

CITY OF LOS ANGELES, CALIFORNIA

Single Audit Reports

For the Fiscal Year Ended June 30, 2017

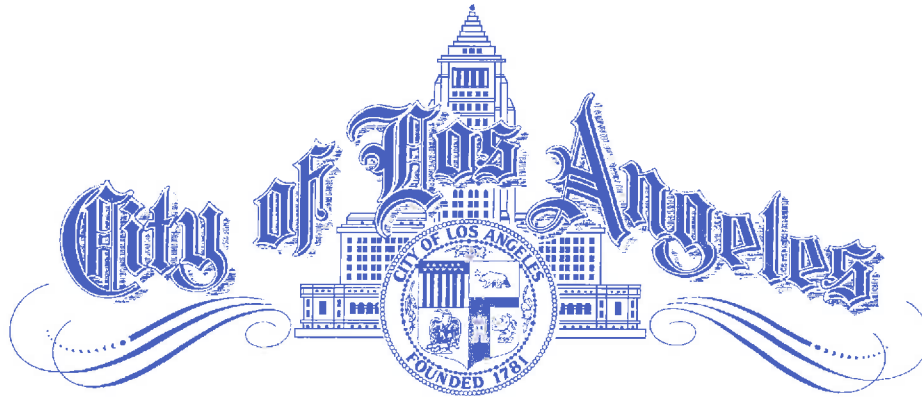


Certified
Public
Accountants

CITY OF LOS ANGELES, CALIFORNIA
Single Audit Reports
For the Fiscal Year Ended June 30, 2017

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RON GALPERIN
CONTROLLER

March 29, 2018

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 amended Single Audit Act, 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 U.S. Bureau of the Census.

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 29, 2018

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The City prepares and issues a Comprehensive Annual Financial Report (CAFR) that contains the Basic Financial Statements. The CAFR 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 CAFR (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, 2017 are issued as separate documents. Copies of both the CAFR and the SEFA, with the required single audit reports, are submitted to the Federal Audit Clearinghouse, U.S. Bureau of the Census, 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,



RON GALPERIN
City Controller

Attachment

STATUS OF THE FISCAL YEAR 2016-2017 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 2016-2017 Budget: \$8,776,961,000
- Fiscal Year 2016-2017 Federal Award Expenditures: \$548,040,000
- Fiscal Year 2016-2017 Balance of Outstanding Loans of Federal Funds under Loan Guarantee Program: \$ 122,682,000
- Fiscal Year 2016-2017 Financial Audit: Completed
- Fiscal Year 2016-2017 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 2016-2017 Budget: \$5,326,225,000
- Fiscal Year 2016-2017 Federal Award Expenditures: \$49,785,000
- Fiscal Year 2016-2017 Financial Audit: Completed
- Fiscal Year 2016-2017 Single Audit: Completed
- Federal Cognizant Agency for Audit: Department of Transportation
- Auditor: Macias Gini & O'Connell LLP

**STATUS OF THE FISCAL YEAR 2016-2017 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 2016-2017 Budget: \$1,169,048,000
- Fiscal Year 2016-2017 Federal Award Expenditures: \$3,295,000
- Fiscal Year 2016-2017 Financial Audit: Completed
- Fiscal Year 2016-2017 Single Audit: Completed
- Federal Oversight Agency for Audit: Department of Transportation
- Auditor: Macias Gini & O'Connell LLP

**STATUS OF THE FISCAL YEAR 2016-2017 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 2016 Budget: \$1,241,521,000
- Fiscal Year 2017 Budget: \$1,271,839,000
- Fiscal Year 2016 Federal Award Expenditures: \$1,091,495,000
- Fiscal Year 2017 Federal Award Expenditures: \$1,179,610,304 (Unaudited)
- Fiscal Year 2016 Financial and Single Audits: Completed
- Fiscal Year 2017 Financial and Single Audits: In Process
- Federal Cognizant Agency for Audit: Department of Housing and Urban Development
- Auditor: Macias Gini & O'Connell LLP

**STATUS OF THE FISCAL YEAR 2016-2017 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 Council approval.
- Fiscal Year: July 1 to June 30
- Fiscal Year 2016-2017 Budget:
 - \$2,720,388,000 (Water System)
 - \$5,567,440,000 (Power System)
- Fiscal Year 2016-2017 Federal Award Expenditures:
 - \$35,594,000 (Water System)
 - \$75,000 (Power System)
- Fiscal Year 2016-2017 Financial Audit: Completed
- Fiscal Year 2016-2017 Single Audit:
 - Water System Completed
 - Power System Not subject to Single Audit in Fiscal Year 2016-17
- Federal Oversight Agencies for Audit:
 - Environmental Protection Agency (Water System)
- Auditor: KPMG LLP



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Los Angeles, California (City), as of and for the fiscal year ended June 30, 2017, 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 31, 2018. Our report includes a reference to other auditors who audited the financial statements of the following City departments/funds, which are reported as enterprise and pension and other postemployment benefits trust funds: Department of Water and Power (DWP), 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. This report does not include the results of the other auditors testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the DWP Plans were not audited in accordance with *Government Auditing Standards*.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 may exist that have not been identified.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 & O'Connell LLP

Los Angeles, California
January 31, 2018



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, the Supplementary Schedule of Expenditures of Federal and State Awards Granted by the California Department of Aging, the Community Services Block Grant Supplementary Schedules of Revenue and Expenditures, and the Supplementary Schedule of Expenditures of Selected State Financial Assistance

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

Report on Compliance for Each Major Federal Program

We have audited the City of Los Angeles, California’s (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs for the fiscal year ended June 30, 2017. 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.

The City’s basic financial statements include the operations of the Department of Airports (Airports), Harbor Department (Harbor), and the Department of Water and Power (DWP), which expended \$49,785,000, \$3,295,000, and \$35,669,000, respectively in federal awards, which are not included in the schedule of expenditures of federal awards for the fiscal year ended June 30, 2017. Our audit, described below, did not include the operations of these departments. We were engaged to perform an audit 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), and report on the results separately to the Airports and Harbor. The DWP engaged other auditors to perform an audit in accordance with the Uniform Guidance.

Management’s Responsibility

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

Auditor’s Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2017-001, 2017-002, 2017-003, 2017-004, 2017-005, 2017-006, 2017-007, and 2017-008. Our opinion on each major federal program is not modified with respect to these matters.

The City's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2017-002, 2017-004, and 2017-006 to be material weaknesses.

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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2017-003, 2017-005, 2017-007, and 2017-008 to be significant deficiencies.

The City's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

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, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated January 31, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards, the supplementary schedule of expenditures of federal and state awards granted by the California Department of Aging, the community services block grant supplementary schedules of revenue and expenditures, and the supplementary schedule of expenditures of selected state financial assistance (Schedules) are presented for purposes of additional analysis as required by the Uniform Guidance, the California Department of Aging, the California Department of Community Services and Development, and the California Department of Alcoholic Beverage Control, 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 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 29, 2018

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CITY OF LOS ANGELES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2017

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) 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	\$ 710,000	\$ --
Aging	California Department of Food and Agriculture	Senior Farmers Market Nutrition Program	10.576	7CA810CA4	95,000	95,000
TOTAL FOR DEPARTMENT OF AGRICULTURE					805,000	95,000
<u>DEPARTMENT OF COMMERCE</u>						
Recreation and Parks	National Fish and Wildlife Foundation	Habitat Conservation	11.463	3002.16.054346	15,000	--
TOTAL FOR DEPARTMENT OF COMMERCE					15,000	--
<u>DEPARTMENT OF DEFENSE</u>						
Police	Direct	Donations/Loans of Obsolete DOD Property	12.700	Unknown	949,000	--
TOTAL FOR DEPARTMENT OF DEFENSE					949,000	--
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
Housing and Community Investment	Direct	Community Development Block Grants/Entitlement Grants (Note 7)	14.218	B-17-MC-06-0523 and Prior Awards B-08-MN-06-0512 B-11-MN-06-0512	59,430,000 92,000 731,000	16,799,000 54,000 477,000
<i>Subtotal 14.218</i>					<u>60,253,000</u>	<u>17,330,000</u>
Housing and Community Investment	Direct	Emergency Solutions Grant Program	14.231	E-17-MC-06-0523 and Prior Awards	2,821,000	2,686,000
Housing and Community Investment	Direct	HOME Investment Partnerships Program (Notes 7)	14.239	M-17-MC-06-0519 and Prior Awards	34,922,000	--
Housing and Community Investment	Direct	Housing Opportunities for Persons with AIDS (Note 7)	14.241	CA-H15-0003 CA-H17-F005 and Prior Awards	108,000 13,533,000	96,000 13,281,000
<i>Subtotal 14.241</i>					<u>13,641,000</u>	<u>13,377,000</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, 2017

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBER</u>	<u>GRANT/PASS THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Economic and Workforce Development	Direct	Community Development Block Grants - Section 108 Loan Guarantees (Note7)	14.248	B-11-MC-06-0523-B and Prior Awards	\$ 167,496,000	\$ 112,000
Housing and Community Investment	Direct	ARRA - Neighborhood Stabilization Program (Note 7)	14.256	B-09-LN-CA-0046	522,000	84,000
Housing and Community Investment	Direct	Lead Hazard Reduction Demonstration Grant Program	14.905	CALHD0262-14	1,875,000	--
TOTAL FOR DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					281,530,000	33,589,000
<u>DEPARTMENT OF THE INTERIOR</u>						
City Planning	State Department of Parks & Recreation	Historic Preservation Fund Grants-In-Aid	15.904	P16AP00018 P16AF00025	38,000 32,000	-- --
<i>Subtotal 15.904</i>					<i>70,000</i>	<i>--</i>
Recreation and Parks	State Department of Parks & Recreation	Outdoor Recreation - Acquisition, Development and Planning	15.916	C8960005	1,500,000	--
TOTAL FOR DEPARTMENT OF THE INTERIOR					1,570,000	--
<u>DEPARTMENT OF JUSTICE</u>						
Police	Direct	Law Enforcement Assistance - Narcotics and Dangerous Drugs Training	16.004	SW-CAC-1148 SW-CAC-1257 SW-CAC-1269 SW-CAC-1275 SW-CAC-1298 SW-CAC-1300 SW-CAC-1321 SW-CAC-1324 SW-CAC-1338 SW-CAC-1341 SW-CAC-1342H SW-CAC-1346 SW-CAS-685H 92R31600 Unknown	2,000 1,000 1,000 22,000 5,000 7,000 22,000 8,000 23,000 4,000 7,000 14,000 2,000 374,000 58,000	-- -- -- -- -- -- -- -- -- -- -- -- -- -- -- --
<i>Subtotal 16.004</i>					<i>550,000</i>	<i>--</i>
Mayor	Direct	Community-Based Violence Prevention Program	16.123	2012-PB-FX-K0003	608,000	506,000

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, 2017

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) 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 305A-LA-C247329-CE-1 305A-LA-C247329 Unknown Unknown 166E-LA-140751-CRA 281E-LA-A2472302	\$ 112,000 11,000 7,000 27,000 250,000 493,000 28,000	\$ -- -- -- -- -- -- --
		<i>Subtotal 16.300</i>			<u>928,000</u>	<u>--</u>
Police	Direct	Services for Trafficking Victims	16.320	2015-VT-BX-K058	<u>58,000</u>	<u>--</u>
Mayor	Direct	OVW Technical Assistance Initiative	16.526	2013-EW-AX-K005	<u>38,000</u>	<u>--</u>
Mayor	Direct	Education, Training, and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529	2016-FW-AX-K002	<u>9,000</u>	<u>--</u>
Police	Direct	Missing Children's Assistance	16.543	2015-MC-FX-K007	516,000	--
Police	State of California - Office of Emergency Services	Missing Children's Assistance	16.543	IC15 07 7250 IC16 08 7250	103,000 <u>189,000</u>	-- <u>--</u>
		<i>Subtotal 16.543</i>			<u>808,000</u>	<u>--</u>
Police	Direct	National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	334D-LA-259761 Unknown Unknown	138,000 16,000 <u>22,000</u>	-- -- <u>--</u>
		<i>Subtotal 16.560</i>			<u>176,000</u>	<u>--</u>
City Attorney	County of Los Angeles	Crime Victim Assistance	16.575	VW16340190	1,088,000	--
City Attorney	State of California - Office of Emergency Services	Crime Victim Assistance	16.575	XC16 01 7250 UV15 01 7250 UV16 02 7250	476,000 175,000 <u>38,000</u>	-- -- <u>--</u>
		<i>Subtotal 16.575</i>			<u>1,777,000</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, 2017

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBER</u>	<u>GRANT/PASS THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Mayor	Direct	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2014-WE-AX-0051 2016-SI-AX-K005	\$ 321,000 <u>153,000</u>	\$ 299,000 <u>--</u>
		<i>Subtotal 16.590</i>			<u>474,000</u>	<u>299,000</u>
Police	Direct	Corrections -Technical Assistance/ Clearinghouse	16.603	JLEO-14-0045	<u>184,000</u>	<u>--</u>
Police	Direct	Project Safe Neighborhoods	16.609	US15-02-7250	<u>109,000</u>	<u>--</u>
Police	Direct	Public Safety Partnership and Community Policing Grants	16.710	2014CKWX0004	<u>44,000</u>	<u>--</u>
Police	Direct	Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-MU-BX-K039 2016-DG-BX-0013	856,000 <u>10,000</u>	-- <u>--</u>
Mayor	Direct	Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0878 2013-DJ-BX-1149 2014-DJ-BX-0235 2016-DJ-BX-0246	23,000 278,000 660,000 <u>198,000</u>	-- 257,000 452,000 <u>--</u>
		<i>Subtotal 16.738</i>			<u>2,025,000</u>	<u>709,000</u>
Police	Direct	DNA Backlog Reduction Program	16.741	2014-DN-BX-0035 2015-DN-BX-0115	434,000 <u>473,000</u>	-- <u>--</u>
		<i>Subtotal 16.741</i>			<u>907,000</u>	<u>--</u>
Police	State of California - Office of Emergency Services	Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ15 12 7250	<u>71,000</u>	<u>--</u>
Police	Direct	Edward Byrne Memorial Competitive Grant Program	16.751	2009-DG-BX-0118	<u>184,000</u>	<u>--</u>
City Attorney	Direct	Economic High-Tech and Cyber Crime Prevention	16.752	2012-DG-BX-0008	10,000	--
Police	Direct	Economic High-Tech and Cyber Crime Prevention	16.752	2014-ZP-BX-0003 2016-ZP-BX-0006	39,000 <u>143,000</u>	-- <u>--</u>
		<i>Subtotal 16.752</i>			<u>192,000</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, 2017

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBER</u>	<u>GRANT/PASS THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Economic and Workforce Development	Direct	Second Chance Act Reentry Initiative	16.812	2014-RV-BX-0006	\$ 318,000	\$ 241,000
City Attorney	County of Los Angeles	Byrne Criminal Justice Innovation Program	16.817	BSCC 656-15 BSCC 656-17	130,000 51,000	-- --
		<i>Subtotal 16.817</i>			<u>181,000</u>	<u>--</u>
City Attorney	Direct	Smart Prosecution Initiative	16.825	2014-YX-BX-0004	<u>169,000</u>	<u>--</u>
City Attorney	Direct	Equitable Sharing Program	16.922	Unknown	1,000	--
Police	Direct	Equitable Sharing Program	16.922	Unknown	<u>2,756,000</u>	<u>--</u>
		<i>Subtotal 16.922</i>			<u>2,757,000</u>	<u>--</u>
TOTAL FOR DEPARTMENT OF JUSTICE					<u>12,567,000</u>	<u>1,755,000</u>
 <u>DEPARTMENT OF LABOR</u>						
Aging	State of California- Department of Aging	Senior Community Service Employment Program	17.235	TV-1617-25	<u>1,515,000</u>	<u>--</u>
Economic and Workforce Development	State of California- Employment Development Department	WIA/WIOA Adult Program Cluster with CFDA Nos. 17.259 and 17.278	17.258	K594764 K698365 K698365 K7102035 K594764 IA0115	16,000 175,000 4,336,000 10,247,000 384,000 329,000	2,000 147,000 4,336,000 5,589,000 359,000 315,000
		<i>Subtotal 17.258</i>			<u>15,487,000</u>	<u>10,748,000</u>
Economic and Workforce Development	State of California- Employment Development Department	WIA/WIOA Youth Activities Cluster with CFDA Nos. 17.258 and 17.278	17.259	K698365 K7102035 K8106639	2,000 14,832,000 250,000	-- 9,254,000 --
		<i>Subtotal 17.259</i>			<u>15,084,000</u>	<u>9,254,000</u>
Economic and Workforce Development	State of California- Employment Development Department	WIA/WIOA Dislocated Worker Formula Grants Cluster with CFDA Nos. 17.258, 17.259	17.278	K698365 K7102035 K594764 IA0115	3,598,000 7,634,000 357,000 194,000	3,304,000 3,342,000 179,000 178,000
		<i>Subtotal 17.278</i>			<u>11,783,000</u>	<u>7,003,000</u>
		<i>Subtotal WIA Cluster (17.258, 17.259, 17.278)</i>			<u>42,354,000</u>	<u>27,005,000</u>
Economic and Workforce Development	State of California- Employment Development Department	WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	17.277	K698365	<u>696,000</u>	<u>202,000</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, 2017

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBER</u>	<u>GRANT/PASS THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Economic and Workforce Development	Los Angeles Community College District	Trade Adjustment Assistance Community College and Career Training (TAACCCT)	17.282	4500212201	\$ 152,000	\$ --
Economic and Workforce Development	Direct	Workforce Innovation Fund	17.283	IF-23259-12-60-A-6	485,000	64,000
Economic and Workforce Development	Direct	Workforce Innovation Fund	17.283	IF-26348-14-60-A-6	1,224,000	665,000
		<i>Subtotal 17.283</i>			<u>1,709,000</u>	<u>729,000</u>
		TOTAL FOR DEPARTMENT OF LABOR			<u>46,426,000</u>	<u>27,936,000</u>
<u>DEPARTMENT OF STATE</u>						
Police	Direct	Research and Development - Physical Security Programs	19.031	LAFO-17-001	94,000	--
		TOTAL FOR DEPARTMENT OF STATE			<u>94,000</u>	<u>--</u>
<u>DEPARTMENT OF TRANSPORTATION</u>						
Public Works	State of California - Department of Transportation	Highway Planning and Construction	20.205	Various	89,154,000	--
Transportation	State of California - Department of Transportation	Highway Planning and Construction	20.205	Various	19,612,000	--
		<i>Subtotal 20.205</i>			<u>108,766,000</u>	<u>--</u>
Transportation	State of California - California High-Speed Rail Authority	High-Speed Rail Corridors and Intercity Passenger Rail Service - Capital Assistance Grants	20.319	HSR 16-20	9,000	--
Transportation	Los Angeles County Metropolitan Transportation Authority (LACMTA)	Federal Transit - Capital Investment Grants Cluster with CFDA No. 20.507	20.500	CA-03-0815/ MOU-WBRTLADOT	1,015,000	--
Transportation	State of California - Department of Transportation	Federal Transit - Formula Grants Cluster with CFDA No. 20.500	20.507	CA-90-Y505-00	331,000	--
Transportation	Direct	Federal Transit - Formula Grants Cluster with CFDA No. 20.500	20.507	CA-90-Y675-00	622,000	--
				CA-90-Y304-00	622,000	--
				CA-90-Z131-00	622,000	--
				CA-90-Z259-00	4,800,000	--
		<i>Subtotal 20.507</i>			<u>6,997,000</u>	<u>--</u>
		<i>Subtotal Federal Transit Cluster (20.500, 20.507)</i>			<u>8,012,000</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, 2017

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBER</u>	<u>GRANT/PASS THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Transportation	Direct	Clean Fuels	20.519	CA-58-0012-00	\$ 233,000	\$ --
City Attorney	State of California - Office of Traffic Safety	State and Community Highway Safety Cluster with CFDA No. 20.616	20.600	DI1619 DI1703	75,000 228,000	-- --
Housing and Community Investment	State of California - Office of Traffic Safety	State and Community Highway Safety Cluster with CFDA No. 20.616	20.600	OP1608	117,000	--
Police	State of California - Office of Traffic Safety	State and Community Highway Safety Cluster with CFDA No. 20.616	20.600	PT16116 PT1765	206,000 747,000	-- --
		<i>Subtotal 20.600</i>			<u>1,373,000</u>	<u>--</u>
Housing and Community Investment	State of California- Office of Traffic Safety	National Priority Safety Programs Cluster with CFDA No. 20.600	20.616	OP1705	192,000	--
Police	State of California- Office of Traffic Safety	National Priority Safety Programs Cluster with CFDA No. 20.600	20.616	PT16116 PT1765	13,000 78,000	-- --
		<i>Subtotal 20.616</i>			<u>283,000</u>	<u>--</u>
		<i>Subtotal Highway Safety Cluster (20.600, 20.616)</i>			<u>1,656,000</u>	<u>--</u>
Police	State of California- Office of Traffic Safety	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT16116 PT1765	933,000 2,103,000	-- --
		<i>Subtotal 20.608</i>			<u>3,036,000</u>	<u>--</u>
TOTAL FOR DEPARTMENT OF TRANSPORTATION					<u>121,712,000</u>	<u>--</u>
<u>DEPARTMENT OF THE TREASURY</u>						
Police	Direct	Equitable Sharing Program	21.000	Unknown	586,000	--
Police	Direct	Taxpayer Service	21.003	Unknown Unknown	38,000 67,000	-- --
		<i>Subtotal 21.003</i>			<u>105,000</u>	<u>--</u>
TOTAL FOR DEPARTMENT OF THE TREASURY					<u>691,000</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, 2017

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBER</u>	<u>GRANT/PASS THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>NATIONAL ENDOWMENT FOR THE ARTS</u>						
Cultural Affairs	Direct	Promotion of the Arts - Grants to Organizations and Individuals	45.024	15-2285 15-6200-7057 15-4292-7100	\$ 6,000 5,000 50,000	\$ -- -- --
		<i>Subtotal 45.024</i>			<u>61,000</u>	<u>--</u>
TOTAL FOR NATIONAL ENDOWMENT FOR THE ARTS					<u>61,000</u>	<u>--</u>
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>						
Library	Direct	National Leadership Grants	45.312	AL-00-15-0002-15	<u>5,000</u>	<u>--</u>
TOTAL FOR INSTITUTE OF MUSEUM AND LIBRARY SERVICES					<u>5,000</u>	<u>--</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>						
Public Works	Direct	Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-00T51701-0 BF-99T09601-0	96,000 <u>88,000</u>	-- --
		<i>Subtotal 66.818</i>			<u>184,000</u>	<u>--</u>
TOTAL FOR ENVIRONMENTAL PROTECTION AGENCY					<u>184,000</u>	<u>--</u>
<u>DEPARTMENT OF ENERGY</u>						
Public Works	Direct	Conservation Research and Development	81.086	DE-EE0007430	<u>40,000</u>	<u>--</u>
TOTAL FOR DEPARTMENT OF ENERGY					<u>40,000</u>	<u>--</u>
<u>DEPARTMENT OF EDUCATION</u>						
Economic and Workforce Development	Direct	Performance Partnership Pilots for Disconnected Youth	84.420	V420A150023	<u>160,000</u>	<u>--</u>
TOTAL FOR DEPARTMENT OF EDUCATION					<u>160,000</u>	<u>--</u>
<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 CFDA Nos. 93.042, 93.043, 93.044, 93.045, 93.052 and 93.053	93.041	AP-1617-25	<u>49,000</u>	<u>49,000</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, 2017

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBER</u>	<u>GRANT/PASS THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Aging	State of California - Department of Aging	Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals Cluster with CFDA Nos. 93.041, 93.043, 93.044, 93.045, 93.052 and 93.053	93.042	AP-1617-25	\$ 91,000	\$ 91,000
Aging	State of California - Department of Aging	Special Programs for the Aging Title III, Part D Disease Prevention PART F-Disease Prevention and Health Promotion Services Cluster with CFDA Nos. 93.041, 93.042, 93.044, 93.045, 93.052 and 93.053	93.043	AP-1617-25	218,000	218,000
Aging	State of California - Department of Aging	Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers Cluster with CFDA Nos. 93.041, 93.042, 93.043, 93.045, 93.052 and 93.053	93.044	AP-1617-25	3,199,000	2,580,000
Aging	State of California - Department of Aging	Special Programs for the Aging Title III, Part C Nutrition Services Cluster with CFDA Nos. 93.041, 93.042, 93.043, 93.044, 93.052 and 93.053	93.045	AP-1617-25	6,216,000	5,669,000
Aging	State of California - Department of Aging	National Family Caregiver Support Title III, Part E Cluster with CFDA Nos. 93.041, 93.042, 93.043, 93.044, 93.045 and 93.053	93.052	AP-1617-25	1,221,000	716,000
Aging	State of California - Department of Aging	Nutrition Services Incentive Program Cluster with CFDA Nos. 93.041, 93.042, 93.043, 93.044, 93.045 and 93.052	93.053	AP-1617-25	1,089,000	1,089,000
		<i>Subtotal Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053)</i>			12,083,000	10,412,000
Emergency Management	County of Los Angeles - Department of Public Health	Public Health Emergency Preparedness	93.069	C-126913	135,000	--
Aging	State of California - Department of Aging	State Health Insurance Assistance Program	93.324	HI-1617-25	284,000	260,000
Economic and Workforce Development	County of Los Angeles - Community and Senior Services Department	Temporary Assistance for Needy Families	93.558	IA-0115	2,502,000	2,105,000

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, 2017

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBER</u>	<u>GRANT/PASS THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Housing and Community Investment	State of California - Department of Community Services and Development	Community Services Block Grant	93.569	16F-5022 17F-2022 16F-5509	\$ 5,290,000 1,227,000 32,000	\$ 4,012,000 690,000 --
		<i>Subtotal 93.569</i>			<u>6,549,000</u>	<u>4,702,000</u>
Recreation and Parks	State of California - Department of Education	Child Care and Development Block Grant Cluster with CFDA No. 93.596	93.575	CSPP-6156 CCTR-6076	26,000 2,000	-- --
		<i>Subtotal 93.575</i>			<u>28,000</u>	<u>--</u>
Recreation and Parks	State of California - Department of Education	Child Care Mandatory and Matching Funds of the Child Care and Development Fund Cluster with CFDA No. 93.575	93.596	CSPP-6156 CCTR-6076	57,000 4,000	-- --
		<i>Subtotal 93.596</i>			<u>61,000</u>	<u>--</u>
		<i>Subtotal CCDF Cluster (93.575, 93.596)</i>			<u>89,000</u>	<u>--</u>
Housing and Community Investment	Impact Assessment, Inc. (IAI)	Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program	93.753	5 NUE1EH001261-03-00	15,000	--
Fire	County of Los Angeles - Department of Health Services	National Bioterrorism Hospital Preparedness Program	93.889	U3RHS05932	101,000	--
	TOTAL FOR DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>21,758,000</u>	<u>17,479,000</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>						
Fire	Direct	National Urban Search and Rescue (US&R) Response System	97.025	EMW-2013-CA-K00017-S01 EMW-2014-CA-K00079-S01 EMW-2015-CA-00037-S01 EMW-2016-CA-00031-S01	25,000 436,000 394,000 213,000	-- -- -- --
		<i>Subtotal 97.025</i>			<u>1,068,000</u>	<u>--</u>
Emergency Management	County of Los Angeles - Office of Emergency Management	Emergency Management Performance Grants	97.042	C-129208	645,000	--
Fire	Direct	Assistance to Firefighters Grant	97.044	EMW-2014-FO-03757	516,000	--
Public Works	State of California- Office of Emergency Services	Pre-Disaster Mitigation	97.047	EMF-2010-PD-0001	462,000	--

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, 2017

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBER</u>	<u>GRANT/PASS THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Police	Direct	Port Security Grant Program	97.056	EMW 2014 PU 00413 EMW2015PU00255501	\$ 164,000 54,000	\$ -- --
		<i>Subtotal 97.056</i>			<u>218,000</u>	<u>--</u>
Mayor	State of California- Office of Emergency Services	Homeland Security Grant Program	97.067	2012-0123 2013-0110 2014-00093 2015-0078 2015-0078 2016-0102	18,464,000 291,000 14,086,000 18,028,000 79,000 906,000	18,264,000 -- 10,954,000 6,782,000 -- 22,000
		<i>Subtotal 97.067</i>			<u>51,854,000</u>	<u>36,022,000</u>
Police	Direct	Law Enforcement Officer Reimbursement Agreement Program	97.090	CA0194200	<u>144,000</u>	<u>--</u>
Mayor	Direct	Securing the Cities Program	97.106	2012-DN-106-000001-05 and Prior Awards	<u>4,566,000</u>	<u>442,000</u>
TOTAL FOR DEPARTMENT OF HOMELAND SECURITY					<u>59,473,000</u>	<u>36,464,000</u>
TOTAL FEDERAL AWARDS					<u>\$ 548,040,000</u>	<u>\$ 117,318,000</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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CITY OF LOS ANGELES, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017

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 the Single Audit Act, 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	Office of Finance
Animal Services	Fire
Building and Safety	General Services
City Administrative Officer	Housing and Community Investment
City Attorney	Information Technology Agency
City Clerk	Library
City Ethics Commission	Mayor
Controller	Neighborhood Empowerment
Convention and Tourism Development	Personnel
Council	Planning
Cultural Affairs	Police
Disability	Public Works
Economic and Workforce Development	Recreation and Parks
El Pueblo de Los Angeles	Transportation
Emergency Management	Zoo
Employee Relations Board	

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	Macias Gini & O'Connell LLP
Harbor	Department of Transportation	Macias Gini & O'Connell LLP
Housing Authority of the City of Los Angeles	Department of Housing and Urban Development	Macias Gini & O'Connell LLP

CITY OF LOS ANGELES, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2017

1. Reporting Entity for Single Audit (Continued)

Water and Power	Environmental Protection Agency (Water System)	KPMG LLP
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2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Award (SEFA) presents the activity of all federal award programs of the City. 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 Title 2 U.S. Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

3. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the modified accrual basis of accounting. 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. The City has elected not to use the ten (10) percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. Relationship to Federal Financial Reports

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

5. Changes in Catalog of Federal Domestic Assistance (CFDA) Numbers (No.) and Other Reclassifications

- a. CFDA 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.
- b. Expenditures for grant number 2012-PB-FX-K0003 were reported under CFDA number 16.737, Gang Resistance Education and Training, in the prior year. Current expenditures for this grant are reported under CFDA number 16.123, Community-Based Violence Prevention Program.
- c. The California Health and Human Services Agency, Department of Aging, has designated CFDA Nos. 93.041, 93.042, 93.043 and 93.052 to be added to the Aging Cluster.

CITY OF LOS ANGELES, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2017

6. 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.

7. Outstanding Loans of Federal Funds

The following is a summary of outstanding loans at cost by CFDA No. as of June 30, 2017. The outstanding loan balances do not reflect an allowance for uncollectibles of \$633,297,000. The FY 2016 outstanding balance of CFDA No. 14.248 in the amount of \$138,549,000, for which the Federal Government imposed continuing compliance, was included in the total expenditures in the accompanying SEFA.

<u>CFDA No.</u>	<u>Federal Grantor</u>	<u>Administering City Departments</u>	<u>Outstanding Balance as of June 30, 2017</u>
14.218	HUD	Economic & Workforce Development	\$ 26,513,000
		Housing	317,615,000
		Subtotal for CFDA No. 14.218	<u>344,128,000</u>
14.228	HUD	Housing	4,500,000
14.239	HUD	Housing	710,895,000
14.241	HUD	Housing	14,205,000
14.248	HUD	Economic & Workforce Development	122,682,000
14.256	HUD	Housing	41,347,000
14.Unknown	HUD	Housing (previously reported under CFDA No. 14.871)	12,202,000
81.128	DOE	Housing	3,649,000
			<u>\$ 1,253,608,000</u>

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CITY OF LOS ANGELES, CALIFORNIA
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2017

Section I - Summary of Auditor's Results

(a) Financial Statements

Type of report the auditor issued on whether the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America: **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 programs:

- Material weakness(es) identified? **Yes**
- Significant deficiency(ies) identified? **Yes**

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

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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants/Entitlement Grants
14.239	HOME Investment Partnerships Program
16.922	Equitable Sharing Program
17.258/17.259/17.278	Workforce Innovation and Opportunity Act (WIOA) Cluster
20.205	Highway Planning and Construction Cluster
93.558	Temporary Assistance for Needy Families

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

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)
For the Fiscal Year Ended June 30, 2017

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

Reference Number:	2017-001
Federal Program Title:	Equitable Sharing Program
Federal Catalog Number:	16.922
Federal Agency:	US Department of Justice
Pass-Through Entity:	N/A
Federal Award Number and Year:	Unknown
City Department:	Los Angeles Police Department
Category of Finding:	Equipment and Real Property Management

Criteria

In accordance with Title 28 Code of Federal Regulation (CFR) §66.32(d)(2), a physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

Condition

During our review of the documentation for the physical inventory of equipment, we noted that the last physical inventory was completed in September 2017, and the previous one was performed in June 2015. Therefore, the last physical inventory was not performed within the two-year period.

Cause

The Los Angeles Police Department (LAPD) stated that they conducted the physical inventory in June 2017. However, it was an oversight that the completion date of the physical inventory on the report was dated September 2017, which was the date the report was signed.

Effect

Failure to perform physical inventory procedures at least once every two years results in noncompliance with 28 CFR §66.32(d)(2).

Questioned Costs

N/A

Context

The physical inventory of equipment was not performed at least once every two years.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

Recommendation

We recommend that the LAPD performs a physical inventory of equipment at least once every two years and document the actual completion date of the physical inventory in their records.

Management Response and Corrective Action

1. Person responsible:
Manuel Rodarte, Sr. Management Analyst II
Maureen Wai Wan, Acting Departmental Chief Accountant
Los Angeles Police Department
Telephone No. (213) 486-8563

2. Corrective action plan:
The LAPD will perform the physical inventory of equipment at least once every two years and document the actual completion date (not the date the report was signed) of the physical inventory.

3. Anticipated implementation date:
Immediately. The next physical inventory will be performed within the next two year cycle and the actual completion date will be documented.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

Reference Number:	2017-002
Federal Program Title:	Equitable Sharing Program
Federal Catalog Number:	16.922
Federal Agency:	US Department of Justice
Pass-Through Entity:	N/A
Federal Award Number and Year:	Unknown
City Department:	Los Angeles Police Department
Category of Finding:	Procurement and Suspension and Debarment

Criteria

When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA), (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR §180.300).

Condition

The Los Angeles Police Department (LAPD) utilizes their own Contracts Division and the City of Los Angeles' General Services Division (GSD) to procure goods and services under the Equitable Sharing Program. During our review of the ten (10) contractors, we noted that LAPD and GSD were not able to provide evidence to demonstrate that they verified the ten (10) contractors were not suspended or debarred prior to entering into covered transactions.

This finding was identified in the prior year and LAPD established a new procedure to maintain documentation to comply with the requirement for suspension and debarment in accordance with 2 CFR section 180.300. The new procedure was implemented in July 2017.

Cause

When the contracts were executed, it was not anticipated that federal funds would be used.

Effect

Lack of documentation that the verification of suspension and debarment was performed before entering into a contract with vendors results in noncompliance with 2 CFR §180.300.

Questioned Costs

N/A

Context

The required verification for suspension and debarment were not performed for ten (10) out of a total population of fifty-five (55) contractors prior to entering into covered transactions. Total procurement expenditures for the Equitable Sharing Program in fiscal year 2017 and for the ten (10) noted contractors were \$2,294,881 and \$1,075,160, respectively.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

The samples tested were not statistically valid samples. In addition, this is a repeat finding as indicated in the Status of Prior Years' Findings, as finding number 2016-002.

Recommendation

We recommend that LAPD ensure adherence to policies and procedures, whether the procurement is performed by LAPD's contract division or the city's GSD, by ensuring that the suspension and debarment verification is performed prior to entering into covered transactions, and adding documentation to the contract files as evidence that the verification was performed.

Management Response and Corrective Action

1. Person responsible:
Maureen Wai Wan, Acting Departmental Chief Accountant
Los Angeles Police Department
Telephone No. (213) 486-8563

2. Corrective action plan:
Upon being informed of this finding with the 2016 Equitable Sharing Program Audit, LAPD immediately implemented changes to ensure compliance. Effective February 23, 2017, the Contracts Section and the Fiscal Operations Division have been checking the contractor status on SAM.gov prior to entering into covered transactions. In addition, a modified procedure has been set up and distributed to all responsible parties including the Grants Section, Motor Transport Division, Information Technology Bureau, and Forensic Science Division.

3. Anticipated implementation date:
July 27, 2017

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

Reference Number: 2017-003
Federal Program Title: Temporary Assistance for Needy Families
Federal Catalog Number: 93.558
Federal Agency: U.S. Department of Health and Human Services
Pass-Through Entity: County of Los Angeles Workforce Development, Aging and Community Services
Federal Award Number and Year: IA-0115 – 2016 and 2017
City Department: Economic and Workforce Development Department
Category of Finding: Activities Allowed or Unallowed and Eligibility

Criteria

The federal portion of the City's Los Angeles County Youth Jobs (LACYJ) Program is funded by the Temporary Assistance for Needy Families (TANF), and the City is required to follow the requirements indicated in the *LACYJ Technical Assistance Guide* provided by the County of Los Angeles.

In accordance with the *LACYJ Technical Assistance Guide, Part III. Eligibility Determination and Documentation Procedures*, eligible youth shall be between the ages of 14-18. Participants aged 19 must be enrolled in the Cal-Learn program to be eligible for the LACYJ program.

Condition

The City's Economic and Workforce Development Department (EWDD) is responsible for determining the eligibility of youth enrolling in the LACYJ Program.

During our review of the LACYJ Program, one participant was enrolled in the LACYJ program at age 19, however he was not enrolled in the Cal-Learn program.

Cause

Admittance of the ineligible youth into the LACYJ program was due to EWDD staff oversight when reviewing the eligibility of the participant at the time of enrollment.

Effect

Failure to verify whether the participant aged 19 was enrolled in the Cal-Learn program prior to enrollment in the LACYJ program results in noncompliance with Technical Assistance Guide eligibility determination requirements. However, the grantor indicated that this participant was eligible for the TANF program.

Questioned Cost

N/A

Context

Of the ten (10) samples tested from a population of ninety one (91) participants, one (1) participant was not eligible to be enrolled in the LACYJ program per the Technical Assistance Guide requirements.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

The samples tested were not statistically valid samples.

Recommendation

We recommend that EWDD reinforce eligibility determination procedures for LACYJ program participants to ensure that they are in accordance with the Technical Assistance Guide requirements.

Management Response and Corrective Action

1. Person responsible:
Nancy Herrera, Sr. Management Analyst I
Economic and Workforce Development Department
Telephone No. (213) 744-7159
2. Corrective action plan:
EWDD will review and reiterate the eligibility requirements for CalWORKs and CaLearn programs with subrecipients verbally and in writing via the County Technical Assistance Guide (TAG) as well as review acceptable documentation.

Two types of CalWORKs documentation are acceptable for eligibility: verification via the DPSS database and a Confidential Eligibility Verification form completed and signed by DPSS staff. Although the participant was 19 years old and, therefore, not age-eligible for the CalWORKs program, DPSS provided him a letter of CalWORKs eligibility. Subrecipient staff will be advised of this scenario and instructed to confirm adherence to all eligibility requirements before enrollment.

3. Anticipated implementation date:
This issue will be discussed at the next subrecipients' meeting scheduled for March 22, 2018 and again at the orientation for the PY 18-19 program in June 2018.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

Reference Number: 2017-004
Federal Program Title: Temporary Assistance for Needy Families
Federal Catalog Number: 93.558
Federal Agency: U.S. Department of Health and Human Services
Pass-Through Entity: County of Los Angeles Workforce Development, Aging and Community Services
Federal Award Number and Year: IA-0115 – 2016 and 2017
City Department: Economic and Workforce Development Department
Category of Finding: Subrecipient Monitoring

Criteria

In accordance with Title 2 Code of Federal Regulations (CFR) §200.331(a) *Requirements for pass-through entities*, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification.

- (1) Federal Award Identification:
 - (iii) Federal Award Identification Number (FAIN)
 - (iv) Federal Award Date
 - (xii) Identification of whether the award is Research and Development (R&D)

Condition

During our review of the Temporary Assistance for Needy Families program, we selected six (6) subrecipient samples with active contracts during FY 16-17 and noted that the Economic and Workforce Development Department (EWDD) was not able to provide complete documentation to indicate the following required federal award information was communicated to the six (6) subrecipients.

- 1. Federal Award Identification Number (FAIN)
- 2. Federal Award Date
- 3. Identification of whether the award is Research and Development (R&D)

Cause

EWDD was not aware that the federal award identification number (FAIN), federal award date, indication of whether the award is R&D are required to be communicated to all subrecipients.

Effect

Failure to provide all the required subaward information results in noncompliance with 2 CFR §200.331(a).

Questioned Costs

N/A

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

Context

Of the six (6) subrecipients selected for testing, totaling \$1,361,565 from a population of \$2,104,813, six (6) subrecipients were not provided with certain required subaward information indicated in 2 CFR §200.331(a).

The samples tested were not statistically valid samples.

Recommendation

We recommend that EWDD performs the following procedures:

1. Comply with requirements specified in 2 CFR §200.331.
2. Ensure all subrecipients who incurred expenditures during a fiscal year are monitored within the fiscal year.

Management Response and Corrective Action

1. Person responsible:
Paul Nakama, Sr. Management Analyst II
Workforce Development Division
Economic and Workforce Development Department
Telephone No. (213) 744-9001
2. Corrective action plan:
We concur with the finding. Moving forward, EWDD must ensure that these information will be secured from the grantor and will in turn be reflected on all contracts with subrecipients.
3. Anticipated implementation date:
October 31, 2018

CITY OF LOS ANGELES, CALIFORNIA
 Schedule of Findings and Questioned Costs (Continued)
 For the Fiscal Year Ended June 30, 2017

Reference Number: 2017-005
Federal Program Title: Temporary Assistance for Needy Families
Federal Catalog Number: 93.558
Federal Agency: U.S. Department of Health and Human Services
Pass-Through Entity: County of Los Angeles Workforce Development, Aging and Community Services
Federal Award Number and Year: IA-0115 – 2016 and 2017
City Department: Economic and Workforce Development Department
Category of Finding: Reporting

Criteria

Exhibit A: Statement of Work – 14.0 Reports and Documentation in the grant agreement between the County of Los Angeles (County) and the Economic Workforce Development Department (EWDD) requires EWDD to complete and submit the Detailed Expenditure Report (DER) on a monthly basis by the 10th of each month to County.

Condition

During our review of the reports submitted to the County, two DERs were submitted after the due date, and no record of a County-approved extension was provided.

Report Period	Due Date	Submission Date	Number of Days Late
August 2016	September 10, 2016	November 28, 2016	79
March 2017	April 10, 2017	April 24, 2017	14

Cause

In accordance with EWDD's policy, employees are required to request an extension of the due date when DERs cannot be submitted timely. EWDD stated that extension requests were made through a phone call, however no written documentation of the County's approval was maintained.

Effect

Failure to submit the DERs timely results in noncompliance with the reporting requirements in the grant agreement.

Questioned Cost

N/A

Context

Of the five (5) samples tested from a population of thirteen (13) reports submitted, two (2) DERs were submitted after the due date.

The samples tested were not statistically valid samples.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

Recommendation

We recommend that EWDD maintains a record of the County's approval for an extension to submit the reports.

Management Response and Corrective Action

1. Person responsible:

Glenn Hino, Senior Accountant
Economic and Workforce Development Department
Telephone No. (213) 744-7305

2. Corrective action plan:

This is in reference to the August 2016 TANF invoice to LA County that was submitted on November 28, 2016. The invoice was delayed due to the delay in the submission of the EWDD Calworks budget to the County. The County will not review or process any invoices until they have an approved budget on file. EWDD submitted the budget on November 17, 2016. The invoice was completed in 11 days which seems reasonable.

In reference to the March 2017 invoice that was sent on April 24, 2017, our staff accountant who normally prepares the invoices transferred to another department. The principal accountant prepared the March invoice and although there was no documentation on file, she usually calls directly to the County to let them know when invoices will be late.

We will ensure that the LA County monthly billings are submitted on or before the due date.

3. Anticipated implementation date:

Currently implemented

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

Reference Number: 2017-006
Federal Program Title: Workforce Innovation and Opportunity Act Cluster
Federal Catalog Number: 17.258 / 17.259 / 17.278
Federal Agency: Department of Labor
Pass-Through Entity: California Employment Development Department
Federal Award Number and Year: K594764, K698365, K7102035, IA0115, K8106639 – 2016, 2017
City Department: Economic and Workforce Development Department
Category of Finding: Subrecipient Monitoring

Criteria

In accordance with Title 2 Code of Federal Regulations (CFR) §200.331(a) *Requirements for pass-through entities*, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification.

- (1) Federal Award Identification:
 - (iii) Federal Award Identification Number (FAIN)
 - (iv) Federal Award Date
 - (xii) Identification of whether the award is Research and Development (R&D)

In accordance with 2 CFR §200.331(b) all pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring, which may include consideration of such factors as:

- (1) The subrecipient's prior experience with the same or similar subawards;
- (2) The results of previous audits including whether or not the subrecipient receives a Single Audit and the extent to which the same or similar subaward has been audited as a major program;
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

Pursuant to 2 CFR §200.501(a), a non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year.

Pursuant to 2 CFR §200.333 *Retention requirements for records*, financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the quarterly or annual financial report, respectively, as reported to the Federal award agency or pass-through entity in the case of a subrecipient.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

Condition

During our review of the Workforce Innovation and Opportunity Act Cluster, we selected nine (9) subrecipient samples and noted that the Economic Workforce and Development Department (EWDD) did not perform the following:

1. The following required federal award information was not communicated to the nine (9) subrecipients.
 - a. Federal Award Identification Number (FAIN)
 - b. Federal Award Date
 - c. Identification of whether the award is Research and Development (R&D)
2. A risk assessment was not performed for one (1) subrecipient.
3. One (1) subrecipient's Single Audit Report was not obtained.

Cause

1. EWDD was not aware that the federal award identification number (FAIN), federal award date, indication of whether the award is R&D are required to be communicated to all subrecipients.
2. EWDD contracted with a new subrecipient in December 2016 to replace a previous subrecipient. Before entering into the contract with this new subrecipient, EWDD evaluated the subrecipient's risk of noncompliance. However, EWDD was unable to provide documentation showing that risk assessment was performed.
3. EWDD reviews subrecipients' Single Audit report for existing subrecipients at the beginning of each fiscal year as part their risk assessment process. Since EWDD entered into the contract with the new subrecipient in December 2016, the Single Audit report for this first-year subrecipient was not reviewed.

Effect

Failure to provide all the required subaward information, perform subrecipient monitoring, perform a risk assessment, and review the Single Audit report results in noncompliance with 2 CFR §200.331, §200.501(a), and §200.333.

Questioned Costs

N/A

Context

Of the nine (9) subrecipients selected for testing, totaling \$5,395,458 from a population of forty two (42) subrecipients, totaling \$27,005,000 the number of subrecipients noted with exceptions are as follows for each condition:

1. Nine (9) subrecipients were not provided with certain required subaward information indicated in 2 CFR §200.331(a).
2. One (1) subrecipient's risk assessment was not provided.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

3. One (1) subrecipient's Single Audit Report was not obtained and reviewed.

The samples tested were not statistically valid samples.

Recommendation

We recommend that EWDD performs the following procedures:

1. Comply with requirements specified in 2 CFR §200.331.
2. Retain records of the risk assessments performed as part of the monitoring process for all subrecipients.
3. Verify all subrecipients whose federal expenditures exceed \$750,000 for a year conduct a Single Audit for that year and review their Single Audit reports to ensure that the subrecipients take timely and appropriate action on deficiencies noted for the federal awards passed through EWDD.

Management Response and Corrective Action

1. Person responsible:
Catherine Bondoc, Director
Financial Management Division
Economic and Workforce Development Department (EWDD)
Telephone No. (213) 744-7294
2. Corrective action plan:
Recommendation No. 1: We concur with the finding. EWDD will be amending some subrecipients' contracts during this fiscal year and these information will be added to the contracts. Moving forward, we will ensure that all subrecipients contracts should reflect the Federal Award Identification Number, Date of Award and identification whether the award is for R&D.

Recommendation No. 2: This contract was negotiated under special circumstances and with the guidance of the Office of the City Attorney. The new subrecipient and the previous local service provider whose contract the new subrecipient was replacing were affiliated entities. The contract with the subrecipient was intended as an interim solution that allowed the City to avoid disruption of services to an area of the City experiencing high levels of unemployment. During the program period, EWDD identified a replacement operator and a new subrecipient was identified to serve the Crenshaw community effective July 1, 2017.

A risk assessment prior to the contract being executed was not performed due to these special circumstances. However, in order to ensure compliance with the grants' and City's regulations, EWDD fiscal staff imposed additional documentation requirements for expenditures charged to the City. Expenditures were reviewed by EWDD.

EWDD fiscal staff also provided significant technical assistance during the program year, including one-on-one financial reporting and grants management training and instructions.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

Recommendation No. 3: It is EWDD's standard policy to review a subrecipient's Single Audit report. However, and as previously stated, a risk assessment prior to contract execution was not performed due to the special circumstances described in our response to recommendation no. 2 above. However, EWDD reviewed the subrecipient's Single Audit report for the year ended December 2016 which did not identify any material weaknesses and findings. EWDD will review the Single Audit report for the year ended December 31, 2017, due on September 30, 2018, as soon as it's available.

3. Anticipated implementation date:
October 31, 2018

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

Reference Number: 2017-007
Federal Program Title: Workforce Innovation and Opportunity Act Cluster
Federal Catalog Number: 17.258 / 17.259 / 17.278
Federal Agency: Department of Labor
Pass-Through Entity: California Employment Development Department
Federal Award Number and Year: K594764, K698365, K7102035, IA0115, K8106639 – 2016, 2017
City Department: Economic and Workforce Development Department
Category of Finding: Activities Allowed or Unallowed and Eligibility

Criteria

The Economic & Workforce Development Department (EWDD) operates the Workforce Innovation and Opportunity Act (WIOA) Youth Program at the City of Los Angeles YouthSource Centers.

In accordance with EWDD's eligibility determination policies and procedures for the Workforce Innovation and Opportunity Act (WIOA) Youth Program, to enroll into the WIOA Youth Program, participants must complete the WIOA application form and provide all required documentation, which are reviewed by the YouthSource Center staff for approval.

Condition

During review of the WIOA Youth Program case files, we noted one participant's application form is missing the approval signature, which is evidence that the form was reviewed and approved.

Cause

Missing an approval in the application form were due to oversight.

Effect

Failure to sign the participant's application form results in noncompliance with EWDD's eligibility determination policies and procedures.

Questioned Cost

\$940 (known questioned costs based on sample items tested)

Context

Of the forty (40) samples, which totaled \$20,543 tested from a population of four hundred and twenty five (425) enrolled participants totaling \$167,445, one (1) participant's application form was not properly approved.

The samples tested were not statistically valid samples.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

Recommendation

We recommend that EWDD strengthens its review process to ensure that all participant application forms are properly approved by the YouthSource Center employees.

Management Response and Corrective Action

1. Person responsible:
Nancy Herrera, Sr. Management Analyst I
Economic and Workforce Development Department
Telephone No. (213) 744-7159
2. Corrective action plan:
Additional staff training will be implemented with an emphasis on the requirement to date and sign all documents where indicated to ensure process completion and to validate documentation.
3. Anticipated implementation date:
Corrective actions will be implemented immediately via direct communication between the subrecipients and the EWDD YouthSource program monitors and through review and discussion at the next WIOA YouthSource Program Directors Meeting, scheduled for April 4, 2018.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

Reference Number: 2017-008
Federal Program Title: Community Development Block Grants/Entitlement Grants
Federal Catalog Number: 14.218
Federal Agency: Department of Housing and Urban Development
Pass-Through Entity: N/A
Federal Award Number and Year: B-17-MC-06-0523 and Prior Awards
City Department: Housing and Community Investment Department
Category of Finding: Subrecipient Monitoring

Criteria

In accordance with Title 2 Code of Federal Regulations (CFR) §200.331(a) *Requirements for pass-through entities*, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification.

(1) Federal Award Identification:

(xi) Catalog of Federal Domestic Assistance (CFDA) Number and Name

Condition

During our review of the Community Development Block Grants/Entitlement Grants (CDBG) program, we selected twenty-five (25) subrecipient samples with active contracts during FY 16-17 and noted that the Housing and Community Investment Department (HCID) was not able to provide complete documentation to indicate that CFDA number and name was communicated to three (3) subrecipients.

Cause

While aware of the requirements, HCID inadvertently did not communicate the CFDA number and name to their subrecipients.

Effect

Failure to provide all the required subaward information results in noncompliance with 2 CFR §200.331(a).

Questioned Costs

N/A

Context

Of the twenty-five (25) subrecipients selected for testing, totaling \$11,273,180 from a population of \$16,798,867, three (3) subrecipients who were not provided with the CFDA Number and Name information indicated in 2 CFR §200.331(a) reported a total of \$1,661,983 expenditures for the fiscal year.

The samples tested were not statistically valid samples.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2017

Recommendation

We recommend that HCID complies with the requirements specified in 2 CFR §200.331 by providing the required information to their subrecipients.

Management Response and Corrective Action

1. Persons responsible:

Paul Nakama, Sr. Management Analyst
Workforce Development Division
Economic and Workforce Development Department (EWDD)
Telephone No. (213) 744-9001

Catherine Bondoc, Director
Financial Management Division
Economic and Workforce Development Department (EWDD)
Telephone No. (213) 744-7294

Lyndon Salvador, Director
Accounting Division
Housing and Community Investment Department (HCID)
Telephone No. (213) 744-9044

2. Corrective action plan:

On the three samples with exceptions, two contracts are EWDD's and one is HCID's. HCID is aware of the CFDA requirement; however, we inadvertently did not indicate on the Contract Summary Sheet the CFDA Number. The HCID contract with exception was RNLA, an old contract that was renewed over the years.

For the two contracts administered by EWDD, the missing CFDA numbers was an administrative oversight. To prevent this in the future, the Contract Unit and the Financial Management Division will make sure CFDA numbers are properly identified prior to execution of the contracts. In addition, FMD issued an information bulletin listing the CFDA numbers for all federal grants administered by EWDD.

3. Anticipated implementation date:

The information bulletin was issued on March 21, 2017

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2017

FINANCIAL STATEMENT FINDINGS:

2016-001 Financial Reporting - Consolidation

Condition

The City has seven component units, which issue separate audits reports. These reports are consolidated for inclusion in the City's Comprehensive Annual Financial Report (CAFR). Our review identified inconsistencies in financial reporting amongst the various component reports within the CAFR. Inconsistencies noted pertained to note disclosures, accounting treatment, and naming conventions used.

Recommendation

We recommend that the City develop and implement procedures over financial reporting in order to properly consolidate its component reports into the City's CAFR.

Current Year Management Response

Controller staff have provided the audit findings and adjustments to the various component units so that they may evaluate their policies, procedures, treatments, and presentations in relation to those in the CAFR. However, as mentioned before, the Controller does not have a direct line of authority over the component units' financial reporting, so specific changes cannot be guaranteed.

Current Status as of June 30, 2017

In process.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
For the Fiscal Year Ended June 30, 2017

2014-001 Risk Assessment over Financial Reporting

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.

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 CAFR 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.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
For the Fiscal Year Ended June 30, 2017

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 CAFR.

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, with the assistance of Bronner Group, LLC (Bronner) developed a new framework for internal controls for external financial reporting supplementing the existing internal controls already in place regarding accounting and financial reporting in general. This framework was introduced and explained in a Citywide departmental training session jointly conducted by Bronner and the City in September 2016.

In addition to the framework, the City has made the following internal control improvements:

- Developed and finalized an updated GAAP manual, documenting existing internal controls and procedures performed based on assigned responsibilities
- Automated the reconciliation of PaySR and FMS, and validated the reporting mechanisms
- Required estimates used in preparation of the reversion worksheets to be properly documented
- Implemented reminders to departments for annual review of status of construction in progress
- Required departments to submit inventory list of items maintained at storage and warehouse locations

As part of its continuous effort to improve internal controls, the City is also in the process of revising its Certification of Fiscal Monitoring Program (CFMP) to provide more complete controls on both internal and external reporting and transactions.

Current Status as of June 30, 2017

In process.

2014-02 Information Technology – General Controls Review

1. Lack of Adequate Fire Protection at Server Room

Condition

The City's server room does not have an automatic non-water fire suppression system. We note that the City has plans to build a new data center adjacent to its current center, and install adequate fire protection.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
For the Fiscal Year Ended June 30, 2017

Recommendation

The City should ensure that the new data center contains a dry fire suppression system.

Current Year Management Response

The City is in the process of renovating the data center. The Bureau of Engineering is managing the project and has re-evaluated and upgraded the fire suppression system to an automated double interlock water fire suppression system specifically intended for data center to quickly suppress fire locally.

The project has been delayed and construction is now expected to start by March 2018. The office space moves which are a precursor to the demolition work for the new server room will be completed by January 2018. The revised completion date for the data center renovation project, including the fire suppression system is June 2019.

Current Status as of June 30, 2017

In process.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
For the Fiscal Year Ended June 30, 2017

FEDERAL AWARD FINDINGS:

2016-002 Noncompliance with Procurement and Suspension and Debarment Requirement – Noncompliance and Material Weakness

CFDA No. 16.922 – Equitable Sharing Program

Condition

The Los Angeles Police Department (LAPD) utilizes their own Contracts Division and the City of Los Angeles' General Services Division (GSD) to procure goods and services under the Equitable Sharing Program. During our review, we noted that out of the seven (7) contractors tested, two (2) contracts executed by the LAPD and two (2) contracts executed by the GSD, were subject to the suspension and debarment verification. However, the LAPD and GSD were not able to provide evidence to demonstrate that they verified the four (4) contractors were not suspended or debarred prior to entering into covered transactions. These contractors were subsequently verified in the SAM and were not suspended or debarred.

Recommendation

We recommend that the LAPD ensure adherence to existing policies and procedures, whether the procurement is performed by the LAPD's contract division or the city's GSD, by ensuring that the suspension and debarment verification is performed prior to entering into covered transactions, and adding documentation to the contract files as evidence that the verification was performed.

Current Year Management Response

Corrective action plan is process. LAPD Fiscal Operation Division (FOD) has adhered to existing policies and procedures and exercised internal controls over daily operations to ensure the suspension and debarment verification is performed.

For all Supply Orders using Federal Funds, accounting employees:

- check SAM.GOV to verify the status of vendors and attach vendor summary to Supply Order Form 15.11;
- mark "Federal Funded Program" on Form 15.11 to remind FOD Supply Section and General Services Department to verify the status of new vendor on SAM.GOV, should there be any changes in vendor selection;
- inform the end user division if the vendor is invalid and the end user division advises vendor to register online;
- verify the status of the paid vendor, should the paid vendor be different from the one on Form 15.11;
- check the status and service period covered by contract on SAM.GOV for contract payment under FMS.

LAPD Contract Section has executed six new contracts since February 23, 2017 and found no suspended or debarred contractors.

Current Status as of June 30, 2017

In process (see current year finding 2017-002).

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
For the Fiscal Year Ended June 30, 2017

2016-003 Noncompliance with Cash Management Requirement – Noncompliance

CFDA No. 93.558 – Temporary Assistance for Needy Families

Condition

During our review of the Temporary Assistance for Needy Families (TANF) program, we noted that the EWDD used program income, in the form of interest, to offset program expenditures, but did not obtain prior written approval as required by the County.

Recommendation

We recommend that the EWDD obtain written approval from the grantor prior to using interest earned to comply with the grant agreement.

Current Year Management Response

We have contacted the County to request for retroactive approval of the use of interest income for the program but have not received a response. In the future, we will remit any interest income earned to the County.

Current Status as of June 30, 2017

Implemented.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
For the Fiscal Year Ended June 30, 2017

2016-004 Noncompliance with Subrecipient Monitoring Requirement – Noncompliance and Material Weakness

CFDA No. 93.558 – Temporary Assistance for Needy Families

Condition

During our review of the TANF program, we noted the following:

1. The CFDA number was incorrectly identified by the EWDD in all six (6) contracts tested.
2. Fiscal and program monitoring reviews for FY 2016 were not performed for three (3) out of six (6) subrecipients tested.

Recommendation

We recommend that the EWDD's management strengthen its internal controls to ensure adherence with the grant agreements and to comply with the Uniform Guidance §200.331. Also, the EWDD should have a closer coordination with the Contract Unit to ensure accurate information (i.e. CFDA) are indicated in the executed contracts.

Current Year Management Response

1. The EWDD Contracts Unit has implemented the corrective actions.
2. The fiscal reviews for the three subrecipients have been completed. The Single Audit report for the one subrecipient was submitted to the Federal Clearing House on March 24, 2017.

Current Status as of June 30, 2017

Implemented.

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CITY OF LOS ANGELES, CALIFORNIA
DEPARTMENT OF AGING
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL
AND STATE AWARDS
GRANTED BY CALIFORNIA DEPARTMENT OF AGING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Federal Grantor Pass-through Grantor Program Title	Grant/ Contract No.	CFDA No.	Expenditures State	Expenditures Federal
U.S. Department of Labor				
Passed through State of California, Department of Aging				
Title V	TV-1617-25	17.235	\$ -	\$ 1,514,750
U.S. Department of Health and Human Services				
Passed through State of California, Department of Aging:				
Title III B	AP-1617-25	93.044	77,671	3,199,393
Title III C1 Congregate Nutrition	AP-1617-25	93.045	380,301	4,033,659
Title III C2 Home Delivered Nutrition	AP-1617-25	93.045	704,518	2,182,001
Title III D	AP-1617-25	93.043	-	217,786
Title III E	AP-1617-25	93.052	-	1,220,573
NSIP C1	AP-1617-25	93.053	-	530,064
NSIP C2	AP-1617-25	93.053	-	559,410
Title VII A	AP-1617-25	93.042	-	91,346
Title VII B	AP-1617-25	93.041	-	49,362
Ombudsman - Public Health L & C			31,068	-
Ombudsman - State Health Facilities/Citation Penalties			260,379	-
Ombudsman Volunteer Recruitment Initiative- Skilled Nursing Facility (SNF) Quality and Accountability Fund (QAF)			147,574	-
Health Insurance Counseling and Advocacy Program (HICAP)	H1-1617-25	93.324	455,482	284,334
Total Human and Health Services			<u>2,056,993</u>	<u>12,367,928</u>
Total			<u>\$ 2,056,993</u>	<u>\$ 13,882,678</u>

CITY OF LOS ANGELES, CALIFORNIA
HOUSING AND COMMUNITY INVESTMENT DEPARTMENT
STATE OF CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT
SUPPLEMENTARY SCHEDULES OF REVENUE AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Community Services Block Grant - CFDA No. 93.569
Contract No. 16F-5022, Project No. CAA-2016

	January 1, 2016 through June 30, 2016	July 1, 2016 through June 30, 2017	Total Reported	Total Budget
Revenue				
Grant Revenue	\$ 2,905,061	\$ 3,639,388	\$ 6,544,449	\$ 6,544,449
Interest Income/ Program Income	5,569	9,361	14,930	-
Deferred Interest Income	(5,569)	5,569	-	-
Deferred Grant Revenue	(1,636,112)	1,636,112	-	-
Total Revenue	<u>1,268,949</u>	<u>5,290,430</u>	<u>6,559,379</u>	<u>6,544,449</u>
Expenditures				
Administrative Costs				
Salaries and Wages	420,083	801,999	1,222,082	1,150,724
Fringe Benefits	113,400	289,601	403,001	437,085
Operating Expenses and Equipment	11,917	102,264	114,181	114,181
Contractor/ Consultant Services	1,873	2,263	4,136	10,744
Other Costs	26,949	82,030	108,979	124,715
Total Administrative Costs	<u>574,222</u>	<u>1,278,157</u>	<u>1,852,379</u>	<u>1,837,449</u>
Program Costs				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Subcontractor Services	694,727	4,012,273	4,707,000	4,707,000
Total Program Costs	<u>694,727</u>	<u>4,012,273</u>	<u>4,707,000</u>	<u>4,707,000</u>
Total Expenditures	<u>1,268,949</u>	<u>5,290,430</u>	<u>6,559,379</u>	<u>6,544,449</u>
Excess of Revenue Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF LOS ANGELES, CALIFORNIA
HOUSING AND COMMUNITY INVESTMENT DEPARTMENT
STATE OF CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT
SUPPLEMENTARY SCHEDULES OF REVENUE AND EXPENDITURES (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Community Services Block Grant - CFDA No. 93.569
Contract No. 17F-2022, Project No. CAA-2017

	January 1, 2017 through June 30, 2017	Total Budget
Revenue		
Grant Revenue	\$ 2,862,840	\$ 6,544,449
Interest Income/ Program Income	-	-
Deferred Interest Income	-	-
Deferred Grant Revenue	(1,636,112)	-
Total Revenue	1,226,728	6,544,449
Expenditures		
Administrative Costs		
Salaries and Wages	330,453	1,174,002
Fringe Benefits	135,588	420,065
Operating Expenses and Equipment	31,636	114,180
Contractor/Consultant Services	1,131	10,744
Other Costs	37,544	118,458
Total Administrative Costs	536,352	1,837,449
Program Costs		
Salaries and Wages	-	-
Fringe Benefits	-	-
Subcontractor Services	690,376	4,707,000
Total Program Costs	690,376	4,707,000
Total Expenditures	1,226,728	6,544,449
Excess of Revenue Over Expenditures	\$ -	\$ -

CITY OF LOS ANGELES, CALIFORNIA
HOUSING AND COMMUNITY INVESTMENT DEPARTMENT
STATE OF CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
COMMUNITY SERVICE BLOCK GRANT
SUPPLEMENTARY SCHEDULES OF REVENUE AND EXPENDITURES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Community Services Block Grant - CFDA No. 93.569
Contract No. 16F-5509, Project No. Discretionary

	July 1, 2016 through June 30, 2017	Total Budget
Revenue		
Grant Revenue	\$ 32,078	\$ 32,078
Interest Income/ Program Income	-	-
Deferred Interest Income	-	-
Deferred Grant Revenue	-	-
	32,078	32,078
Total Revenue	32,078	32,078
Expenditures		
Administrative Costs		
Salaries and Wages	1,451	1,451
Fringe Benefits	568	568
Operating Expenses and Equipment	29,899	29,899
Contractor/Consultant Services	-	-
Other Costs	160	160
	32,078	32,078
Total Administrative Costs	32,078	32,078
Program Costs		
Salaries and Wages	-	-
Fringe Benefits	-	-
Subcontractor Services	-	-
	-	-
Total Program Costs	-	-
Total Expenditures	32,078	32,078
Excess of Revenue Over Expenditures	\$ -	\$ -

CITY OF LOS ANGELES, CALIFORNIA
POLICE DEPARTMENT
 STATE OF CALIFORNIA DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL
 SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF SELECTED
 STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>State Grantor</u>	<u>Program Title</u>	<u>Agreement Number</u>	<u>Expenditures</u>
State of California Department of Alcoholic Beverage Control	Operation Alcoholic Beverage Control	16G-LA23	\$ <u>100,000</u>