

**MULTNOMAH COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**



FISCAL YEAR ENDED JUNE 30, 2020

About the Cover

A shelter worker at the Mount Scott Community Center sets up a bed while properly wearing a mask and social distancing to protect the most vulnerable population in the County. Many people and businesses are facing tough challenges due to the global pandemic. This shelter is operated by the City of Portland and Multnomah County's Joint Office of Homeless Services (JOHS), which has set a national standard for how local governments can work cross-jurisdictionally to use resources more effectively and demonstrate that every member of their community is valued and sustained by local leaders, especially during a time of crisis.

The Joint Office of Homeless Services has vastly increased its provision of shelter and outreach services to assist with Multnomah County's COVID-19 response. The JOHS has established three new congregate shelters, six physical distancing motel shelters, and two voluntary isolation motel shelters to allow for physical distancing and adherence to other public health guidance in its existing congregate shelter system. Adam Brown, the Business Services Manager for the JOHS, stated, "We have an existing shelter system that we fund in non-COVID times. This additional capacity has allowed us to decompress that system, ensure proper physical distancing, and keep people safe."

If you would like to get involved and be a part of the effort to strengthen the community, please visit the website <http://ahomeforeveryone.net/> and click on GET INVOLVED at the top.

MULTNOMAH COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020



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INDEPENDENT AUDITOR'S REPORTS

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Report of Independent Auditors 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 Board of County Commissioners
Multnomah County, Oregon

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Multnomah County, Oregon (the County) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 23, 2020. Our report includes a reference to other auditors who audited the financial statements of The Library Foundation, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County'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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Moss Adams, LLP

Eugene, Oregon
December 23, 2020

Report of Independent Auditors on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The Board of County Commissioners
Multnomah County, Oregon

Report on Compliance for Each Major Federal Program

We have audited Multnomah County, Oregon's (the County) 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 County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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 County'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 County'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 County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-003. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County'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 County 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 County'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 County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 that we consider to be significant deficiencies.

The County'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 County'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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely present component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 23, 2020, which contained unmodified opinions on these 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 is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Moss Adams LLP

Portland, Oregon
February 4, 2021

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2020

CFDA	Program Title	Grantor	Pass-Through Entity Number	Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF AGRICULTURE					
10.553	School Breakfast Program	STATE OF OREGON - DEPARTMENT OF EDUCATION	187OROR3N1099	\$ 45,122	\$ -
10.555	National School Lunch Program	STATE OF OREGON - DEPARTMENT OF EDUCATION	187OROR3N1099	91,917	-
		<i>Total Child Nutrition Cluster</i>		<u>137,039</u>	-
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	STATE OF OREGON - PUBLIC HEALTH DIVISON	159825	2,815,993	-
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	STATE OF OREGON - PUBLIC HEALTH DIVISON	187OROROS2514	76,041	-
		<i>Total SNAP Cluster</i>		<u>76,041</u>	-
		TOTAL DEPARTMENT OF AGRICULTURE		<u>\$ 3,029,073</u>	<u>\$ -</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
14.218	Community Development Block Grants/ Entitlement Grants	U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	B-19-UC-41-0003	\$ 193,281	\$ 151,363
		<i>Total Community Development Block Grants/Entitlement Grants Cluster</i>		<u>193,281</u>	<u>151,363</u>
14.231	Emergency Solutions Grant Program	STATE OF OREGON - DEPARTMENT OF HOUSING & COMMUNITY	E17-DC-41-0001	123,146	123,146
14.231	Emergency Solutions Grant Program	CITY OF PORTLAND - BUREAU OF HOUSING	E-18-MC-41-0003/E-19-MC-41-0003	650,103	540,346
		<i>Total Emergency Solutions Grant Program</i>		<u>773,249</u>	<u>663,492</u>
14.241	Housing Opportunities for Persons with AIDS	CITY OF PORTLAND - BUREAU OF HOUSING	ORH17F001 ORH18F001	1,536,014	1,526,660
14.241	Housing Opportunities for Persons with AIDS	U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	ORH150-001 ORH150-002	117,359	117,359
		<i>Total Housing Opportunities for Persons with AIDS</i>		<u>1,653,373</u>	<u>1,644,019</u>

* Indicates a Major Program

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2020

CFDA	Program Title	Grantor	Pass-Through Entity Number	Federal Expenditures	Expenditures to Subrecipients
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (continued)</u>					
14.267	Continuum of Care Program	U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	OR0241L0E011700/OR00 26L0E011811/OR0028L0 E011811/OR0026L0E011 710/OR0046L0E011811/ OR0255D0E011800/OR0 026L0E011912	2,038,636	1,372,412
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				\$ 4,658,539	\$ 3,831,286
<u>DEPARTMENT OF THE INTERIOR</u>					
15.227	Distribution of Receipts to State and Local Governments	U.S. DEPARTMENT OF INTERIOR		\$ 154,780	\$ -
TOTAL DEPARTMENT OF THE INTERIOR				\$ 154,780	\$ -
<u>DEPARTMENT OF JUSTICE</u>					
16.034	COVID-19 - Coronavirus Emergency Supplemental Funding Program	OREGON CRIMINAL JUSTICE COMMISSION	CESF-20-12	\$ 323,965	\$ -
16.529	Education, Training, and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	U.S. DEPARTMENT OF JUSTICE - OFFICE OF JUSTICE PROGRAMS	2015-FW-AX-K011	108,067	25,108
16.566	National Institute of Justice W.E.B DuBois Fellowship Program	U.S. DEPARTMENT OF JUSTICE - OFFICE OF JUSTICE PROGRAMS	2017-MU-MU-0055	109,119	-
16.575	Crime Victim Assistance	STATE OF OREGON - DEPARTMENT OF JUSTICE	2017-VA-GX-0007/2015-VA-GX-0013/2016-VA-GX-0025	976,695	79,079
16.585	Drug Court Discretionary Grant Program	U.S. DEPARTMENT OF JUSTICE	2016-DC-BX-0062	83,623	83,623
16.588	Violence Against Women Formula Grants	STATE OF OREGON - DEPARTMENT OF JUSTICE	VAWA-C-2020-MultnomahCo.DAVAP-00008	54,225	-
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	U.S. DEPARTMENT OF JUSTICE - OFFICE OF JUSTICE PROGRAMS	2017-WE-AX-0011	139,798	70,079

* Indicates a Major Program

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2020

CFDA	Program Title	Grantor	Pass-Through Entity Number	Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF JUSTICE (continued)					
16.736	Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	U.S. DEPARTMENT OF JUSTICE	2017-WH-AX-0033	89,270	89,270
16.738	Edward Byrne Memorial Justice Assistance Grant Program	OREGON CRIMINAL JUSTICE COMMISSION	2014-DJ-BX-1050	349,637	160,124
16.738	Edward Byrne Memorial Justice Assistance Grant Program	U.S. DEPARTMENT OF JUSTICE	2020-VD-BX-0475	38,161	-
	<i>Total Edward Byrne Memorial Justice Assistance Grant Program</i>			<i>387,798</i>	<i>160,124</i>
16.745	Criminal and Juvenile Justice and Mental Health Collaboration	CITY OF GRESHAM	2017-MO-BX-011	11,099	-
16.751	Edward Byrne Memorial Competitive Grant Program	CITY OF PORTLAND - POLICE BUREAU	2018-AK-BX-K020	38,123	-
16.754	Harold Rogers Prescription Drug Monitoring Program	U.S. DEPARTMENT OF JUSTICE - OFFICE OF JUSTICE PROGRAMS	2016-PM-BX-K003	59,448	13,201
16.812	Second Chance Act Reentry Initiative	U.S. DEPARTMENT OF JUSTICE	2015-SM-BX-0001/2017- CZ-BX-0002/2018-SM- BX-0002	475,376	120,807
16.823	Emergency Planning for Juvenile Justice Facilities	U.S. DEPARTMENT OF JUSTICE	2017-EJ-FX-0001	99,172	-
16.838	Comprehensive Opioid Abuse Site-Based Program	U.S. DEPARTMENT OF JUSTICE - OFFICE OF JUSTICE PROGRAMS		4,089	-
16.922	Equitable Sharing Program	U.S. DEPARTMENT OF JUSTICE	3317FAS170141	55,950	-
		TOTAL DEPARTMENT OF JUSTICE		\$ 3,015,817	\$ 641,291
DEPARTMENT OF TRANSPORTATION					
20.205	* Highway Planning and Construction	STATE OF OREGON - DEPARTMENT OF TRANSPORTATION	41C051094LS3E30/41C0 51110Z240/41C051099Z2 40/41C051105L24E/41C0 51099Z240	\$ 3,804,886	\$ -
		<i>Total Highway Planning and Construction Cluster</i>		<i>3,804,886</i>	<i>-</i>
20.232	Commercial Driver's License Program Improvement Grant	STATE OF OREGON - DEPARTMENT OF TRANSPORTATION		14,560	-
20.507	Federal Transit-Formula Grants	METRO	41LU205900221	49,958	-
		<i>Total Federal Transit Cluster</i>		<i>49,958</i>	<i>-</i>
		TOTAL DEPARTMENT OF TRANSPORTATION		\$ 3,869,404	\$ -

* Indicates a Major Program

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2020

CFDA	Program Title	Grantor	Pass-Through Entity Number	Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF TREASURY					
21.016	Equitable Sharing	U.S. DEPARTMENT OF JUSTICE		\$ 1,625	\$ -
21.019	* COVID-19 - Coronavirus Relief Fund	STATE OF OREGON - DEPARTMENT OF HOUSING & COMMUNITY		817,031	-
21.019	* COVID-19 - Coronavirus Relief Fund	U.S. DEPARTMENT OF THE TREASURY		8,000,000	1,878,557
		<i>Total COVID-19 - Coronavirus Relief Fund</i>		<u>8,817,031</u>	<u>1,878,557</u>
		TOTAL DEPARTMENT OF TREASURY		<u>\$ 8,818,656</u>	<u>\$ 1,878,557</u>
ENVIRONMENTAL PROTECTION AGENCY					
66.432	State Public Water System Supervision	STATE OF OREGON - PUBLIC HEALTH DIVISON	31218	\$ 8,175	\$ -
66.468	Capitalization Grants for Drinking Water State Revolving Funds	STATE OF OREGON - PUBLIC HEALTH DIVISON	98009017	7,270	-
		<i>Total Drinking Water State Revolving Fund Cluster</i>		<u>7,270</u>	<u>-</u>
		TOTAL ENVIRONMENTAL PROTECTION AGENCY		<u>\$ 15,445</u>	<u>\$ -</u>
DEPARTMENT OF ENERGY					
81.042	Weatherization Assistance for Low-Income Persons	STATE OF OREGON - DEPARTMENT OF HOUSING & COMMUNITY	DE-EE0007945	\$ 411,431	\$ -
		TOTAL DEPARTMENT OF ENERGY		<u>\$ 411,431</u>	<u>\$ -</u>
DEPARTMENT OF EDUCATION					
84.287	Twenty-First Century Community Learning Centers	GRESHAM-BARLOW SCHOOL DISTRICT	S287C170037	\$ 157,499	\$ 157,499
		TOTAL DEPARTMENT OF EDUCATION		<u>\$ 157,499</u>	<u>\$ 157,499</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
93.041	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES	18AAORT7EA	\$ 3,384	\$ -
93.043	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES	18AAORT355	46,813	35,255
93.048	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects	STATE OF OREGON - DEPARTMENT OF CONSUMER & BUSINES	90MPO212-02-00/90MPQ212-03-00	5,415	-

* Indicates a Major Program

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2020

CFDA	Program Title	Grantor	Pass-Through Entity Number	Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)					
93.052	National Family Caregiver Support, Title III, Part E	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES	18AAORT3FC	354,998	83,184
93.044	* Supportive Services and Senior Centers	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES	18AAORT355	914,247	181,777
93.044	* COVID-19 - Special Programs for the Aging_ Title III, Part B_Grants for Supportive Services and Senior Centers	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES		80,399	69,234
	<i>Total Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers</i>			994,646	251,011
93.045	* Special Programs for the Aging-Title III, Part C-Nutrition Services	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES	18AAORT3CM	998,581	992,970
93.045	* COVID-19 - Special Programs for the Aging_ Title III, Part C_Nutrition Services	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES		625,063	625,063
	<i>Total Special Programs for the Aging-Title III, Part C-Nutrition Services</i>			1,623,644	1,618,033
93.053	* Nutrition Services Incentive Program	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES	18AAORNSIP	416,903	416,903
	<i>Total Aging Cluster</i>			3,035,193	2,285,947
93.069	Public Health Emergency Preparedness	STATE OF OREGON - PUBLIC HEALTH DIVISION	75-0958-1-1-550	182,368	-
93.071	Medicare Enrollment Assistance Program	STATE OF OREGON - DEPARTMENT OF CONSUMER & BUSINES	140AAORMAAA	264,216	-
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	PORTLAND PUBLIC SCHOOLS	67799	30,574	27,479
93.103	Food and Drug Administration Research	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	UFD006270A	70,000	-
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	STATE OF OREGON - PUBLIC HEALTH DIVISION	U52PS004708/5NU62PS0 04959-04	18,763	-
93.136	Injury Prevention and Control Research and State and Community Based Programs	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	NH28CE002394	359,027	34,519
93.136	Injury Prevention and Control Research and State and Community Based Programs	STATE OF OREGON - PUBLIC HEALTH DIVISION	U17CE002751	140,734	-
	<i>Total Injury Prevention and Control Research and State and Community Based Programs</i>			499,761	34,519

* Indicates a Major Program

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2020

CFDA	Program Title	Grantor	Pass-Through Entity Number	Federal Expenditures	Expenditures to Subrecipients
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>					
93.145	AIDS Education and Training Centers Projects for Assistance in Transition from Homelessness	UNIVERSITY OF WASHINGTON	5U10HA29296	80,000	-
93.150	(PATH) Coordinated Services and Access to Research for Women, Infants, Children, and Youth	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES	SM016038-17	222,147	222,147
93.153	COVID-19 - Coordinated Services and Access to Research for Women, Infants, Children, and Youth	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	H12HA24796	423,087	-
93.153		U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES		3,336	-
	<i>Total Coordinated Services and Access to Research for Women, Infants, Children, and Youth</i>			426,423	-
93.197	Childhood Lead Poisoning Prevention Program CLPPP	STATE OF OREGON - PUBLIC HEALTH DIVISION	6 NUE2EH001388-01-02	15,029	-
93.217	Family Planning Services Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)	STATE OF OREGON - PUBLIC HEALTH DIVISION	FHPHA106038	3,296	-
93.224	* COVID-19 - Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	H80CS00149	10,734,025	40,893
93.224	* Public Housing Primary Care, and School Based Health	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES		2,291,657	-
	<i>Total Consolidated Health Centers</i>			13,025,682	40,893
93.527	* Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES		40,517	-
	<i>Total Health Center Program Cluster</i>			13,066,199	40,893
93.235	Affordable Care Act (ACA) Abstinence Education Program Substance Abuse and Mental Health Services Projects of Regional and National Significance	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES	75-1512-01-1-506	28,022	-
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	SP021987/1H79TI080163 /H79SP021987	422,571	289,228
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES		27,849	-
	<i>Total Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>			450,420	289,228
93.268	Immunization Cooperative Agreements	STATE OF OREGON - PUBLIC HEALTH DIVISION	159825	69,440	-

* Indicates a Major Program

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2020

CFDA	Program Title	Grantor	Pass-Through Entity Number	Federal Expenditures	Expenditures to Subrecipients
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>					
93.276	Drug-Free Communities Support Program Grants	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	SP020521/H79SP020521	63,056	-
93.279	Drug Abuse and Addiction Research Programs	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	5R01DA039293- 03/2R01DA039293-04	52,370	-
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_ Investigations and Technical Assistance	STATE OF OREGON - PUBLIC HEALTH DIVISION		30,450	-
93.297	Teenage Pregnancy Prevention Program	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	75-0120-0-1-551	1,242,888	493,386
93.297	Teenage Pregnancy Prevention Program	TEXAS A&M HEALTH SCIENCE	75-0120-0-1-551	2,500	-
		<i>Total Teenage Pregnancy Prevention Program</i>		<u>1,245,388</u>	<u>493,386</u>
93.317	Emerging Infections Program	STATE OF OREGON - PUBLIC HEALTH DIVISION	CK000484-01/CK000389- 03-06 NU50CK000389-05- 01/CK000389-03-	424,031	-
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	STATE OF OREGON - PUBLIC HEALTH DIVISION	06/154125/NU50CK0005 41	23,118	-
93.324	State Health Insurance Assistance Program	STATE OF OREGON - DEPARTMENT OF CONSUMER & BUSINES	14AAORMSHI	5,918	-
93.354	Public Health Emergency	STATE OF OREGON - PUBLIC HEALTH DIVISION	6 NU90TP921977-01-03	146,953	-
93.354	COVID-19 - Public Health Emergency	STATE OF OREGON - PUBLIC HEALTH DIVISION	LPHA 159825-10	121,257	-
		<i>Total Public Health Emergency</i>		<u>268,210</u>	<u>-</u>
93.500	Pregnancy Assistance Fund Program	STATE OF OREGON - PUBLIC HEALTH DIVISION	6SP1AH000039/1 SP1AH000060-01-00	62,320	-
93.501	Affordable Care Act (ACA) Grants for School-Based Health Center Capital Expenditures	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	1 C12CS32585-01-00	46,738	-
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	OREGON CHILD DEVELOPMENT COALITION	OCDC 06-041	877	-
93.556	Promoting Safe and Stable Families	UNITED WAY OF THE COLUMBIA- WILLAMETTE	G-1701ORFPSS	241,987	241,987

* Indicates a Major Program

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2020

CFDA	Program Title	Grantor	Pass-Through Entity Number	Federal Expenditures	Expenditures to Subrecipients
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>					
93.558	Temporary Assistance for Needy Families	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES	1801ORTANF	148,362	148,362
93.558	Temporary Assistance for Needy Families	STATE OF OREGON - DEPARTMENT OF HOUSING & COMMUNITY	1801ORTANF/2001ORTANF	365,389	198,916
		<i>Total TANF Cluster</i>		513,751	347,278
93.563	Child Support Enforcement	STATE OF OREGON - DEPARTMENT OF JUSTICE	1804ORCSES	2,774,249	-
93.568	Low-Income Home Energy Assistance	STATE OF OREGON - DEPARTMENT OF HOUSING & COMMUNITY	G-2001ORLIEA/G-19B1ORLIEA	5,004,879	758,467
93.569	Community Services Block Grant	STATE OF OREGON - DEPARTMENT OF HOUSING & COMMUNITY	G-18B2ORCOSR/G-1901ORCOSR	994,848	918,888
93.576	Refugee and Entrant Assistance-Discretionary Grants	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	90RX0271/90RX0290-01-00	96,320	-
93.597	Grants to States for Access and Visitation Programs	U.S. DEPARTMENT OF JUSTICE	1-936001740-A2	77,653	-
93.600	Head Start	OREGON CHILD DEVELOPMENT COALITION	OCDC 06-041	14,987	-
		<i>Total Head Start Cluster</i>		14,987	-
93.667	Social Services Block Grant	STATE OF OREGON - DEPARTMENT OF EDUCATION	1801ORSOSR	259,107	259,107
93.738	PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	NU58DP005955/NU58DP006576	783,990	169,234
93.788	Opioid STR	STATE OF OREGON - PUBLIC HEALTH DIVISION	154125/TI080258	176,236	52,187
93.788	Opioid STR	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES	T1080258	129,435	-
		<i>Total Opioid STR</i>		305,671	52,187
93.870	Maternal, Infant and Early Childhood Home visiting Grant	STATE OF OREGON - PUBLIC HEALTH	X10MC29499	15,782	-
		<i>Total Maternal, Infant, and Early Childhood Home Visiting Cluster</i>		15,782	-
93.889	National Bioterrorism Hospital Preparedness Program	STATE OF OREGON - PUBLIC HEALTH DIVISION	75-0140-0-1-551	351,999	-

* Indicates a Major Program

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2020

CFDA	Program Title	Grantor	Pass-Through Entity Number	Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)					
93.914	HIV Emergency Relief Project Grants	BOSTON UNIVERSITY	U69HA30462	425	-
93.914	HIV Emergency Relief Project Grants	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	H89HA00040	3,835,324	1,202,711
93.914	COVID-19 - HIV Emergency Relief Project Grants	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES		17,698	10,458
		<i>Total HIV Emergency Relief Project Grants</i>		<u>3,853,447</u>	<u>1,213,169</u>
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	H76HA00197	903,583	-
93.918	COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES		25,588	-
		<i>Total Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease</i>		<u>929,171</u>	-
93.924	Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants	OREGON HEALTH & SCIENCES UNIVERSITY - PROJECTS ADM	5H65HA00006	13,120	-
93.926	Healthy Start Initiative	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	H49MC00141	980,110	-
93.928	Special Projects of National Significance	AIDS UNITED	2016153	133	-
93.940	HIV Prevention Activities- Health Dept. Based	STATE OF OREGON - PUBLIC HEALTH DIVISON	U62PS003642/6NU62PS0 03642-05-04	782,025	272,034
93.958	Block Grants for Community Mental Health Services	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES	SM010043-17	404,825	342,193
93.959	Block Grants for Prevention and Treatment of Substance Abuse Preventive Health Services Sexually Transmitted Diseases	STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES	TI010043-18/TI010043- 17/5U79SP020705-3	3,615,953	3,518,279
93.977	Control Grants	STATE OF OREGON - PUBLIC HEALTH DIVISON		10,444	-
93.977	Preventive Health Services Sexually Transmitted Diseases Control Grants	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	5NH25PS0042256/5 NH25PS004256-05-00	216,080	-
		<i>Total Preventive Health Services Sexually Transmitted Diseases Control Grants</i>		<u>226,524</u>	-
93.991	Preventive Health and Health Services Block Grants	STATE OF OREGON - PUBLIC HEALTH DIVISON	NB01OT009115	61,415	-
93.994	Maternal and Child Health Services Block Grant to the States	STATE OF OREGON - PUBLIC HEALTH DIVISON	154125	306,093	216,441
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				\$ 43,702,976	\$ 11,821,302

* Indicates a Major Program

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2020

CFDA	Program Title	Grantor	Pass-Through Entity Number	Federal Expenditures	Expenditures to Subrecipients
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
94.011	Foster Grandparent Program	CORPORATION FOR NATIONAL & COMMUNITY SERVICE	16SFPOR004	\$ 217,865	\$ -
		<i>Total Foster Grandparent/Senior Companion Cluster</i>		<u>217,865</u>	<u>-</u>
		TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		<u>\$ 217,865</u>	<u>\$ -</u>
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>					
95.001	High Intensity Drug Trafficking Areas Program	OREGON-IDAHO HIDTA	G17OR0003A	\$ 155,044	\$ -
		TOTAL EXECUTIVE OFFICE OF THE PRESIDENT		<u>\$ 155,044</u>	<u>\$ -</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>					
97.012	Boating Safety Financial Assistance	STATE OF OREGON - MARINE BOARD	3317FAS170141	\$ 384,749	\$ -
97.042	Emergency Management Performance Grants	STATE OF OREGON - OFFICE OF EMERGENCY MANAGEMENT	EMS-2017-EP-000/EMS-2018-EP-00005-S01	289,378	-
97.046	Fire Management Assistance Grant	STATE OF OREGON - DEPARTMENT OF FORESTRY	5203FMORP00000001 70-0560-0-1-999/EMW-201-SS-00031-S01/DHS-	217,628	-
97.067	Homeland Security Grant Program	CITY OF PORTLAND	18-G PD-067-00-01	197,605	-
<u>DEPARTMENT OF HOMELAND SECURITY</u>					
97.067	Homeland Security Grant Program	STATE OF OREGON - OFFICE OF EMERGENCY MANAGEMENT	EMW-2018-SS-00072-S01	170,525	-
		<i>Total Homeland Security Grant Program</i>		<u>368,130</u>	<u>-</u>
		TOTAL DEPARTMENT OF HOMELAND SECURITY		<u>1,259,885</u>	<u>-</u>
		TOTAL FEDERAL FUNDING		<u>\$ 69,466,414</u>	<u>\$ 18,329,935</u>

* Indicates a Major Program

MULTNOMAH COUNTY, OREGON
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Note A – General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal awards programs of Multnomah County, Oregon (the County) for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of the Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards (Uniform Guidance). The County's reporting entity is defined in Note 1 to the County's June 30, 2020 basic financial statements.

Note B – Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified-accrual basis of accounting, as described in Note 1 to the County's basic financial statements. Expenditures reported on this schedule are recognized following the cost principles in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

The Highway Planning and Construction grant, CFDA 20.205, was reported on the cash basis due to the nature of this award. The Schedule provides the summary of expenditures of federal awards by program or program cluster (CFDA number), by State Agency, if applicable, and by detailed pass through agency, if applicable. Federal CFDA numbers are from the Catalog of Federal Domestic Assistance (CFDA) published by the Office of Management and Budget and the General Services Administration.

Note C – Relationship to Basic Financial Statements

Federal financial assistance revenues reported in the County's basic financial statements are included with operating grants and contributions.

Note D – Non-cash Awards

The accompanying Schedule of Expenditures of Federal Awards includes three non-cash awards.

An award from the Oregon Department of Education provides food donations (CFDA #10.555 - Commodity Supplemental Food Program) for the Juvenile Detention Center. The value of the food is determined by the grantor: \$10,622. This amount is included in the total program value reported on the Schedule of Expenditures of Federal Awards of \$91,917.

An additional award from the Department of Health and Human Services is in the form of immunization vaccines (CFDA #93.268 – Childhood Immunization Grants). The value of the non-cash portion of the Childhood Immunization Grant award was determined by the granting agency and was determined as non-federal funds. The amount expended and advanced at June 30, 2020 is calculated on a proportionate basis; \$2,051,0142. This amount is disclosed only and is not included in the Schedule of Expenditures of Federal Awards.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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Multnomah County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

Section I – Summary of Auditor’s Results

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? Yes No
- Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major federal programs and type of auditor’s report issued on compliance for major federal programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>	<i>Type of Auditor’s Report Issued on Compliance for Major Federal Programs</i>
20.205	Highway Planning and Construction Cluster	Unmodified
93.224, 93.527	Health Center Program Cluster	Unmodified
93.044, 93.045, 93.053	Aging Cluster	Unmodified
21.019	COVID-19 - Coronavirus Relief Fund	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 2,083,992

Auditee qualified as low-risk auditee? Yes No

Multnomah County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

Section II - Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

FINDING 2020-001 – Allowable Costs – Significant Deficiency in Internal Controls over Compliance

<i>CFDA Number</i>	<i>Federal Agency/Pass-through Entity - Program Name</i>	<i>Award Number</i>	<i>Award year</i>	<i>Questioned Costs</i>
21.019	Department of Treasury – COVID-19 Coronavirus Relief Fund	N/A	2020	None Reported

Criteria or specific requirement: County policy requires actual effort expended on each project to be reviewed and certified by each responsible employee, and then approved by their supervisor at the end of each pay period.

Condition: We identified an instance where there was no supervisor approval of employee time.

Context: Of the 30 items selected for testing, one item was identified. For one employee timecard, we noted the timecard was not reviewed and approved by their supervisor.

Effect: Errors on timecards could go undetected and result in incorrect payroll related expenses charged to the program.

Cause: In order for payroll to be paid, time entered into the system must be certified. Controls in place do not address the risk the individual certifying the payroll is someone other than the employee’s supervisor.

Repeat finding: Yes, see 2019-001.

Recommendation: We recommend the County address the internal controls regarding supervisor approval of time to ensure time entered and charged to the program is appropriate and consistent with actual hours worked.

Views of responsible officials: Management agrees with the finding and auditor recommendation.

Multnomah County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

Section III – Federal Award Findings and Questioned Costs (continued)

FINDING 2020-002 – Allowable Costs – Significant Deficiency in Internal Controls over Compliance

<i>CFDA Number</i>	<i>Federal Agency/Pass-through Entity - Program Name</i>	<i>Award Number</i>	<i>Award year</i>	<i>Questioned Costs</i>
93.224, 93.527	Department of Health and Human Services – Health Center Program Cluster	N/A	2020	None Reported

Criteria or specific requirement: Costs charged to federal funds under the award must comply with the cost principles at 45 CFR part 75, subpart E.

Condition: We identified one instance in which a grant was overcharged for an employee’s premium pay.

Context: Of the 31 items selected for testing, one error was identified. For one employee, we noted the employee received an additional \$8.08 of bilingual premium pay. This premium pay was calculated by the County’s ERP system, Workday, in error.

Effect: Grants could be overcharged, and employees overpaid, for duplicate premium pay in certain circumstances. Management was unable to quantify the total error.

Cause: Subsequent to negotiations with the County’s unions, a breakout was requested on the employee’s timecard to reflect regular salaries and premium pay. When this change was made, an employee receiving a permanent premium pay who enters their time to a grant tag, cost center, or MOCS during a pay period where the employee also codes absent time, Workday may duplicate the premium pay paid to employees in some instances in error.

Recommendation: We recommend the County work with Workday to identify a solution removing the duplicate premium pay.

Views of responsible officials: Management agrees with the finding and auditor recommendation.

FINDING 2020-003 – Matching – Other Matters

<i>CFDA Number</i>	<i>Federal Agency/Pass-through Entity - Program Name</i>	<i>Award Number</i>	<i>Award year</i>	<i>Questioned Costs</i>
93.044, 93.045, 93.053	Department of Health and Human Services – Aging Cluster	N/A	2020	\$47,534

Criteria or specific requirement: Federal funds may not pay for more than 75% of expenditures for Title III E services.

Condition: We identified one instance in which the County’s match was less than the required amount.

Multnomah County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

Section III – Federal Award Findings and Questioned Costs (continued)

Context: The County is subject to several matching requirements. Of the three matching requirements required by the grant agreement, it was noted the County reported \$23,560 of match for Title III E services whereby the required matching amount was \$71,094. This matching requirement is the smallest of the three matching requirements included in the grant agreement.

Effect: The County had questioned costs totaling \$47,534 resulting from unmatched funds.

Cause: The County did not appropriately budget the expenditures for the required match.

Recommendation: We recommend the County verify funds are budgeted to ensure match amounts are met on an annual basis.

Views of responsible officials: Management agrees with the finding and auditor recommendation.

CORRECTIVE ACTION PLAN

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February 4, 2021

As required by OMB Uniform Guidance, we have provided below our response and corrective action plan addressing the findings in the "Report on Federal Awards in Accordance with the OMB Uniform Guidance" for the year ended June 30, 2020

Management's View and Corrective Action Plan to Current Year Audit Findings and Questioned Costs

Finding #2020-001: Allowable Costs – Significant Deficiency in Internal Controls over Compliance

Management agrees with the finding and auditor's recommendation. The County implemented a new Enterprise Resource Planning (ERP) system, Workday, which encompasses all employee and manager approvals for time entry. If a manager did not approve their employee's time before the payroll cut off date, a Workday Admin staff has to advance time entered without approval to ensure that the employee is paid for time worked. Starting October 2020 a new process was implemented within Workday that will send a "To-Do" to all managers who were not able to ensure accurate time and attendance before the payroll cutoff. Once they complete their review, they will complete the "To-Do" and make any necessary alterations to the employee's time and attendance.

Finding #2020-002: Allowable Costs – Significant Deficiency in Internal Controls over Compliance

Management agrees with the finding and auditor's recommendation. Our HCM Workday Support team discovered this error in October 2020 and is currently working with Workday to identify a solution to remove the duplicate premium pay. Management anticipates these items will be resolved by June 30, 2021.

Finding #2020-003: Matching – Other Matters

Management agrees with the finding and auditor's recommendation. The Program is establishing a tracking process and monitoring protocols to ensure future compliance. Management anticipates these items will be resolved by June 30, 2021.

The Deputy CFO will be responsible for ensuring that the correcting actions take place as described. If you have any questions of require additional information, please feel free to contact me at (503-988-7966) or at cora.bell@multco.us.

Sincerely,

Cora Bell
Deputy CFO

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SUMMARY OF PRIOR YEAR AUDIT FINDINGS

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Department of County Management
MULTNOMAH COUNTY OREGON

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Summary Schedule of Prior Audit Findings For the Fiscal Year Ending June 30, 2019

Finding #2019-001: Allowable Costs – Significant Deficiency in Internal Control over Compliance

Federal Agency: Department of Health and Human Services

Federal Program: Community Services Block Grant

Condition: An instance was identified where there was no supervisor approval of employee time entry.

Recommendation: It was recommended that the County address internal controls regarding supervisor approval of time to ensure that time entered and charged to the program are appropriate and consistent with actual hours worked.

Status of Finding: Unresolved, see Finding 2020-001; Due to resource limitations, the new process within Workday was implemented in October 2020 that sends a “To-Do” to all managers who were not able to ensure accurate time and attendance before the payroll cutoff. Once they complete their review, they will complete the “To-Do” and make any necessary alterations to the employee’s time and attendance.

Finding #2019-002: Allowable Costs – Significant Deficiency in Internal Control over Compliance

Federal Agency: Department of Health and Human Services

Federal Programs: Weatherization Assistance for Low Income Persons, Low Income Home Energy Assistance, and Community Services Block Grant

Condition: Quarterly time studies were used to allocate payroll charges to programs, after the County’s policy changed.

Recommendation: It is recommended that the County address internal controls to ensure payroll charged to programs is consistent with County policy, and based on actual hours and certified by employees on a daily basis.

Status of Finding: Effective 7/1/2019 the County developed an alternative method to specifically account for the complexities of actual time worked by employees and the eligibility of both Weatherization and LIHEAP funding. For all Programs, employees will record actual hours worked to be in compliance with the County’s internal control policies.

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