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AUDITOR-CONTROLLER

COUNTY OF IMPERIAL
SUMMARY SCHEDULE OF
PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2019

Compiled by: Auditor-Controller
County of Imperial, California.

COUNTY OF IMPERIAL, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019

Finding 2018-001

Schedule of Expenditures of Federal Awards Reporting

Status: Not Implemented, continuing process.

Finding 2018-002

Year End Cutoff

Status: Implemented

Finding 2018-003

Financial Reporting

Status: Partially implemented, continuing process.

Finding 2018-004

Program: Child Support Enforcement

CFDA No.: 93.563

Federal Agency: Department of Health and Human Services

Passed-Through: State Department of Child Support Services **Award Year:** FY 2017-18

Compliance Requirement: Allowable Costs/Cost Principles, Cash Management

Status: Implemented

COUNTY OF IMPERIAL, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019

Finding 2018-005

Program: Child Support Enforcement, WIA, HIDTA, Homeland Security

CFDA No.: 93.563, 17.258, 17.259, 17.278, 95.001, 97.067

Federal Agency: Department of Health and Human Services, U.S. Department of Labor, Executive Office of the President, U.S. Department of Homeland Security

Passed-Though: State Department of Child Support Services, State Department of Employment Development, Governor's Office of Homeland Security

Award Year: FY 2017-18

Compliance Requirements: Allowable Costs, Cash Management

Status: Implemented

Finding 2018-006

Program: Workforce Investment Opportunity Act Cluster

CFDA No.: 17.258/17.278/17.259

Federal Agency: U.S. Department of Labor

Passed-Though: California Employment Development Department

Award Year: FY 2017-18

Compliance Requirements: Allowable Costs/Cost Principles

Status: Implemented

Finding 2018-007

Program: Workforce Investment Opportunity Act Cluster

CFDA No.: 17.258/17.278/17.259

Federal Agency: U.S. Department of Labor

Passed-Though: California Employment Development Department

Award Year: FY 2017-18

Compliance Requirements: Matching, Level of Effort, and Earmarking

Status: Implemented

COUNTY OF IMPERIAL, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019

Finding 2018-008

Program: Workforce Investment Opportunity Act Cluster

CFDA No.: 17.258/17.278/17.259

Federal Agency: U.S. Department of Labor

Passed-Though: California Employment Development Department

Award Year: FY 2017-18

Compliance Requirements: Procurement, Suspension, and Debarment

Status: Implemented

Finding 2018-009

Program: Workforce Investment Opportunity Act Cluster

CFDA No.: 17.258/17.278/17.259

Federal Agency: U.S. Department of Labor

Passed-Though: California Employment Development Department

Award Year: FY 2017-18

Compliance Requirements: Allowable Costs/Cost Principles, Cash Management

Status: Implemented