

CITY OF LOS ANGELES, CALIFORNIA

Single Audit Reports

Fiscal Year Ended June 30, 2021



Certified
Public
Accountants

CITY OF LOS ANGELES, CALIFORNIA
Single Audit Reports
Fiscal Year Ended June 30, 2021

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RON GALPERIN
CONTROLLER

September 28, 2022

INTRODUCTION TO THE ORGANIZATION OF THE CITY OF LOS ANGELES

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

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**

September 28, 2022

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

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

The City's Annual Comprehensive Financial Report (which includes the basic financial statements) and the Schedule of Expenditures of Federal Awards (SEFA) with required single audit reports for the fiscal year ended June 30, 2021, are issued as separate documents. Copies of both the Annual Comprehensive Financial Report and the SEFA, with the required single audit reports, are submitted to the Federal Audit Clearinghouse of the U.S. Census Bureau, 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

L.A. Controller

Attachment

STATUS OF THE FISCAL YEAR 2020-2021 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 2020-2021 Budget: \$10,531,278,000
- Fiscal Year 2020-2021 Federal Award Expenditures: \$1,416,229,000
- Fiscal Year 2020-2021 Balance of Outstanding Loans of Federal Funds under Section 108 Loan Guarantee Program: \$63,387,000
- Fiscal Year 2020-2021 Financial Audit: Completed
- Fiscal Year 2020-2021 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 2020-2021 Budget: \$8,040,495,000
- Fiscal Year 2020-2021 Federal Award Expenditures: \$336,449,000
- Fiscal Year 2020-2021 Financial Audit: Completed
- Fiscal Year 2020-2021 Single Audit: Completed
- Federal Cognizant Agency for Audit: Department of Transportation
- Auditor: Moss Adams LLP

**STATUS OF THE FISCAL YEAR 2020-2021 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 2020-2021 Budget: \$1,499,160,000
- Fiscal Year 2020-2021 Federal Award Expenditures: \$6,861,000
- Fiscal Year 2020-2021 Financial Audit: Completed
- Fiscal Year 2020-2021 Single Audit: Completed
- Federal Oversight Agency for Audit: Department of Transportation
- Auditor: Moss Adams LLP

**STATUS OF THE FISCAL YEAR 2020-2021 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 2020 Budget: \$1,556,209,000
- Fiscal Year 2021 Budget: \$1,634,432,000
- Fiscal Year 2020 Federal Award Expenditures: \$1,551,737,000
- Fiscal Year 2021 Federal Award Expenditures: \$1,546,213,000
- Fiscal Year 2020 Financial and Single Audits: Completed
- Fiscal Year 2021 Financial and Single Audits: In Process
- Federal Cognizant Agency for Audit: Department of Housing and Urban Development
- Auditor: Berman Hopkins, CPAs & Associates, LLP

**STATUS OF THE FISCAL YEAR 2020-2021 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 2020-2021 Budget:
 - \$2,963,213,000 (Water System)
 - \$6,559,563,000 (Power System)
- Fiscal Year 2020-2021 Federal Award Expenditures:
 - \$30,432,000 (Water System)
 - \$0 (Power System)
- Fiscal Year 2020-2021 Financial Audit: Completed
- Fiscal Year 2020-2021 Single Audit:
 - Water System: Completed
 - Power System: Not subject to Single Audit in Fiscal Year 2020-21
- Federal Oversight Agency for Audit:
 - Environmental Protection Agency (Water System)
- Auditor: KPMG LLP



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Los Angeles, California (City) as of and for the fiscal year ended June 30, 2021, 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 26, 2022. Our report includes a reference to other auditors who audited the financial statements of the following City departments/funds: Los Angeles World Airports (Airports); Department of Water and Power (DWP) Water System and Power System; Port of Los Angeles (Harbor); Los Angeles Fire and Police Pension System (Pensions); Los Angeles City Employees' Retirement System (LACERS); and Water and Power Employees' Retirement, Disability and Death Benefit Insurance Plans (DWP Plans) as described in our report on the City's financial statements. The financial statements of the DWP Plans were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the DWP Plans or that are reported on separately by those auditors who audited the financial statements of Airports, DWP Water System and Power System, Harbor, Pensions, and LACERS.

Internal Control Over Financial Reporting

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

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

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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 26, 2022



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

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

Report on Compliance for Each Major Federal Program

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, 2021. 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 Los Angeles World Airports (Airports), the Department of Water and Power (DWP) Water System, and Port of Los Angeles (Harbor), which expended \$336,449,000, \$30,432,000, and \$6,861,000, respectively, in federal awards, which are not included in the schedule of expenditures of federal awards for the fiscal year ended June 30, 2021. Our audit, described below, did not include the operations of Airports, DWP Water System, and Harbor because these departments engaged other auditors to perform an audit of compliance.

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.

Basis for Qualified Opinion on the Aging Cluster and Temporary Assistance for Needy Families (TANF) Programs

As described in findings 2021-001 and 2021-003 in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding the following:

Finding No.	AL No.	Program Name	Compliance Requirement
2021-001	93.041/ 93.042/ 93.043/ 93.044/ 93.045/ 93.052/ 93.053	Aging Cluster	Subrecipient Monitoring
2021-003	93.558	Temporary Assistance for Needy Families	Subrecipient Monitoring

Compliance with such requirements is necessary, in our opinion, for the City to comply with the requirements applicable to that program.

Qualified Opinion on the Aging Cluster and Temporary Assistance for Needy Families Programs

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Aging Cluster (AL Nos. 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053) and the Temporary Assistance for Needy Families (AL No. 93.558) programs for the fiscal year ended June 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the 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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the fiscal year ended June 30, 2021.

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 2021-002, 2021-004, 2021-005, 2021-006, 2021-007, and 2021-008. 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 did identify 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 2021-001, 2021-003, and 2021-008 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 2021-002, 2021-004, 2021-005, 2021-006, and 2021-007 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, Supplementary Schedule of Expenditures of Federal Awards and State Awards Granted by California Department of Aging, and Community Services Block Grant Supplementary Schedules of Revenue and Expenditures

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated January 26, 2022, 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, supplementary schedule of expenditures of federal awards and state awards granted by California Department of Aging, and community services block grant supplementary schedules of revenue and expenditures (Schedules) are presented for purposes of additional analysis as required by the Uniform Guidance, the California Department of Aging, and the California Department of Community Services and Development, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Macias Gini & O'Connell LLP

Los Angeles, California
September 28, 2022

CITY OF LOS ANGELES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2021
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
DEPARTMENT OF AGRICULTURE						
Recreation and Parks	State of California - Department of Education	Summer Food Service Program for Children	10.559	19-81909V	\$ 313,000	\$ --
TOTAL FOR DEPARTMENT OF AGRICULTURE					313,000	--
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Los Angeles Housing Department	Direct	Community Development Block Grants/Entitlement Grants (Note 8)	14.218	B-20-MC-06-0523 and Prior Awards B-08-MN-06-0512	54,021,000	23,834,000
<i>Subtotal 14.218</i>					<u>250,000</u>	<u>150,000</u>
					<u>54,271,000</u>	<u>23,984,000</u>
Los Angeles Housing Department	Direct	COVID-19 - CARES Act - Community Development Block Grants/Entitlement Grants	14.218	B-20-MW-06-0523	3,056,000	247,000
<i>Subtotal 14.218</i>					<u>57,327,000</u>	<u>24,231,000</u>
Los Angeles Housing Department	Direct	Emergency Solutions Grant Program	14.231	E-20-MC-06-0523 and Prior Awards	3,285,000	3,109,000
Los Angeles Housing Department	Direct	COVID-19 - CARES Act - Emergency Solutions Grant Program	14.231	E-20-MW-06-0523	36,011,000	35,517,000
<i>Subtotal 14.231</i>					<u>39,296,000</u>	<u>38,626,000</u>
Los Angeles Housing Department	Direct	Home Investment Partnerships Program (Note 8)	14.239	M-20-MC-06-0519 and Prior Awards	15,643,000	--
Los Angeles Housing Department	Direct	Housing Opportunities for Persons with AIDS	14.241	CA-H15-0003	449,000	449,000
Los Angeles Housing Department	Direct	COVID-19 - CARES Act - Housing Opportunities for Persons with AIDS	14.241	CA-H2001W026	79,000	73,000
Los Angeles Housing Department	Direct	Housing Opportunities for Persons with AIDS (Note 8)	14.241	CA-H20-F005 and Prior Awards	23,148,000	19,850,000
Los Angeles Housing Department	Direct	COVID-19 - CARES Act - Housing Opportunities for Persons with AIDS	14.241	CA-H20-FHW005	511,000	455,000
<i>Subtotal 14.241</i>					<u>24,187,000</u>	<u>20,827,000</u>
Economic and Workforce Development	Direct	Community Development Block Grants - Section 108 Loan Guarantees (Note 8)	14.248	B-11-MC-06-0523-B and Prior Awards	132,398,000	--
Los Angeles Housing Department	Direct	ARRA - Neighborhood Stabilization Program (Recovery Act Funded) (Note 8)	14.256	B-09-LN-CA-0046	187,000	187,000

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, 2021
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Los Angeles Housing Department	Direct	Lead Hazard Reduction Demonstration Grant Program	14.905	CALHD0419-19	\$ 126,000	\$ --
TOTAL FOR DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					269,164,000	83,871,000
<u>DEPARTMENT OF THE INTERIOR</u>						
City Planning	State Department of Parks & Recreation	Historic Preservation Fund Grants-In-Aid	15.904	P19AF00226	31,000	--
TOTAL FOR DEPARTMENT OF THE INTERIOR					31,000	--
<u>DEPARTMENT OF JUSTICE</u>						
Police	Direct	Law Enforcement Assistance - Narcotics and Dangerous Drugs Training	16.004	92R31600	397,000	--
Mayor	Direct	COVID-19 - CARES Act - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1658	188,000	--
Police	Direct	Law Enforcement Assistance - FBI Advanced Police Training	16.300	415-LA-A1509676-R 305A-LA-C247329-CE Unknown 166E-LA-140751-CRA 281E-LA-A2472302 SW-CAC-1432	66,000 3,000 14,000 561,000 15,000 82,000	-- -- -- -- -- --
<i>Subtotal 16.300</i>					741,000	--
Mayor	Direct	Education, Training, and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529	2016-FW-AX-K002	81,000	27,000
Mayor	State of California - Board of General Services	Juvenile Justice and Delinquency Prevention	16.540	BSCC 302-19	68,000	--
Police	Direct	Missing Children's Assistance	16.543	2018-MC-FX-K037	895,000	--
Police	Direct	National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	334D-LA-259761 Unknown	101,000 39,000	-- --
<i>Subtotal 16.560</i>					140,000	--
City Attorney	County of Los Angeles	Crime Victim Assistance	16.575	VW19380190 VW20390190	\$ 566,000 1,295,000	\$ -- --

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, 2021
 (Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
City Attorney	State of California - Office of Emergency Services	Crime Victim Assistance	16.575	XC19 02 7250	1,286,000	844,000
				XC20 03 7250	363,000	--
				UV19 04 7250	111,000	--
				UV20 05 7250	112,000	--
Mayor	State of California - Office of Emergency Services	Crime Victim Assistance	16.575	KU19 01 7250	125,000	--
		<i>Subtotal 16.575</i>			<u>3,858,000</u>	<u>844,000</u>
Mayor	Direct	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2017-WE-AX-0003	133,000	117,000
Police	Direct	Corrections -Technical Assistance/ Clearinghouse	16.603	JLEO-21-0045	136,000	--
Police	Direct	Special Data Collections and Statistical Studies	16.734	2016-FU-CX-K058	153,000	62,000
Police	Direct	Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-WY-BX-0002	49,000	48,000
Mayor	Direct	Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0246	43,000	--
				2017-DJ-BX-0337	895,000	675,000
				2018-DJ-BX-0296	605,000	605,000
		<i>Subtotal 16.738</i>			<u>1,592,000</u>	<u>1,328,000</u>
Police	Direct	DNA Backlog Reduction Program	16.741	2018-DN-BX-0078	567,000	--
				2019-DN-BX-0122	303,000	--
		<i>Subtotal 16.741</i>			<u>870,000</u>	<u>--</u>
Police	State of California - Office of Emergency Services	Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ19 16 7250	139,000	--
				2019-CD-BX-0077	162,000	--
		<i>Subtotal 16.742</i>			<u>301,000</u>	<u>--</u>
Police	Direct	Economic, High-Tech, and Cyber Crime Prevention	16.752	2018-IP-BX-0008	150,000	--
				2019-IP-BX-0004	250,000	--
				2020-IP-BX-0001	17,000	--
		<i>Subtotal 16.752</i>			<u>417,000</u>	<u>--</u>
Economic and Workforce Development	Direct	Second Chance Act Reentry Initiative	16.812	2017-CZ-BX-0029	\$ 53,000	\$ 2,000
Police	Direct	Equitable Sharing Program	16.922	Unknown	3,418,000	--
TOTAL FOR DEPARTMENT OF JUSTICE					<u>13,441,000</u>	<u>2,380,000</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, 2021
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
DEPARTMENT OF LABOR						
Aging	State of California- Department of Aging	Senior Community Service Employment Program	17.235	TV-2021-25	<u>1,499,000</u>	--
Economic and Workforce Development	State of California- Employment Development Department	WIOA Adult Program Cluster with AL Nos. 17.259 and 17.278	17.258	K9110016 AA011011 AA111011	(47,000) 1,291,000 10,329,000	-- -- 8,015,000
Economic and Workforce Development	County of Los Angeles - Workforce Development, Aging and Community Services Department (WDACS)	WIOA Adult Program Cluster with AL Nos. 17.259 and 17.278 <i>Subtotal 17.258</i>	17.258	IA-0114	<u>86,000</u> <u>11,659,000</u>	<u>81,000</u> <u>8,096,000</u>
Economic and Workforce Development	State of California- Employment Development Department	WIOA Youth Activities Cluster with AL Nos. 17.258 and 17.278	17.259	AA111011 AA211011	9,257,000 2,017,000	6,455,000 2,017,000
Economic and Workforce Development	County of Los Angeles - Workforce Development, Aging and Community Services Department (WDACS)	WIOA Youth Activities Cluster with AL Nos. 17.258 and 17.278 <i>Subtotal 17.259</i>	17.259	IA-0114	<u>60,000</u> <u>11,334,000</u>	<u>53,000</u> <u>8,525,000</u>
Economic and Workforce Development	State of California- Employment Development Department	WIOA Dislocated Worker Formula Grants Cluster with AL Nos. 17.258, 17.259	17.278	K9110016 AA011011 AA111011	579,000 319,000 6,915,000	407,000 319,000 4,316,000
Economic and Workforce Development	County of Los Angeles - Workforce Development, Aging and Community Services Department (WDACS)	WIOA Dislocated Worker Formula Grants Cluster with AL Nos. 17.258, 17.259 <i>Subtotal 17.278</i>	17.278	IA-0114	<u>38,000</u> <u>7,851,000</u>	<u>32,000</u> <u>5,074,000</u>
		<i>Subtotal WIOA Cluster (17.258, 17.259, 17.278)</i>			<u>30,844,000</u>	<u>21,695,000</u>
Economic and Workforce Development	Direct	Reentry Employment Opportunities	17.270	YF-30746-17-60-A-37	<u>130,000</u>	<u>117,000</u>
Economic and Workforce Development	State of California- Employment Development Department	WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	17.277	K9110016 AA011011 K9110016	287,000 492,000 255,000	-- 424,000 229,000
		<i>Subtotal 17.277</i>			<u>1,034,000</u>	<u>653,000</u>
Economic and Workforce Development	State of California- Employment Development Department	Hurricanes and Wildfires of 2017 Supplemental - National Dislocated Worker Grants	17.286	AA011011 AA111011	\$ 2,677,000 195,000	\$ 2,667,000 195,000
		<i>Subtotal 17.286</i>			<u>2,872,000</u>	<u>2,862,000</u>
TOTAL FOR DEPARTMENT OF LABOR					<u>36,379,000</u>	<u>25,327,000</u>

CITY OF LOS ANGELES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FISCAL YEAR ENDED JUNE 30, 2021
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>DEPARTMENT OF TRANSPORTATION</u>						
Public Works	State of California - Department of Transportation	Highway Planning and Construction	20.205	Various	58,828,000	--
Transportation	State of California - Department of Transportation	Highway Planning and Construction	20.205	Various	<u>32,724,000</u>	--
		<i>Subtotal 20.205</i>			<u>91,552,000</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	<u>38,000</u>	--
Transportation	Los Angeles County Metropolitan Transportation Authority (LACMTA)	Federal Transit Capital Investment Grants Cluster with AL No. 20.507	20.500	CA-04-0208-01	<u>49,000</u>	--
Transportation	Direct	COVID-19 - CARES Act - Federal Transit Formula Grants Cluster with AL No. 20.500	20.507	CA-2020-213-00	15,831,000	--
Transportation	Direct	COVID-19 - ARPA - Federal Transit - Formula Grants Cluster with AL No. 20.500	20.507	CA-2019-115-00	3,545,000	--
		Federal Transit - Formula Grants Cluster with AL No. 20.500	20.507	CA-2020-215-00	<u>4,636,000</u>	--
		<i>Subtotal 20.507</i>			<u>24,012,000</u>	--
		<i>Subtotal Federal Transit Cluster (20.500, 20.507)</i>			<u>24,061,000</u>	--
Transportation	Los Angeles County Metropolitan Transportation Authority (LACMTA)	Enhanced Mobility of Seniors and Individuals with Disabilities Cluster with AL No. 20.521	20.513	CA-2018-065-00	<u>612,000</u>	--
Transportation	Los Angeles County Metropolitan Transportation Authority (LACMTA)	New Freedom Program	20.521	CA-57-X100	<u>288,000</u>	--
		<i>Subtotal Transit Services Programs Cluster (20.513, 20.521)</i>			<u>900,000</u>	--
Los Angeles Housing Department	State of California - Office of Traffic Safety	State and Community Highway Safety Cluster with AL No. 20.616	20.600	PS20012	51,000	19,000
Police	State of California - Office of Traffic Safety	State and Community Highway Safety Cluster with AL No. 20.616	20.600	PT20074	<u>347,000</u>	--
		<i>Subtotal 20.600</i>			<u>398,000</u>	19,000
Los Angeles Housing Department	State of California- Office of Traffic Safety	National Priority Safety Programs Cluster with AL No. 20.600	20.616	OP20011 OP21017 PS21041	26,000 69,000 91,000	-- -- --
Police	State of California- Office of Traffic Safety	National Priority Safety Programs Cluster with AL No. 20.600	20.616	PT20074 PT21182	151,000 1,537,000	-- --

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, 2021
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>	
City Attorney	State of California - Office of Traffic Safety	National Priority Safety Programs Cluster with AL No. 20.600	20.616	DI20004 DI21022	\$ 190,000	\$ --	
					<u>721,000</u>	<u>--</u>	
		<i>Subtotal 20.616</i>				<u>2,785,000</u>	<u>--</u>
		<i>Subtotal Highway Safety Cluster (20.600, 20.616)</i>				<u>3,183,000</u>	<u>19,000</u>
Police	State of California- Office of Traffic Safety	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT20074 PT21182	2,030,000	--	
					<u>2,513,000</u>	<u>--</u>	
		<i>Subtotal 20.608</i>				<u>4,543,000</u>	<u>--</u>
TOTAL FOR DEPARTMENT OF TRANSPORTATION					<u>124,277,000</u>	<u>19,000</u>	
<u>DEPARTMENT OF THE TREASURY</u>							
Police	Direct	Taxpayer Service	21.003	Unknown	<u>108,000</u>	<u>--</u>	
City Administrative Officer	Direct	COVID-19 - Coronavirus Relief Fund	21.019	Unknown	<u>541,351,000</u>	<u>--</u>	
Los Angeles Housing Department	Direct	COVID-19 - Emergency Rental Assistance Program	21.023	ERA-2101080879	<u>11,213,000</u>	<u>675,000</u>	
City Administrative Officer	Direct	COVID-19 - ARPA - Coronavirus State and Local Fiscal Recovery Fund	21.027	Unknown	<u>317,365,000</u>	<u>--</u>	
TOTAL FOR DEPARTMENT OF THE TREASURY					<u>870,037,000</u>	<u>675,000</u>	
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>							
Public Works	Direct	Science	43.001	80NSSC20K0246	<u>316,000</u>	<u>--</u>	
TOTAL FOR NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					<u>316,000</u>	<u>--</u>	
<u>NATIONAL ENDOWMENT FOR THE ARTS</u>							
Cultural Affairs	Direct	Promotion of the Arts Grants to Organizations and Individuals	45.024	0024122	<u>15,000</u>	<u>--</u>	
TOTAL FOR NATIONAL ENDOWMENT FOR THE ARTS					<u>15,000</u>	<u>--</u>	
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>							
Library	Direct	Grants to States	45.310	LG-95-18-0014-18	<u>5,000</u>	<u>--</u>	
TOTAL FOR INSTITUTE OF MUSEUM AND LIBRARY SERVICES					<u>5,000</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, 2021
 (Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>						
Public Works	Direct	Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreement	66.818	BF-99T55401-0	\$ 8,000	\$ --
TOTAL FOR ENVIRONMENTAL PROTECTION AGENCY					8,000	--
<u>DEPARTMENT OF ENERGY</u>						
Public Works	Direct	Conservation Research and Development	81.086	DE-EE0007430 DE-EE0009556	28,000 17,000	-- --
TOTAL FOR DEPARTMENT OF ENERGY					45,000	--
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
Aging	State of California - Department of Aging	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation Cluster with AL Nos. 93.042, 93.043, 93.044, 93.045, 93.052 and 93.053	93.041	AP-2021-25	52,000	52,000
Aging	State of California - Department of Aging	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals Cluster with AL Nos. 93.041, 93.043, 93.044, 93.045, 93.052 and 93.053	93.042	AP-2021-25	97,000	97,000
Aging	State of California - Department of Aging	COVID-19 - CARES Act - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals Cluster with AL Nos. 93.041, 93.043, 93.044, 93.045, 93.052 and 93.053	93.042	CARES-25	83,000	83,000
Aging	State of California - Department of Aging	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services Cluster with AL Nos. 93.041, 93.042, 93.044, 93.045, 93.052 and 93.053	93.043	AP-2021-25	306,000	306,000
Aging	State of California - Department of Aging	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers. Cluster with AL Nos. 93.041, 93.042, 93.043, 93.045, 93.052 and 93.053	93.044	AP-2021-25	3,567,000	2,922,000

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, 2021
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Aging	State of California - Department of Aging	COVID-19 - CARES Act - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers. Cluster with AL Nos. 93.041, 93.042, 93.043, 93.045, 93.052 and 93.053	93.044	CARES-25	\$ 526,000	\$ 454,000
		<i>Subtotal 93.044</i>			<u>4,093,000</u>	<u>3,376,000</u>
Aging	State of California - Department of Aging	Special Programs for the Aging, Title III, Part C, Nutrition Services. Cluster with AL Nos. 93.041, 93.042, 93.043, 93.044, 93.052 and 93.053	93.045	AP-2021-25	<u>6,803,000</u>	<u>6,201,000</u>
Aging	State of California - Department of Aging	COVID-19 - CARES Act - Special Programs for the Aging, Title III, Part C, Nutrition Services. Cluster with AL Nos. 93.041, 93.042, 93.043, 93.044, 93.052 and 93.053	93.045	CARES-25	<u>2,138,000</u>	<u>2,105,000</u>
Aging	State of California - Department of Aging	COVID-19 - FFCRA - Special Programs for the Aging, Title III, Part C, Nutrition Services. Cluster with AL Nos. 93.041, 93.042, 93.043, 93.044, 93.052 and 93.053	93.045	FFCRA-25	<u>761,000</u>	<u>761,000</u>
		<i>Subtotal 93.045</i>			<u>9,702,000</u>	<u>9,067,000</u>
Aging	State of California - Department of Aging	National Family Caregiver Support, Title III, Part E Cluster with AL Nos. 93.041, 93.042, 93.043, 93.044, 93.045 and 93.053	93.052	AP-2021-25	<u>1,405,000</u>	<u>975,000</u>
Aging	State of California - Department of Aging	COVID-19 - CARES Act - National Family Caregiver Support, Title III, Part E Cluster with AL Nos. 93.041, 93.042, 93.043, 93.044, 93.045 and 93.053	93.052	CARES-25	<u>339,000</u>	<u>334,000</u>
		<i>Subtotal 93.052</i>			<u>1,744,000</u>	<u>1,309,000</u>
Aging	State of California - Department of Aging	Nutrition Services Incentive Program Cluster with AL Nos. 93.041, 93.042, 93.043, 93.044, 93.045 and 93.052	93.053	AP-2021-25	<u>973,000</u>	<u>973,000</u>
		<i>Subtotal Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053)</i>			<u>17,050,000</u>	<u>15,263,000</u>
Aging	State of California - Department of Aging	Medicare Enrollment Assistance Program	93.071	MI-2021-25	<u>102,000</u>	<u>102,000</u>
Emergency Management	County of Los Angeles - Department of Public Health	Public Health Emergency Preparedness	93.069	PH-004087	<u>153,000</u>	--
Aging	State of California - Department of Aging	State Health Insurance Assistance Program	93.324	HI-2021-25	\$ <u>181,000</u>	\$ <u>181,000</u>
Economic and Workforce Development	County of Los Angeles - Community and Senior Services Department	Temporary Assistance for Needy Families	93.558	IA-0114	<u>1,398,000</u>	<u>1,094,000</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, 2021
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
Community Investment for Families	State of California - Department of Community Services and Development	Community Services Block Grant	93.569	20F-3022 21F-4022	6,778,000 <u>233,000</u>	4,686,000 <u>--</u>
		<i>Subtotal 93.569</i>			<u>7,011,000</u>	<u>4,686,000</u>
Community Investment for Families	State of California - Department of Community Services and Development	COVID-19 - CARES Act - Community Services Block Grant	93.569	20F-3661	<u>1,187,000</u>	<u>1,002,000</u>
		<i>Subtotal 93.569</i>			<u>8,198,000</u>	<u>5,688,000</u>
Recreation and Parks	State of California - Department of Education	Child Care and Development Block Grant Cluster with AL No. 93.596	93.575	CCTR-0081	<u>1,000</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 AL No. 93.575	93.596	CCTR-0081	<u>1,000</u>	<u>--</u>
		<i>Subtotal CCDF Cluster (93.575, 93.596)</i>			<u>2,000</u>	<u>--</u>
Aging	State of California - Department of Aging	Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare-Medicaid Individuals in States with Approved Financial Alignment Models.	93.626	FA-2021-25	<u>61,000</u>	<u>61,000</u>
Fire	County of Los Angeles - Department of Public Health	National Bioterrorism Hospital Preparedness Program	93.889	U3RHS05932	<u>74,000</u>	<u>--</u>
TOTAL FOR DEPARTMENT OF HEALTH AND HUMAN SERVICES					<u>27,219,000</u>	<u>22,389,000</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>						
Fire	Direct	National Urban Search and Rescue (US&R) Response System	97.025	EMW-2017-CA-00022 EMW-2018-CA-00007 EMW-2019-CA-00059 EMW-2020-CA-00053	\$ 414,000 909,000 546,000 <u>315,000</u>	\$ -- -- -- <u>--</u>
		<i>Subtotal 97.025</i>			<u>2,184,000</u>	<u>--</u>
City Administrative Officer	State of California- Office of Emergency Services	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4305-DR-CA, CAL OES ID: 037-44000 FEMA-4407-DR-CA, CAL OES ID: 037-44000	165,000 <u>3,395,000</u>	-- <u>--</u>
		<i>Subtotal 97.036</i>			<u>3,560,000</u>	<u>--</u>
Emergency Management Department	County of Los Angeles - Office of Emergency Services	Emergency Management Performance Grant	97.042	C-138342	<u>644,000</u>	<u>--</u>
Fire	Direct	Assistance to Firefighters Grant	97.044	EMW-2020-FG-00329	<u>623,000</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, 2021
(Amounts rounded to nearest thousand)

<u>FEDERAL GRANTOR/ CITY DEPARTMENT</u>	<u>PASS-THROUGH GRANTOR</u>	<u>PROGRAM TITLE</u>	<u>ASSISTANCE LISTING (AL) NUMBER</u>	<u>GRANT/PASS- THROUGH NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
City Administrative Officer	State of California- Office of Emergency Services	Fire Management Assistance Grant	97.046	FEMA-5293-FMAG-CA, CAL OES ID: 037-44000	2,652,000	--
				FEMA-5297-DR-CA, CAL OES ID: 037-44000	5,052,000	--
				<i>Subtotal 97.046</i>	<u>7,704,000</u>	<u>--</u>
Police	Direct	Port Security Grant Program	97.056	EMW-2018-PU-00319-S101	328,000	--
				EMW-2019-PU-00062-S101	151,000	--
				EMW-2020-PU-00187-S101	132,000	--
		<i>Subtotal 97.056</i>		<u>611,000</u>	<u>--</u>	
Mayor	State of California- Office of Emergency Services	Homeland Security Grant Program	97.067	2017-0083	193,000	--
				2018-0054	334,000	--
				2018-0054	51,411,000	40,877,000
				2019-0035	1,670,000	54,000
				2020-0095	1,154,000	--
		<i>Subtotal 97.067</i>		<u>54,762,000</u>	<u>40,931,000</u>	
Fire	Direct	Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2016-FH-00301	\$ 1,967,000	\$ --
				EMW-2017-FH-00122	1,081,000	--
				<i>Subtotal 97.083</i>	<u>3,048,000</u>	<u>--</u>
Police	Direct	Law Enforcement Officer Reimbursement Agreement Program	97.090	CA0194200	28,000	--
Mayor	Direct	Securing the Cities Program	97.106	2012-DN-106-000001-05 and Prior Awards	1,571,000	177,000
Mayor	Direct	Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR-00091-S01	244,000	128,000
TOTAL FOR DEPARTMENT OF HOMELAND SECURITY					<u>74,979,000</u>	<u>41,236,000</u>
TOTAL FEDERAL AWARDS					<u>\$ 1,416,229,000</u>	<u>\$ 175,897,000</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedules of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2021

1. Reporting Entity for Single Audit

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

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

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

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

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

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedules of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2021

2. Awards Received by Other City Departments and Entities

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

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

3. Basis of Presentation

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

4. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the modified accrual basis of accounting, however, some amounts presented in this schedule are reported on a cash basis, as described in the succeeding paragraph. Such expenditures are recognized following the cost principles contained in the Office of Management and Budget Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. Negative or credit amounts on the SEFA represent an adjustment for amounts reported as expenditures in the prior fiscal year.

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

5. Relationship to Federal Financial Reports

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

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedules of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2021

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

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

7. Major Federal Programs

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

8. Outstanding Loans of Federal Funds

The following is a summary of outstanding loans at cost by AL No. as of June 30, 2021. The outstanding loan balances do not reflect an allowance for uncollectibles of \$458,593,000. The FY 2019-20 outstanding balance of AL No. 14.248 in the amount of \$98,771,000, for which the federal government imposed continuing compliance, was included in the total expenditures in the accompanying SEFA.

<u>AL No.</u>	<u>Federal Grantor</u>	<u>Administering City Departments</u>	<u>Outstanding Balance as of June 30, 2021</u>
14.218	HUD	Economic and Workforce Development	\$ 21,815,000
		Housing	321,189,000
		Subtotal for AL No. 14.218	<u>343,004,000</u>
14.228	HUD	Housing	4,500,000
14.239	HUD	Housing	756,489,000
14.241	HUD	Housing	23,445,000
14.248	HUD	Economic and Workforce Development	63,387,000
14.256	HUD	Housing	47,995,000
14.Unknown	HUD	Housing	12,525,000
81.128	DOE	Housing	3,436,000
			<u>\$ 1,254,781,000</u>

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedules of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2021

9. Coronavirus Disease 2019 (COVID-19)

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

On April 22, 2020, the City received a CARES Act award of \$694,405,324 from the U.S. Department of the Treasury. The City is a prime recipient and received the direct payment under section 601(b) of the Social Security Act. The accompanying SEFA includes significant expenditures of CARES Act funds (AL No. 14.218) in the amount of \$3,056,000, (AL No. 14.231) in the amount of \$36,011,000, (AL No. 20.507) in the amount of \$15,831,000, (AL No. 21.019) in the amount of \$541,351,000, (Aging Cluster AL No. 93.042, 93.044, 93.052 and 93.045) in the amount of \$3,086,000, and (AL No. 93.569) in the amount of \$1,187,000 that a) were necessary expenditures incurred due to the public health emergency with respect to COVID-19; b) were accounted for in the revised budget most recently approved as of July 1, 2020; and c) were incurred during the period July 1, 2020 through June 30, 2021. The award's period of performance ends on December 31, 2021. The City is continuously reviewing the eligible CARES Act expenditures and will reflect any FY 2020-21 expenditures adjustments in the FY 2021-22 Single Audit Report due to the complexity of the federal guidance on the CARES Act.

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law to deliver immediate and direct relief to individuals, families, states and local governments impacted by the COVID-19 pandemic. In May of 2021, the City received the first portion of funding from ARPA. The accompanying SEFA includes expenditures of ARPA funds (AL No. 21.027) in the amount of \$317,365,000, and (AL No. 20.507) in the amount of \$3,545,000 that a) were necessary expenditures incurred due to the public health emergency with respect to COVID-19; and b) were incurred during the period July 1, 2020 through June 30, 2021. ARPA funding was also used for COVID-19 Emergency Rental Assistance Program (ERAP), and began distributions in July 2020. During FY2020-21, the accompanying SEFA includes expenditures of ERAP funds in the amount of \$11,213,000 (AL No. 21.023).

On March 18, 2020, the Families First Coronavirus Response Act (FFCRA) was signed into law to provide additional flexibility for additional administrative funding in response to the COVID-19 pandemic. The accompanying SEFA includes expenditures of FFCRA funds (AL No. 93.045) in the amount of \$761,000, that a) were necessary expenditures incurred due to the public health emergency with respect to COVID-19; and b) were incurred during the period July 1, 2020 through June 30, 2021.

CITY OF LOS ANGELES, CALIFORNIA
Notes to the Schedules of Expenditures of Federal Awards (Continued)
Fiscal Year Ended June 30, 2021

10. Disaster Grants AL No. 97.036

On March 22, 2020, the President declared a major disaster for the State of California in relation to the coronavirus pandemic and issued FEMA-4482-DR. As a result of 4482-DR, the City is authorized for reimbursement through the Public Assistance Program for emergency protective measures. The vaccination sites that the City set up as part of their vaccination expedited measures fall under 4482-DR. Based on the information available at the time, the City estimated allocations from FEMA amounting to \$108,986,541, to fund their vaccination sites. The City anticipates filing for reimbursements approximating \$109 million from FEMA within the next 12 to 18 months, in accordance with the guidance within 4482-DR. Therefore, the accompanying SEFA for FY2020-21 does not contain Disaster Grant expenditures for 4482-DR.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2021

Section I - Summary of Auditor's Results

(a) Financial Statements

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

Internal control over financial reporting:

- Material weakness(es) identified? **No**
- Significant deficiency(ies) identified? **None reported**

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

(b) Federal Awards

Internal control over major federal programs:

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

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

Unmodified for all major programs except for the following, which were qualified:

- AL Nos. 93.041/93.042/93.043/93.044/93.045/93.052/93.053 Aging Cluster
- AL No. 93.558 Temporary Assistance for Needy Families

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

CITY OF LOS ANGELES, CALIFORNIA
 Schedule of Findings and Questioned Costs (Continued)
 Fiscal Year Ended June 30, 2021

Identification of major federal programs:

<u>AL Number</u>	<u>Name of Federal Program or Cluster</u>
14.239	Home Investment Partnerships Program
17.258/17.259/17.278	Workforce Innovation and Opportunity Act (WIOA) Cluster
20.205	Highway Planning and Construction Cluster
20.500/20.507	Federal Transit Cluster
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.041/93.042/93.043/ 93.044/93.045/93.052/ 93.053	Aging Cluster
93.558	Temporary Assistance for Needy Families
97.067	Homeland Security Grant Program

Dollar threshold used to distinguish between type A and type B programs:

\$4,248,687

Auditee qualified as a low-risk auditee?

No

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

Reference Number:	2021-001
Federal Program Title:	Special Programs for the Aging, CARES Act – Special Programs for the Aging, FFCRA – Special Programs for the Aging, National Family Caregiver Support, CARES Act – National Family Caregiver Support, and Nutrition Services Incentive Program (Aging Cluster)
Federal Catalog Number:	93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053
Federal Agency:	Department of Health and Human Services
Pass-Through Entity:	State of California - Department of Aging
Federal Award Number and Year:	AP-2021-25, CARES-25, FFCRA-25
Name of City Department:	City of Los Angeles Department of Aging (LADOA)
Category of Finding:	Subrecipient Monitoring

Criteria

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

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

In accordance with LADOA's Fiscal Monitoring Review Procedures Manual and its Internal Control guidance, the Project Management Division (PMD) performs site visits at the subrecipient to review financial and programmatic records and observe operations. The on-site visits are to be conducted on a semi-annual basis by PMD and evaluate any findings identified during the on-going desk reviews and observe operations. Auditors perform site visit monitoring every other year.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Condition

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

Cause

While aware of the requirements, LADOA did not conduct on-site monitoring, due to closures from the COVID-19 pandemic.

Effect

Failure to conduct monitoring of subrecipients results in noncompliance with 2 CFR §200.332(d) and a deficiency in the operating effectiveness of the internal control system over subrecipient monitoring, which may result in the City's inability to timely identify a subrecipient's noncompliance with laws and regulations and unallowable use of grant funds.

Questioned Costs

Questioned costs were not determinable.

Context

Of the nine (9) subrecipients selected for testing, totaling \$8,796,980 from a population of sixteen (16) subrecipients totaling \$15,263,000, all nine (9) subrecipients were not monitored during the fiscal year.

The sample was not a statistically valid sample.

Recommendation

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

Management Response and Corrective Action

1. Person responsible for corrective action plan:
Stewart Young, Deputy Director of Strategic Partnership and Planning, (213) 482-7246
2. Corrective action plan:
At the onset of the COVID-19 Pandemic and in response to Mayor Garcetti's "Safer at Home Order," LADOA was directed to close all multipurpose senior center facilities and to transition all services via telephone, remote, and virtual. Most importantly, the congregate meal nutrition program was immediately transitioned to home delivered meals effective March 17, 2020. Due to the ongoing pandemic, LADOA was unable to conduct on-site visits as required by CDA for two years.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

During the two years that the service providers were closed, the Monitoring Team conducted remote electronic data report reviews and monitored CTS activity performance as a daily task to compensate for the lack of on-site monitoring. Remote monitoring included review of service units, funding, and performance reports. When discrepancies were identified, the Monitoring Team connected immediately with the service providers to attain clarification and/or remedy the situation remotely.

In May 2022, the service providers opened their doors and resumed operation with limited capacity. In June 2022, LADOA immediately resumed on-site visits and performed site monitoring of the III-C1, III-C2, III-B, III-D, and III-E programs. The on-site visits were completed prior to the close of the fiscal year but subsequent to the auditor's review.

Consistent with CDA requirements, LADOA has resumed III-C1 and III-C2 monitoring at least once per year for each contractor in addition to at least once every other year for III-B, III-D, III-E, and Ombudsman projects. LADOA will also conduct monitoring of each contractor in accordance with the Department's Fiscal Monitoring Review Procedures Manual.

To ensure programs are monitored with enough frequency to ensure effective delivery of services, LADOA will accelerate site visit reviews to occur earlier in the calendar period, with the intent to complete the first review by November 15. We anticipate conducting a second site visit prior to the conclusion of the fiscal year.

Monitoring will be conducted on an ongoing basis to ensure the Subcontractor's use of funds is consistent with federal, State, and local grant requirements, rules and regulations.

3. Anticipated implementation date:
July 1, 2022

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Reference Number: 2021-002
Federal Program Title: Homeland Security Grant Program (HSGP)
Federal Catalog Number: 97.067
Federal Agency: Department of Homeland Security
Pass-Through Entity: State of California – Office of Emergency Services
Federal Award Number and Year: 2017-0083, 2018-0054, 2019-0035, 2020-0095
Name of City Department: Mayor’s Office of Public Safety (MOPS)
Category of Finding: Subrecipient Monitoring

Criteria

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

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

In accordance with MOPS’s Monitoring and Reporting Processes policies and MOPS Virtual Monitoring Process, MOPS conducts monitoring site or virtual visits of the subrecipient to provide reasonable assurance that federal award information and compliance requirements are communicated to subrecipients, an assessment of risk of noncompliance by the subrecipients and subrecipient activities are monitored, findings resolved, and the impact of any noncompliance on the pass-through entity is evaluated. In addition, every two years as part of the subrecipient monitoring process, the Mayor’s Office performs periodic observations of their subrecipients’ inventory against their recorded equipment ledger.

Condition

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

Cause

While aware of the requirements, MOPS did not conduct all required on-site monitoring or virtual monitoring of subrecipients receiving funding during FY 20-21, due to staffing shortages and difficulty scheduling monitoring with the subrecipients.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Effect

Failure to conduct monitoring of subrecipients results in noncompliance with 2 CFR §200.332(d) and a deficiency in the operating effectiveness of the internal control system over subrecipient monitoring, which may result in the City's inability to timely identify a subrecipient's noncompliance with laws and regulations, unallowable use of grant funds and/or inaccuracies in inventory.

Questioned Costs

Questioned costs were not determinable.

Context

Of the five (5) subrecipients selected for testing, totaling \$5,493,464 from a population of eight (8) subrecipients totaling \$40,931,000, two (2) subrecipients, totaling \$5,013,453 were not monitored during the fiscal year.

The sample was not a statistically valid sample.

Recommendation

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

Management Response and Corrective Action

1. Person responsible for corrective action plan:
Gabriela Jasso, Director of Grants and Finance, (213) 978-0756

2. Corrective action plan:
The Mayor's Office of Public Safety (MOPS) monitors subrecipients regularly, and on an ongoing basis. Subrecipients submit reimbursement packets with extensive support documentation; i.e. invoices, timesheets, training rosters, proof of payment, etc. Subrecipients are not reimbursed until all the data is validated by staff. Additionally, Grant Specialists work closely with Subrecipients to ensure all projects are procured properly, are approved by MOPS, and grant allowable. Training or equipment items that are unapproved, or unallowable are disallowed and not reimbursed. Although a physical or virtual site visit was not conducted of the aforementioned Subrecipients, monitoring was conducted by MOPS staff. Due to the COVID-19 pandemic, many Subrecipients were unable to meet with MOPS staff to conduct traditional site visits due to Subrecipients' staff shortages. As such, MOPS maintained ongoing monitoring practices to accommodate Subrecipient staff shortfalls.

Moving forward, MOPS will outsource monitoring to an independent contractor to assist staff with performing the Subrecipient monitoring, and to assist with developing new processes, if any, to streamline the monitoring program.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

3. Anticipated implementation date:
MOPS anticipates having contractor in place on or about January 31, 2023. In the interim, MOPS will continue to monitor Subrecipient on an ongoing basis, as well as reorganize staffing roles to ensure there is no gap with the monitoring program.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Reference Number: 2021-003
Federal Program Title: Temporary Assistance for Needy Families
Federal Catalog Number: 93.558
Federal Agency: Department of Health and Human Services
Pass-Through Entity: County of Los Angeles - Community and Senior Services Department
Federal Award Number and Year: IA-0114
Name of City Department: Economic and Workforce Development Department
Category of Finding: Subrecipient Monitoring

Criteria

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

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

In accordance with the Economic and Workforce Development Department (EWDD) Fiscal Monitoring Review policies and procedures, EWDD conducts desk and on-site fiscal monitoring reviews every fiscal year to determine the compliance of the subrecipients' with federal, state, local and City grant regulations. This includes the requirements set forth in 2 CFR §200.332(d) and 2 CFR §200.500-521 and ensuring the resolution of findings, questioned and/or disallowed costs.

Condition

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

Cause

While aware of the subrecipient monitoring requirements, EWDD could not conduct either an on-site or desk review due to staffing shortages and hiring freezes.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Effect

Failure to conduct monitoring of subrecipients results in noncompliance with 2 CFR §200.332(d) and a deficiency in the operating effectiveness of the internal control system over subrecipient monitoring, which may result in the City's inability to timely identify a subrecipient's noncompliance with laws and regulations and unallowable use of grant funds.

Questioned Costs

Questioned costs were not determinable.

Context

Of the five (5) subrecipients selected for testing, totaling \$567,680 from a population of sixteen (16) subrecipients totaling \$1,094,000, all five (5) subrecipients were not monitored during the fiscal year.

The sample was not a statistically valid sample.

Recommendation

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

Management Response and Corrective Action

1. Person responsible for corrective action plan:
Catherine Bondoc, Departmental Chief Accountant IV, Catherine.Bondoc@lacity.org

Edwin Tiongco, Head of Audit, Edwin.Tiongco@lacity.org
2. Corrective action plan:
It should be noted that FY 20-21 was during the height of the COVID pandemic. During this time, EWDD was faced with the following:
 - A Citywide hiring freeze;
 - A retirement incentive package offered to qualifying employees that resulted in a number of vacancies within the Financial Management Division, including a Senior Auditor position; and
 - A significant increase in workload due to a number of new, high priority COVID-related programs.

With a vacancy rate of 39% in the Financial Management Division and with the level of expertise and training required for audit-related work, reallocating staffing resources to the Audit section was not possible.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

In response to COVID restrictions, we revised our fiscal monitoring procedures to an “enhanced” desk review and continued the services of an independent CPA firm to assist with the fiscal reviews.

Of the five subrecipients, we have completed the fiscal reviews for two.

Filling the vacancies in the Financial Management Division’s Audit section has been on top of the department’s priority hiring list. However, with the on-going Citywide hiring issues, this continues to be challenging. Currently, we are also procuring for additional CPA services that can assist with the required fiscal monitoring reviews.

3. Anticipated implementation date:
Completion of Fiscal Reviews for 3 subrecipients: April 30, 2023

Procurement of Additional CPA services:
January 1, 2023

Hiring:
Currently ongoing

CITY OF LOS ANGELES, CALIFORNIA
 Schedule of Findings and Questioned Costs (Continued)
 Fiscal Year Ended June 30, 2021

Reference Number: 2021-004
Federal Program Title: Temporary Assistance for Needy Families (TANF)
Federal Catalog Number: 93.558
Federal Agency: Department of Health and Human Services
Pass-Through Entity: County of Los Angeles - Community and Senior Services Department
Federal Award Number and Year: IA-0114
Name of City Department: Economic and Workforce Development Department
Category of Finding: Reporting

Criteria

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

Condition

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

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

Cause

There were vacancies and approved leaves at EWDD, which caused a shortage in staff resources available to prepare and file the required reports. In addition, EWDD received and had to manage a number of new COVID-19 related grants. Furthermore, the fiscal year-end closing process also increased the workload. Because of the above reasons, EWDD missed the deadlines to submit those reports.

Effect

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

Questioned Costs

Questioned costs were not identified.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Context

Of the three (3) reports selected from a population of twelve (12) reports, two (2) reports were submitted after the due date.

The sample was not a statistically valid sample.

Recommendation

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

Management Response and Corrective Action

1. Person responsible for corrective action plan:
Catherine Bondoc, Departmental Chief Accountant IV, Catherine.Bondoc@lacity.org
2. Corrective action plan:
The filling of staff vacancies continues to be EWDD's top priority. If an extension to the reporting deadline is needed, we will ensure to request approval from our grantor.
3. Anticipated implementation date:
Ongoing

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Reference Number: 2021-005
Federal Program Title: Home Investment Partnerships Program
Federal Catalog Number: 14.239
Federal Agency: Department of Housing and Urban Development
Pass-Through Entity: N/A
Federal Award Number and Year: M-20-MC-06-0519; 2020; M-19-MC-06-0519; 2019
Name of City Department: Los Angeles Housing Department
Category of Finding: Special Tests and Provisions – Housing Quality Standards

Criteria

In accordance with Title 24 *Code of Federal Regulations* (CFR) §92.504(d)(1)(ii), during the period of affordability, the participating jurisdiction must perform on-site inspections of HOME-assisted rental housing to determine compliance with the property standards of §92.251 and to verify the information submitted by the owners in accordance with the requirements of §92.252. The inspections must be in accordance with the inspection procedures that the participating jurisdiction establishes to meet the inspection requirements of §92.251. The on-site inspections must occur within 12 months after project completion and at least once every 3 years thereafter during the period of affordability.

Condition

We noted that the Los Angeles Housing Department (LAHD) did not perform a housing quality inspection within 12 months after project completion for one (1) project and at least once every 3 years for seventeen (17) projects.

Cause

Due to extended absences of an inspector and vacancies in the housing inspection division, some inspections were delayed.

Effect

Failure to perform a housing quality on-site inspection within 12 months after project completion and at least every 3 years during the period of affordability results in noncompliance with 24 CFR §92.504(d)(1)(ii).

Questioned Costs

Questioned costs were not identified.

Context

Of the 62 projects selected from a population of 357 projects for testing, LAHD did not perform a housing quality inspection within 12 months after project completion for one (1) project and at least every 3 years during the period of affordability for seventeen (17) projects.

The sample tested was not a statistically valid sample. This is a repeat finding as indicated in the Schedule of Prior Audit Findings as finding number 2019-008 and 2020-006.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Recommendation

We recommend that LAHD plans for alternative personnel to perform inspections when an inspector is absent so that housing quality inspections are performed in a timely manner, and fill vacant positions for the housing inspection division.

Management Response and Corrective Action

1. Person responsible for corrective action plan:
Ruben Perez, Principal Inspector, 323-718-8138

2. Corrective action plan:
Additional staff resources have been assigned to assist the Home Inspection Group (HIG) in catching up on delayed inspections. The department has also identified and trained staff as backups to HIG Inspectors so they may substitute for them on inspections when the assigned HIG Inspector is absent. Moving forward, the HIG will continue to utilize these additional resources as necessary to ensure inspections are conducted in accordance with HOME regulations.

3. Anticipated implementation date:
Implemented: April 1, 2022

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Reference Number: 2021-006
Federal Program Title: Workforce Innovation and Opportunity Act (WIOA) Adult Program; WIOA Youth Activities; WIOA Dislocated Worker Formula Grants
Federal Catalog Number: 17.258, 17.259, 17.278
Federal Agency: Department of Labor
Pass-Through Entity: State of California – Employment Development Department; County of Los Angeles – Workforce Development, Aging and Community Services Department (WDACS)
Federal Award Number and Year: IA-0114, K9110016, AA011011, AA111011, and AA211011
Name of City Department: Economic and Workforce Development Department
Category of Finding: Subrecipient Monitoring

Criteria

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

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

In accordance with the Economic and Workforce Development Department (EWDD) Fiscal Monitoring Review policies and procedures, fiscal reviews are conducted at least annually, and the program reviews are required every quarter. EWDD also schedules an annual monitoring visit to each subrecipient and will review the detailed records onsite to ensure the fiscal reports submitted are accurate and to determine the compliance of the subrecipients' with federal, state, local and City grant regulations. This includes the requirements set forth in 2 CFR §200.332(d) and 2 CFR §200.500-521 and ensuring the resolution of findings, questioned and/or disallowed costs.

Condition

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

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Cause

While aware of the subrecipient monitoring requirements, EWDD could not conduct and/or complete either an on-site or desk review, due to staffing shortages and hiring freezes.

Effect

Failure to conduct monitoring of subrecipients results in noncompliance with 2 CFR §200.332(d) and a deficiency in the operating effectiveness of the internal control system over subrecipient monitoring, which may result in the City's inability to timely identify a subrecipient's noncompliance with laws and regulations and unallowable use of grant funds.

Questioned Costs

Questioned costs were not determinable.

Context

Of the six (6) subrecipients selected for testing, totaling \$7,392,106 from a population of thirty (30) subrecipients totaling \$21,695,000, three (3) of the subrecipients were not monitored and monitoring was not completed for three (3) of the subrecipients during the fiscal year.

The sample was not a statistically valid sample.

Recommendation

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

Management Response and Corrective Action

1. Person responsible for corrective action plan:
Catherine Bondoc, Departmental Chief Accountant IV, Catherine.Bondoc@lacity.org

Edwin Tiongco, Head of Audit, Edwin.Tiongco@lacity.org
2. Corrective action plan:
It should be noted that FY 20-21 was during the height of the COVID pandemic. During this time, EWDD was faced with the following:
 - A Citywide hiring freeze;
 - A retirement incentive package offered to qualifying employees that resulted in a number of vacancies within the Financial Management Division, including a Senior Auditor position; and
 - A significant increase in workload due to a number of new, high priority COVID-related programs.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

With a vacancy rate of 39% in the Financial Management Division and with the level of expertise and training required for audit-related work, reallocating staffing resources to the Audit section was not possible.

In response to COVID restrictions, we revised our fiscal monitoring procedures to an “enhanced” desk review and continued the services of an independent CPA firm to assist with the fiscal reviews.

Of the six subrecipients, we have completed the fiscal reviews for three and imposed specific conditions for two.

Filling the vacancies in the Financial Management Division’s Audit section has been on top of the department’s priority hiring list. However, with the on-going Citywide hiring issues, this continues to be challenging. Currently, we are also procuring for additional CPA services that can assist with the required fiscal monitoring reviews.

3. Anticipated implementation date:
Completion of Fiscal Reviews for 3 Subrecipients: April 30, 2023

Procurement of Additional CPA Services:
January 1, 2023

Hiring:
On-going

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Reference Number: 2021-007
Federal Program Title: Workforce Innovation and Opportunity Act (WIOA)
Youth Activities
Federal Catalog Number: 17.259
Federal Agency: Department of Labor
Pass-Through Entity: State of California - Employment Development
Department
Federal Award Number and Year: AA111011 and AA211011
City Department: Economic and Workforce Development Department
Category of Finding: Eligibility

Criteria

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

In accordance with EWDD's eligibility determination policies and procedures for the WIOA Youth Program, participants must complete the WIOA application form and provide all required eligibility determination documentation to determine eligibility by the YouthSource Center staff.

Pursuant to the California Employment Development Department (EDD) Directive WSD13-11, all WIOA grant recipients are required to report individual participant data via the CalJOBS system, which is the State's system of record.

Condition

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

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

Cause

Inaccurate application information in the CalJOBS system was due to data entry errors and failure to validate data.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Effect

Reporting incorrect participant data in the CalJOBS system can lead to inaccurate reporting of the number of program participants enrolled and the amount of program expenditures incurred for each WIOA program and/or service provided. Furthermore, inaccurate reporting of In-School Youth and Out-of-School Youth expenditures can lead to noncompliance with the federal earmarking requirements for the WIOA Youth Program.

Questioned Costs

Questioned costs were not identified.

Context

Of the forty (40) participants tested, from a population of two hundred and sixty-six (266) participants, there were data entry errors for two (2) participants in the WIOA CalJOBS system.

The samples tested were not statistically valid samples.

Recommendation

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

Management Response and Corrective Action

1. Person responsible:
Makeda Vela, Assistant Chief Grants Administrator, Makeda.Vela@lacity.org

2. Corrective action plan:
Condition #1: The youth in question was misidentified as an In-School Youth in CalJOBS. The youth was out of school at that time of enrollment. The support documentation (PSA Assessment and Self Attestation/Applicant Statement) indicated the youth was out of school. To ensure that this type of mistake does not occur in the future, the Case Manager will review the eligibility summary page for accuracy prior to completing the CalJOBS WIOA application. Furthermore, the Case Manager will generate a report to cross-reference CalJOBS data with the PSA eligibility documentation and/or any other school status documentation collected to ensure the participants' school status is being correctly identified in CalJOBS. During the scheduled monitoring site visits Program Analyst will compare the youths' school status in CalJOBS with the school status documentation found in the youth's/client's file to ensure that school status indicated in CalJOBS is accurate and consistent.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Condition #2: We will create a Google Waiver Request Form that will be used by all YouthSource Centers to track out of the City waiver requests. Case Managers will check this form prior to enrolling participants that reside out of the City of Los Angeles to make sure that the waiver has been requested and approved by the Program Analyst. During the site visits, the Program Analyst will select clients from the Google Wavier Request Form to review their file to ensure that they received a waiver prior to enrollment. Case Managers will also continue to save the email approval received from the Program Analyst in the client's file.

3. Anticipated implementation date:
Effective immediately

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Reference Number: 2021-008
Federal Program Title: Minimum Penalties for Repeat Offenders for Driving While Intoxicated
Federal Catalog Number: 20.608
Federal Agency: Department of Transportation
Pass-Through Entity: State of California – Office of Traffic Safety
Federal Award Number and Year: PT20074 and PT21182
City Department: Los Angeles Police Department
Category of Finding: Control Environment

Criteria

The 2 CFR section 200.303 requires that non-federal entities receiving federal awards establish and maintain internal control over the federal awards that provides reasonable assurance that the non-federal entity is managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

The 2 CFR section 200.303 indicates that the internal controls required to be established by a non-federal entity receiving federal awards “should” be in compliance with guidance in the *Standards for Internal Control in the Federal Government* (Green Book), issued by the Government Accountability Office, and the *Internal Control Integrated Framework* (revised 2018), issued by the Committee of Sponsoring Organizations of the Treadway Commission provide a framework to design and evaluate internal controls.

In accordance with the Green Book’s Principle 10, Design of Control Activities, management should design control activities to achieve objectives and respond to risks.

Condition

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

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

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

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

Cause

Manual data entry error and deficiency in the design of internal controls to ensure data is accurate for claiming.

Effect

Errors could go undetected resulting in unallowable claimed costs.

Questioned Costs

Questioned costs in the amount of \$915.73 were identified.

Context

Of the forty (40) payroll samples tested, from a population of six thousand four hundred and twenty (6,420) participants, there was a data entry error for one (1) payroll sample.

The samples tested were not statistically valid samples.

Recommendation

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

Management Response and Corrective Action

1. Person responsible:
Al Pasos, Commander; Commanding Officer, Traffic Group; (213)486-0680
2. Corrective action plan:
Traffic Group will implement the following corrective actions, effective immediately:
 - Upon the reconciliation of each month's overtime usage by the Traffic Grant Coordinator, the timekeeper assigned to Traffic Group (TRFG) will audit a minimum of 30 percent of the details to ensure the overtime is assigned to the proper cost category. The sample population will be selected by the Officer in Charge (OIC), Traffic Coordination Section, TRFG. In addition to the audits performed by the timekeeper, the OIC of TCS will audit a minimum of five percent of the details. The sample population will be selected by the Commanding Officer, TRFG. Furthermore, the Grants Section, Office of Constitutional Policing and Policy, will conduct spot audits of the details in preparation of the quarterly billing.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
Fiscal Year Ended June 30, 2021

- To eliminate the human error factor in reconciling the overtime, correspondence will be drafted to Fiscal Group requesting the four-digit activity code used on Overtime Reports be expanded to six digits. The expansion of the activity code would allow each type of detail be assigned a specific activity code, resulting in the automation of the overtime reconciliation. Therefore, the human error factor would be eliminated.
3. Anticipated implementation date:
Responsible entities and personnel for timekeeping audits and spot checks will be informed on September 26, 2022, with the change. The change will start for quarter July 1, 2022 – September 30, 2022.

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CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2021

FINANCIAL STATEMENT FINDINGS:

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

1. Control Environment and Risk Assessment

Condition

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

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

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

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

Recommendation

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

2. Control Activities and Monitoring

Condition

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

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

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

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

Recommendation

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

Current Year Management Response

The Fiscal Oversight & Controls Utilization Survey (FOCUS) program is a citywide internal control assessment paradigm that aims to streamline the evaluation of citywide internal controls. The Controller's Office continued to administer the FOCUS risk assessment program throughout 2021. Resource constraints (in City departments and within the Controller's Office) continued to affect our ability to carry out the process as originally envisioned. In response, this office prioritized facilitating the completion of self-assessment surveys and reviews of supporting documentation for City departments with budgeted expenditures greater than \$130 million. These efforts identified concerns about the City's overall control environment related to financial reporting (e.g.; training, risk assessment, monitoring activities, information technology), which will be incorporated/prioritized in future audit planning activities.

Altogether, 19 assessments have been either fully completed (i.e., certified by general managers) or substantially completed (i.e., awaiting General Manager certification). There are 18 departments that completed the self-assessment but still require additional work to verify responses with supporting documentation. A total of seven departments did not respond to the self-assessment survey.

As we advance, we intend to refine our approach by streamlining the assessment process, improving the utilization of technology to administer the surveys, and developing a multi-year assessment cycle.

Current Status as of June 30, 2021

Partially implemented.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

2014-002 Information Technology – General Controls Review (Significant Deficiency)

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.

Recommendation

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

Current Year Management Response

The construction of phase I of the new data center is completed. However, the new chiller will not be activated until the phase II Computer Room Air Conditioning (CRAC) units are installed. The installation of a new double interlocked pre-action fire suppression system is completed. The LAFD will undergo an acceptance testing when GSD finishes working with JCI to complete the control systems. This work is scheduled to be completed by December 31, 2021.

Current Status as of June 30, 2021

Partially implemented.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

FEDERAL AWARD FINDINGS:

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

CFDA No. 93.558 – Temporary Assistance for Needy Families

Condition

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

Recommendation

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

Current Year Management Response

Effective immediately, all County billings will be duly verified as ready for processing with no outstanding hold issues prior to being billed to the County. If any subrecipient is in lapse from having all requirements in place, EWDD will not bill the County until all outstanding issues are rectified. This will eliminate cash sitting idle while resolution of outstanding issues is in progress. Ultimately, we will only invoice the County for all billings that have zero issues and release payments within 30 days after the receipt of County funds.

A substantial loss of staff as a result of the City's Separation Incentive Program (SIP) and the COVID-19 Pandemic caused delays in performing the recommended measures and processes.

Current Status as of June 30, 2021

Not implemented.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

2019-001 Noncompliance with Subrecipient Monitoring – Noncompliance and Significant Deficiency

CFDA No. 14.241 – Housing Opportunities for Persons with AIDS

Condition

During our review of the Housing Opportunities for Persons with AIDS (HOPWA) program, we selected six (6) subrecipients with active contracts during FY 18-19 and noted that the Housing and Community Investment Department (HCID) was not able to provide documentation to demonstrate that the federal award identification number (FAIN) and federal award date were communicated to those subrecipients.

Recommendation

We recommend that HCID performs the following procedures:

1. Provide the subaward information as required by 2 CFR §200.331(a) to subrecipients at the time of the subaward and communicate any changes in subsequent subaward modifications.
2. For the existing subrecipients that were not previously provided the required elements, communicate missing elements and retain documentation supporting communication prior to the end of FY 19-20.

Current Year Management Response

Notifications were sent to subrecipients who were not previously provided the required elements on August 12, 2020. All contracts executed for FY2020-2021 and thereafter were provided with FAIN numbers.

Current Status as of June 30, 2021

Implemented.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

2019-005 Noncompliance with Allowable Costs/Cost Principles – Noncompliance and Material Weakness

CFDA No. 93.558 – Temporary Assistance for Needy Families

Condition

The Economic and Workforce Development Department (EWDD) reviews closeout reports received from subrecipients and includes the amounts as program expenditures on the schedule of expenditures of federal awards (SEFA). The expenditures reported on the SEFA include \$157,847 and \$218,573 reported by two subrecipients. However, the actual expenditures per the closeout report for one subrecipient was \$60,896, and the actual amount for the other subrecipient is \$218,120. As a result, the program expenditures on the SEFA were not corrected for the actual expenditures, and the SEFA is overstated by \$97,404.

Recommendation

We recommend that EWDD performs the following:

1. Ensure that closeout reports from subrecipients are submitted on time and report the actual expenditures on the SEFA.
2. Return the overstated claimed amount to the County.

Current Year Management Response

In June 2019, EWDD issued Directive No. 19-001 to provide financial closeout instructions for FY 18-19 to all its subrecipients. This guidance provided clear instructions related to submission deadlines, required financial reports and supporting schedules and documentation, and additional technical guidance on various grant closeout topics. For subsequent fiscal years, EWDD will:

- (a) Continue to issue financial closeout instructions prior to the end of a program to ensure subrecipients are well-informed on all reporting requirements;
- (b) Follow-up on delinquent subrecipients; and
- (c) Withhold future payments until a subrecipient complies with closeout requirements.

The issues and status for the two subrecipients are as follows:

Subrecipient #1: Due to an unexpected resignation of a key fiscal staff, the subrecipient requested an extension to EWDD's closeout deadline. In order to meet the County's deadline, EWDD reported \$157,847, the estimated expenditures provided by the subrecipient, to the County. The revised final expenditures subsequently reported by the subrecipient were \$60,896. EWDD has refunded the balance of \$96,951 to the County.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

Subrecipient #2: EWDD correctly reported to the County the final expenditures of \$218,573, as reported by the subrecipient for FY 18-19. However, the subrecipient did not submit its General Ledger and reconciliation reports, which are both required supporting documentation for financial reporting. As a result, EWDD withheld the closeout payment for FY 18-19 and cited the subrecipient for non-compliance with financial reporting requirements and deadlines in EWDD's fiscal monitoring and annual administrative capability evaluation. In February 2019, the subrecipient provided the required reports. EWDD approved \$218,120 but disallowed \$453. EWDD has refunded the balance of \$453 to the County.

Current Status as of June 30, 2021

Implemented.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

2019-008 Noncompliance with Special Tests and Provisions – Noncompliance and Material Weakness

CFDA No. 14.239 – Home Investment Partnerships Program

Condition

During our review of the housing quality inspections for completed projects, we selected three (3) completed projects and noted that HCID performed a housing quality inspection. However, for two of the projects, they were not performed within the required 12-month period after the project was completed.

Recommendation

We recommend that HCID strengthens its process to ensure housing quality inspections are performed in a timely manner.

Current Year Management Response

Development of the new Code, Compliance, Rent Information System (CCRIS) scheduler module, and HOME inspection module was completed in April of 2021. Since then, staff has trained on the new system, tested its functionality, and assisted with technical work to prepare the new system to be used by staff for routine duties by 2022.

The Housing Inspection Group (HIG) inspector position has remained adequately staffed to meet inspection goals and deadlines. However, the COVID-19 pandemic caused the postponement of many inspections in 2020 and 2021.

Current Status as of June 30, 2021

Not implemented (see current year finding 2021-005).

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

2019-010 Noncompliance with Allowable Costs/Cost Principles – Material Noncompliance and Material Weakness

CFDA No. 97.046 – Fire Management Assistance Grant

Condition

During our review of LAPD payroll expenditures, we noted the following:

1. The claimed overtime hours for eleven (11) payroll transactions do not agree to the overtime reports completed by the employees and approved by the Police Sergeant, resulting in an overstatement of \$5,537 in claimed labor costs.

In addition, we tested twenty-five (25) payroll transactions incurred by the Fire Department and no exceptions were identified.

Recommendation

We recommend that LAPD performs the following:

1. Strengthen its review to ensure that the correct labor hours and rates are used in preparing reimbursement requests.
2. Maintain accounting records and source documentation to support expenditures incurred under Federal awards.

Current Year Management Response

The Los Angeles Police Department (LAPD) implemented corrective actions to strengthen its review of labor hours and rates along with maintaining accounting records in response to the audit finding 2019-010. This plan was implemented as of March 29, 2020.

The Office of the City Administrative Officer (CAO, Disaster Grants Group) ensures accurate reporting by the LAPD by reviewing LAPD's submissions for fire events and comparing with supporting documentation. The CAO, Disaster Grants Group assists the LAPD with any training of staff on claim submission process as requested and as needed. These changes were implemented on March 12, 2020.

The State of California Office of Emergency Services reviewed the results of these findings for this audit conducted, 2019-010. CalOES accepted the corrective actions and considers this matter closed.

LAPD Response: The LAPD's corrective action plan will have the Police Administrator review the process for submitting claims for reimbursements to the CAO, Disaster Grants to implement necessary changes to ensure that submissions are accurately documented. Additional training of staff and the review of field documentation of hours will be conducted and verified by the Police Administrator. For all records in electronic format for each event within six months in order to provide timely documentation in audits and to support expenditures. In addition, the LAPD will retain all records for claims until the CAO, Disaster Grants provides a copy of the audit waiver letter and a date in which they no longer need to retain records, in accordance with the audit waiver letter and City policy.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

Once the LAPD Police Administrator reviews and signs off on the LAPD claims for reimbursement, the LAPD will submit the claim and all source documentation to the CAO, Disaster Grants. In addition, to the corrective steps above, the LAPD is researching electronic methods of having officers check in and out at command posts via a card system to improve timekeeping accuracy compared to current paper records. There is not established timeline for implementation at this time.

Current Status as of June 30, 2021

Implemented.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

2020-001 Noncompliance with Financial Reporting – SEFA – Significant Deficiency

CFDA No. 20.519 – Clean Fuels

Condition

Federal awards expended in a fiscal year should be reported on the schedule of expenditures of federal awards (SEFA) of the same year. However, during our review of the Clean Fuels program, we noted that the expenditures reported on the FY 2019-2020 SEFA were incurred between April 2018 and December 2018, which were prior to FY 2019-2020.

Recommendation

We recommend that when reimbursement requests are prepared subsequent to the end of a fiscal year, DOT notify and discuss with the Controller's Office to determine the appropriate fiscal year that the expenditures should be reported on the SEFA.

Current Year Management Response

The Department of Transportation has implemented the corrective actions that reimbursement requested prepared subsequent to the end of the fiscal year are reported on the SEFA.

Current Status as of June 30, 2021

Not implemented, to be implemented on July 1, 2021.

CITY OF LOS ANGELES, CALIFORNIA
 Schedule of Prior Audit Findings (Continued)
 Fiscal Year Ended June 30, 2021

2020-002 Noncompliance with Reporting Requirements – SEFA – Noncompliance and Significant Deficiency

CFDA No. 17.277 – WIOA National Dislocated Worker Grants/WIA National Emergency Grants

Condition

During our review of the monthly financial reports and monthly performance reports, we noted that the Economic and Workforce Development Department (EWDD) submitted the following reports after the due dates.

Report Type	Grant Code	Period Covered	Due Date	Granted Extension	Date Submitted	Number of Days Late
Financial Report	1143	May 2020	6/20/2020	7/3/2020	7/5/2020	2
Financial Report	1136	May 2020	6/20/2020	7/3/2020	7/6/2020	3
Performance Report	1143	February 2020	3/5/2020	None	3/6/2020	1
Performance Report	1136	February 2020	3/5/2020	None	3/6/2020	1

Recommendation

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

Current Year Management Response

The department continues to deal with the impact of the COVID-19 pandemic. EWDD was unable to fill critical vacancies due the mandated hiring freeze. Staff were also inundated with the implementation of critical new grant programs intended to serve those severely impacted by the pandemic.

We will continue to manage the work by prioritizing grant reporting requirements and obtain approvals for an extension from grantors if we are unable to meet the deadlines.

Current Status as of June 30, 2021

Implemented.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

2020-003 Noncompliance with Reporting – Noncompliance and Significant Deficiency

CFDA No. 20.519 – Clean Fuels

Condition

During our review of the Clean Fuels program, one (1) financial report and one (1) progress report were selected for testing. We noted that there was no documentation of the review and approval for the submitted reports. The City's Department of Transportation (DOT) indicated the reports are reviewed before submission. However, documentation of review and approval was not maintained. Since the reviews were not documented, we were not able to verify that the reviews were performed for the reports.

Recommendation

We recommend that DOT documents its review of financial and progress reports.

Current Year Management Response

Staff preparing Federal Financial and Milestone Progress Reports shall submit a written request for review and approval to LADOT Management prior to direct submission to FTA. Upon approval via email or signatory by LADOT Management, staff may submit approved reports to FTA.

Corrective action will be communicated to appropriate LADOT staff on October 1, 2021 and is currently being implemented.

Current Status as of June 30, 2021

Not implemented, to be implemented on October 1, 2021.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

2020-004 Noncompliance with Allowable Costs/Cost Principles – Noncompliance and Significant Deficiency

CFDA No. 97.046 – Fire Management Assistance Grant

Condition

During our review of sixty (60) payroll expenditures incurred by the Los Angeles Police Department (LAPD), we noted that one (1) payroll transaction reported 33 hours. However, the pay history only indicated 16.5 hours. Therefore, there is an overstatement of \$933 on the schedule of expenditures of federal awards (SEFA) and in the reimbursement request.

In addition, we tested thirty-five (35) payroll transactions incurred by the Los Angeles Fire Department (LAFD) and five (5) payroll transactions incurred by the Department of Recreation and Parks. No exceptions were identified in those transactions.

Recommendation

We recommend that LAPD strengthens its review process to ensure the correct labor hours and amounts are used in preparing reimbursement requests.

Current Year Management Response

The Los Angeles Police Department (LAPD) implemented corrective actions to strengthen its review of labor hours and rates along with maintaining accounting records, this plan was implemented as of March 29, 2020.

The LAPD notes that the La Tuna Fire incident occurred from September 1, 2017 through September 10, 2017, while the Creek Fire and Skirball Fire incidents that are noted in the Finding 2020-004 occurred three months later, from December 5 – December 14, 2017 and from December 6 – December 15, 2017, respectively. All three fire incidents used a similar documentation process, and all three fire incidents preceded the FY19 audit of the La Tuna Fire event for which corrective actions were subsequently implemented. Hence, the FY20 audit of Creek and Skirball Fire events, which proceeded the FY19 audit findings and corrective actions, identified similar findings.

The LAPD has one questioned cost noted for this review of the Creek and Skirball Fires of \$933. This was the result of a clerical error resulting in the double entry of time for a single employee.

The Office of the City Administrative Officer (CAO), Disaster Grants Group will review the LAPD's submissions for fire events and compare with supporting documentation submitted. The CAO, Disaster Grants Group will assist the LAPD with and training of staff on claim submission process as requested and as needed.

The CAO implemented changes on March 12, 2020 to ensure accurate reporting by the LAPD, however, due to the timing of the Creek and Skirball fire events with relation to the La Tuna Fire event, changes were not in effect at the time resulting in the finding for 2020-004.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

The State of California Office of Emergency Services reviewed the results of these findings for both audits conducted, 2019-010 and 2020-004. CalOES accepted the corrective actions and considers this matter closed.

Current Status as of June 30, 2021

Implemented.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

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

CFDA No. 93.558 – Temporary Assistance for Needy Families

Condition

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

1. There were three (3) samples where the total reported expenditures were \$222,885. Upon the Economic and Workforce Development Department's (EWDD) review of the subrecipients' closeout reports and supporting documentation, the expenditures exceeded the approved budget by \$15,829. However, the amount has not yet been returned to the County of Los Angeles (the funding agency).
2. There were two (2) samples where the total reported expenditures were \$51,040. EWDD withheld the payments to subrecipients due to unresolved audit findings. After the findings were resolved, EWDD only paid \$49,054, which were the allowable costs of the subrecipients. As a result, there was an overstatement of \$1,986, and this amount has not yet been returned to the County of Los Angeles (the funding agency).
3. There was one (1) sample with reported accrued expenditures of \$30,824. EWDD indicated that the expenditures were reported by a subrecipient that is in process of a bankruptcy proceeding, and the supporting documents for the subrecipient's reimbursement claims are pending from the subrecipient's bankruptcy trustee. Upon review of the EWDD's records, there are other accrued expenditures of \$15,198 for this subrecipient. Therefore, the total accrual expenditures were \$46,022. Since EWDD has not paid this total amount to the subrecipient, it is not considered a federal award expended and should not be reported on the schedule of expenditures of federal awards (SEFA).

Recommendation

We recommend that EWDD performs the following:

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

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

Current Year Management Response

Recommendations 1, 2, and 3: These are already on-going practices at EWDD. Section 301 of contracts with subrecipients provides the deadlines for cash drawdowns, monthly financial reporting of expenditures incurred, and the final closeout report. Additionally, prior to the end of every fiscal year, EWDD issues a financial closeout directive that reaffirms the deadlines for closeout reports and includes detailed closeout instructions for subrecipients. This topic is regularly covered during EWDD's annual financial management training conferences, the most recent of which was held in September 2019.

Recommendation 4: Conditions 1: \$15,829 will be returned to the County of Los Angeles, expected to be completed on September 16, 2021; Condition 2: \$1,986 will be returned to the County of Los Angeles, expected to be completed on September 16, 2021; Condition 3: anticipated date of conclusion of bankruptcy proceedings is currently unknown.

Recommendation 5: Bankruptcy proceedings are still on-going. The City Attorney is representing the City of LA in the bankruptcy proceedings. EWDD will promptly communicate the Court's instructions, when received, with the County of LA to determine the next course of action on the disposition of the \$46,022.

Current Status as of June 30, 2021

Recommendation 1, 2, 3: Implemented.

Recommendation 4, Condition 1 and 2: Expected to be completed on September 16, 2021.
Condition 3: status is currently unknown.

Recommendation 5: Bankruptcy proceedings are still on-going.

CITY OF LOS ANGELES, CALIFORNIA
Schedule of Prior Audit Findings (Continued)
Fiscal Year Ended June 30, 2021

2020-006 Noncompliance with Special Tests and Provisions – Housing Quality Standards – Noncompliance and Material Weakness

CFDA No. 14.239 – Home Investment Partnerships Program

Condition

During our review of the housing quality inspections for the selected projects, we noted that Housing and Community Investment Department (HCID) did not perform a housing quality inspection within 12 months after project completion for four (4) projects and at least once every 3 years for ten (10) projects.

Recommendation

We recommend that HCID plans for alternative personnel to perform inspections when an inspector is absent so that housing quality inspections are performed in a timely manner, and fill vacant positions for the housing inspection division.

Current Year Management Response

The HIG inspector position has remained adequately staffed to meet inspection goals and deadlines. However, the COVID-19 pandemic caused the postponement of many inspections in 2020 and 2021. Additional resources have been assigned to HIG to help the HIG gain ground on delayed inspections.

Current Status as of June 30, 2021

Not implemented (see current year finding 2021-005).

CITY OF LOS ANGELES, CALIFORNIA
DEPARTMENT OF AGING
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE AWARDS
GRANTED BY CALIFORNIA DEPARTMENT OF AGING
FISCAL YEAR ENDED JUNE 30, 2021

Federal Grantor Pass-through Grantor Program Title	Grant/ Contract No.	AL No.	Expenditures State	Federal
U.S. Department of Labor				
Passed through State of California, Department of Aging				
Title V	TV-2021-25	17.235	\$ -	\$ 1,498,907
U.S. Department of Health and Human Services				
Passed through State of California, Department of Aging:				
Title III B	AP-2021-25	93.044	\$ 582,871	\$ 3,566,764
Title III C1 Congregate Nutrition	AP-2021-25	93.045	880,873	4,033,376
Title III C2 Home Delivered Nutrition	AP-2021-25	93.045	1,456,229	2,769,985
Title III D	AP-2021-25	93.043		306,002
Title III E	AP-2021-25	93.052		1,404,933
NSIP C1	AP-2021-25	93.053		456,242
NSIP C2	AP-2021-25	93.053		516,831
Title VII A	AP-2021-25	93.042		96,889
Title VII B	AP-2021-25	93.041		51,697
Title III C1 Augmentation	AP-1920-25	93.045	1,595	-
Title III C2 Augmentation	AP-1920-25	93.045	51,093	-
Dignity At Home Fall Prevention	FP-1920-25		16,285	-
Ombudsman - Public Health L & C			31,860	-
Ombudsman - State Health Facilities/Citation Penalties			264,056	-
Ombudsman Volunteer Recruitment Initiative- Skilled Nursing Facility (SNF) Quality and Accountability Fund (QAF)			151,335	-
Health Insurance Counseling and Advocacy Program (HICAP)	HI-2021-25	93.324	422,952	180,936
Medicare Improvements for Patients and Providers Act	MI-2021-25	93.071		101,780
Families First Coronavirus Response Act C1	FFCRA-25	93.045		312,762
Families First Coronavirus Response Act C2	FFCRA-25	93.045		448,177
Supportive Services - CARES Act	CARES-25	93.044		525,533
Home Delivered Meals - CARES Act	CARES-25	93.045		2,138,325
Family Care - CARES Act	CARES-25	93.052		339,441
Ombudsman - CARES Act	CARES-25	93.042		82,877
Total Health and Human Services			3,859,149	17,332,550
Total			\$ 3,859,149	\$ 18,831,457

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
FISCAL YEAR ENDED JUNE 30, 2021

Community Services Block Grant - CFDA No. 93.569
Contract No. 20F-3022, Project No. CAA-2020

	<u>January 1, 2020 through June 30, 2020</u>	<u>July 1, 2020 through June 30, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenditures</u>	<u>Total Budget</u>
Revenue					
Grant Revenue	\$ 1,681,553	\$ 5,129,720	\$ 6,811,273		\$ 6,811,273
Interest Income/ Program Income	-	4,378	4,378		-
Deferred Interest Income	-	-	-		-
Deferred Grant Revenue	(1,644,034)	1,644,034	-		-
Total Revenue	<u>37,519</u>	<u>6,778,132</u>	<u>6,815,651</u>		<u>6,811,273</u>
Expenditures					
Administrative Costs					
Salaries and Wages	15,467	1,240,084	1,255,551	1,251,173	1,303,705
Fringe Benefits	-	487,670	487,670	487,670	443,336
Operating Expenses and Equipment	20,484	71,510	91,994	91,994	90,000
Out-of-State Travel	-	-	-	-	-
Contractor/Consultant Services	1,568	2,159	3,727	3,727	5,000
Other Costs	-	290,407	290,407	290,407	282,930
Total Administrative Costs	<u>37,519</u>	<u>2,091,830</u>	<u>2,129,349</u>	<u>2,124,971</u>	<u>2,124,971</u>
Program Costs					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Subcontractor Services	-	4,686,302	4,686,302	4,686,302	4,686,302
Total Program Costs	<u>-</u>	<u>4,686,302</u>	<u>4,686,302</u>	<u>4,686,302</u>	<u>4,686,302</u>
Total Expenditures	<u>37,519</u>	<u>6,778,132</u>	<u>6,815,651</u>	<u>6,811,273</u>	<u>6,811,273</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
FISCAL YEAR ENDED JUNE 30, 2021

Community Services Block Grant - CFDA No. 93.569
Contract No. 21F-4022, Project No. CAA-2021

	January 1, 2021 through June 30, 2021	Total Audited Costs	Total Reported Expenditures	Total Budget
Revenue				
Grant Revenue	\$ 1,928,070	\$ 1,928,070		\$ 6,779,273
Interest Income/ Program Income	-	-		-
Deferred Interest Income	-	-		-
Deferred Grant Revenue	(1,694,818)	(1,694,818)		-
Total Revenue	<u>233,252</u>	<u>233,252</u>		<u>6,779,273</u>
Expenditures				
Administrative Costs				
Salaries and Wages	138,208	138,208	138,208	936,792
Fringe Benefits	81,141	81,141	81,141	200,629
Operating Expenses and Equipment	13,773	13,773	13,773	146,502
Out-of-State Travel	-	-	-	-
Contractor/Consultant Services	130	130	130	55,000
Other Costs	-	-	-	199,932
Total Administrative Costs	<u>233,252</u>	<u>233,252</u>	<u>233,252</u>	<u>1,538,855</u>
Program Costs				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Subcontractor Services	-	-	-	5,240,418
Total Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,240,418</u>
Total Expenditures	<u>233,252</u>	<u>233,252</u>	<u>233,252</u>	<u>6,779,273</u>
Excess of Revenue Over Expenditures	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

CITY OF LOS ANGELES, CALIFORNIA
LOS ANGELES HOUSING DEVELOPMENT
STATE OF CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT
SUPPLEMENTARY SCHEDULES OF REVENUE AND EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2021

Community Services Block Grant - AL No. 93.569
Contract No. 20F-3661, Project No. CAA-2020, CARES ACT GRANT

	July 1, 2021 through June 30, 2021	Total Audited Costs	Total Reported Expenditures	Total Budget
Revenue				
Grant Revenue	\$ 3,495,543	\$ 3,495,543		\$ 9,234,372
Interest Income/ Program Income	-	-		-
Deferred Interest Income	-	-		-
Deferred Grant Revenue	(2,308,594)	(2,308,594)		-
Total Revenue	<u>1,186,949</u>	<u>1,186,949</u>		<u>9,234,372</u>
Expenditures				
Administrative Costs				
Salaries and Wages	108,864	108,864	108,864	596,131
Fringe Benefits	47,977	47,977	47,977	274,748
Operating Expenses and Equipment	4,589	4,589	4,589	135,007
Out-of-State Travel	-	-	-	-
Contractor/Consultant Services	-	-	-	-
Other Costs	23,948	23,948	23,948	102,238
Total Administrative Costs	<u>185,379</u>	<u>185,379</u>	<u>185,379</u>	<u>1,108,124</u>
Program Costs				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Subcontractor Services	1,001,570	1,001,570	1,001,570	8,126,248
Total Program Costs	<u>1,001,570</u>	<u>1,001,570</u>	<u>1,001,570</u>	<u>8,126,248</u>
Total Expenditures	<u>1,186,949</u>	<u>1,186,949</u>	<u>1,186,949</u>	<u>9,234,372</u>
Excess of Revenue Over Expenditures	<u>\$ -</u>	<u>-</u>		<u>-</u>