single Audit:
 - Water System: Completed
 - Power System: Not subject to Single Audit in Fiscal Year 2022-23

- Federal Oversight Agency 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, 2023, 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 24, 2024. Our report includes an emphasis of matter paragraph for the City’s adoption of Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our report includes a reference to other auditors who audited the financial statements of the following City departments/funds: Los Angeles World Airports (Airports); Department of Water and Power (DWP) Water System and Power System; Port of Los Angeles (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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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*.

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 24, 2024

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, 2023. 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, 2023.

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 Los Angeles World Airports (Airports), the Department of Water and Power (DWP) Water System, and the Port of Los Angeles (Harbor), which expended \$357,501,000, \$1,373,000, and \$15,553,000, 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, 2023. 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 2023-001. 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 2023-001 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, 2023, 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 24, 2024, 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, 2024

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2023
(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	\$ 706,000	\$ --
Aging	California Department of Food And Agriculture	Senior Farmers Market Nutrition Program (SFMNP)	10.576	unknown	125,000	125,000
Public Works	Direct	Urban Agriculture and Innovative Production Farmers Market Food Waste Drop-off	10.935	NR213A750001C022	76,000	--
TOTAL FOR DEPARTMENT OF AGRICULTURE					907,000	125,000
<u>DEPARTMENT OF COMMERCE</u>						
Economic and Workforce Development	Direct	Economic Adjustment Assistance	11.307	07-79-07609	12,000	--
TOTAL FOR DEPARTMENT OF COMMERCE					12,000	--
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
Community Investment for Families Department	Direct	Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-06-0523 and Prior Awards	54,900,000	13,842,000
Los Angeles Housing Department	Direct	Community Development Block Grants/Entitlement Grants Neighborhood Stabilization Program 3	14.218	B-11-MN-06-0512	17,000	--
Community Investment for Families Department	Direct	COVID-19 CARES - Community Development Block Grants/Entitlement Grants <i>Subtotal 14.218</i>	14.218	B-20-MW-06-0523	21,160,000	3,266,000
					<u>76,077,000</u>	<u>17,108,000</u>
Los Angeles Housing Department	Direct	Emergency Solutions Grant Program	14.231	E-22-MC-06-0523 and Prior Awards	6,191,000	6,050,000
Los Angeles Housing Department	Direct	COVID-19 CARES - Emergency Solutions Grant Program <i>Subtotal 14.231</i>	14.231	E-20-MW-06-0523	54,161,000	54,161,000
					<u>60,352,000</u>	<u>60,211,000</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023
(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	Home Investment Partnerships Program	14.239	M-21-MP-06-0519 and Prior Awards M-22-MC-06-0519 and Prior Awards	275,000 <u>29,661,000</u>	-- <u>--</u>
		<i>Subtotal 14.239</i>			<u>29,936,000</u>	<u>--</u>
Los Angeles Housing Department	Direct	Housing Opportunities for Persons with AIDS	14.241	CA-H20-0002	<u>1,328,000</u>	<u>1,296,000</u>
Los Angeles Housing Department	Direct	COVID-19 CARES - Housing Opportunities for Persons with AIDS	14.241	CA-H2001W026	<u>19,000</u>	<u>19,000</u>
Los Angeles Housing Department	Direct	Housing Opportunities for Persons with AIDS	14.241	CA-H22-F005 and Prior Awards	<u>23,575,000</u>	<u>21,507,000</u>
		<i>Subtotal 14.241</i>			<u>24,922,000</u>	<u>22,822,000</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>64,331,000</u>	<u>--</u>
Los Angeles Housing Department	Direct	Lead Hazard Reduction Demonstration Grant Program	14.905	CALHD0419-19	<u>1,080,000</u>	<u>--</u>
TOTAL FOR DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					<u>256,698,000</u>	<u>100,141,000</u>
 <u>DEPARTMENT OF THE INTERIOR</u>						
City Planning	State Department of Parks & Recreation	Historic Preservation Fund Grants-In-Aid	15.904	P21AF10887 P22AF01152	40,000 <u>10,000</u> <u>50,000</u>	-- <u>--</u> <u>--</u>
		<i>Subtotal 15.904</i>			<u>50,000</u>	<u>--</u>
TOTAL FOR DEPARTMENT OF THE INTERIOR					<u>50,000</u>	<u>--</u>
 <u>DEPARTMENT OF JUSTICE</u>						
Police	Direct	Law Enforcement Assistance - Narcotics and Dangerous Drugs Training	16.004	92R31600 SW-CAS-0818	367,000 <u>16,000</u>	-- <u>--</u>
		<i>Subtotal 16.004</i>			<u>383,000</u>	<u>--</u>
Mayor	Direct	COVID-19 CARES - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1658	<u>494,000</u>	<u>--</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023
(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	Law Enforcement Assistance - FBI Advanced Police Training	16.300	415-LA-A1509676-R	123,000	--
				305A-LA-C247329-CE-1	12,000	--
				Unknown	10,000	--
				87-LA-A2576889	13,000	--
				245C-LA-3216188	133,000	--
				166E-LA-140751-CRA	640,000	--
				281E-LA-A2472302	20,000	--
				SW-CAC-various	48,000	--
		<i>Subtotal 16.300</i>		<u>999,000</u>	--	
Mayor	State of California - Board of General Services	Juvenile Justice and Delinquency Prevention	16.540	BSCC 302-19	<u>551,000</u>	--
Police	Direct	Missing Children's Assistance	16.543	15PJDP-21-GK-03812-MECP	<u>572,000</u>	<u>43,000</u>
Police	Direct	National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	334D-LA-259761	101,000	--
				Unknown	81,000	--
				Unknown	36,000	--
				<i>Subtotal 16.560</i>	<u>218,000</u>	--
City Attorney	County of Los Angeles	Crime Victim Assistance	16.575	Various	1,349,000	--
City Attorney	State of California - Office of Emergency Services	Crime Victim Assistance	16.575	XC21047250	983,000	622,000
				XC22057250	414,000	97,000
				UV21067250	116,000	--
				<i>Subtotal 16.575</i>	<u>2,862,000</u>	<u>719,000</u>
Police	Direct	Corrections -Technical Assistance/ Clearinghouse	16.603	JLEO-14-0045 JLEOTFS1	<u>251,000</u>	--
Police	The Children's Initiative Inc.	Project Safe Neighborhoods	16.609	PSN 20-037848012	<u>109,000</u>	--
Mayor	The Children's Initiative Inc.	Project Safe Neighborhoods	16.609	PSN 19-69928349(a)	90,000	--
					<i>Subtotal 16.609</i>	<u>199,000</u>
Police	Office of Community Oriented Policing Service	Community Policing Development De-Escalation Training	16.710	15JCOPS-21-GG-02436-SPPS Various	<u>130,000</u>	--

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023
(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	Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-WY-BX-0002 15BPJA-21-GG-03927-NTCP 15BPJA-21-GG-02973-MUMU	121,000 45,000 5,000	49,000 -- --
Mayor	Direct	Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0296 2019-DJ-BX-0862 2020-DJ-BX-0786	905,000 270,000 76,000	-- -- --
		<i>Subtotal 16.738</i>			<u>1,422,000</u>	<u>49,000</u>
Police	Direct	DNA Backlog Reduction Program	16.741	2020-DN-BX-0153 15BPJA-21-GG-03102-DNAX	879,000 661,000	-- --
		<i>Subtotal 16.741</i>			<u>1,540,000</u>	<u>--</u>
Police	State of California - Office of Emergency Services	Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ20 17 7250 15BPJA-21-GG-02878-COVE	123,000 184,000	-- --
		<i>Subtotal 16.742</i>			<u>307,000</u>	<u>--</u>
Police	Direct	Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	15BPJA-21-GG-04317-MENT	5,000	--
Police	Direct	Economic, High-Tech, and Cyber Crime Prevention	16.752	15BPJA-21-GG-02812-INTE	225,000	--
City Attorney	Direct	Equitable Sharing Program Forfeited Assets Trust Fund	16.922	Unknown	39,000	--
Police	Direct	Equitable Sharing Program	16.922	Unknown	1,713,000	--
		<i>Subtotal 16.922</i>			<u>1,752,000</u>	<u>--</u>
		TOTAL FOR DEPARTMENT OF JUSTICE			<u>11,910,000</u>	<u>811,000</u>
 <u>DEPARTMENT OF LABOR</u>						
Aging	State of California- Department of Aging	Senior Community Service Employment Program	17.235	TV-2122-25	1,512,000	--
Economic and Workforce Development	State of California- Employment Development Department	WIOA Adult Program Cluster with AL Nos. 17.259 and 17.278	17.258	AA211011 AA311011	3,247,000 10,181,000	(41,000) 9,747,000

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023
(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 - Workforce Development, Aging and Community Services Department (WDACS)	WIOA Adult Program Cluster with AL Nos. 17.259 and 17.278 <i>Subtotal 17.258</i>	17.258	IA-0114	163,000	159,000
					<u>13,591,000</u>	<u>9,865,000</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	AA111011 AA211011 AA311011 AA411011	4,000 701,000 13,867,000 311,000	-- 701,000 6,234,000 --
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 <i>Subtotal 17.259</i>	17.259	IA-0114	41,000	36,000
					<u>14,924,000</u>	<u>6,971,000</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	AA111011 AA211011 AA311011	1,149,000 3,785,000 6,124,000	1,106,000 158,000 5,513,000
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 <i>Subtotal 17.278</i>	17.278	IA-0114	52,000	47,000
					<u>11,110,000</u>	<u>6,824,000</u>
		Subtotal WIOA Cluster (17.258, 17.259, 17.278)			<u>39,625,000</u>	<u>23,660,000</u>
Economic and Workforce Development	State of California- Employment Development Department	WIOA National Dislocated Worker Grants/ WIA National Emergency Grants <i>Subtotal 17.277</i>	17.277	AA011011 AA111011	233,000 2,952,000	217,000 2,881,000
					<u>3,185,000</u>	<u>3,098,000</u>
Economic and Workforce Development	State of California- Employment Development Department	Hurricanes and Wildfires of 2017 Supplemental - National Dislocated Worker Grants <i>Subtotal 17.286</i>	17.286	AA011011 AA111011	69,000 225,000	69,000 32,000
					<u>294,000</u>	<u>101,000</u>
		TOTAL FOR DEPARTMENT OF LABOR			<u>44,616,000</u>	<u>26,859,000</u>
 <u>DEPARTMENT OF TRANSPORTATION</u>						
Public Works	State of California - Department of Transportation	Highway Planning and Construction Construction	20.205	Various	17,423,000	--

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023
(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>
Transportation	State of California - Department of Transportation	Highway Planning and Construction	20.205	Various	17,397,000	--
		<i>Subtotal 20.205</i>			<u>34,820,000</u>	--
Transportation	State of California - Department of Transportation	Federal Transit - Capital Investment Grants Cluster with AL No. 20.507	20.500	CA-04-0208-01	320,000	--
Transportation	Direct	COVID-19 CARES - Federal Transit - Formula Grants Cluster with AL No. 20.500	20.507	CA-2020-213-00	578,000	--
Transportation	Direct	COVID-19 CRRSAA - Federal Transit - Formula Grants Cluster with AL No. 20.500	20.507	CA-2021-139-00	233,000	--
		<i>Subtotal 20.507</i>			<u>811,000</u>	--
		Subtotal Federal Transit Cluster (20.500 and 20.507)			<u>1,131,000</u>	--
Transportation	State of California - Department of Transportation	Job Access and Reverse Commute Program	20.516	CA-37-X123	376,000	--
Police	State of California - Office of Traffic Safety	State and Community Highway Safety Cluster with AL No. 20.616	20.600	PT22024 PT23125	822,000 843,000	-- --
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	PS22006 PS23016	59,000 136,000	-- --
		<i>Subtotal 20.600</i>			<u>1,860,000</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	OP22006 OP23012	35,000 111,000	-- --
City Attorney	State of California - Office of Traffic Safety	National Priority Safety Programs Cluster with AL No. 20.600	20.616	DI 22003 DI 23012	274,000 694,000	-- --
		<i>Subtotal 20.616</i>			<u>1,114,000</u>	--
		Subtotal Highway Safety Cluster (20.600, 20.616)			<u>2,974,000</u>	--
Police	State of California- Office of Traffic Safety	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT22024 PT23125	1,058,000 1,961,000	2,000 --

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023
(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>
		<i>Subtotal 20.608</i>			<u>3,019,000</u>	<u>2,000</u>
TOTAL FOR DEPARTMENT OF TRANSPORTATION					<u>42,320,000</u>	<u>2,000</u>
<u>DEPARTMENT OF THE TREASURY</u>						
Police	Direct	Taxpayer Service	21.003	Unknown	<u>78,000</u>	<u>--</u>
Los Angeles Housing Department	Direct	COVID-19 - Emergency Rental Assistance Program	21.023	ERA-2101080879	628,000	--
Los Angeles Housing Department	State of California - Department of Housing and Community Development	COVID-19 - Emergency Rental Assistance Program	21.023	20-ERAP-00019 21-ERAP-00019	1,851,000 <u>5,214,000</u>	-- <u>--</u>
		<i>Subtotal 21.023</i>			<u>7,693,000</u>	<u>--</u>
City Administrative Officer	Direct	COVID-19 ARPA - Coronavirus State and Local Fiscal Recovery Funds	21.027	Unknown	197,219,000	124,000
Economic and Workforce Development	State of California - Department of General Services	COVID-19 ARPA - Coronavirus State and Local Fiscal Recovery Funds 'Californians For All Youth Workforce Development Grant	21.027	JP1009	<u>9,051,000</u>	<u>7,415,000</u>
		<i>Subtotal 21.027</i>			<u>206,270,000</u>	<u>7,539,000</u>
TOTAL FOR DEPARTMENT OF THE TREASURY					<u>214,041,000</u>	<u>7,539,000</u>
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>						
Public Works	Direct	Science	43.001	80NSSC20K0246	<u>67,000</u>	<u>--</u>
TOTAL FOR AERONAUTICS AND SPACE ADMINISTRATION					<u>67,000</u>	<u>--</u>
<u>NATIONAL ENDOWMENT FOR THE ARTS</u>						
Cultural Affairs	Direct	Promotion of the Arts Grants to Organizations and Individuals	45.024	1855757-42 00026690	8,000 <u>15,000</u>	-- <u>--</u>
TOTAL FOR NATIONAL ENDOWMENT FOR THE ARTS					<u>23,000</u>	<u>--</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023
(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>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>						
Library	Direct	Grants to States	45.310	LG-95-18-0014-18	10,000	--
TOTAL FOR INSTITUTE OF MUSEUM AND LIBRARY SERVICES					10,000	--
<u>ENVIRONMENTAL PROTECTION AGENCY</u>						
Public Works	Direct	Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreement	66.818	BF-99T55401-0	83,000	--
TOTAL FOR ENVIRONMENTAL PROTECTION AGENCY					83,000	--
<u>DEPARTMENT OF ENERGY</u>						
Public Works	Direct	Conservation Research and Development	81.086	DE-EE0009556	42,000	--
TOTAL FOR DEPARTMENT OF ENERGY					42,000	--
<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-2223-25	51,000	51,000
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 <i>Subtotal 93.042</i>	93.042	AP-2122-25 AP-2223-25	76,000 99,000	76,000 99,000
					<u>175,000</u>	<u>175,000</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,	93.043	AP-2122-25 AP-2223-25	117,000 247,000	117,000 247,000

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023
(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>
		93.044, 93.045, 93.052 and 93.053 <i>Subtotal 93.043</i>			<u>364,000</u>	<u>364,000</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	AP-2122-25 AP-2223-25	1,320,000 4,159,000	1,320,000 3,351,000
Aging	State of California - Department of Aging	COVID-19 CARES - 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	CARES-25	<u>217,000</u>	<u>217,000</u>
					<u>5,696,000</u>	<u>4,888,000</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	93.045	AP-2122-25 AP-2223-25	1,719,000 4,408,000	1,719,000 3,756,000
Aging	State of California - Department of Aging	COVID-19 CARES - 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	93.045	CARES-25	581,000	581,000
Aging	State of California - Department of Aging	COVID-19 CAA- 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	93.045	AP-2122-25	585,000	585,000
Aging	State of California - Department of Aging	COVID-19 FFCRA - 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	FFCRA-25	<u>37,000</u>	<u>37,000</u>
					<u>7,330,000</u>	<u>6,678,000</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	93.052	AP-2122-25 AP-2223-25	283,000 1,637,000	283,000 993,000

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023
(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	COVID-19 CARES - 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	CARES-25	24,000	24,000
					<u>1,944,000</u>	<u>1,300,000</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 Subtotal Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053)	93.053	AP-2223-25	987,000	987,000
					<u>16,547,000</u>	<u>14,443,000</u>
Aging	State of California - Department of Aging	Medicare Enrollment Assistance Program	93.071	MI-2223-25	204,000	197,000
Emergency Management	County of Los Angeles - Department of Public Health	Public Health Emergency Preparedness	93.069	PHEP-C-134726	212,000	--
Aging	State of California - Department of Aging	State Health Insurance Assistance Program	93.324	HI-2122-25	163,000	163,000
Economic and Workforce Development	County of Los Angeles - Community and Senior Services	Temporary Assistance for Needy Families	93.558	IA-0114	2,220,000	1,820,000
Community Investment for Families Department	State of California - Department of Community Services and Development	Community Services Block Grant	93.569	22F-5022 REG 22F-5022 DISC 23F-4022 REG	6,798,000 31,000 123,000	4,686,000 27,000 --
Community Investment for Families Department	State of California - Department of Community Services and Development	COVID-19 CARES - Community Services Block Grant - Regular <i>Subtotal 93.569</i>	93.569	20F-3661 REG	493,000	--
					<u>7,445,000</u>	<u>4,713,000</u>
Recreation and Parks	State of California - Department of Education	Child Care and Development Block Grant <i>Subtotal 93.575</i>	93.575	CCTR-2086 CSPP-2170	46,000 123,000	-- --
					<u>169,000</u>	<u>--</u>
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>27,034,000</u>	<u>21,336,000</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023
(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 HOMELAND SECURITY</u>						
Fire	Direct	National Urban Search and Rescue (US&R) Response System	97.025	EMW-2018-CA-00007 EMW-2019-CA-00059 EMW-2020-CA-00053 EMW-2021-CA-00060 EMW-2022-CA-00050	344,000 16,000 314,000 217,000 488,000	-- -- -- -- --
		<i>Subtotal 97.025</i>			<u>1,379,000</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	<u>96,300,000</u>	--
Mayor	State of California- Office of Emergency Services	Hazard Mitigation Grant	97.039	FEMA-4344-DR-CA, CAL OES ID: 037-44000	<u>332,000</u>	--
Emergency Management Department	County of Los Angeles - Office of Emergency Services	Emergency Management Performance Grant	97.042	C-143183	<u>632,000</u>	--
Police	Direct	Port Security Grant Program	97.056	EMW-2020-PU-00187-S01	<u>291,000</u>	--
Police	County of Los Angeles Sheriff's Department	Homeland Security Grant Program Regional Threat Assessment Center	97.067	2020-0095	<u>19,000</u>	--
Mayor	State of California- Office of Emergency Services	Homeland Security Grant Program	97.067	2019-0035 2019-0035 2020-0095 2020-0095 2021-0081 2021-0081	26,042,000 8,000 484,000 29,410,000 6,354,000 64,000	19,291,000 -- -- 16,842,000 3,289,000 --
		<i>Subtotal 97.067</i>			<u>62,381,000</u>	<u>39,422,000</u>
Police	Direct	Law Enforcement Officer Reimbursement Agreement Program	97.090	CA0194200	<u>98,000</u>	--
Mayor	Direct	Securing the Cities Program	97.106	2012-DN-106-000001-05 and Prior Awards 20CWDSTC00010-01-00 and Prior Awards	215,000 488,000	-- 39,000
		<i>Subtotal 97.106</i>			<u>703,000</u>	<u>39,000</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF LOS ANGELES
Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023
(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	Targeted Violence and Terrorism Prevention	97.132	EMW-2021-GR-00057-501	196,000	--
TOTAL FOR DEPARTMENT OF HOMELAND SECURITY					162,312,000	39,461,000
 <u>U.S. FISH & WILDLIFE SERVICE (USEWS) & ASSOC. OF ZOOS & AQUARIUMS (ASA)</u>						
Zoo	State of California Association of Zoos & Aquariums	Endangered Species Recovery Implementation	15.657	F21AC03165-00	1,000,000	--
TOTAL FOR U.S. FISH & WILDLIFE SERVICE					1,000,000	--
TOTAL FEDERAL AWARDS					\$ 761,125,000	\$ 196,274,000

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedules of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2023

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 Schedules of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023

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, CPAs & Associates, LLP
Water and Power	Environmental Protection Agency (Water System)	KPMG LLP

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.

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 the succeeding paragraph. Such expenditures are recognized following the cost principles contained in the Office of Management and Budget Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or 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.

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedules of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023

5. Relationship to Federal Financial Reports

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

6. Changes in Assistance Listing (AL) Numbers (No.)

AL Nos. 14.256, 21.003 and 97.090 are archived programs that are being retained to report expenditures incurred or to show outstanding loans of these programs.

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.

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedules of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023

8. Outstanding Loans of Federal Funds

The following is a summary of outstanding loans at cost by AL No. as of June 30, 2023. The outstanding loan balances do not reflect an allowance for uncollectibles of \$469,674,000. The FY 2021-22 outstanding balance of AL No. 14.248 in the amount of \$56,596,000, for which the Federal Government imposed continuing compliance, was included in the total expenditures in the accompanying SEFA.

<u>AL No.</u>	<u>Federal Grantor</u>	<u>Administering City Departments</u>	<u>Outstanding Balance as of June 30, 2023</u>
14.218	HUD	Economic and Workforce Development	\$ 16,681,000
		Community Investment for Families	297,447,000
		Housing	<u>12,903,000</u>
		Subtotal for AL No. 14.218	<u>327,031,000</u>
14.228	HUD	Housing	4,500,000
14.239	HUD	Housing	780,090,000
14.239	HUD	Community Investment for Families	<u>2,000</u>
		Subtotal for AL No. 14.239	<u>780,092,000</u>
14.241	HUD	Housing	26,379,000
14.248	HUD	Economic and Workforce Development	51,036,000
14.256	HUD	Housing	47,750,000
14.Unknown	HUD	Housing	12,526,000
81.128	DOE	Housing	<u>3,436,000</u>
			<u>\$1,252,750,000</u>

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedules of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023

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 \$21,160,000; AL No. 14.231 in the amount of \$54,161,000; AL No. 14.241 in the amount of \$19,000; AL No. 16.034 in the amount of \$494,000; AL No. 20.507 in the amount of \$578,000; Aging Cluster AL No. 93.044, 93.045, and 93.052 in the amount of \$822,000; and AL No. 93.569 in the amount of \$493,000 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, 2021; and were incurred during the period July 1, 2022 through June 30, 2023. 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 2022-23 expenditures adjustments in the FY 2023-24 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 \$233,000. The accompanying SEFA also includes CAA expenditures under the Aging Cluster AL No. 93.045 in the amount of \$585,000

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 \$206,270,000 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, 2022 through June 30, 2023. ARPA funding was also used for COVID-19 Emergency Rental Assistance Program (ERAP) and began distributions in July 2020. During FY 2022-23, the accompanying SEFA includes expenditures of ERAP funds in the amount of \$7,693,000 (AL No. 21.023).

On March 18, 2020, the Families First Coronavirus Response Act (FFCRA) was signed into law to provide additional flexibility for additional administrative funding in response to the COVID-19 pandemic. The accompanying SEFA includes expenditures of FFCRA

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedules of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2023

funds (AL No. 93.045) in the amount of \$37,000 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, 2022 through June 30, 2023.

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 FEMA Public Assistance (PA) Program for emergency protective measures.

During the fiscal year ended June 30, 2023, the City received \$96,300,000 and reported this amount on the SEFA for FEMA-4482-DR under AL No. 97.036. The City has submitted its last claims to FEMA for the COVID-19 response. The City anticipates receiving \$127,068,000 by the end of FY 2023-24.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2023

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? **None reported**

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, 2023

Identification of major federal programs:

<u>AL Number</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants/Entitlement Grants
14.241	Housing Opportunities for Persons with AIDS
14.248	Community Development Block Grants Section 108 Loan Guarantees
16.575	Crime Victim Assistance
16.741	DNA Backlog Reduction Program
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
97.025	National Urban Search and Rescue (US&R) Response System

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, 2023

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

Reference Number: 2023-001
Federal Program Title: Coronavirus State and Local Fiscal Recovery Funds
Federal Catalog Number: 21.027
Federal Agency: Department of Treasury
Pass-Through Entity: State of California – Department of General Services
Federal Award Number and Year: JP1009, 2022
Name of City Department: Economic and Workforce Development Department (EWDD)
Category of Finding: Subrecipient Monitoring and Reporting
Type of Finding: Significant Deficiency; Instance of Noncompliance

Criteria

In accordance with Title 2 Code of Federal Regulations (CFR) §200.332(d) *Requirements for pass-through entities*, monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and the subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

- (1) Reviewing financial and performance reports required by the pass-through entity.
- (2) Following up and ensuring the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.
- (3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521.

In accordance with the EWDD Fiscal Monitoring Review policies and procedures, EWDD conducts desk and on-site fiscal monitoring reviews every fiscal year to determine the compliance of the subrecipients' with federal, state, local and City grant regulations. This includes the requirements set forth in 2 CFR §200.332(d) and the audit requirements specified in 2 CFR §200.500 to 200.521 and ensuring the resolution of any findings, questioned and/or disallowed costs.

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):

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2023

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).

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.

Cause

While aware of the subrecipient monitoring and reporting requirements, EWDD did not conduct either an on-site or desk review due to staffing shortages and hiring freezes. In addition, EWDD did not have an internal control process in place to ensure that data provided by the subrecipients was reviewed and approved prior to submitting the required performance report.

Effect

Failure to conduct monitoring of subrecipients or review performance report data prior to submission results in noncompliance with 2 CFR §200.332(d) and a failure of the internal control system environment surrounding subrecipient monitoring and reporting. In addition, failure to conduct monitoring of subrecipients could result in disallowed costs and/or a subrecipient's noncompliance with laws and regulations.

Questioned Costs

Questioned costs were not determinable.

Context

Of the four (4) subrecipients selected for testing, totaling \$5,857,392 from a population of \$7,415,279, subrecipient monitoring was not completed for all four (4) subrecipients during FY 22-23. Of the one (1) performance report selected from a population of four (4) performance reports, a review was not conducted by the department for one (1) report submission.

The sample was not a statistically valid sample.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2023

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.

Management Response and Corrective Action

1. Person responsible for corrective action plan: (Name, Title, and phone number)

Name: Donny Brooks
Title: Chief Grants Administrator
Phone Number: 213-364-3551
Email: Donny.Brooks@lacity.org

2. Corrective action plan:

EWDD concurs that the subrecipients monitoring reports have not been completed yet. As the City's Coronavirus State and Local Fiscal Recovery Funds administrator, one of EWDD's responsibilities is to perform on-site or desk monitoring over the subrecipients of the federal funding during FY 22-23. Corrective Actions to strengthen program monitoring and a tracking system will be implemented. Although EWDD is experiencing multiple vacancies throughout the department, EWDD will work on assigning staff to comply with the grantors' requirements to perform on-site or desk monitoring of subrecipients at a minimum of once per year. EWDD will ensure that all subrecipients monitoring reports are completed by June 30, 2024, for Program Year 2022-2023 and a final on-site or desk monitoring report a month after the conclusion of the program which is scheduled to end on September 30, 2024.

The Workforce Development Division will develop a tracking tool to ensure 100% compliance with subrecipient monitoring requirements.

EWDD is working on updating Subrecipient Program Monitoring Policy which will be part of the upcoming Annual Plan and go into effect July 1, 2024.

MOEO and EWDD agree that going forward they will have an EWDD staff member submit the requested performance report data to an EWDD Chief Grants Administrator for review and approval before sending it to MOEO.

3. Anticipated implementation date:

April 15, 2024

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

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
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2023

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

The City Controller's Office spent fiscal year 2023 revamping the Fiscal Oversight & Controls Utilization Survey (FOCUS) program, which is a citywide internal control assessment that aims to streamline the evaluation of citywide internal controls, primarily related to financial reporting. The utility/effectiveness of the most-recent FOCUS assessment cycle was limited due to issues such as low response rates, survey format, uniform scoring criteria, and non-risk-based validation requirements.

To address these limitations/challenges, we partnered with a consulting firm with specialized experience on similar projects to help our Office develop an improved citywide internal control self-assessment instrument. The objective of this initiative is consistent with FOCUS in that it aims to enhance the City's understanding of, and ability to respond to, departmental needs for maintaining strong controls over fiscal operations and stewardship of public funds. The assessment addresses several of the issues associated with the one-size-fits-all approach of FOCUS and will include the development of a comprehensive management report that will summarize results/recommendations and boost transparency/accountability. In addition, our Office engaged leadership in the Mayor's Office and Office of the City Administrative Officer to convey to departments that this is a citywide priority.

The self-assessment is scheduled for launch in mid-November 2023 to conclude before June 30, 2024. At the conclusion of that process, our Office will evaluate the effort and map out a long-term strategy, which will likely include a multi-year assessment cycle going forward.

Current Status as of June 30, 2023

Partially implemented.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Year Findings (Continued)
Fiscal Year Ended June 30, 2023

FEDERAL AWARD FINDINGS:

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

CFDA 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, 2023

Partially implemented. All delinquent billings for FY2021 – 2022 were submitted; however, based on testing performed during the FY23 audit, not all payments were submitted within the 30 days according to policy.

2020-005 Noncompliance with Allowable Costs/Cost Principles – Noncompliance and Material Weakness

CFDA No. 93.558 – Temporary Assistance for Needy Families

Condition

Of the sixty (60) samples selected for testing, we noted the following exceptions:

1. There were three (3) samples where the total reported expenditures were \$222,885. Upon the Economic and Workforce Development Department's (EWDD) review of the subrecipients' closeout reports and supporting documentation, the expenditures exceeded the approved budget by \$15,829. However, the amount has not yet been returned to the County of Los Angeles (the funding agency).

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Year Findings (Continued)
Fiscal Year Ended June 30, 2023

2. There were two (2) samples where the total reported expenditures were \$51,040. EWDD withheld the payments to subrecipients due to unresolved audit findings. After the findings were resolved, EWDD only paid \$49,054, which were the allowable costs of the subrecipients. As a result, there was an overstatement of \$1,986, and this amount has not yet been returned to the County of Los Angeles (the funding agency).
3. There was one (1) sample with reported accrued expenditures of \$30,824. EWDD indicated that the expenditures were reported by a subrecipient that is in process of a bankruptcy proceeding, and the supporting documents for the subrecipient's reimbursement claims are pending from the subrecipient's bankruptcy trustee. Upon review of the EWDD's records, there are other accrued expenditures of \$15,198 for this subrecipient. Therefore, the total accrual expenditures were \$46,022. Since EWDD has not paid this total amount to the subrecipient, it is not considered a federal award expended and should not be reported on the schedule of expenditures of federal awards (SEFA).

Recommendation

We recommend that EWDD performs the following:

1. Work with subrecipients to ensure that closeout reports are submitted timely and report the actual expenditures on the SEFA.
2. Remind subrecipients of the importance of timely submission to ensure the County reimburses allowable costs.
3. Review subrecipient agreements and ensure contract clauses are included regarding the strict timing of reimbursement policies of the County.
4. Return the overstated claimed amount to the County.
5. Discuss with the County reimbursement for expenditures incurred by the bankrupt organization should a court order be issued requiring reimbursement.

Current Year Management Response

Recommendation #1, 2, 3, and 4: Implemented as of June 30, 2022.

Recommendation #5: Implemented. EWDD met with County officials regarding all County funds withheld pending the conclusion of the bankruptcy proceedings for EWDD's former subrecipient. Although the bankruptcy court proceedings were still on-going, LA County required that funds withheld be returned to them. On November 28, 2022, EWDD returned \$46,022 to the County, together with other County non-federal funds withheld for this subrecipient.

Current Status as of June 30, 2023

Implemented.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Year Findings (Continued)
Fiscal Year Ended June 30, 2023

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

The Department resumed on-site monitoring of its service providers on June 2022 and completed 11 onsite visits. To comply with accepted best practices, the Department completed written reports within 60 days of the on-site visit except for one occasion. For the period July 1, 2022 to June 30, 2023, the Department completed a total of 63 on-site visits of various service providers monitoring various program activities. On three separate occasions, LADOA did not complete the report within the 60-day period. Since the hiring of a Senior Management Analyst I, Program Management Division (PMD) Director, to provide staff oversight, processes and/or protocol review, and compliance monitoring with statutes, regulations, and contractual obligations, LADOA program monitoring has seen an increase in activity, as evidenced by the number of completed visits for FY 2022-23. PMD Director will be reviewing and updating Department guidelines for program monitoring to ensure continued compliance with all rules and regulations with 2 CFR §200.332(d).

Additionally, the Department has hired a Management Assistant, assigned to PMD, with an anticipated start date of mid-January 2024 that will result in a redistribution of assignments between current Program Monitors, allowing further assurances to compliance with the State and Federal monitoring requirements.

Current Status as of June 30, 2023

Partially implemented – See repeat finding 2022-001.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Year Findings (Continued)
Fiscal Year Ended June 30, 2023

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 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 Mayor's Office of Public Safety (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. 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 the 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, 2023

Partially implemented. Based on Management's response, the monitoring procurement has not been released and the department is understaffed. MGO will plan to test the implementation of this plan in FY24.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Year Findings (Continued)
Fiscal Year Ended June 30, 2023

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: On-going.

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

Current Status as of June 30, 2023

Partially implemented as of June 30, 2023. Due to the timing of the corrective action plan implementation, we will evaluate the implementation in FY24.

CITY OF LOS ANGELES, CALIFORNIA
 Schedule of Prior Year Findings (Continued)
 Fiscal Year Ended June 30, 2023

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

Implemented. All delinquent billings for FY 2021-2022 were completed and submitted to the County by August 2022. As of November 30, 2022, a new Grants Manager was hired, who will be responsible for preparing the billings (i.e. grant reports) required by the County of Los Angeles.

Current Status as of June 30, 2023

Partially Implemented. Based on FY23 testing, selected reports were not submitted timely, and no extensions were requested. We will plan to retest as part of the FY24 audit.

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.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Year Findings (Continued)
Fiscal Year Ended June 30, 2023

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: On-going.

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

Current Status as of June 30, 2023

Partially implemented as of June 30, 2023. Due to the timing of the corrective action plan implementation, we will evaluate the implementation in FY24.

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.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Year Findings (Continued)
Fiscal Year Ended June 30, 2023

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.

Current Status as of June 30, 2023

Partially Implemented. We were not able to obtain timely support to test the implementation during the FY23 audit. We will plan to test the implementation of this corrective action in FY24.

2021-008 Noncompliance with Control Environment

AL No. 20.608 – Minimum Penalties for Repeat Offenders for Driving While Intoxicated – Noncompliance and Material Weakness

Condition

The Los Angeles Police Department (LAPD) manages the Selective Traffic Enforcement Program (STEP) grant with a purpose to reduce the number of persons killed and injured in crashes involving alcohol and other primary collision factors. Expenditures claimed represent eligible overtime for employees performing allowable activities.

During our evaluation of the design of internal controls over the claims process, we noted a missing control where the manual accumulation of data to prepare the claim was not reviewed. The Program Manager (preparer) is responsible for categorizing allowable transactions in a spreadsheet for multiple grants for which the summary totals by grants are used to prepare the quarterly claims. The manual input is not reviewed for accuracy by anyone prior to the claim preparation.

During our audit of allowable expenditures, we identified one transaction that was not properly categorized and improperly claimed against the grant.

Recommendation

Management should design procedures to review manual inputs and provide assurance of accuracy for the summarized information used to prepare reimbursement claims. We recommend that LAPD strengthens its control process to ensure that information entered into the spreadsheet system is accurate.

Current Year Management Response

The Department planned to implement a new data entry process that involved a new coding system. The corrective action plan involved training all Online Overtime Timekeeping System coordinators (or timekeepers) to input specific codes in the "Remarks" field of the system when entering an employee's information related to STEP Grant-related overtime activities. This will

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Year Findings (Continued)
Fiscal Year Ended June 30, 2023

also afford the Department the ability to perform system queries of STEP Grant-related overtime by the type of detail worked.

By December 2022, most timekeepers were trained on the new process, which was implemented by January 2023. However, when overtime reports were generated to prepare for the quarterly financial reports, several discrepancies were found in the codes entered and the consequent correction and follow up delayed the data entry and reporting process.

To remedy this process and ensure accuracy in the financial reports, the LAPD decided to return to the manual categorization of grant activities conducted by Traffic Group personnel. This time, additional layers of review were added. A minimum of 40 percent of all entries of the STEP Overtime Report generated by the Fiscal Group were audited by personnel assigned to the Traffic Group. They reconciled the overtime reports with the overtime slips that were completed by the sworn officers and ensured they were reported in the correct grant activity. The auditing commenced in April 2023 and revealed no data entry discrepancies. The LAPD plans to continue using this process in reporting future grant activities.

Current Status as of June 30, 2023

Implemented.

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.

CITY OF LOS ANGELES, CALIFORNIA
 Schedule of Prior Year Findings (Continued)
 Fiscal Year Ended June 30, 2023

Current Year Management Response

The Department resumed on-site monitoring of its service providers on June 2022 and completed 11 onsite visits. To comply with accepted best practices, the Department completed written reports within 60 days of the on-site visit except for one occasion. For the period July 1, 2022 to June 30, 2023, the Department completed a total of 63 on-site visits of various service providers monitoring various program activities. On three separate occasions, LADOA did not complete the report within the 60-day period. Since the hiring of a Senior Management Analyst I, Program Management Division (PMD) Director, to provide staff oversight, processes and/or protocol review, and compliance monitoring with statutes, regulations, and contractual obligations, LADOA program monitoring has seen an increase in activity, as evidenced by the number of completed visits for FY 2022-23. PMD Director will be reviewing and updating Department guidelines for program monitoring to ensure continued compliance with all rules and regulations with 2 CFR §200.332(d).

Additionally, the Department has hired a Management Assistant, assigned to PMD, with an anticipated start date of mid-January 2024 that will result in a redistribution of assignments between current Program Monitors, allowing further assurances to compliance with the State’s monitoring requirements.

Current Status as of June 30, 2023

Partially implemented.

2022 - 002 Noncompliance with Control Environment

AL No. 14.241 – Housing Opportunities for Persons With AIDS (HOPWA) Program – Noncompliance and Material Weakness

Condition

During our audit of the Housing Opportunities for Persons With AIDS (HOPWA) Program, we noted that the LAHD submitted the following reports after the due dates or has not yet submitted the reports.

Report Type	Grant Code	Period Covered	Due Date	Date Submitted	Number of Days Late
CAPER	HOPWA	7/1/2021-6/30/2022	9/30/2022	3/9/2023	160
HUD-40110-C APR (Regular and CARES)	HOPWA	7/1/2021-6/30/2022	9/30/2022	Report has not been submitted yet	

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Year Findings (Continued)
Fiscal Year Ended June 30, 2023

Recommendation

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

Current Year Management Response

The following corrective actions have taken place:

1) The HUD-40110-C APR (Reg and CARES) report for 7/1/2021 - 6/30/2022 reporting period was submitted on April 12, 2023, 194 days after the due date.

2) LAHD has created an internal control process led by the HOPWA Program Manager to ensure that the required reports are submitted in compliance with 24 CFR §574.520(a) and (b) and 2 CFR §200.301. 2022-2023 reporting forms HUD-40110-C and HUD-40110-D have been consolidated and are the responsibility of providers to complete. LAHD received completed CAPER/APR reports for the period of 7/1/2022-6/30/2023 from all providers in August 2023 and submitted the CAPER/APR report on September 30, 2023.

a) LAHD has implemented the following protocols for a successful reporting deadline submission:

i) LAHD issued a HOPWA Directive on April 12, 2023, to the providers with the mandatory training materials and instructions to review for compliant Consolidated Annual Performance Evaluation (CAPER) Report and Annual Program Report (APR) submission.

ii) Technical Assistance sessions were provided via Zoom on May 18, 2023, and July 6, 2023, and were recorded, and shared with all providers by Cloudburst, a HUD contractor, to ensure accurate reporting.

Current Status as of June 30, 2023:

Implemented.

CITY OF LOS ANGELES, CALIFORNIA
Department of Aging
Supplementary Schedule of Expenditures of Federal Awards
and State Awards
Granted by California Department of Aging
Fiscal Year Ended June 30, 2023

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	\$ 336,150	\$ 1,511,700
U.S. Department of Agriculture				
Passed through State of California, Department of Aging CALFRESH	CF-2223-25		\$ 18,583	\$ -
U.S. Department of Health and Human Services				
Passed through State of California, Department of Aging:				
Title III B	AP-2223-25	93.044	\$ 622,788	\$ 4,158,722
Title III C1 Congregate Nutrition	AP-2223-25	93.045	876,167	2,611,209
Title III C2 Home Delivered Nutrition	AP-2223-25	93.045	5,023,317	1,796,874
Title III D	AP-2223-25	93.043	-	247,193
Title III E	AP-2223-25	93.052	-	1,637,370
NSIP C1	AP-2223-25	93.053	-	485,910
NSIP C2	AP-2223-25	93.053	-	501,130
Title VII A	AP-2223-25	93.042	-	98,515
Title VII B	AP-2223-25	93.041	-	51,028
Consolidated Appropriation Act	AP-2122-25	93.045	-	584,817
Ombudsman - Public Health L & C	AP-2223-25		32,169	-
Ombudsman - State Health Facilities/Citation Penalties	AP-2223-25		261,874	-
Ombudsman Volunteer Recruitment Initiative- Skilled Nursing Facility (SNF) Quality and Accountability Fund (QAF)	AP-2223-25		152,805	-
Health Insurance Counseling and Advocacy Program (HICAP)	HI -2122-25	93.324	416,944	162,647
Medicare Improvements for Patients and Providers Act	MI-2223-25	93.071	-	204,397
Families First Coronavirus Response Act C1	FFCRA-25	93.045	-	19,328
Families First Coronavirus Response Act C2	FFCRA-25	93.045	-	17,588
Supportive Services - CARES Act	CARES-25	93.044	-	216,762
Congregate Meals - CARES Act	CARES-25	93.044	-	500
Home Delivered Meals - CARES Act	CARES-25	93.045	-	581,066
Family Caregiver Support - CARES Act	CARES-25	93.052	-	23,662
Supportive Services	AP-2122-25	93.044	-	1,320,451
Congregate Meals	AP-2122-25	93.045	-	767,026
Home Delivered Meals	AP-2122-25	93.045	-	952,001
Preventive	AP-2122-25	93.043	-	117,365
Family Caregiver Support	AP-2122-25	93.052	-	282,858
Ombudsman	AP-2122-25	93.042	-	76,250
Total Health and Human Services			7,386,064	16,914,669
Total			\$ 7,740,797	\$ 18,426,369

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 Schedules of Revenue and Expenditures
Fiscal Year Ended June 30, 2023

Community Services Block Grant - AL No. 93.569
Contract No. 20F-3661, Project No. CAA-2020, CARES GRANT - REGULAR GRANT
For the Period July 1, 2020 through June 30, 2023

	July 1, 2020 through June 30, 2021	July 1, 2021 through June 30, 2022	July 1, 2022 through June 30, 2023	Total Audited Costs	Total Reported Expenditures	Total Budget
Revenue						
Grant Revenue	\$ 3,464,226	\$ 5,236,708	\$ 493,068	\$ 9,194,002		\$ 9,194,002
Interest Income/ Program Income	-	-	-	-		-
Deferred Interest Income	-	-	-	-		-
Deferred Grant Revenue	(2,298,501)	2,298,501	-	-		-
Total Revenue	<u>1,165,725</u>	<u>7,535,209</u>	<u>493,068</u>	<u>9,194,002</u>		<u>9,194,002</u>
Expenditures						
Administrative Costs						
Salaries and Wages	108,864	531,665	294,744	935,274	935,274	939,742
Fringe Benefits	47,977	224,369	131,069	403,415	403,415	378,752
Operating Expenses and Equipment	4,589	31,640	1,455	37,684	37,684	76,717
Out-of-State Travel	-	-	-	-	-	-
Contractor/Consultant Services	-	-	-	-	-	-
Other Costs	23,948	117,455	65,799	207,203	207,203	188,366
Total Administrative Costs	<u>185,379</u>	<u>905,129</u>	<u>493,068</u>	<u>1,583,577</u>	<u>1,583,577</u>	<u>1,583,577</u>
Program Costs						
Salaries and Wages	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Subcontractor Services	980,346	6,630,079	-	7,610,425	7,610,425	7,610,425
Total Program Costs	<u>980,346</u>	<u>6,630,079</u>	<u>-</u>	<u>7,610,425</u>	<u>7,610,425</u>	<u>7,610,425</u>
Total Expenditures	<u>\$ 1,165,725</u>	<u>\$ 7,535,209</u>	<u>\$ 493,068</u>	<u>\$ 9,194,002</u>	<u>\$ 9,194,002</u>	<u>\$ 9,194,002</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 Schedules of Revenue and Expenditures
 Fiscal Year Ended June 30, 2023

Community Services Block Grant - AL No. 93.569
 Contract No. 20F-3661, Project No. CAA-2020, CARES GRANT - DISCRETIONARY GRANT
 For the Period July 1, 2020 through June 30, 2023

	July 1, 2020 through June 30, 2021	July 1, 2021 through June 30, 2022	July 1, 2022 through June 30, 2023	Total Audited Costs	Total Reported Expenditures	Total Budget
Revenue						
Grant Revenue	\$ 31,317	\$ 9,053	\$ -	\$ 40,370		\$ 40,370
Interest Income/ Program Income	-	-	-	-		-
Deferred Interest Income	-	-	-	-		-
Deferred Grant Revenue	(10,093)	10,093	-	-		-
Total Revenue	<u>21,224</u>	<u>19,146</u>	<u>-</u>	<u>40,370</u>		<u>40,370</u>
Expenditures						
Administrative Costs						
Salaries and Wages	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Operating Expenses and Equipment	-	4,844	-	4,844	4,844	4,844
Out-of-State Travel	-	-	-	-	-	-
Contractor/Consultant Services	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Total Administrative Costs	<u>-</u>	<u>4,844</u>	<u>-</u>	<u>4,844</u>	<u>4,844</u>	<u>4,844</u>
Program Costs						
Salaries and Wages	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Subcontractor Services	21,224	14,302	-	35,526	35,526	35,526
Total Program Costs	<u>21,224</u>	<u>14,302</u>	<u>-</u>	<u>35,526</u>	<u>35,526</u>	<u>35,526</u>
Total Expenditures	<u>\$ 21,224</u>	<u>\$ 19,146</u>	<u>\$ -</u>	<u>\$ 40,370</u>	<u>\$ 40,370</u>	<u>\$ 40,370</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 Schedules of Revenue and Expenditures
 Fiscal Year Ended June 30, 2023

Community Services Block Grant - AL No. 93.569
 Contract No. 22F-5022, Project No. CAA-2022, REGULAR GRANT
 For the Period January 1, 2022 through June 30, 2023

	<u>January 1, 2022 through June 30, 2022</u>	<u>July 1, 2022 through June 30, 2023</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
Revenue					
Grant Revenue	\$ 1,829,633	\$ 5,085,952	\$ 6,915,586		\$ 6,915,586
Interest Income/ Program Income	-	842	842		842
Deferred Interest Income	-	-	-		-
Deferred Grant Revenue	(1,711,607)	1,711,607	-		-
Total Revenue	<u>118,026</u>	<u>6,798,402</u>	<u>6,916,428</u>		<u>6,916,428</u>
Expenditures					
Administrative Costs					
Salaries and Wages	47,361	1,143,129	1,190,490	1,189,648	1,190,490
Fringe Benefits	42,896	510,203	553,099	553,099	553,099
Operating Expenses and Equipment	150	183,984	184,134	184,134	184,134
Out-of-State Travel	-	3,456	3,456	3,456	3,456
Contractor/Consultant Services	-	3,973	3,973	3,973	3,973
Other Costs	27,619	267,355	294,974	294,974	294,974
Total Administrative Costs	<u>118,026</u>	<u>2,112,100</u>	<u>2,230,126</u>	<u>2,229,284</u>	<u>2,230,126</u>
Program Costs					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Subcontractor Services	-	4,686,302	4,686,302	4,686,302	4,686,302
Total Program Costs	<u>-</u>	<u>4,686,302</u>	<u>4,686,302</u>	<u>4,686,302</u>	<u>4,686,302</u>
Total Expenditures	<u>\$ 118,026</u>	<u>\$ 6,798,402</u>	<u>\$ 6,916,428</u>	<u>\$ 6,915,586</u>	<u>\$ 6,916,428</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 Schedules of Revenue and Expenditures
 Fiscal Year Ended June 30, 2023

Community Services Block Grant - AL No. 93.569
 Contract No. 22F-5022, Project No. CAA-2022, DISCRETIONARY GRANT
 For the Period July 1, 2022 through June 30, 2023

	<u>July 1, 2021 through June 30, 2022</u>	<u>July 1, 2022 through June 30, 2023</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
Revenue					
Grant Revenue	\$ -	\$ 31,000	\$ 31,000		\$ 31,000
Interest Income/ Program Income	-		-		-
Deferred Interest Income	-				-
Deferred Grant Revenue	-	-			-
Total Revenue	<u>-</u>	<u>31,000</u>	<u>31,000</u>		<u>31,000</u>
Expenditures					
Administrative Costs					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses and Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contractor/Consultant Services	-	3,720	3,720	3,720	3,720
Other Costs	-	-	-	-	-
Total Administrative Costs	<u>-</u>	<u>3,720</u>	<u>3,720</u>	<u>3,720</u>	<u>3,720</u>
Program Costs					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Subcontractor Services	-	27,280	27,280	27,280	27,280
Total Program Costs	<u>-</u>	<u>27,280</u>	<u>27,280</u>	<u>27,280</u>	<u>27,280</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ 31,000</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 Schedules of Revenue and Expenditures
Fiscal Year Ended June 30, 2023

Community Services Block Grant - AL No. 93.569
Contract No. 23F-4022, Project No. CAA-2023, REGULAR GRANT
For the Period July 1, 2022 through June 30, 2023

	January 1, 2023 through June 30, 2023	Total Audited Costs	Total Reported Expenditures	Total Budget
Revenue				
Grant Revenue	\$ 123,058	\$ 123,058		\$ 6,487,190
Interest Income/ Program Income	-	-		-
Deferred Interest Income	-	-		-
Deferred Grant Revenue	-	-		-
Total Revenue	<u>123,058</u>	<u>123,058</u>		<u>6,487,190</u>
Expenditures				
Administrative Costs				
Salaries and Wages	90,869	90,869	90,869	1,162,670
Fringe Benefits	22,215	22,215	22,215	512,156
Operating Expenses and Equipment	7,404	7,404	7,404	174,792
Out-of-State Travel	-	-	-	44,000
Contractor/Consultant Services	-	-	-	27,100
Other Costs	2,571	2,571	2,571	268,577
Total Administrative Costs	<u>123,058</u>	<u>123,058</u>	<u>123,058</u>	<u>2,189,295</u>
Program Costs				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Subcontractor Services	-	-	-	4,297,895
Total Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,297,895</u>
Total Expenditures	<u>\$ 123,058</u>	<u>\$ 123,058</u>	<u>\$ 123,058</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 Schedules of Revenue and Expenditures
 Fiscal Year Ended June 30, 2023

Community Services Block Grant - AL No. 93.569
 Contract No. 23F-4022, Project No. CAA-2023, DISCRETIONARY GRANT
 For the Period July 1, 2022 through June 30, 2023

	<u>January 1, 2023 through June 30, 2023</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
Revenue				
Grant Revenue	\$ -	\$ -		\$ 388,408
Interest Income/ Program Income	-	-		-
Deferred Interest Income	-	-		-
Deferred Grant Revenue	-	-		-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</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>
Program Costs				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Subcontractor Services	-	-	-	388,408
Total Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>388,408</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 388,408</u>