

**COUNTY OF SACRAMENTO
CALIFORNIA**

For the Agenda of:
February 6, 2018
“*Communications Received and Filed*” Item

To: Board of Supervisors

From: Department of Finance

Subject: DHA Volunteers Of America Fiscal Monitoring For The Period Of July 1, 2014
To June 30, 2016

Supervisory
District(s): All

Contact: Joyce Renison, Assistant Auditor-Controller, 874-6454

DISCUSSION

The United States Office of Management and Budget mandates that the County of Sacramento (County) perform fiscal monitoring of its sub-recipients of Federal funds. Accordingly, the Department of Human Assistance requested the Department of Finance to perform an agreed-upon procedures (AUP) fiscal monitoring for Volunteers of America, a sub-recipient of the County's Federal funds.

The procedures and results are documented in the attached AUP report.

Respectively submitted,

Ben Lamera
Director of Finance

Attachment

ATT 1 - DHA Volunteers of America Fiscal Monitoring for the Period of July 1, 2014 to June 30, 2016 (RPT)

ATT 2 - DHA Volunteers of America Fiscal Monitoring for the Period of July 1, 2014 to June 30, 2016 (ATT I)

ATT 3 - DHA Volunteers of America Fiscal Monitoring for the Period of July 1, 2014 to June 30, 2016 (SCH I)

ATT 4 - DHA Volunteers of America Fiscal Monitoring for the Period of July 1, 2014 to June 30, 2016 (SCH II)

Department of Finance

Ben Lamera
Director



Agenda Date: February 6, 2018

ATT 1
Auditor-Controller Division

Joyce Renison
Assistant Auditor-Controller

County of Sacramento

December 19, 2017

Ann Edwards, Director
Department of Human Assistance
1825 Bell Street, Suite 200
Sacramento, CA 95825

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Dear Ms. Edwards:

We have performed the procedures enumerated below, which were requested and were agreed to by you to evaluate Volunteers of America's (VOA) fiscal compliance as outlined in the contractual agreements (Agreements) listed below and on the next page:

- Comprehensive Alcoholism Treatment Center (CATC) and Assembly Bill 109 (AB109) Programs (a.k.a. CATC/AB109):
 - DHA-CS-VOA-11-15 for the period from July 1, 2014 to June 30, 2015
- Adolfo Transitional Housing Program for Emancipated Foster Youth (Adolfo HUD):
 - DHA-CS-VOA-16-14 for the period from July 1, 2014 to April 30, 2015
 - DHA-VOA-16-15 for the period from May 1, 2015 to April 30, 2016
- Adolfo Transitional Housing Program for Former Foster Youth (Adolfo THP+):
 - DHA-VOA-20-15 for the period from July 1, 2014 to June 30, 2015
 - DHA-VOA-20-16 for the period from July 1, 2015 to June 30, 2016
- Bannon Street Family Shelter (Emergency Shelter):
 - DHA-CS-VOA-22-14 for the period from July 1, 2014 to November 23, 2014
 - DHA-CS-VOA-22-15 A-1 for the period from November 24, 2014 to June 30, 2015
 - DHA-VOA-22-16 for the period from July 1, 2015 to June 30, 2016
- Mather Community Campus (MCC):
 - DHA-CS-VOA-25-16 for the period from October 1, 2015 to June 30, 2016

- Winter Shelter Program (Winter Shelter):
 - DHA-VOA-26-15 for the period from November 24, 2014 to March 30, 2015
 - DHA-VOA-26-16 for the period from November 23, 2015 to March 31, 2016
- Expanded Subsidized Employment Program (ESE):
 - DHA-VOA-27-15 for the period from February 6, 2015 to June 30, 2015
 - DHA-VOA-27-16 for the period from July 1, 2015 to June 30, 2016

The sufficiency of the procedures is solely the responsibility of the Department of Human Assistance (DHA). Consequently, we make no representation regarding the sufficiency of the procedures described below and on pages 3 and 4 either for the purpose for which this report has been requested or for any other purpose. This report is applicable solely to the Agreements referred to above and on page 2, and is not intended to pertain to any other Agreements of DHA or VOA.

This agreed-upon procedures engagement was conducted to assist DHA to assess VOA's financial condition and comply with Section 200.331 (d) of the Title 2 Code of Federal Regulations (2 CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

DHA's management is responsible for monitoring VOA's fiscal compliance of the Agreements in accordance with Section 200.331 (d) "*Monitor the activities of the subrecipient [VOA] as necessary to ensure that the subaward [Agreements] is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward [Agreements]....*"

The procedures we performed for the Agreements and our findings were as follows below and on the next two pages:

- 1) Financial Statements – We inspected VOA's audit reports for the fiscal years ended June 30, 2014, 2015, and 2016, to identify any concerns or issues that require your attention.

Finding: We noted a repeat finding and recommendation that has not been implemented by VOA. See Attachment I, *Findings and Recommendations*.

- 2) Internal Control – We inspected VOA's internal control policies and procedures including purchasing, vendor payments, payroll, claim submission, cost allocation, general ledger, and financial report preparation. We also inspected VOA's written procedures for clients' admission and release, program eligibility verification, and services provided for its programs listed in the Agreements.

Finding: We noted several exceptions that required attention as a result of our procedures. See Attachment I, *Findings and Recommendations*.

3) Claim Submission – We obtained and inspected VOA’s monthly invoice claims for October 2014, March 2015, October 2015, and March 2016. We selected and tested the samples as follows below:

- CATC and AB109: We selected and tested a total of 100 transactions from the monthly invoice claims above.
- Adolfo HUD: We selected and tested a total of 100 transactions from the monthly invoice claims above.
- Adolfo THP+: We selected and tested a total of 100 transactions from the monthly invoice claims above.
- Emergency Shelter: We selected and tested a total of 60 families from the monthly invoice claims above for Emergency Shelter. We selected and tested a total of 12 transactions from the invoice claims above for the Housing Support Program.
- MCC: We attempted to select and test a total of 100 transactions. However, we could not trace VOA’s general ledger transactions to the monthly invoice claims. See Finding Number 3e in Attachment I, *Findings and Recommendations* for details.
- Winter Shelter: We selected and tested a total of 30 transactions from the monthly invoice claims above.
- ESE: We selected and tested a total of 100 transactions from the monthly invoice claims above.

Finding: We noted several exceptions that required attention as a result of our procedures. See Attachment I, *Findings and Recommendations*, Schedule I, *Schedule of Questioned and Disallowed Costs*, and Schedule II, *Schedule of General Ledger Comparisons*.

4) Emergency Shelter Enrollment – We compared the California Work Opportunity and Responsibility to Kids (a.k.a. CalWORKs) program clients’ enrollments in VOA’s Emergency Shelter Program and Winter Shelter Program to other shelters in the County of Sacramento: St. John’s Program for Real Change and Sacramento Area Emergency Housing, D.B.A. Next Move. We verified whether the CalWORKs clients have been simultaneously claimed for more than one of the programs listed above for October 2014, March 2015, October 2015, and March 2016. We also identified any non-compliances from these enrollments.

Finding: We noted an exception regarding VOA’s emergency shelter billing history. See Attachment I, *Findings and Recommendations*.

- 5) General Ledger – We traced VOA’s monthly invoice claims for October 2014, March 2015, October 2015, and March 2016 to its general ledger.

Finding: We noted several exceptions that required attention as a result of our procedures. See Attachment I, *Findings and Recommendations*, and Schedule II, *Schedule of General Ledger Comparisons*.

- 6) Cost Allocations – We inspected VOA’s cost allocation policies and procedures to identify any concerns or issues that required your attention. We tested the transactions listed at procedure number 3 on the previous page to identify any issues related to cost allocations.

Finding: We noted an exception regarding the consistency of VOA’s cost allocation methodology being practiced. See Attachment I, *Findings and Recommendations*.

- 7) Funding Sources – We made inquiries to VOA’s management to identify any funding sources other than DHA. We inspected VOA’s general ledger and invoice claims for October 2014, March 2015, October 2015, and March 2016 to identify any inappropriate or duplicated charges.

Finding: We noted an exception regarding VOA’s funding sources that required attention as a result of our procedures. See Attachment I, *Findings and Recommendations*.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not perform an audit or examination, or review, the objectives of which would be the expression of an opinion or conclusion, respectively, on VOA’s financial statements or schedules, internal controls, compliance with the Agreements, or results of our agreed-upon procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The projected questioned and disallowed costs presented in Attachment I, *Findings and Recommendations* and Schedule I, *Schedule of Questioned and Disallowed Cost* are extrapolated based on our testing with the assumption that the same average error rate applied to each invoice in the population for the entire period of this agreed-upon procedures. Had we tested additional invoices, the projected questioned and disallowed costs would likely be changed.

DHA’s management responses to the findings identified during our engagement are described in Attachment I, *Findings and Recommendations*. We did not perform procedures to validate DHA’s management responses to the findings and, accordingly, we do not express an opinion on the responses to the findings.

This report is intended solely for the information and use of the Sacramento County Board of Supervisors, Sacramento County Executive, DHA’s management, Federal awarding agencies,

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and pass-through entities. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this restriction is not intended to limit distribution of this report, which is a matter of public record.

Sincerely,

BEN LAMERA
DIRECTOR OF FINANCE



By: Hong Lun (Andy) Yu, C.P.A.
Audit Manager

Enclosures

Attachment I: *Findings and Recommendations*
Schedule I: *Schedule of Questioned and Disallowed Costs*
Schedule II: *Schedule of General Ledger Comparisons*

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Volunteers of America (VOA) operates several programs below under contractual agreements (Agreements) with the County of Sacramento (County) Department of Human Assistance (DHA) to provide shelter, employment, transitional housing, alcohol and drug treatment, and other supportive services to residents of the County (a.k.a. participants):

- Comprehensive Alcoholism Treatment Center (CATC) and Assembly Bill 109 (AB109) (CATC/AB109)
- Adolfo Transitional Housing Program for Emancipated Foster Youth (Adolfo HUD)
- Adolfo Transitional Housing Program for Former Foster Youth (Adolfo THP+)
- Bannon Street Family Shelter (Emergency Shelter)
- Mather Community Campus (MCC)
- Winter Shelter Program (Winter Shelter)
- Expanded Subsidized Employment (ESE)

The above defined term “Agreements” shall refer to the respective Agreements for each program listed above on a context basis hereafter.

1. Financial Statements Finding

During our inspection of VOA’s audit reports for the fiscal years (FY) ended June 30, 2014, 2015, and 2016, we noted a finding and recommendation regarding the financial closing process repeatedly reported in all 3 year’s audit reports.

Per the 2016 audit report:

“Reconciliations and account analysis should be performed and reviewed on a regular basis to ensure accurate and timely financial reporting. We recommend [VOA] review its existing policies for the annual and monthly closing process and add procedures where necessary.”

This recommendation was made in VOA’s 2014, 2015 and 2016 audit reports. We also noted that the finding above is a repeat finding from the 2013 audit report. As of June 30, 2016, this recommendation has not been implemented by VOA. We also noted a similar concern during our agreed-upon procedures. See Finding Number 5a.

We further noted that there were two federal findings in the 2015 Single Audit report and one federal finding in the 2014 Single Audit report. Per the 2016 Single Audit report, VOA had taken actions to remedy these findings.

Proper internal controls indicate VOA should implement the financial statement recommendation in a timely manner and ensure its reconciliations and account analyses are

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performed in a timely manner. Untimely reconciliations and account analyses could lead to inaccurate financial reporting and claim invoice errors and omissions.

Recommendation

We recommend VOA implement the recommendation noted in its audited financial statements in a timely manner. We further recommend VOA implement proper procedures to correct the issue that has been repeated as a finding since the 2013 audit report within six months.

DHA's Management Response

DHA agrees with the finding. Corrective actions in response to the prior year audited financial statement findings have been implemented in the current year. It is VOA's practice to meet Generally Accepted Accounting Principle standards to ensure contract compliance.

2. Internal Control Finding

a. Policies and Procedures

During our inspection of VOA's policies and procedures, we noted the following concerns:

- I. There were no written policies or procedures regarding VOA's processes for submitting invoice claims to the County or any other funding agencies.
- II. There were no written policies or procedures regarding VOA's payroll processes.

Proper internal controls indicate VOA should have written policies and procedures for all of its operating and program activities. Adequate written policies and procedures will assist VOA in ensuring its programs are operated efficiently and in compliance with the Agreements. Lack of policies and procedures can weaken VOA's internal controls by creating confusion and inconsistency among staff, cause VOA to make invoice claim errors and omissions (see Finding Number 3), and/or not be in compliance with the Agreements.

Recommendation

We recommend VOA establish and implement written procedures for its invoice claim and payroll processes.

DHA's Management Response

DHA agrees with the finding. VOA has created written policies and procedures for the monthly invoicing process and for the payroll process. These have been implemented since the County Department of Finance review.

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b. Record Retention and Supporting Documentation

Per the Agreements, VOA is required to maintain documentation for participant eligibility, assessments, participation, and results for its programs. All required referral, assessment, intake, exit, progress, follow-up, and approval documents are to be retained in each participant's file. Some of the Agreements also permit VOA to incur eligible direct and indirect program expenses that provide benefit to the programs to assist VOA in providing supportive services to its eligible participants.

During our testing, we noted the following concerns related to VOA's record retention and supporting documentation for the following programs:

I. CATC/AB109

- 16 out of 20 CATC participant files tested did not have either an "Adult Inebriate Arrest/Patient Form" or observation notes documented by CATC staff for the episode dates we selected for testing. As such, we could not confirm whether the participants were eligible to reside or resided at VOA for the mandatory 72 hour period.
- Three out of 11 AB109 participant files tested did not have referrals from either the Sacramento County Sheriff's Department or the Sacramento County Probation Department documented; AB109 participants require a referral to be eligible to participate in the program. As such, we could not determine whether the participants were eligible.

II. Adolfo THP+

- One vendor invoice did not itemize the services rendered. As such, we could not determine whether the services billed were appropriate.
- Mileage claims submitted by VOA employees did not have the complete origin and destination address, but had the origin and destination's city. The mileage claims tested appeared to be reasonable based on the city and the Adolfo THP+ site noted as the origin and destination or vice versa.
- An October 2015 employee reimbursement contained several restaurant receipts totaling \$316 that were not itemized (see Finding Number 3c). Only the total amount paid by the employee was documented on the receipt. As such, we could not determine whether the purchases were appropriate.

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- VOA was assessed a late fee on one of its telephone bills in the amount of \$27. The late fee was transferred to VOA's administrative fund, however, we could not determine whether the late fee was claimed and DHA paid due to issues noted in Finding Numbers 5b and 6.

III. Emergency Shelter

- 30 out of 60 participant files tested were missing required participant and shelter staff signatures on the Homeless Management Information System (HMIS) release forms and the background check release forms that gave VOA permission to collect and use participants' personal identifying information for reporting purposes.
- 11 out of 60 participant files tested had no California Work Opportunity and Responsibility to Kids (a.k.a. CalWORKs) funding verification documented. We were able to confirm these 11 participants' CalWORKs eligibility during our testing without exception.
- One out of 60 participant files tested had no intake paperwork, progress notes, or other supportive services documented. See Finding Number 3d.
- Two out of 60 participant files could not be located. See Finding Number 3d.

IV. Winter Shelter

- Two out of the 15 participant files tested did not have any type of intake or eligibility paperwork documented. As such, we could not determine whether the participants were eligible to participate in the winter shelter program.

V. ESE

- A significant portion of the March 2015 participant files were missing employee paystubs used to assist VOA in calculating its wage reimbursement claims. As such, we could not determine whether the participant hours and wages paid to them were appropriate. See Finding Number 3g.
- Eight out of 30 participant timesheets were not signed by the participant or the employer.
- Nine out of 30 participant files had missing staff and/or participant signatures on the release of information form.

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- One employer contract drafted between VOA and an ESE employer was not signed in a timely manner. The employee began working in March 2015; however, the employer contract was not signed by the employer until August 2015.

Proper internal controls indicate that all participant files and direct and indirect program expenses have adequate supporting documentation. All documents requiring signatures should be signed by all appropriate parties and in a timely manner. Proper retention of all program supportive documentation will assist VOA in preparing its invoice claims and complying with the Agreements. By not maintaining adequate support, VOA could make invoice claim errors or omissions and not be in compliance with the Agreements.

Recommendation

We recommend VOA ensure that it maintains proper participant, program expense, and invoice claim supporting documentation for all of its programs. Documents requiring staff, agency, or participant signatures should be properly signed in a timely manner. Participant eligibility should be adequately documented in their files, and any relevant participant progress notes, attendance notes, and any relevant program documents should be retained by VOA. In addition, we recommend mileage reimbursement claims by employees accurately reflect addresses of locations traveled to and from.

DHA's Management Response

DHA agrees with this finding. VOA has implemented reviews of participant files by the Director of Quality Assurance to ensure accurate and complete client information as well as staff and Agency signatures.

Additionally, monthly general ledger reconciliations are performed to ensure that the amount claimed on the billing form is accurate. Mileage forms were updated and implemented during the County Department of Finance review to include and accurately reflect addresses of locations traveled to and from to ensure VOA is in compliance with all Agreements.

c. Data Entry (Emergency Shelter)

VOA operates an emergency family shelter for homeless residents of the County. VOA is responsible for ensuring the participants are eligible to participate in the shelter program. Once admitted, the participant's entrance date and other personal information are entered into HMIS. When the participant has exited the shelter, the participant's exit date is then entered into HMIS. The entrance and exit dates recorded in HMIS are used by VOA to prepare its invoice claims.

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During our inspection, we noted that all participant data were entered into HMIS by VOA's Program Director only. No paper HMIS forms were completed; the data was directly entered into HMIS electronically, and the entry was printed and maintained in the participant files. However, we noted that the data entered by the Program Director was not reviewed by any other program staff or member of management.

Proper internal controls indicate that all HMIS data should be recorded on the paper HMIS forms prior to entering the data into HMIS. Once the form is complete, the data should be entered into HMIS by shelter intake staff, and the data should be reviewed by a supervisor or manager. By allowing one individual to directly enter data into HMIS, errors in entrance and exit dates could be made and not be detected in a timely manner, and VOA could make invoice claim errors and/or not comply with the Agreements.

Recommendation

We recommend VOA require its shelter intake staff to complete the paper HMIS forms, and enter the data into HMIS. Once the form is complete and the data is entered, both should be reviewed by a supervisor or manager, and any differences should be researched and resolved in a timely manner.

DHA's Management Response

DHA agrees with the finding recommendation and has collaborated with VOA to develop a two-step quality assurance process to ensure data is entered into HMIS both timely and accurate. After a paper HMIS form is completed, a designated shelter staff will enter the information electronically into HMIS, which is reviewed and compared with the paper file on a weekly basis by a Supervisor. Lastly, VOA's Quality Assurance Director has implemented a schedule to regularly review files of families who are both inactive and active in the shelter.

d. Inappropriate Charges (Adolfo HUD and THP+)

VOA operates onsite and scattered offsite transitional housing apartment homes for former and emancipated foster youth ages 18 to 24 under its Adolfo HUD and Adolfo THP+ programs. VOA provides housing, food, basic necessities, education, employment, and other supportive services for its participants. Participants are allowed to stay in Adolfo HUD up to 24 months, or until age 24 is reached, whichever is sooner. Participants enrolled in Adolfo THP+ may stay in the program up to 36 months, or until age 25 is reached, whichever is sooner, if the participant is enrolled in at least 6 units at school. Participants that have income in Adolfo THP+ are required to pay 30% of their earnings towards the cost of rent. Each month, VOA sets aside \$50 per month for each participant (for both Adolfo programs) into a special account and gives the accumulation of this money to the participant upon exiting the

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Adolfo programs to assist them in securing stable permanent housing after completing the programs.

During our testing and inspection of the Adolfo programs, we noted the following concerns:

- I. Four out of 20 Adolfo THP+ participants tested were only charged 15% of their income towards the cost of rent of their units.
- II. One out of 20 Adolfo THP+ participants tested did not have any rent calculation worksheets documented in their file.
- III. VOA posted its \$50 per month contribution for both the Adolfo THP+ and Adolfo HUD participants into the Adolfo HUD general ledger account, but did not post any contributions to the Adolfo THP+ general ledger account.
- IV. Onsite participants in both Adolfo programs were required to pay \$0.25 for each bathroom tissue roll. Per inquiry with program staff, VOA provided its program compliant participants gift cards on a monthly basis that were intended to be used to pay for personal items that included bathroom tissue rolls. Bathroom tissue rolls were kept in VOA's office to allow its participants to purchase them without having to travel to a local store using the gift cards.

Per the Adolfo THP+ Agreement, *"Participants who have income must allot 30 percent towards the cost of rent."* As such, VOA should ensure its participants are being charged the appropriate rental rate when applicable. Proper internal controls indicate all Adolfo THP+ participant files should have income worksheets adequately documented. By not documenting income worksheets, VOA cannot properly determine whether a participant should be charged the appropriate rental fees. By charging its Adolfo HUD and THP+ participants inappropriate rental fee amounts, VOA is not in compliance with the Agreements and at risk of losing rental income.

Proper internal controls indicate proper allocation of general ledger items should be practiced. VOA's \$50 per month contribution for its Adolfo THP+ participants should be posted in the Adolfo THP+ general ledger account. By improperly allocating general ledger items, VOA could make invoice claim submission errors, financial statement errors, and/or not be in compliance with the Agreements.

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Per both Adolfo Agreements:

“[VOA] Responsibilities: ...[VOA shall provide] basic furniture, appliances and necessities... [and] clothing and personal items, as needed...”

VOA is mandated by the Agreements to provide its participants basic necessities and personal items on an as needed basis. As such, VOA is responsible for ensuring that necessities and personal items are directly provided to its participants. We consider bathroom tissue to be a necessity. By requiring participants to pay a fee for bathroom tissue, VOA is not in compliance with the Agreements.

Recommendation

We recommend VOA ensure it retains rent calculation worksheets for all Adolfo THP+ participants, and ensure it charges its participants the correct amount of rental fees to be in compliance with the Agreements. We also recommend VOA track its participant \$50 monthly incentives for the HUD and THP+ programs in separate general ledger accounts. In addition, we recommend DHA provide a list of personal necessities in future Agreements and ensure they are provided to participants by VOA. Accordingly, VOA should provide its participants bathroom tissue or any other personal necessity to be in compliance with the Agreements.

DHA's Management Response

DHA will ensure the proper completion and case filing of the rent calculation worksheets via the annual case review. DHA will also ensure that VOA posts monthly Adolfo THP+ participant contributions to the Adolfo THP+ general ledger. DHA will provide a list of personal necessities in future agreements and ensure that VOA is providing those necessities.

e. Participant Funding Status and Length of Stay (Emergency and Winter Shelters)

As noted in Finding Number 2c, VOA operates an emergency shelter for homeless families of the County. The emergency shelter Agreement provides VOA with both CalWORKs and County general funding on a per night per family basis. Families eligible for CalWORKs funding may receive CalWORKs funding for a lifetime maximum of four months. When CalWORKs funded families have reached their lifetime maximum, they can be switched to County general funding as long as it is available. In addition, VOA operates a winter shelter between the months of November and March to provide additional shelter to homeless residents during the colder winter months. The winter shelter Agreement provides funding to VOA to pay for housing expenses to operate the winter shelter on a cost reimbursement basis.

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During our testing and inspection of the emergency shelter, we noted that VOA did not identify which of its participants were claimed for CalWORKs or County general funding on its invoice claims to DHA. We also noted VOA did not maintain any billing history of its shelter participants to DHA for past claims. As such, VOA could not properly determine which CalWORKs funded families have reached their lifetime maximum. Proper internal controls indicate that VOA should accurately identify which specific participants are claimed for CalWORKs funding or County general funding. By not identifying which participants were funded for either CalWORKs or County general funding, VOA has made invoice claim submission errors as described in Finding Number 3d and is not in compliance with the Agreements.

During our testing and inspection of the winter shelter, we noted that 11 out of the 15 participants we tested resided in the winter shelter for more than 30 days. Per the winter shelter Agreement:

"Participants may stay for a maximum of 30 days."

Therefore, VOA did not comply with the Agreements.

Recommendation

We recommend VOA ensure it maintains proper billing history of its participants. Participant funding sources should be accurately and clearly identified on all invoice claims submitted to DHA. We also recommend VOA to consistently monitor its participant lengths of stay in both the emergency and winter shelters to ensure that time limits are not exceeded and to be in compliance with the Agreements.

DHA's Management Response

DHA agrees with this finding. However, there was no mechanism in place by which VOA could identify a previous stay in another sheltering program and the funding source of that program. To remedy this ongoing, DHA has fully funded all sheltering programs with general funding and removed all maximum length of stay requirements.

3. Claim Submission Finding

a. CATC/AB109 Invoice Claims

For FY 2014-15, VOA's claims did not have supporting documentation listing transactions that represent the claim amounts. However, VOA's general ledger had detailed transactions with total program expenditure amounts. Therefore, we selected transactions from VOA's general ledger for testing. We tested a total of 100 transactions from VOA's general ledger

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and participant reports for the months of October 2014 and March 2015 for the CATC/AB109 programs. We also inspected and traced the general ledger to the total amounts claimed for the months noted above and FY 2014-15.

During our testing and inspection of the CATC/AB109 invoice claims, we noted the following issues:

- I. We could not agree some of the budget line items claimed to the general ledger for the months of October 2014 and March 2015, and FY 2014-15. See Finding Number 5a. We noted a total of \$139,431 and \$63,234 in budget line items were over-claimed to the County for the CATC and AB109 programs, respectively, for FY 2014-15. Of these amounts, \$9,747 and \$9,175 consist of non-administrative and non-benefit line item amounts claimed for the CATC and AB109 programs, respectively. See Tables 1 and 2 in this finding. VOA maintained separate general ledger accounts for each program listing all program expenses. However, VOA could not provide supporting documentation for the claim amounts that exceeded the general ledger amounts. Accordingly, we consider any non-administrative (see item II of this finding) and non-benefit (see item III of this finding) claim amounts that exceeded VOA's general ledger, in the amounts of \$9,747 and \$9,175 for the CATC and AB109 programs, respectively, to be disallowed costs. See Table 4 in this finding.
- II. As described in Finding Number 5b, VOA had a separate general ledger account for its administrative expenses. However, VOA did not allocate any administrative amounts from its administrative general ledger account to its program general ledger accounts. Therefore, we could not determine the administrative expenses that should have been claimed for the months of October 2014 and March 2015, and FY 2014-15. We noted a total of \$129,684 and \$52,956 in administrative expenses were claimed to the County for the CATC and AB109 programs, respectively, for FY 2014-15. Accordingly, we consider 100% of administrative expenses claimed for the CATC and AB109 programs to be questioned costs. See Table 3 in this finding.
- III. We could not agree the benefits payments noted in the general ledger to the benefits vendor statements for the months of October 2014 and March 2015, and FY 2014-15. We also noted VOA did not consistently practice their cost allocation methodology to assign the cost of benefits to the CATC/AB109 programs. Therefore, we could not determine the benefit amounts that should have been allocated to each program. See Finding Number 6. We noted a total of \$105,222 and \$54,679 in benefits were claimed to the County for the CATC and AB109

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programs, respectively. Accordingly, we consider 100% of benefits claimed for the CATC and AB109 programs to be questioned costs. See Table 3 in this finding.

- IV. We noted VOA's October 2014 CATC claim included a \$9 late fee assessed on a telephone/internet bill. VOA should pay its vendor invoices on time to avoid any late fees. By paying vendor invoices after their due dates and incurring late fees, VOA is expending more money than is necessary, and is not in accordance with Federal cost principles. Accordingly, we consider the \$9 late fee to be disallowed costs. See Table 4 in this finding.
- V. We noted CATC's FY 14-15 claim had service and supply expense line items that exceeded their respective budget in the amount of \$7,618 (\$161 + \$7,406 + \$51). See Schedule I, *Schedule of Questioned and Disallowed Costs*, page 3 of 15. The Agreement indicates, "CONTRACTOR will be required to use the *electronic Budget Revision Request (BRR) form to make any line item changes to their Budget*". We noted that there was no additional BRR for budget line item changes for the above amounts. Therefore, we consider the \$7,618 to be disallowed costs.

Based on our testing and inspection, we noted a total of \$234,906 (\$129,684 + \$105,222) and \$107,635 (\$52,956 + \$54,679) in questioned costs for the CATC and AB109 programs, respectively. See Table 3 in this finding. In addition, we noted \$15,893 (\$9,747 - \$1,481 + \$7,618 + \$9) and \$9,175 in disallowed costs for the CATC and AB109 programs, respectively. The \$1,481 is subtracted from total disallowed costs because this amount is already included in the \$7,406 amount at section V on above. See Table 4 in this finding.

The results of our testing are summarized below and on the next pages.

CATC General Ledger Comparison (Table 1)

Period	VOA's Claims	VOA's General Ledger	Differences ^(I)	
			Over	Under
October 2014	\$ 68,300	54,305	15,691	(1,696)
March 2015	66,790	56,434	10,807	(451)
Total	\$ 135,090	110,739	26,498	(2,147)
FY 2014-15 Total	\$ 856,752 ^(II)	718,403	139,431 ^(III)	(1,082)

^(I) See Schedule II, *Schedule of General Ledger Comparisons*, pages 1 to 6, for line item details of differences between VOA's general ledger and invoice claims.

^(II) Includes amounts noted from October 2014 and March 2015

^(III) Amount consists of \$129,684 direct staff benefits and administrative expenses that are included with the questioned costs at Table 3; and \$9,747 in other line item expense claim differences that is included with the disallowed costs at Table 4.

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AB109 General Ledger Comparison (Table 2)

Period	VOA's Claims	VOA's General Ledger	Differences ⁽ⁱ⁾	
			Over	Under
October 2014	\$ 32,315	29,741	7,144	(4,570)
March 2015	32,100	28,049	4,515	(464)
Total	\$ 64,415	57,790	11,659	(5,034)
FY 2014-15 Total	\$ 406,682 ⁽ⁱⁱ⁾	417,626	63,234 ⁽ⁱⁱⁱ⁾	(74,178)

⁽ⁱ⁾ See Schedule II, *Schedule of General Ledger Comparisons*, pages 1 to 6 for line item details of differences between VOA's general ledger and invoice claims.

⁽ⁱⁱ⁾ Includes amounts noted from October 2014 and March 2015.

⁽ⁱⁱⁱ⁾ Amount consists of \$54,059 direct staff benefits and administrative expenses that are included with the questioned costs at Table 3; and \$9,175 in other line item expense claim differences that is included with the disallowed costs at Table 4.

VOA's Claims column in Tables 1 and 2 represent the amounts claimed by VOA to DHA. VOA's General Ledger column in Tables 1 and 2 represent total amounts listed in VOA's general ledger. The Over column shown in Tables 1 and 2 represents total amounts claimed by VOA that exceeded the amount in its general ledger. The Under column shown in Tables 1 and 2 represents total amounts posted in VOA's general ledger that exceeded the total amount claimed.

Summary of Questioned Costs for CATC and AB109 Testing (Table 3)

Program	VOA's 2014-15 Claims	Questioned Costs		Total
		From Test Of Transactions	From Inspection Of Claims	
CATC	\$ 856,752		234,906	234,906 ⁽ⁱ⁾
AB109	406,682		107,635	107,635 ⁽ⁱⁱ⁾
Total	\$ 1,263,434		342,541	342,541
Projection ⁽ⁱⁱⁱ⁾				
Total				\$ 342,541

⁽ⁱ⁾ Amount consists of \$129,684 and \$105,222 that includes \$131,433 from Table 1.

⁽ⁱⁱ⁾ Amount consists of \$52,956 and \$54,679 that includes \$54,059 from Table 2.

⁽ⁱⁱⁱ⁾ We did not note any questioned costs from our test of transactions; all questioned costs were noted from our inspection of the entire fiscal year claims. Accordingly, we did not project any additional questioned costs.

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Summary of Disallowed Costs for CATC and AB109 Testing (Table 4)

Program	VOA's 2014-15 Claims	Disallowed Costs		Total
		From Test Of Transactions	From Inspection Of Claims	
CATC	\$ 856,752	9	15,884	15,893 ⁽ⁱ⁾
AB109	406,682		9,175	9,175 ⁽ⁱⁱ⁾
Total	\$ 1,263,434	9	25,059	25,068
Projection				111 ⁽ⁱⁱⁱ⁾
Total				\$ 25,179

⁽ⁱ⁾ Amount consists of \$9,747, (\$1,481), \$7,618 and \$9 that includes \$9,747 from Table 1.

⁽ⁱⁱ⁾ Amount consists of \$9,175 from Table 2.

⁽ⁱⁱⁱ⁾ See Finding Number 3h for consideration of projected disallowed costs.

VOA's 2014-15 Claims column in Tables 3 and 4 represent the total amount claimed to DHA for FY 2014-15. Questioned and Disallowed Costs columns represent total amounts questioned from the test of transactions and inspection of total FY 2014-15 claims in Tables 3 and 4, respectively. Total Amount Questioned and Disallowed Costs columns in Tables 3 and 4, respectively, represent the sum of the questioned and disallowed costs we noted from our test of transactions and inspection of invoice claims during our agreed-upon procedures. For line item details of Tables 3 and 4, see Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 3 to 4.

According to the Agreements, VOA submits claims to DHA on a cost reimbursement basis. The results of our testing show significant portions of transactions tested and claims inspected were not in compliance with the Agreements. We noted a total of \$342,541 in questioned costs and a total of \$25,068 in disallowed costs out of \$1,263,434, 29.10% ($\$342,541 + \$25,068 / \$1,263,434$), claimed. For projected questioned and disallowed costs, see Finding Number 3h. See Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 3 to 4.

Recommendation

We reiterate our recommendations noted in Finding Numbers 5a, 5b, and 6 of this attachment. In addition, VOA should not claim any late fees to DHA. Furthermore, we recommend DHA ensure that VOA submits timely BRR's prior to approving claims with line items exceeding their budget. We also recommend DHA contact VOA to resolve the \$342,541 and \$25,068 in questioned and disallowed costs, respectively.

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DHA's Management Response

DHA will reinforce the need for VOA to follow the above stated recommendations noted in Finding Numbers 5a, 5b, and 6. DHA will follow the report's recommendation and work with VOA to resolve questioned and disallowed costs. VOA will submit timely Budget Revision Requests to ensure contract compliance.

b. Adolfo HUD Invoice Claims

For FY 2014-15 and FY 2015-16, VOA's claims did not have supporting documentation listing transactions that represent the claim amounts. However, VOA's general ledger had detailed transactions with total program expenditure amounts. Therefore, we selected transactions from VOA's general ledger for testing. We tested a total of 100 transactions selected from VOA's general ledger and participant reports for the months of October 2014, March 2015, October 2015, and March 2016 for the Adolfo HUD program. We also inspected and traced the general ledger to the total amounts claimed for the months noted above and for FY 2014-15 and FY 2015-16.

During our testing and inspection, we noted the following concerns:

- I. We could not agree some of the budget line items claimed to the general ledger for the months of October 2014, March 2015, October 2015, March 2016, and FY 2014-15 and FY 2015-16. See Finding Number 5a. We noted a total of \$87,319 and \$87,058 in budget line items were over-claimed to the County for FY 2014-15 and FY 2015-16, respectively. Of these amounts, \$68,391 and \$68,130 consist of non-administrative and non-benefit line item amounts claimed, respectively. See Table 5 of this finding. VOA maintained separate general ledger accounts for each program listing all program expenses. However, VOA could not provide supporting documentation for the claim amounts that exceeded the general ledger amounts. Accordingly, we consider any non-administrative (see item II of this finding) and non-benefit (see item III of this finding) claim amounts that exceeded VOA's general ledger, in the amounts of \$68,391 and \$68,130 for FY 2014-15 and FY 2015-16, respectively, to be disallowed costs. See Table 7 in this finding.
- II. As described in Finding Number 5b, VOA had a separate general ledger account for its administrative expenses. However, VOA did not allocate any administrative amounts from its administrative general ledger account to its program general ledger accounts. Therefore, we could not determine the administrative expenses that should have been claimed for the months of October 2014, March 2015, October 2015, March 2016, and FY 2014-15 and FY 2015-16. See Finding Number 5b. We noted \$18,928 in administrative expenses were claimed to the County for

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the Adolfo HUD program for each FY 2014-15 and FY 2015-16. Accordingly, we consider 100% of administrative expenses claimed for FY 2014-15 and FY 2015-16 to be questioned costs. See Table 6 in this finding.

- III. We could not agree the benefits payments noted in the general ledger to the benefits vendor statements for the months of October 2014, March 2015, October 2015, March 2016, and FY 2014-15 and FY 2015-16. We also noted VOA did not consistently practice their cost allocation methodology to assign the cost of benefits to the Adolfo HUD program. See Finding Number 6. We noted a total of \$60,534 and \$67,274 in benefits were claimed to the County for the Adolfo HUD program for FY 2014-15 and FY 2015-16, respectively. Accordingly, we consider 100% of benefits claimed for FY 2014-15 and FY 2015-16 to be questioned costs. See Table 6 in this finding.

Based on our testing and inspection, we noted a total of \$79,462 (\$18,928 + \$60,534) and \$86,202 (\$18,928 + \$67,274) in questioned costs for FY 2014-15 and FY 2015-16, respectively. See Table 6 in this finding. In addition, we noted \$68,391 and \$68,130 in disallowed costs for FY 2014-15 and FY 2015-16, respectively. See Table 7 in this finding.

The results of our testing are summarized below and on the next page:

Adolfo HUD General Ledger Comparison (Table 5)

Period	VOA's Claims	VOA's General Ledger	Differences ⁽ⁱ⁾	
			Over	Under
October 2014	\$ 26,072	22,642	7,332	(3,902)
March 2015	7,332	22,228	7,292	(22,188)
October 2015	27,353	44,084	7,284	(24,015)
March 2016	27,353	(60,763)	88,116	
Total	\$ 88,110	28,191	110,024	(50,105)
FY 2014-15	\$ 328,251	294,592	87,319 ⁽ⁱⁱ⁾	(53,660)
FY 2015-16	328,251	334,729	87,058 ⁽ⁱⁱⁱ⁾	(93,536)
Total	\$ 656,502 ^(iv)	629,321	174,377	(147,196)

⁽ⁱ⁾ See Schedule II, *Schedule of General Ledger Comparisons*, pages 7 to 12 for line item details of differences between VOA's general ledger and invoice claims.

⁽ⁱⁱ⁾ Amount consists of \$18,928 direct staff benefits and administrative expenses that are included with the questioned costs at Table 6; and \$68,391 in other line item expense claim differences that are included with the disallowed costs at Table 7.

⁽ⁱⁱⁱ⁾ Amount consists of \$18,928 direct staff benefits and administrative expenses that are included with the questioned costs at Table 6; and \$68,130 in other line item expense claim differences that are included with the disallowed costs at Table 7.

^(iv) Includes amounts noted from October 2014, March 2015, October 2015, and March 2016.

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VOA's Claims column in Table 5 represents the total amounts claimed by VOA to DHA. VOA's General Ledger column in Tables 5 represents total amounts listed in VOA's general ledger. The Over column shown in Table 5 represents total amounts claimed by VOA that exceeded the amount in its general ledger. The Under column shown in Table 5 represents total amounts posted in VOA's general ledger that exceeded the amount claimed.

Summary of Questioned Costs for Adolfo HUD Testing (Table 6)

Period	VOA's Claims	Questioned Costs		Total
		From Test Of Transactions	From Inspection Of Claims	
FY 2014-15	\$ 328,251		79,462	79,462 ⁽ⁱ⁾
FY 2015-16	328,251		86,202	86,202 ⁽ⁱⁱ⁾
Total	\$ 656,502		165,664	165,664
Projection				⁽ⁱⁱⁱ⁾
Total				\$ 165,664

⁽ⁱ⁾ Amount consists of \$18,928 and \$60,534 that includes \$18,928 from Table 5.

⁽ⁱⁱ⁾ Amount consists of \$18,928 and \$67,274 that includes \$18,928 from Table 5.

⁽ⁱⁱⁱ⁾ We did not note any questioned costs from our test of transactions; all questioned costs were noted from our inspection of the entire fiscal year claims. Accordingly, we did not project any additional questioned costs.

Summary of Disallowed Costs for Adolfo HUD Testing (Table 7)

Period	VOA's Claims	Disallowed Costs		Total
		From Test Of Transactions	From Inspection Of Claims	
FY 2014-15	\$ 328,251		68,391	68,391 ⁽ⁱ⁾
FY 2015-16	328,251		68,130	68,130 ⁽ⁱⁱ⁾
Total	\$ 656,502		136,521	136,521
Projection				⁽ⁱⁱⁱ⁾
Total				\$ 136,521

⁽ⁱ⁾ Amount consists of \$68,391 from Table 5.

⁽ⁱⁱ⁾ Amount consists of \$68,130 from Table 5.

⁽ⁱⁱⁱ⁾ We did not note any disallowed costs from our test of transactions; all disallowed costs were noted from our inspection of the entire fiscal year claims. Accordingly, we did not project any additional disallowed costs.

VOA's Claims column in Tables 6 and 7 represent the total amount claimed to DHA for FY 2014-15 and FY 2015-16. Questioned and Disallowed Costs columns represent total amounts questioned and disallowed from our test of transactions and inspection of

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FY 2014-15 and FY 2015-16 claims. Total Amount Questioned and Disallowed Costs column in Tables 6 and 7 represent the sum of the questioned and disallowed costs we noted during our test of transactions and inspection of FY 2014-15 and FY 2015-16 claims. For line item details of Tables 6 and 7, see Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 5 to 6.

According to the Agreements, VOA submits claims to DHA on a cost reimbursement basis. The results of our testing show significant portions of transactions tested and claims inspected were not in compliance with the Agreements. We noted a total of \$165,664 in questioned costs and a total of \$136,521 in disallowed costs out of \$656,502, 46.03% ($\$165,664 + \$136,521 / \$656,502$), claimed. See Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 5 to 6.

Recommendation

We recommend DHA contact VOA to resolve the \$165,664 and \$136,521 in questioned costs and disallowed costs, respectively. We further recommend VOA implement the recommendations noted in Finding Numbers 5a, 5b, and 6 in this attachment.

DHA's Management Response

DHA will follow the report's recommendation and work with VOA to resolve questioned and disallowed costs. DHA will reinforce the need for VOA to follow the above stated recommendations noted in Finding Numbers 5a, 5b, and 6. VOA claimed Wages & Benefits against the Adolfo HUD Supportive Services line item budget during fiscal year 2015 and 2016 as VOA understood that Wages & Benefits were an appropriate expense for this budgeted line item. In the future, VOA will submit a Budget Revision Request to DHA to ensure contract compliance.

c. Adolfo THP+ Invoice Claims

For FY 2014-15 and FY 2015-16, VOA's claims did not have supporting documentation listing transactions that represent the claim amounts. However, VOA's general ledger had detailed transactions with total program expenditure amounts. Therefore, we selected transactions from VOA's general ledger for testing. We tested a total of 100 transactions selected from VOA's general ledger and participant reports for the months of October 2014, March 2015, October 2015, and March 2016 for the Adolfo THP+ program. We also inspected and traced the general ledger to the total amounts claimed for the months noted above and for FY 2014-15 and FY 2015-16.

During our testing and inspection, we noted the following concerns:

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- I. We could not agree some of the budget line items claimed to the general ledger for the months of October 2014, March 2015, October 2015, March 2016, and FY 2014-15 and FY 2015-16. See Finding Number 5a. We noted a total of \$323,590 and \$238,557 in budget line items were over-claimed to the County for FY 2014-15 and FY 2015-16, respectively. Of these amounts, \$115,943 and \$9,446 consist of non-administrative and non-benefit line item amounts claimed, respectively. See Table 8 of this finding. VOA maintained separate general ledger accounts for each program listing all program expenses. However, VOA could not provide supporting documentation for the claim amounts that exceeded the general ledger amounts. Accordingly, we consider any non-administrative (see item II of this finding) and non-benefit (see item III of this finding) claim amounts that exceeded VOA's general ledger, in the amounts of \$115,943 and \$9,446 for FY 2014-15 and FY 2015-16, respectively, to be disallowed costs. See Table 10 of this finding.
- II. As described in Finding Number 5b, VOA had a separate general ledger account for its administrative expenses. However, VOA did not allocate any administrative amounts from its administrative general ledger account to its program general ledger accounts. Therefore, we could not determine the administrative expenses that should have been claimed for the months of October 2014, March 2015, October 2015, March 2016, and FY 2014-15 and FY 2015-16. See Finding Number 5b. We noted a total of \$207,647 and \$229,111 in administrative expenses were claimed to the County for the Adolfo THP+ program for FY 2014-15 and FY 2015-16, respectively. Accordingly, we consider 100% of administrative expenses claimed for FY 2014-15 and FY 2015-16 to be questioned costs. See Table 9 of this finding.
- III. We could not agree the benefits payments noted in the general ledger to the benefits vendor statements for the months of October 2014, March 2015, October 2015, March 2016, and FY 2014-15 and FY 2015-16. We also noted VOA did not consistently practice their cost allocation methodology to assign the cost of benefits to the Adolfo THP+ program. See Finding Number 6. We noted a total of \$89,146 and \$158,833 in benefits were claimed to the County for the Adolfo THP+ program for FY 2014-15 and FY 2015-16, respectively. Accordingly, we consider 100% of benefits claimed for FY 2014-15 and FY 2015-16 to be questioned costs. See Table 9 in this finding.
- IV. As noted in Finding Number 2b, we noted an October 2015 employee reimbursement charged to the Adolfo THP+ program contained several restaurant receipts totaling \$316 that were not itemized. As such, we could not determine whether the reimbursement was appropriate. All employee reimbursement receipts

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should be itemized indicating the goods and services purchased to benefit the program. By not retaining itemized receipts, VOA cannot determine if the purchases made are appropriate and allowable by the Agreements. As such, we consider the un-itemized receipts totaling \$316 to be questioned costs. See Table 9 of this finding.

- V. VOA uses properties provided by the County to conduct its Adolfo THP+, Adolfo HUD, ESE, and MCC operations. The lease agreement between the County and VOA gives VOA full use of the County's land and properties in exchange for VOA covering all maintenance costs and providing County residents services as described in the Agreements. Therefore, VOA is not required to pay the County any rent for the use of its land and properties. During FY 2014-15 and FY 2015-16, VOA claimed rent expenses for the County's properties on its invoice claims in the amount of \$360,000 annually, totaling \$720,000, for the Adolfo THP+ program. However, we noted that VOA did not pay any rent to the County during FY 2014-15 and FY 2015-16. As such, rent expenses should not have been claimed. Accordingly, we consider the amount of rent claimed for each fiscal year to be disallowed costs. See Table 10 of this finding.

Based on our testing and inspection, we noted a total of \$296,793 (\$207,647 + \$89,146) and \$388,260 (\$229,111 + \$158,833 + \$316) in questioned costs for FY 2014-15 and FY 2015-16, respectively. See Table 9. In addition, we noted a total of \$475,943 (\$115,943 + \$360,000) and \$369,446 (\$9,446 + \$360,000) in disallowed costs for FY 2014-15 and FY 2015-16, respectively. See Table 10.

The results of our testing are summarized on the next two pages.

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Adolfo THP+ General Ledger Comparison (Table 8)

Period	VOA's Monthly Claims	VOA's General Ledger	Differences ⁽ⁱ⁾	
			Over	Under
October 2014	\$ 85,121	76,751	15,204	(6,834)
March 2015	97,916	85,447	21,700	(9,231)
October 2015	142,986	98,585	51,358	(6,957)
March 2016	173,415	188,280	44,354	(59,219)
Total	\$ 499,438	449,063	132,616	(82,241)
FY 2014-15	\$ 1,409,319	1,163,225	323,590 ⁽ⁱⁱ⁾	(77,496)
FY 2015-16	1,736,549	1,529,937	238,557 ⁽ⁱⁱⁱ⁾	(31,945)
Total	\$ 3,145,868 ^(iv)	2,693,162	562,147	(109,441)

⁽ⁱ⁾ See Schedule II, *Schedule of General Ledger Comparisons*, pages 13 to 18 for line item details of differences between VOA's general ledger and invoice claims.

⁽ⁱⁱ⁾ Amount consists of \$207,647 direct staff benefits and administrative expenses that are included with the questioned costs at Table 9; and \$115,943 in other line item expense claim differences that are included with the disallowed costs at Table 10.

⁽ⁱⁱⁱ⁾ Amount consists of \$229,111 direct staff benefits and administrative expenses that are included with the questioned costs at Table 9; and \$9,446 in other line item expense claim differences that are included with the disallowed costs at Table 10.

^(iv) Includes amounts noted from October 2014, March 2015, October 2015, and March 2016.

VOA's Monthly Claims column in Table 8 represents the total amounts claimed by VOA to DHA. VOA's General Ledger column in Table 8 represents total amounts listed in VOA's general ledger. The Over column shown in Table 8 represents total amounts claimed by VOA that exceeded the amount in its general ledger. The Under column shown in Table 8 represents total amounts posted in VOA's general ledger that exceeded the amount claimed.

Summary of Questioned Costs for Adolfo THP+ Testing (Table 9)

Period	VOA's Claims	From Test Of Transactions	Questioned Costs	
			From Inspection Of Claims	Total
FY 2014-15	\$ 1,409,319		296,793	296,793 ⁽ⁱ⁾
FY 2015-16	1,736,549	316	387,944	388,260 ⁽ⁱⁱ⁾
Total	\$ 3,145,868	316	684,737	685,053
			Projection	2,471 ⁽ⁱⁱⁱ⁾
			Total	\$ 687,524

Note: Number superscripts for Table 9 are defined on the next page.

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⁽ⁱ⁾ Amount consists of \$207,647 and \$89,146 that includes \$207,647 from Table 8.

⁽ⁱⁱ⁾ Amount consists of \$229,111, \$158,833, and \$316 that includes \$229,111 from Table 8.

⁽ⁱⁱⁱ⁾ See Finding Number 3h for consideration of projected questioned costs.

Summary of Disallowed Costs for Adolfo THP+ Testing (Table 10)

Period	VOA's Claims	Disallowed Costs		Total
		From Test Of Transactions	From Inspection Of Claims	
FY 2014-15	\$ 1,409,319		475,943	475,943 ⁽ⁱ⁾
FY 2015-16	1,736,549		369,446	369,446 ⁽ⁱⁱ⁾
Total	\$ 3,145,868		845,389	845,389
				⁽ⁱⁱⁱ⁾
				Projection
				Total
				\$ 845,389

⁽ⁱ⁾ Amount consists of \$115,943 and \$360,000 that includes \$115,943 from Table 8.

⁽ⁱⁱ⁾ Amount consists of \$9,446 and \$360,000 that includes \$9,446 from Table 8.

⁽ⁱⁱⁱ⁾ We did not note any disallowed costs from our test of transactions; all disallowed costs were noted from our inspection of the entire fiscal year claims. Accordingly, we did not project any additional disallowed costs.

VOA's Claims column in Tables 9 and 10 represent the total amount claimed to DHA for FY 2014-15 and FY 2015-16. Questioned and Disallowed Costs columns represent total amounts questioned and disallowed from our test of transactions and inspection of FY 2014-15 and FY 2015-16 claims. Total Amount Questioned and Disallowed Costs columns in Tables 9 and 10 represent the sum of the questioned and disallowed costs we noted during our test of transactions and inspection of FY 2014-15 and FY 2015-16 claims. For line item details of Tables 9 and 10, see Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 7 to 8.

According to the Agreements, VOA submits claims to DHA on a cost reimbursement basis. The results of our testing show significant portions of transactions tested and claims inspected were not in compliance with the Agreements. We noted a total of \$685,053 in questioned costs and \$845,389 in disallowed costs out of \$3,145,868, 48.65% ($\$685,053 + \$845,389 / \$3,145,868$), claimed. For projected questioned and disallowed costs, see Finding Number 3h. See Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 7 to 8.

Recommendation

We recommend DHA contact VOA to resolve the \$685,053 and \$845,389 in questioned and disallowed costs, respectively. We further recommend VOA implement the recommendations noted in Finding Numbers 5a, 5b, and 6 in this attachment.

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DHA's Management Response

DHA will follow the reports recommendation and work with VOA to resolve questioned and disallowed costs. DHA will reinforce the need for VOA to follow the above stated recommendations noted in Finding Numbers 5a, 5b, and 6. VOA historically remitted year end claims to DHA by the first of June, before the end of VOA's fiscal year. To ensure that all of VOA's expenses would be covered, it was VOA's practice to draw down the remaining funds to ensure full reimbursement. In Fiscal Year 2017, the billing deadline changed to after the fiscal year-end and claims were remitted in July. VOA will continue to work with DHA to meet billing deadlines while ensuring that VOA's program expenses will be covered.

d. Emergency Shelter Invoice Claims

As described in Finding Numbers 2c, 2e, and 4, VOA operates an emergency family shelter for homeless residents of the County. DHA provides funding to VOA on a per night per family basis. We tested a total of 60 families (participants) and inspected VOA's monthly invoice claims to the supporting documentation for the months of October 2014, March 2015, October 2015, and March 2016.

During our testing and inspection, we noted the following concerns:

- I. We noted two participants of the same family unit were both submitted with VOA's invoice claim to DHA in March 2015 (one night each claimed). Per the Agreements, "*Shelter will be reimbursed on a per night per family basis.*" As such, we consider one night claimed in the amount of \$108 to be disallowed costs for FY 2014-15.
- II. Four out of 60 participants tested had shelter stays prior to VOA, and their prior billing history could not be confirmed by VOA (46 total nights claimed). See Finding Number 2e. Per the Agreements, "*...the maximum CalWORKs reimbursement to [VOA] for each family shall not exceed \$12,976.80 (\$108.14 X 120 nights) for the term of this contract.*" Because VOA could not determine the prior billing status of the four participants, we consider all nights from prior stays that would have caused the participants to exceed the lifetime maximum, 120 nights, to be questioned costs. Accordingly, we noted 13 nights in the amount of \$1,406 (\$108.14 X 13) and 33 nights in the amount of \$3,569 (\$108.14 X 33) for FY 2014-15 and FY 2015-16, respectively, were questioned costs.
- III. One out of 60 participants had no eligibility, intake, progress, or exit documentation noted in their file (31 total nights claimed). Two out of 60 participant files could not be located by VOA (40 total nights claimed). See Finding Number 2b. VOA should

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ensure all participant files are maintained and have adequate supporting documentation. As such, we consider all nights claimed for the incomplete and missing participant files to be questioned costs. Accordingly, we noted 71 nights in the amount of \$7,678 ($\108.14×71) for FY 2014-15 were questioned costs.

- IV. We could not agree the October 2014 invoice claim (589 total nights claimed) to VOA's supporting documentation (584 total nights reported). Per inquiry with VOA, HMIS reports that were used to assist VOA in preparing invoice claims prior to January 2015 did not list all families eligible for billing. Accordingly, we consider the difference between VOA's support and the amount claimed of 5 nights ($589 - 584$) totaling \$541 ($\108.14×5) to be questioned costs.

For FY 2014-15, we tested 593 out of 1330 nights claimed and DHA paid from the October 2014 and March 2015 invoice claims, derived from 30 participant samples selected.

As described in item's I through IV in this finding, we consider the total 89 nights ($13 + 71 + 5$), 15.01% ($89/593$) of the sample, in the amount of \$9,625 ($89 \times \108.14) as questioned costs and 1 night, 0.17% ($1/593$) of the sample, in the amount of \$108 as disallowed costs.

Based on the results of the above testing, 0.17% ($1/593$) of the sample claimed were disallowed costs and 15.01% ($89/593$) of the sample claimed were questioned costs. We confirmed the total amount claimed by VOA for FY 2014-15 was \$631,429 (amount does not include \$25,000 claimed for the Housing Support Program. See Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 9 to 10). Accordingly, we projected \$964, 0.17% of remaining claims not in our sample in the amount of \$567,302 ($\$631,429 - 593 \times \108.14), as projected disallowed costs, and \$85,152, 15.01% of remaining claims not in our sample in the amount of \$567,302 ($\$631,429 - 593 \times \108.14), as projected questioned costs. See Tables 11 and 12.

The results of our testing and projections for FY 2014-15 are summarized on the next page:

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Claim Invoice Reconciliation (Table 11):

Claim Month	(A) VOA's Supporting Documentation		(B) VOA Claimed and DHA Paid		(B) - (A) Variances	
	Number of Nights	Amount	Number of Nights	Amount	Number of Nights	Amount
October 2014	584	\$ 63,154	589	\$ 63,694	5	\$ 541
March 2015	741	80,132	741	80,132		
Total	1,325	\$ 143,286	1,330	\$ 143,826	5	\$ 541

Claim Invoice Review (Table 12):

Claim Month	Number of Nights		Questioned		Disallowed	
	Total Claimed	Sample Reviewed	Number of Nights	Amount	Number of Nights	Amount
October 2014	589	333	45	\$ 4,867		
March 2015	741	260	44	4,758	1	\$ 108
Total	1,330	593	89	9,625	1	108
Projection				85,152 ⁽¹⁾		964 ⁽¹⁾
Total				\$ 94,777		\$ 1,072

⁽¹⁾ See below and Finding Number 3h for consideration of projected questioned and disallowed costs.

For FY 2015-16, we tested 898 out of 992 nights claimed and DHA paid from the October 2015 and March 2016 invoice claims, derived from 30 participant samples selected.

As described in item II of this finding, we noted a total of 33 nights, 3.67% (33/898) of the sample, in the amount of \$3,569 (33 X \$108.14) were questioned costs.

Based on the results of the above testing, 3.67% (33/898) of the sample claimed were questioned costs. We confirmed the total amount claimed by VOA for FY 2015-16 was \$631,429 (Amount does not include \$25,000 claimed for the Housing Support Program. See Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 9 to 10). Accordingly, we projected \$19,610, 3.67% of remaining claims not in our sample in the amount of \$534,319 (\$631,429 – 898 X \$108.14), as projected questioned costs. See Tables 13 and 14.

The results of our testing and projections for FY 2015-16 are summarized on the next page:

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Claim Invoice Reconciliation (Table 13):

Claim Month	(A) VOA's Supporting Documentation ⁽¹⁾		(B) VOA Claimed and DHA Paid		(B) - (A) Variances	
	Number of	Amount	Number of	Amount	Number of	Amount
	Nights		Nights		Nights	
October 2015	746	\$ 80,672	496	\$ 53,637	(250)	\$ (27,035)
March 2016	682	73,751	496	53,637	(186)	(20,114)
Total	1,428	\$ 154,423	992	\$ 107,274	(436)	\$ (47,149)

⁽¹⁾ FY 2015-16 Agreement allowed VOA to claim a maximum of 16 families per monthly claim invoice. VOA served more than 16 families each month, and as such, the supporting documentation exceeded the amounts claimed.

Claim Invoice Review (Table 14):

Claim Month	Number of Nights		Questioned		Disallowed	
	Total	Sample	Number of	Amount	Number of	Amount
	Claimed	Reviewed	Nights		Nights	
October 2015	496	465	19	\$ 2,055		\$
March 2016	496	433	14	1,514		
Total	992	898	33	3,569		
			Projection	19,610 ⁽¹⁾		⁽¹⁾
			Total	\$ 23,179		\$

⁽¹⁾ See below and Finding Number 3h for consideration of projected questioned costs. We did not note any disallowed costs for FY 2015-16

According to the Agreements, VOA submits claims to DHA on a fee for service basis. The results of our testing show a portion of transactions tested and claims inspected were not in compliance with the Agreements. We noted a total of \$13,194 (\$9,625 + \$3,569) and \$104,762 (\$85,152 + \$19,610) in questioned and projected questioned costs, and \$108 and \$964 in disallowed and projected disallowed costs, out of \$1,262,858, 9.43% (\$13,194 + \$104,762 + \$108 + \$964 / \$1,262,858) claimed. See Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 9 to 10.

Recommendation

We recommend VOA implement the recommendations noted in Finding Numbers 2b, 2e, and 4. We also recommend VOA ensure that the invoice amounts claimed to DHA agree to the supporting documentation. Any differences should be researched and resolved in a timely manner. We further recommend DHA contact VOA and develop a resolution to resolve the questioned, disallowed, and projected costs noted in this finding.

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DHA's Management Response

DHA agrees with the finding recommendations in Finding Numbers 2b, 2e and 4. Regarding the invoice amounts, DHA believes this finding will be resolved with the consolidation of funding type to General Fund and the removal of maximum length of stay requirements.

e. Mather Community Campus Invoice Claims

For FY 2015-16, VOA's claims did not have supporting documentation listing transactions that represent the claim amounts. We tested the participant reports for the months of October 2015 and March 2016 for the MCC program. We also inspected the general ledger for the months noted above and for FY 2015-16.

During our testing and inspection, we noted the following concerns:

- I. VOA did not maintain a separate general ledger account for its MCC Agreement with DHA. The MCC general ledger account contained comingled expenses from its Agreements with DHA and a separate funding source (see Finding Number 7). VOA provided an allocation worksheet for its DHA Agreement salaries and benefits; however, the allocation worksheet did not agree to VOA's invoice claims and we could not determine the proper amounts that should have been allocated. See Schedule II, *Schedule of General Ledger Comparisons*, pages 25 to 27 for amounts listed in VOA's allocation worksheets. Accordingly, we consider 100% of salaries and benefits claimed in the amounts of \$176,071 and \$58,804 for FY 2015-16 to be questioned costs. See Table 15 in this finding.
- II. As described in Finding Number 5b, VOA had a separate general ledger account for its administrative expenses. However, VOA did not allocate any administrative amounts from its administrative general ledger account to its program general ledger accounts. Therefore, we could not determine the administrative expenses that should have been claimed for the months of October 2015, March 2016, and FY 2015-16. See Finding Number 5b. We noted a total of \$28,937 in administrative expenses were claimed to the County for the MCC program for FY 2015-16. Accordingly, we consider 100% of administrative expenses claimed for FY 2015-16 to be questioned costs. See Table 15 in this finding.
- III. VOA did not allocate its salaries and benefits between the CalWORKs and CalFresh Employment and Training (a.k.a. CFET) funding sources in its general ledger or allocation worksheets. As such, we could not determine the salary and benefit amounts that were charged to each funding source. See also item I of this finding. Salaries and benefits that are funded from two different Federal sources

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should be adequately tracked separately in VOA's general ledger and allocation worksheets, and should agree to the amounts claimed to the County. Accordingly, VOA is not in compliance with Federal costs principles.

- IV. During FY 2015-16, VOA claimed \$110,801 in CFET salaries and benefits. We noted the Agreement requires VOA to provide a 50% match for CFET salaries and benefits claimed. Therefore, VOA is required to match \$55,401 ($\$110,801 \times 50\%$). Per inquiry and information provided by VOA's management, VOA used rent reimbursements received from its Adolfo THP+ Agreements to meet match requirements. As noted in Finding Number 3c, the rent reimbursements from Adolfo THP+ are disallowed costs. Therefore, VOA cannot use the rent reimbursements to fulfill the match requirement. As such, the match requirement in the amount of \$55,401 was not met, and VOA was not in compliance with the Agreement.

Based on our testing and inspection, we consider 100% of MCC claims submitted, totaling \$263,812, to be questioned costs. The results of our testing are summarized below:

Summary of Questioned Costs and Match Requirement for MCC Testing (Table 15)

Period	VOA's Claims	Questioned Costs		
		From Test Of Transactions	From Inspection Of Claims	Total
FY 2015-16	\$ 263,812		263,812	263,812 ⁽ⁱ⁾
Total	\$ 263,812		263,812	263,812

Period	VOA's CFET Claims	Matching Requirement	VOA's Match	Under-Matched Amount
FY 2015-16	\$ 110,801 ⁽ⁱⁱ⁾	55,401 ⁽ⁱⁱⁱ⁾		55,401 ^(iv)

⁽ⁱ⁾ Amount consists of \$176,071, \$58,804, and \$28,937 in salaries, benefits, and administrative expenses, respectively, that were claimed during FY 2015-16.

⁽ⁱⁱ⁾ Amount consists of VOA's claims that were funded by CFET during FY 2015-16.

⁽ⁱⁱⁱ⁾ Per the Agreement, VOA is required to match 50% of CFET claim amounts.

^(iv) Amount represents the portion of the CFET matching requirement that was not met.

VOA's Claims column in Table 15 represents the total amount claimed to DHA for FY 2015-16. Questioned Costs From Total Claim column represents total amounts questioned from our test of transactions and inspection of FY 2015-16 claims. Total Amount Questioned Costs column in Table 15 represents the sum of the questioned costs we noted

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during our test of transactions and inspection of FY 2015-16 claims. VOA's CFET Claims column in Table 15 represents the portion of VOA's claims funded by CFET for FY 2015-16. Matching Requirement column in Table 15 represents VOA's required match for CFET funded claims. VOA's Match column represents the matching requirement fulfilled by VOA. Under-Matched Amount column represents the matching requirement not fulfilled by VOA. For line item details of Table 15, see Schedule I, *Schedule of Questioned and Disallowed Costs*, page 11.

According to the Agreements, VOA submits claims to DHA on a cost reimbursement basis. The results of our testing show all claims inspected were not in compliance with the Agreements. Therefore, a total of \$263,812 is questioned costs. See Schedule I, *Schedule of Questioned and Disallowed Costs*, page 11.

Recommendation

We recommend VOA ensure that its salaries and benefits are properly allocated in the general ledger based on the different Federal funding sources claimed. We also recommend DHA contact VOA to resolve the \$263,812 in questioned costs. We further recommend DHA contact VOA to resolve or provide the \$55,401 in unmatched funds for the CFET claims. In addition, we recommend VOA implement the recommendations noted in Finding Numbers 5a, 5b, and 6 in this attachment.

DHA's Management Response

DHA will reinforce the need for VOA to follow the above stated recommendation regarding allocated salaries and benefits. DHA will follow the report's recommendation and work with VOA to resolve questioned and disallowed costs. DHA will reinforce the need for VOA to follow the above stated recommendations noted in Finding Numbers 5a, 5b, and 6. VOA has implemented a new cost center to differentiate MCC CFET and CalWORKs funding sources from our HUD funding source so that expenses are detailed separately in their general ledger to ensure contract compliance.

f. Winter Shelter Program Invoice Claims

As described Finding Number 2e, VOA operates a winter shelter to provide temporary shelter for homeless County residents during the colder winter months. DHA provided \$75,000 annually for each agreement to pay for housing expenses.

During our inspection of the winter shelter invoice claims, we noted significant differences between the amounts claimed and paid by DHA and VOA's general ledger, as described in Finding Number 5a.

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Per the Agreements:

“Program shall provide shelter only... No staffing will be paid for by this Agreement... No supportive services will be paid for by this Agreement... The budget for this Agreement... represents [VOA’s] projected [housing] expenses...”

As such, we consider the difference between VOA’s general ledger entries for eligible expenses and the amount VOA claimed and reimbursed to be disallowed costs. See Tables 16 and 17 in this finding.

The results of our testing are summarized below on the next page.

Winter Shelter General Ledger Comparison (Table 16)

Period	VOA's Claims	VOA's General Ledger	Differences	
			Over	Under
March 2015	\$ 15,000	1,152	13,848	
March 2016	15,000	2,672	12,328	
Total	\$ 30,000	3,824	26,176	
FY 2014-15	\$ 75,000	5,287	69,713	
FY 2015-16	75,000	9,449	65,551	
Total	\$ 150,000 ⁽¹⁾	14,736	135,264	

⁽¹⁾ Includes amounts noted from March 2015, and March 2016.

VOA’s Monthly Claims column in Table 16 represents the amounts claimed by VOA to DHA. VOA’s General Ledger column in Table 16 represents amounts listed in VOA’s general ledger. The Over column shown in Table 16 represents amounts claimed by VOA that exceeded the amount in its general ledger. The Under column shown in Table 16 represents amounts noted in VOA’s general ledger that exceeded the amount claimed. See Schedule II, *Schedule of General Ledger Comparisons*, pages 28 to 31.

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Summary of Disallowed Costs for Winter Shelter Testing (Table 17)

Period	VOA's Claims	Disallowed Costs		Total
		From Test Of Transactions	From Inspection Of Claims	
FY 2014-15	\$ 75,000		69,713 ⁽ⁱ⁾	69,713 ⁽ⁱ⁾
FY 2015-16	75,000		65,551 ⁽ⁱⁱ⁾	65,551 ⁽ⁱⁱ⁾
Total	\$ 150,000		135,264	135,264
Projection ⁽ⁱⁱⁱ⁾				
Total				\$ 135,264

⁽ⁱ⁾ Amount consists of \$69,713 from Table 16.

⁽ⁱⁱ⁾ Amount consists of \$65,551 from Table 16.

⁽ⁱⁱⁱ⁾ We did not note any disallowed costs from our test of transactions; all disallowed costs were noted from our inspection of the entire fiscal year claims. Accordingly, we did not project any additional disallowed costs.

VOA's Claims column in Table 17 represents the total amount claimed to DHA for FY 2014-15 and FY 2015-16. Disallowed Costs columns represent amounts disallowed from our test of transactions and inspection of FY 2014-15 and FY 2015-16 claims. Total Amount Disallowed Costs column in Table 17 represents the sum of the questioned and disallowed costs we noted during our test of transactions and inspection of FY 2014-15 and FY 2015-16 claims. For line item details of Table 17, see Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 12 to 13.

The results of our testing show significant portions of transactions tested and claims inspected were not in compliance with the Agreements. We noted a total of \$135,264 in disallowed costs out of \$150,000, 90.18% (\$135,264 / \$150,000), claimed. See Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 12 to 13.

Recommendation

We recommend DHA contact VOA and develop a resolution regarding the disallowed costs in the amounts of \$69,713 and \$65,551. We reiterate our recommendation noted in Finding Number 5a.

DHA's Management Response

In reviewing the FY 2014-15 and FY 2015-16 Winter Shelter contracts, DHA has determined that there is a need to define allowable program expenses. Considering this, DHA will work with VOA and develop a resolution regarding the disallowed costs noted above. DHA will reinforce the need for VOA to follow the above stated recommendations noted in Finding Numbers 5a.

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g. ESE Invoice Claims

For FY 2014-15 and FY 2015-16, VOA's claims did not have supporting documentation listing transactions that represent the claim amounts. However, VOA's general ledger had detailed transactions with total program expenditure amounts. Therefore, we selected transactions from VOA's general ledger for testing. We tested a total of 100 transactions selected from VOA's general ledger and participant reports for the months of March 2015, October 2015, and March 2016 for the ESE program. We also inspected and traced the general ledger to the total amounts claimed for the months noted above and for FY 2014-15 and FY 2015-16.

During our testing and inspection, we noted the following concerns:

- I. We could not agree some of the budget line items claimed to the general ledger for the months of March 2015, October 2015, March 2016, and FY 2014-15 and FY 2015-16. See Finding Number 5a. We noted a total of \$25,638 and \$134,221 in budget line items were over-claimed to the County during FY 2014-15 and FY 2015-16, respectively. Of these amounts, \$955 and \$192 consist of non-administrative and non-benefit line item amounts claimed, respectively. See Table 18 of this finding. VOA maintained separate general ledger accounts for each program listing all program expenses. However, VOA could not provide supporting documentation for the claim amounts that exceeded the general ledger amounts. Accordingly, we consider any non-administrative (see item II of this finding) and non-benefit (see item III of this finding) claim amounts that exceeded VOA's general ledger, in the amounts of \$955 and \$192 for FY 2014-15 and FY 2015-16, respectively, to be disallowed costs. See Table 22 of this finding.
- II. As described in Finding Number 5b, VOA had a separate general ledger account for its administrative expenses. However, VOA did not allocate any administrative amounts from its administrative general ledger account to its program general ledger accounts. Therefore, we could not determine the administrative expenses that should have been claimed for the months of March 2015, October 2015, March 2016, and FY 2014-15 and FY 2015-16. See Finding Number 5b. We noted a total of \$24,683 and \$131,350 in administrative staff salaries and benefits were claimed to the County during FY 2014-15 and FY 2015-16, respectively. Accordingly, we consider 100% of administrative expenses claimed for FY 2014-15 and FY 2015-16 to be questioned costs. See Table 21 of this finding.
- III. We could not agree the benefits payments noted in the general ledger to the benefits vendor statements for the months of March 2015, October 2015, March 2016, and

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FY 2014-15 and FY 2015-16. We also noted VOA did not consistently practice their cost allocation method to assign the cost of benefits to the ESE program. See Finding Number 6. We noted a total of \$34,857 and \$81,493 in direct staff benefits were claimed to the County during FY 2014-15 and FY 2015-16, respectively. Accordingly, we consider 100% of benefits claimed for FY 2014-15 and FY 2015-16 to be questioned costs. See Table 21 in this finding.

- IV. We noted three participants claimed in March 2015 in the amounts of \$176, \$355, and \$960, totaling \$1,491, did not have any documented paystubs. Participant paystubs should be adequately documented to ensure its participants are paid according to all applicable labor laws. Without documented paystubs, VOA cannot distinguish between overtime pay and regular pay for participant wages. Accordingly, we consider the \$1,491 as questioned costs. See Table 21 in this finding.
- V. We noted one participant worked two hours of overtime in the amount of \$26. We noted VOA claimed this amount in the March 2016 invoice claim. Per the Agreements, overtime pay is not allowed to be paid. Accordingly, we consider the \$26 as disallowed costs. See Table 22 in this finding.
- VI. We noted one participant worked a total of 91 hours according to his/her timesheets, but was claimed to DHA for 91.10 hours in October 2015. We noted \$1 was over-claimed as a result. The amounts claimed should agree to participant timesheets and paystubs. Accordingly, we consider the \$1 as disallowed costs. See Table 22 in this finding.
- VII. We noted two participants did not work the minimum 32 weekly hours in October 2015, but were claimed for \$357 and \$357, totaling \$714. We also noted two participants did not work the minimum 32 weekly hours in March 2016, but were claimed for \$840 and \$586, totaling \$1,426. Per the Agreements, *"participants may receive subsidized wages... at a minimum of 32 hours per week..."* Therefore, participants that do not meet the 32 hour requirement cannot be claimed. Accordingly, we consider the \$714 and \$1,426 as disallowed costs. See Table 22 in this finding.
- VIII. Both the FY 2014-15 and FY 2015-16 Agreements allow VOA to claim up to 15% of their total monthly claims for indirect costs. Based on the disallowed costs from our test of transactions noted in this finding and the projected disallowed costs described in Finding Number 3h, we recalculated VOA's maximum claimable indirect costs for each month. We noted a total of \$18,272 and \$13,061 in indirect

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costs were over-claimed for FY 2014-15 and FY 2015-16, respectively. See Tables 19 and 20. Per the Agreements, *"indirect or overhead costs will not exceed fifteen percent (15%) on any reimbursement."* Accordingly, we consider any indirect amounts claimed exceeding 15% of VOA's total monthly claims in the amounts of \$18,272 and \$13,061 to be disallowed costs. See Table 22 in this finding.

Based on our testing, we noted a total of \$61,031 (\$24,683 + \$34,857 + \$1,491) and \$212,843 (\$131,350 + \$81,493) in questioned costs for FY 2014-15 and FY 2015-16, respectively. In addition, we noted a total of \$19,227 (\$955 + \$18,272) and \$15,420 (\$192 + \$26 + \$1 + \$714 + \$1,426 + \$13,061) in disallowed costs for FY 2014-15 and FY 2015-16, respectively. See Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 14 to 15. See Tables 21 and 22 of this finding.

The results of our testing are summarized below on the next two pages.

ESE General Ledger Comparison (Table 18)

Period	VOA's Claims	VOA's General Ledger	Differences ⁽ⁱ⁾	
			Over	Under
March 2015	\$ 61,873	45,191	17,216	(534)
October 2015	103,734	132,474	10,471	(39,211)
March 2016	95,342	86,222	10,120	(1,000)
Total	\$ 260,949	263,887	37,807	(40,745)
FY 2014-15	\$ 297,768	278,936	25,638 ⁽ⁱⁱ⁾	(6,806)
FY 2015-16	1,228,542	1,107,715	134,221 ⁽ⁱⁱⁱ⁾	(13,394)
Total	\$ 1,526,310 ^(iv)	1,386,651	159,859	(20,200)

⁽ⁱ⁾ See Schedule II, *Schedule of General Ledger Comparisons*, pages 32 to 36 for line item details of differences between VOA's general ledger and invoice claims.

⁽ⁱⁱ⁾ Amount consists of \$24,683 direct staff benefits and administrative expenses that are included with the questioned costs in Table 21; and \$955 in other line item expense claim differences that are included with the disallowed costs in Table 22.

⁽ⁱⁱⁱ⁾ Amount consists of \$134,029 direct staff benefits and administrative expenses that are included with the questioned costs in Table 21; and \$192 in other line item expense claim differences that are included with the disallowed costs in Table 22.

^(iv) Includes amounts noted from March 2015, October 2015, and March 2016.

VOA's Monthly Claims column in Table 18 represents the amounts claimed by VOA to DHA. VOA's General Ledger column in Table 18 represents amounts listed in VOA's general ledger. The Over column shown in Table 18 represents amounts claimed by VOA that exceeded the amount in its general ledger. The Under column shown in Table 18 represents amounts noted in VOA's general ledger that exceeded the amount claimed. For

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line item details of Table 18, see Schedule II, *Schedule of General Ledger Comparisons*, pages 32 to 36.

FY 2014-15 Disallowed Indirect Costs (Table 19)

Period	A VOA's Monthly Claims To Compute Maximum Indirect Costs ⁽ⁱ⁾	B Disallowed Costs ⁽ⁱⁱ⁾	C Projected Disallowed Costs ⁽ⁱⁱⁱ⁾	D (A - B - C) VOA's Recalculated Monthly Claims	E (D x 15%) Maximum Claimable Indirect Costs	F Total Indirect Costs Claimed	G (F - E) Amount Over/(Under) Claimed
February 2015	\$ 26,249			26,249	3,937	3,424	(513)
March 2015	61,873			61,873	9,281	17,896	8,615
April 2015	62,237			62,237	9,336	2,278	(7,058)
May 2015	76,386			76,386	11,458	21,115	9,657
June 2015	71,022			71,022	10,653	6,217	(4,436)
Total	\$ 297,767			297,767	44,665	50,930	6,265
Total Indirect Costs Disallowed						\$ 18,272 ^(iv)	

⁽ⁱ⁾ Amounts derived from VOA's monthly invoice claims submitted to DHA.

⁽ⁱⁱ⁾ We did not note any disallowed costs from our test of transactions for FY 2014-15.

⁽ⁱⁱⁱ⁾ We did not note any projected disallowed costs from our test of transactions for FY 2014-15.

^(iv) We consider the total indirect amount over-claimed of \$18,272 (\$8,615 + \$9,657) as disallowed costs. Per the Agreements, the allowable 15% for indirect costs is calculated on a monthly basis only. As such, the under-claimed amounts cannot be applied to months that are over-claimed.

FY 2015-16 Disallowed Indirect Costs (Table 20)

Period	A VOA's Monthly Claims To Compute Maximum Indirect Costs ⁽ⁱ⁾	B Disallowed Costs ⁽ⁱⁱ⁾	C Projected Disallowed Costs ⁽ⁱⁱⁱ⁾	D (A - B - C) VOA's Recalculated Monthly Claims	E (D x 15%) Maximum Claimable Indirect Costs	F Total Indirect Costs Claimed	G (F - E) Amount Over/(Under) Claimed
July 2015	\$ 99,871		3,825	96,046	14,407	12,195	(2,212)
August 2015	76,413		2,927	73,486	11,023	11,613	590
September 2015	102,242		3,916	98,326	14,749	13,336	(1,413)
October 2015	103,734	714	2,903	100,117	15,018	11,873	(3,145)
November 2015	99,492		3,810	95,682	14,352	12,977	(1,375)
December 2015	109,366		4,189	105,177	15,777	14,265	(1,512)
January 2016	109,989		4,213	105,776	15,866	14,346	(1,520)
February 2016	97,864		3,748	94,116	14,117	12,765	(1,352)
March 2016	95,342	1,453	2,553	91,336	13,700	12,436	(1,264)
April 2016	99,584		3,814	95,770	14,365	12,989	(1,376)
May 2016	120,914		4,631	116,283	17,442	16,615	(827)
June 2016	113,731		4,356	109,375	16,406	28,877	12,471
Total	\$ 1,228,542	2,167	44,885	1,181,490	177,222	174,287	(2,935)
Total Indirect Costs Disallowed						\$ 13,061 ^(iv)	

Note: Number superscripts for Table 20 are defined on the next page.

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- (i) Amounts derived from VOA's monthly invoice claims submitted to DHA.
- (ii) Disallowed Costs consist of amounts disallowed noted during our test of transactions in this finding.
- (iii) Projected Disallowed Costs consist of projected amounts disallowed based on the disallowed costs noted during our test of transactions in this finding. For consideration of projected disallowed costs, see Finding Number 3h.
- (iv) We consider the total indirect amount over-claimed of \$13,061 (\$590 + \$12,471) as disallowed costs. Per the Agreements, the allowable 15% for indirect costs is calculated on a monthly basis only. As such, the under-claimed amounts cannot be applied to months that are over-claimed.

Summary of Questioned Costs for ESE Testing (Table 21)

Period	VOA's Claims	Questioned Costs		Total
		From Test Of Transactions	From Inspection Of Claims	
FY 2014-15	\$ 297,768	1,491	59,540	61,031 ⁽ⁱ⁾
FY 2015-16	1,228,542		212,843	212,843 ⁽ⁱⁱ⁾
Total	\$ 1,526,310	1,491	272,383	273,874
Projection				23,284 ⁽ⁱⁱⁱ⁾
Total				\$ 297,158

(i) Amount consists of \$1,491, \$24,683, and \$34,857 that include \$24,683 from Table 18.

(ii) Amount consists of \$131,350 and \$81,493 that include \$134,029 from Table 18.

(iii) See Finding Number 3h for consideration of projected questioned costs.

Summary of ESE Disallowed Costs for Testing (Table 22)

Period	VOA's Claims	Disallowed Costs		Total
		From Test Of Transactions	From Inspection Of Claims	
FY 2014-15	\$ 297,768		19,227	19,227 ⁽ⁱ⁾
FY 2015-16	1,228,542	2,167	13,253	15,420 ⁽ⁱⁱ⁾
Total	\$ 1,526,310	2,167	32,480 ⁽ⁱ⁾	34,647
Projection				44,885 ⁽ⁱⁱⁱ⁾
Total				\$ 79,532

(i) Amount consists of \$955 and \$18,272 that include \$955 from Table 18.

(ii) Amount consists of \$192, \$26, \$1, \$714, \$1,426, and \$13,061 that include \$192 from Table 18.

(iii) See Finding Number 3h for consideration of projected disallowed costs.

VOA's Claims column in Tables 21 and 22 represent the total amount claimed to DHA for FY 2014-15 and FY 2015-16. Questioned and Disallowed Costs columns represent amounts

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questioned from our test of transactions and inspection of FY 2014-15 and FY 2015-16 claims. Total Amount Questioned and Disallowed Costs columns in Tables 21 and 22 represent the sum of the questioned and disallowed costs we noted during our test of transactions and inspection of FY 2014-15 and FY 2015-16 claims. For line item details of Tables 21 and 22, see Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 14 to 15.

According to the Agreements, VOA submits claims to DHA on a cost reimbursement basis. The results of our testing show significant portions of transactions tested and claims inspected were not in compliance with the Agreements. We noted a total of \$273,874 and \$34,647 in questioned and disallowed costs out of \$1,526,310, 20.21% ($\$273,874 + \$34,647 / \$1,526,310$) claimed. For projected questioned and disallowed costs, see Finding Number 3h. See Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 14 to 15.

Recommendation

We recommend VOA ensure it retains proper supporting documentation for its ESE participants. Participant paystubs should be kept in the participant files and should agree to the amounts claimed to DHA. We also recommend VOA ensure that it only claims regular wages for its participants that work between 32 and 40 hours to remain in compliance with the Agreements. We also recommend VOA reconcile its invoice claims to participant wage records to ensure the correct amounts are claimed. We further recommend DHA contact VOA to develop a resolution regarding the \$273,874 and \$34,647 in questioned in disallowed costs, respectively. We reiterate our recommendations noted in Finding Numbers 5a, 5b, and 6.

DHA's Management Response

DHA agrees with the recommendation above with an exception for the 32 to 40 work hours per week. The contractual obligation beginning in fiscal year 2015-16 was for the contractor to ensure the participant worked at least 32 hours per week. While all parties involved understood this to mean a minimum of 32 work hours would be available to the participant per week, a literal interpretation was taken for this audit. DHA realized the vagueness in this verbiage and changed it to require the employer to schedule a minimum average of 32 hours per week for participants in fiscal year 2016-17.

h. Projected Questioned and Disallowed Costs

As described in Finding Numbers 3a through 3g, we noted a portion of the transactions we tested were not in compliance with the Agreements. Accordingly, we projected amounts based on the questioned and disallowed costs noted from our test of transactions.

Our projections are described in Tables 23 through 26 on the next page:

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FY 2014-15 Projected Questioned Costs (Table 23)

	A	B	C	D	E	F
	Amount Claimed	Amount	(A - B)	Questioned	(D / B)	(E x C)
Program	By VOA	Tested	Amount Not Tested	Costs ⁽¹⁾	Projection Percentage	Amount Projected
Emergency Shelter	\$ 631,429	64,127	567,302	9,625	15.01%	\$ 85,152
ESE	297,767	17,917	279,850	1,491	8.32%	23,284
Total	\$ 929,196	82,044	847,152	11,116		\$ 108,436

⁽¹⁾ Amounts consist of questioned costs noted from our test of transactions only.

FY 2014-15 Projected Disallowed Costs (Table 24)

	A	B	C	D	E	F
	Amount Claimed	Amount	(A - B)	Disallowed	(D / B)	(E x C)
Program	By VOA	Tested	Amount Not Tested	Costs ⁽¹⁾	Projection Percentage	Amount Projected
CATC/AB109	\$ 1,263,434	151,676	1,111,758	9	0.01%	\$ 111
Emergency Shelter	631,429	64,127	567,302	108	0.17%	964
Total	\$ 1,894,863	215,803	1,679,060	117		\$ 1,075

⁽¹⁾ Amounts consist of disallowed costs noted from our test of transactions only.

FY 2015-16 Projected Questioned Costs (Table 25)

	A	B	C	D	E	F
	Amount Claimed	Amount	(A - B)	Questioned	(D / B)	(E x C)
Program	By VOA	Tested	Amount Not Tested	Costs ⁽¹⁾	Projection Percentage	Amount Projected
Adolfo THP+	\$ 1,736,549	192,238	1,544,311	316	0.16%	\$ 2,471
Emergency Shelter	631,429	97,110	534,319	3,569	3.67%	19,610
Total	\$ 2,367,978	289,348	2,078,630	3,885		\$ 22,081

⁽¹⁾ Amounts consist of questioned costs noted from our test of transactions only.

FY 2015-16 Projected Disallowed Costs (Table 26)

	A	B	C	D	E	F
	Amount Claimed	Amount	(A - B)	Disallowed	(D / B)	(E x C)
Program	By VOA	Tested	Amount Not Tested	Costs ⁽¹⁾	Projection Percentage	Amount Projected
ESE	\$ 1,228,542	56,601	1,171,941	2,167	3.83%	\$ 44,885
Total	\$ 1,228,542	56,601	1,171,941	2,167		\$ 44,885

⁽¹⁾ Amounts consist of disallowed costs noted from our test of transactions only.

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Based on our testing, we noted a total of \$108,436 and \$22,081 in projected questioned costs for FY 2014-15 and FY 2015-16, respectively. In addition, we noted \$1,075 and \$44,885 in projected disallowed costs for FY 2014-15 and FY 2015-16, respectively. See Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 1 to 15.

The projected questioned and disallowed costs described in Tables 23 through 26 are extrapolated based on our testing with the assumption that the same average error rate applied to each invoice in the population for FY 2014-15 and FY 2015-16 that we did not test. In addition, we did not project questioned or disallowed costs that applied to the entire claim period, where applicable.

Recommendation

We reiterate our recommendations noted in Finding Numbers 3a through 3g. We recommend DHA contact VOA to develop a resolution to resolve the projected questioned and disallowed costs noted in this finding.

DHA's Management Response

DHA agrees with this recommendation. However, VOA has challenged the calculation methodology used. DHA will work with VOA to resolve this issue of projected and disallowed costs.

4. Emergency Shelter Enrollment Finding

We reiterate our comments in Finding Numbers 2e and 3d.

Recommendation

We reiterate our recommendations in Finding Numbers 2e and 3d.

DHA's Management Response

DHA agrees with the reiterated recommendations.

5. General Ledger Finding

a. General Ledger Reconciliations

During our comparison of VOA's general ledgers, we noted a significant portion of general ledger line items did not agree to the monthly invoice claims submitted to the County for its cost reimbursement Agreements selected for testing.

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Per inquiry with VOA's staff, VOA claims a fixed amount for each of its budget expense items during the first 11 months of the contract year. During the final invoice claim month, typically in June of each contract year, reconciliations with actual expenses are performed to ensure the amounts claimed to the County agree to VOA's actual expenses in its general ledger. However, after comparing the general ledgers to all of the invoice claims for the entire contract periods, we noted that the general ledgers did not agree to the monthly claim amounts or the total amounts claimed to the County for the entire contract periods. See Schedule II, *Schedule of General Ledger Comparisons*, pages 1 to 36, for our detailed comparisons.

Proper internal controls indicate VOA's general ledgers should agree to the monthly invoice claims. The general ledger should be reconciled to the invoice claims on a monthly basis. Any differences should be researched and resolved in a timely manner, and any late general ledger adjustments should be reflected in the following month's invoice claim. By not reconciling the general ledger to the invoice claims, VOA could make invoice claim errors and omissions, and not be in compliance with the Agreements, as noted in Finding Numbers 3a, 3b, 3c, 3e, 3f, and 3g.

Recommendation

We recommend VOA reconcile its general ledger to the invoice claims submitted to the County on a monthly basis at minimum. The amounts claimed should agree to VOA's general ledger, and any differences should be researched and resolved in a timely manner. We reiterate our recommendation noted in Finding Number 1.

DHA's Management Response

DHA agrees with the recommendation. VOA has implemented policies and procedures for reconciling its general ledger to the invoice claims submitted on a monthly basis.

b. Administrative Expenses

During our comparison of VOA's general ledgers, we noted that VOA uses a separate fund account to charge all of its administrative expenses. We also noted that there were no subsequent journal entries or practiced cost allocation method that allocated the indirect administrative expenses to the respective programs in VOA's general ledger. According to VOA's written internal cost allocation methodology, "*All other allowable general and administrative costs are allocated to programs, grants, etc. using a base that results in an equitable distribution. [VOA] has set a minimum standard of 10% administration to be allocated as overhead...*" Therefore, VOA is not in compliance with their cost allocation methodology, and we could not confirm the administrative expenses for any of the Agreements we compared.

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Proper internal controls indicate VOA should allocate its administrative expenses to the respective programs in its general ledgers with journal entries using a reasonable cost allocation method (see Finding Number 6). Proper allocation of administrative expenses will assist VOA in determining the correct amount in administrative costs to claim to the County. By not allocating administrative expenses to the respective programs, VOA could not determine the proper amount of indirect administrative expenses incurred for each program. See Finding Numbers 3a, 3b, 3c, 3e, and 3g. See Schedule I, *Schedule of Questioned and Disallowed Costs*, pages 1 to 15, and Schedule II, *Schedule of General Ledger Comparisons*, pages 1 to 36.

Recommendation

We recommend VOA properly allocate its administrative expenses to the respective fund accounts. The administrative amounts allocated in the general ledger should agree to the respective monthly invoice claim. Any differences should be researched and resolved in a timely manner. We reiterate our recommendation noted in Finding Number 6.

DHA's Management Response

DHA agrees with the recommendation. Given the nature of these costs VOA will charge all programs a direct percentage and manage this area internally.

6. Cost Allocation Finding

According to VOA's written internal cost allocation methodology, "*Costs that benefit more than one program will be allocated to those programs based on the ratio of each program's salaries to the total of such salaries... Benefits will be allocated in the same manner.*"

During our inspection of VOA's cost allocation methodology, we noted the benefits allocation in VOA's general ledger for the months of October 2014, March 2015, October 2015, and March 2016 could not be agreed to VOA's benefit payments. We also noted VOA's cost allocation methodology support indicated that VOA's cost allocation methodology policy was not followed for its benefit cost allocation rates. Therefore, VOA was not in compliance with their cost allocation methodology. In addition, we could not determine how to apply the differences noted between VOA's general ledger and the benefit payments. As such, we could not determine whether the allocations were reasonable and accurate for VOA's programs.

VOA should agree their payment portion noted on the invoices to their general ledger. Any differences should be researched and resolved in a timely manner. VOA should also consistently practice their cost allocation methodology when allocating their benefits. By not practicing their cost allocation methodology and by not agreeing the general ledger allocation

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to the benefit invoices, VOA has made invoice claim errors and was not in compliance with the Agreements. See Finding Numbers 3a, 3b, 3c, 3e, and 3g.

Recommendation

We recommend VOA ensure that the benefits allocations noted in its general ledger agree to the benefit invoices. Any differences should be researched and resolved in a timely manner. We also recommend VOA ensure it consistently practices its written cost allocation methodology in all of its applicable fiscal operations.

DHA's Management Response

DHA agrees with this finding. VOA will continue to allocate benefit costs on a percentage basis, as VOA feels this is not only in the best interests of VOA but in the best interests of the County. The change VOA proposes is to their policy (this is already in practice) to reconcile the underage of overage from year to year with VOA's external auditors to make sure they have a reasonable plan each year for carrying forward amounts under projections and reduce amounts charged in future contracts by any overages.

7. Funding Sources Finding

In addition to the Agreements with the County, VOA has an agreement with and receives funding from Sacramento Steps Forward (SSF), a local administrator of Federal Housing and Urban Development (HUD) funding. SSF provided HUD funding to VOA to operate its MCC program in addition to the funding provided by DHA.

During our inspection, we noted that VOA did not adequately distinguish its funding sources in its MCC general ledger and did not consistently practice its written cost allocation methodology (see Finding Number 6). As such, we could not confirm whether any inappropriate or duplicate charges were made. As a result, we noted concerns described in Finding Number 3e.

Recommendation

We reiterate our recommendations noted in Finding Numbers 3e and 6. We further recommend VOA implement the recommendations, if any, noted in SSF's fiscal monitoring report.

DHA's Management Response

DHA agrees with this finding. VOA has created separate funds to track program funding from multiple agencies for the same program. Revenues and expenses are tracked in their own fund. Prior funding provided by DHA for Mather was to ensure that the Mather program was financially whole and viable and that is the reason the funding was combined. To ensure contract compliance, VOA has implemented additional funds within the general ledger.

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Summary of All Programs
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FY 2014-15 Programs Reviewed	Questioned Costs			Disallowed Costs		
	A Amount ⁽ⁱ⁾	B Projection ⁽ⁱⁱ⁾	A + B Total ⁽ⁱⁱⁱ⁾	C Amount ^(iv)	D Projected ^(v)	C + D Total ^(vi)
CATC/AB109	\$ 342,541		342,541	25,068	111	25,179
Adolfo HUD	79,462		79,462	68,391		68,391
Adolfo THP+	296,793		296,793	475,943		475,943
Emergency Shelter	9,625	85,152	94,777	108	964	1,072
Winter Shelter				69,713		69,713
ESE	61,031	23,284	84,315	19,227		19,227
Total FY 2014-15	\$ 789,452	108,436	897,888	658,450	1,075	659,525

⁽ⁱ⁾ Amounts represent questioned costs noted for the entire fiscal year 2014-15 for each respective program noted from our inspection of claims and test of transactions. For consideration of questioned costs, see Finding Numbers 3a to 3g in Attachment I, *Findings and Recommendations*. For details of questioned costs, see pages 3 to 15 of this schedule.

⁽ⁱⁱ⁾ Amounts represent projected questioned costs for the fiscal year 2014-15. For consideration of projected questioned costs, see Finding Number 3h in Attachment I, *Findings and Recommendations*.

⁽ⁱⁱⁱ⁾ Amounts represent the sum of the questioned costs noted from our inspection of claims and test of transactions, and the projected questioned costs. See Finding Numbers 3a to 3h in Attachment I, *Findings and Recommendations*.

^(iv) Amounts represent disallowed costs noted for the entire fiscal year 2014-15 for each respective program noted from our inspection of claims and test of transactions. For consideration of disallowed costs, see Finding Numbers 3a to 3g in Attachment I, *Findings and Recommendations*. For details of disallowed costs, see pages 3 to 15 of this schedule.

^(v) Amounts represent projected disallowed costs for the fiscal year 2014-15. For consideration of projected disallowed costs, see Finding Number 3h in Attachment I, *Findings and Recommendations*.

^(vi) Amounts represent the sum of the disallowed costs noted from our inspection of claims and test of transactions, and the projected disallowed costs. See Finding Numbers 3a to 3h in Attachment I, *Findings and Recommendations*.

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FY 2015-16 Programs Reviewed	Questioned Costs			Disallowed Costs		
	A Amount ⁽ⁱ⁾	B Projection ⁽ⁱⁱ⁾	A + B Total ⁽ⁱⁱⁱ⁾	C Amount ^(iv)	D Projected ^(v)	C + D Total ^(vi)
Adolfo HUD	\$ 86,202		86,202	68,130		68,130
Adolfo THP+	388,260	2,471	390,731	369,446		369,446
Emergency Shelter	3,569	19,610	23,179			
MCC ^(vii)	263,812		263,812			
Winter Shelter				65,551		65,551
ESE	212,843		212,843	15,420	44,885	60,305
Total FY 2015-16	\$ 954,686	22,081	976,767	518,547	44,885	563,432

Match Requirements Reviewed	Claims Subject To Match Requirement ^(viii)	Match Requirement Amount ^(ix)	VOA's Match ^(x)	Amount Over/(Under) Matched ^(xi)
MCC	\$ 110,801	55,401		(55,401)
Total Match Requirements	\$ 110,801	55,401		(55,401)

- ⁽ⁱ⁾ Amounts represent questioned costs noted for the entire fiscal year 2015-16 for each respective program noted from our inspection of claims and test of transactions. For consideration of questioned costs, see Finding Numbers 3a to 3g in Attachment I, *Findings and Recommendations*. For details of questioned costs, see pages 3 to 15 of this schedule.
- ⁽ⁱⁱ⁾ Amounts represent projected questioned costs for the fiscal year 2015-16. For consideration of projected questioned costs, see Finding Number 3h in Attachment I, *Findings and Recommendations*.
- ⁽ⁱⁱⁱ⁾ Amounts represent the sum of the questioned costs noted from our inspection of claims and test of transactions, and the projected questioned costs. See Finding Numbers 3a to 3h in Attachment I, *Findings and Recommendations*.
- ^(iv) Amounts represent disallowed costs noted for the entire fiscal year 2015-16 for each respective program noted from our inspection of claims and test of transactions. For consideration of disallowed costs, see Finding Numbers 3a to 3g in Attachment I, *Findings and Recommendations*. For details of disallowed costs, see pages 3 to 15 of this schedule.
- ^(v) Amounts represent projected disallowed costs for the fiscal year 2015-16. For consideration of projected disallowed costs, see Finding Number 3h in Attachment I, *Findings and Recommendations*.
- ^(vi) Amounts represent the sum of the disallowed costs noted from our inspection of claims and test of transactions, and the projected disallowed costs. See Finding Numbers 3a to 3h in Attachment I, *Findings and Recommendations*.
- ^(vii) The contractual agreement between the Department of Human Assistance (DHA) and Volunteers of America (VOA) covered the period of October 1, 2015 to September 30, 2016. The amount reflected in this schedule was prorated to reflect our agreed-upon procedures period of October 1, 2015 to June 30, 2016.
- ^(viii) Amount represents the CalFresh Employment and Training (CFET) funded portion of VOA's fiscal year 2015-16 Mather Community Campus (MCC) claims subject to a 50% match requirement. As noted in item ^(vii) above, this amount was prorated to reflect our agreed-upon procedures period of October 1, 2015 to June 30, 2016.
- ^(ix) Amount represents VOA's 50% match requirement for its MCC claims funded by CFET for the fiscal year 2015-16. As noted in item ^(vii) above, this amount was prorated to reflect our agreed-upon procedures period of October 1, 2015 to June 30, 2016.
- ^(x) Amount represents VOA's expenses eligible to meet the match requirement; VOA did not provide eligible expenses to meet the match requirement. See Finding Number 3e in Attachment I, *Findings and Recommendations*.
- ^(xi) Amount represents the amount of the match requirement not met by VOA. See Finding Number 3e in Attachment I, *Findings and Recommendations*.

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CATC and AB109 Programs
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Budget Items - CATC	Budgeted Amount ⁽ⁱ⁾	Actual Claim Amount ⁽ⁱⁱ⁾	Questioned Costs ⁽ⁱⁱⁱ⁾	Disallowed Costs ^(iv)
Salaries and Benefits				
Salaries	\$ 377,325	353,109		
Benefits	106,971	105,222	105,222	
Subtotal Salaries and Benefits	484,296	458,331	105,222	
Service and Supply Expense				
Staff Training	500	252		
Program Supplies	10,000	6,527		
Food & Beverage	139,485	139,485		
Housekeeping/Laundry	45,599	29,646		
Equipment Purchase <\$5000	2,800	90		
Office Supplies/Postage/Printing	1,800	1,961		161
Rent	77,250	77,250		
Telephone/Pagers	6,000	5,431		9
Liability Insurance	17,901	25,307		7,406
Vans	3,900	3,951		51
Utilities	5,215	5,061		
Building Repair & Maintenance	3,850	399		
Equipment Maintenance	780	1,586		1,000 ^(v)
Meeting and Travel	1,200			
Less FEMA Contribution and Deferred Revenue	(73,508)	(28,209)		7,266
Administrative Expense	129,684	129,684	129,684	
Subtotal Service and Supply	372,456	398,421	129,684	15,893
Subtotal CATC	856,752	856,752	234,906	15,893
Budget Items - AB109				
Salaries and Benefits				
Salaries	177,066	177,066		1,597
Benefits	54,679	54,679	54,679	
Subtotal Salaries and Benefits	231,745	231,745	54,679	1,597
Service and Supply Expense				
Staff Training	2,400	2,400		1,816
Program Supplies	3,600	3,600		644
Client Support	2,085	2,085		1,280
Food & Beverage	57,844	57,844		
Housekeeping/Laundry	10,096	10,096		
Equipment Purchase <\$5000	2,500	2,500		1,129
Office Supplies/Postage/Printing	2,600	2,600		1,006
Rent	25,750	25,750		
Telephone/Pagers	1,750	1,750		115
Liability Insurance	7,200	7,200		
Vans	1,200	1,200		1,118
Garbage Disposal	4,206	4,206		
Building Repair & Maintenance	750	750		470
Administrative Expense	52,956	52,956	52,956	
Subtotal Service and Supply	174,937	174,937	52,956	7,578
Subtotal AB109	406,682	406,682	107,635	9,175
Total	\$ 1,263,434	1,263,434	342,541	25,068
Projection				111 ^(vi)
Total			\$ 342,541	25,179

Number subscript definitions are listed on the next page.

See Independent Accountant's Report on Applying Agreed-Upon Procedures

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CATC and AB109 Programs
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- (i) Budgeted Amount column represents amounts of the annual contract budget set by the contractual agreement between DHA and VOA during the fiscal year 2014-15.
- (ii) Actual Claim Amount column represents the amounts claimed for each budget category by VOA during the fiscal year 2014-15.
- (iii) Questioned Costs column represents the amounts questioned during the fiscal year 2014-15. Amounts were derived from the fiscal year 2014-15 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 1 to 6. For consideration of questioned costs, see Finding Number 3a in Attachment I, *Findings and Recommendations*.
- (iv) Disallowed Costs column represents the amounts disallowed during the fiscal year 2014-15. Amounts were derived from the fiscal year 2014-15 general ledger comparison and transaction testing for the months selected for inspection. For consideration of disallowed costs, see Findings Number 3a in Attachment I, *Findings and Recommendations*.
- (v) This line item was claimed over the allowed budget amount. However, we noted that VOA's general ledger totaled \$586 as noted in Schedule II, *Schedule of General Ledger Comparison*, page 1 of 36. Accordingly, we considered the difference between VOA's general ledger (\$586) and the claim amount (\$1,586) totaling \$1,000 to be disallowed costs. For consideration of disallowed costs, see Finding Number 3a in Attachment I, *Findings and Recommendations*.
- (vi) Amount represents projected disallowed costs noted during our testing. For consideration of projected disallowed costs, see Finding Number 3h in Attachment I, *Findings and Recommendations*.

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Adolfo HUD Program
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Budget Items	Budgeted Amount ⁽ⁱ⁾	Actual Claim Amount ⁽ⁱⁱ⁾	Questioned Costs ⁽ⁱⁱⁱ⁾	Disallowed Costs ^(iv)
<u>Salaries and Benefits</u>				
Salaries	\$ 179,731	179,731		
Benefits	60,534	60,534	60,534	
Subtotal Salaries and Benefits	240,265	240,265	60,534	
<u>Supportive Services</u>				
HUD Funded	7,193	7,193		6,526
THP PLUS Funded	61,865	61,865		61,865
Subtotal Supportive Services	69,058	69,058		68,391
<u>Administrative Expense</u>				
HUD Funded	8,661	8,661	8,661	
THP PLUS Funded	10,267	10,267	10,267	
Subtotal Administrative Expense	18,928	18,928	18,928	
Total	\$ 328,251	328,251	79,462	68,391

⁽ⁱ⁾ Budgeted Amount column represents amounts of the annual contract budget set by the contractual agreement between the DHA and VOA during the fiscal year 2014-15.

⁽ⁱⁱ⁾ Actual Claim Amount column represents the amounts claimed for each budget category by VOA during the fiscal year 2014-15. VOA claimed within budget.

⁽ⁱⁱⁱ⁾ Questioned Costs column represents the amounts questioned during the fiscal year 2014-15. Amounts were derived from the fiscal year 2014-15 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 7 to 12. For consideration of questioned costs, see Finding Number 3b in Attachment I, *Findings and Recommendations*.

^(iv) Disallowed Costs column represents the amounts disallowed during the fiscal year 2014-15. Amounts were derived from the fiscal year 2014-15 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 7 to 12. For consideration of disallowed costs, see Finding Number 3b in Attachment I, *Findings and Recommendations*.

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of Questioned and Disallowed Costs
Adolfo HUD Program
For the Period from July 1, 2015 to June 30, 2016

Budget Items	Budgeted Amount ⁽ⁱ⁾	Actual Claim Amount ⁽ⁱⁱ⁾	Questioned Costs ⁽ⁱⁱⁱ⁾	Disallowed Costs ^(iv)
<u>Salaries and Benefits</u>				
Salaries	\$ 172,991	172,991		
Benefits	67,274	67,274	67,274	
Subtotal Salaries and Benefits	240,265	240,265	67,274	
<u>Supportive Services</u>				
HUD Funded	7,193	7,193		6,265
THP PLUS Funded	61,865	61,865		61,865
Subtotal Supportive Services	69,058	69,058		68,130
<u>Administrative Expense</u>				
HUD Funded	8,661	8,661	8,661	
THP PLUS Funded	10,267	10,267	10,267	
Subtotal Administrative Expense	18,928	18,928	18,928	
Total	\$ 328,251	328,251	86,202	68,130

⁽ⁱ⁾ Budgeted Amount column represents amounts of the annual contract budget set by the contractual agreement between DHA and VOA during the fiscal year 2015-16.

⁽ⁱⁱ⁾ Actual Claim Amount column represents the amounts claimed for each budget category by VOA during the fiscal year 2015-16. VOA claimed within budget.

⁽ⁱⁱⁱ⁾ Questioned Costs column represents the amounts questioned during the fiscal year 2015-16. Amounts were derived from the fiscal year 2015-16 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 7 to 12. For consideration of questioned costs, see Finding Number 3b in Attachment I, *Findings and Recommendations*.

^(iv) Disallowed Costs column represents the amounts disallowed during the fiscal year 2015-16. Amounts were derived from the fiscal year 2015-16 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 7 to 12. For consideration of disallowed costs, see Finding Number 3b in Attachment I, *Findings and Recommendations*.

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of Questioned and Disallowed Costs
Adolfo THP+ Program
For the Period from July 1, 2014 to June 30, 2015

Budget Items	Budgeted Amount ⁽ⁱ⁾	Actual Claim Amount ⁽ⁱⁱ⁾	Questioned Costs ⁽ⁱⁱⁱ⁾	Disallowed Costs ^(iv)
<u>Salaries and Benefits</u>				
Salaries & Wages	\$ 287,569	287,569		
Benefits	89,146	89,146	89,146	
Subtotal Salaries and Benefits	376,715	376,715	89,146	
<u>Operating Expense</u>				
Staff Training	500	500		
Professional Fees	4,800	4,800		1,332
Program Supplies	2,400	2,400		1,669
Special Assistance	145,792	145,792		8,181
Food and Beverage	10,800	10,800		
Cleaning and Laundry	6,400	6,400		1,240
Equipment/Furniture	32,641	32,641		14,595
Mileage and Travel	14,000	14,000		
Scattered Site Rent	69,724	69,724		25,900
Mather Rent	360,000	360,000		360,000
Utilities	47,800	47,800		
Facilities	96,000	96,000		53,850
General Office	30,500	30,500		9,176
Audit	3,600	3,600		
Subtotal Operating Expense	824,957	824,957		475,943
<u>Indirect Administrative Expense</u>	207,647	207,647	207,647	
Total	\$ 1,409,319	1,409,319	296,793	475,943

⁽ⁱ⁾ Budgeted Amount column represents amounts of the annual contract budget set by the contractual agreement between the DHA and VOA during the fiscal year 2014-15.

⁽ⁱⁱ⁾ Actual Claim Amount column represents the amounts claimed for each budget category by VOA during the fiscal year 2014-15. VOA claimed within budget.

⁽ⁱⁱⁱ⁾ Questioned Costs column represents the amounts questioned during the fiscal year 2014-15. Amounts were derived from the fiscal year 2014-15 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 13 to 18. For consideration of questioned costs, see Finding Number 3c in Attachment I, *Findings and Recommendations*.

^(iv) Disallowed Costs column represents the amounts disallowed during the fiscal year 2014-15. Amounts were derived from the fiscal year 2014-15 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 13 to 18. For consideration of disallowed costs, see Finding Number 3c in Attachment I, *Findings and Recommendations*.

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of Questioned and Disallowed Costs
Adolfo THP+ Program
For the Period from July 1, 2015 to June 30, 2016

Budget Items	Budgeted Amount ⁽ⁱ⁾	Actual Claim Amount ⁽ⁱⁱ⁾	Questioned Costs ⁽ⁱⁱⁱ⁾	Disallowed Costs ^(iv)
<u>Salaries and Benefits</u>				
Salaries & Wages	\$ 490,090	490,090		
Benefits	158,833	158,833	158,833	
Subtotal Salaries and Benefits	648,923	648,923	158,833	
<u>Support Cost</u>				
Staff Training	2,399	2,399	316	
Professional Fees	427	427		
Program Supplies	3,265	3,265		
Special Assistance	165,041	165,041		
Food and Beverage	15,769	15,769		
Cleaning and Laundry	5,472	5,472		
Equipment/Furniture	12,017	12,017		
Mileage	30,955	30,955		
Scattered Site Rent	85,057	85,057		
Mather Rent	360,000	360,000		360,000
Utilities	55,664	55,664		
Facilities	74,304	74,304		
General Office	9,985	9,985		4,258
Telephone	16,932	16,932		
Insurance	12,750	12,750		
Equipment Rental	3,290	3,290		
Printing				
Travel, Food and Lodging	1,800	1,800		1,800
Other Professional Fees	3,388	3,388		3,388
Marketing Expenses				
Subtotal Support Cost	858,515	858,515	316	369,446
<u>Indirect Administrative Expense</u>	229,111	229,111	229,111	
Total	\$ 1,736,549	1,736,549	388,260	369,446
Projection			2,471^(v)	
Total			\$ 390,731	369,446

⁽ⁱ⁾ Budgeted Amount column represents amounts of the annual contract budget set by the contractual agreement between DHA and VOA during the fiscal year 2015-16.

⁽ⁱⁱ⁾ Actual Claim Amount column represents the amounts claimed for each budget category by VOA during the fiscal year 2015-16. VOA claimed within budget.

⁽ⁱⁱⁱ⁾ Questioned Costs column represents the amounts questioned during the fiscal year 2015-16. Amounts were derived from the fiscal year 2015-16 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 13 to 18. For consideration of questioned costs, see Finding Number 3c in Attachment I, *Findings and Recommendations*.

^(iv) Disallowed Costs column represents the amounts disallowed during the fiscal year 2015-16. Amounts were derived from the fiscal year 2015-16 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 13 to 18. For consideration of disallowed costs, see Finding Number 3c in Attachment I, *Findings and Recommendations*.

^(v) Amount represents projected questioned costs noted during our testing. Projection was based on the questioned costs noted above in the amount of \$316 for staff training from our test of transactions. The remaining questioned costs were noted based on our inspection of the entire claims, and as such, were not projected. For consideration of projected questioned costs, see Finding Number 3h in Attachment I, *Findings and Recommendations*.

See Independent Accountant's Report on Applying Agreed-Upon Procedures

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of Questioned and Disallowed Costs
Emergency Shelter Program
For the Period from July 1, 2014 to June 30, 2015

Budget Items	Budgeted Amount ⁽ⁱ⁾	Actual Claim Amount ⁽ⁱⁱ⁾	Questioned Costs ⁽ⁱⁱⁱ⁾	Disallowed Costs ^(iv)
<u>Emergency Shelter Services Funding</u>				
General Funding	\$ 119,927	119,927	541	
CalWORKs Funding	511,502	511,502	9,084	108
Subtotal Emergency Shelter Services Funding	631,429	631,429	9,625	108
<u>Housing Support Program Funding</u>	25,000	25,000		
Total	\$ 656,429	656,429	9,625	108
Projection			85,152 ^(v)	964 ^(vi)
Total			\$ 94,777	1,072

⁽ⁱ⁾ Budgeted Amount column represents amounts of the annual contract budget set by the contractual agreement between the DHA and VOA during the fiscal year 2014-15.

⁽ⁱⁱ⁾ Actual Claim Amount column represents the amounts claimed for each budget category by VOA during the fiscal year 2014-15. VOA claimed within budget.

⁽ⁱⁱⁱ⁾ Questioned Costs column represents the amounts questioned during the fiscal year 2014-15. Amounts were derived from the fiscal year 2014-15 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 19 to 24. For consideration of questioned costs, see Finding Number 3d in Attachment I, *Findings and Recommendations*.

^(iv) Disallowed Costs column represents the amounts disallowed during the fiscal year 2014-15. Amounts were derived from the fiscal year 2014-15 transaction testing for the months selected for inspection. For consideration of disallowed costs, see Finding Number 3d in Attachment I, *Findings and Recommendations*.

^(v) Projected Questioned Costs column represents the amount projected to be questioned costs based on our testing of fee for service monthly transactions selected for inspection during the fiscal year 2014-15. For consideration of projected questioned costs, see Finding Number 3d in Attachment I, *Findings and Recommendations*.

^(vi) Projected Disallowed Costs column represents the amount projected to be disallowed costs based on our testing of fee for service monthly transactions selected for inspection during the fiscal year 2014-15. Cost reimbursement items were not considered in projecting disallowed costs. For consideration of projected disallowed costs, see Finding Number 3d in Attachment I, *Findings and Recommendations*.

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of Questioned and Disallowed Costs
Emergency Shelter Program
For the Period from July 1, 2015 to June 30, 2016

Budget Items	Budgeted Amount ⁽ⁱ⁾	Actual Claim Amount ⁽ⁱⁱ⁾	Questioned Costs ⁽ⁱⁱⁱ⁾	Disallowed Costs ^(iv)
<u>Emergency Shelter Services Funding</u>				
General Funding	\$ 119,927	119,927		
CalWORKs Funding	511,502	511,502	3,569	
Subtotal Emergency Shelter Services Funding	631,429	631,429	3,569	
<u>Housing Support Program Funding</u>	25,000	25,000		
Total	\$ 656,429	656,429	3,569	
Projection			19,610^(v)	
Total			\$ 23,179	

⁽ⁱ⁾ Budgeted Amount column represents amounts of the annual contract budget set by the contractual agreement between the DHA and VOA during the fiscal year 2015-16.

⁽ⁱⁱ⁾ Actual Claim Amount column represents the amounts claimed for each budget category by VOA during the fiscal year 2015-16. VOA claimed within budget.

⁽ⁱⁱⁱ⁾ Questioned Costs column represents the amounts questioned during the fiscal year 2015-16. Amounts were derived from the fiscal year 2015-16 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 19 to 24. For consideration of questioned costs, see Finding Number 3d in Attachment I, *Findings and Recommendations*.

^(iv) Disallowed Costs column represents the amounts disallowed during the fiscal year 2015-16. Amounts were derived from the fiscal year 2015-16 transaction testing for the months selected for inspection. For consideration of disallowed costs, see Finding Number 3d in Attachment I, *Findings and Recommendations*.

^(v) Projected Questioned Costs column represents the amount projected to be questioned costs based on our testing of fee for service monthly transactions selected for inspection during the fiscal year 2015-16. Cost reimbursement items were not considered in projecting questioned costs. For consideration of projected questioned costs, see Finding Number 3d in Attachment I, *Findings and Recommendations*.

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of Questioned and Disallowed Costs
Mather Community Campus Program
For the Period from October 1, 2015 to June 30, 2016

Budget Items	Budgeted Amount ⁽ⁱ⁾	Actual Claim Amount ⁽ⁱⁱ⁾	Questioned Costs ⁽ⁱⁱⁱ⁾	Disallowed Costs ^(iv)
<u>Salaries and Benefits</u>				
CalWORKs Salaries	\$ 92,997	92,997	92,997	
CalWORKs Benefits	31,077	31,077	31,077	
CFET Salaries	83,074	83,074	83,074	
CFET Benefits	27,727	27,727	27,727	
Subtotal Salaries and Benefits	234,875	234,875	234,875	
<u>Administrative Expense</u>	28,937	28,937	28,937	
Total	\$ 263,812^(v)	263,812^(v)	263,812^(v)	
<u>Match Requirements Reviewed</u>	Claims Subject To Match Requirement ^(vi)	Match Requirement Amount ^(vii)	VOA's Match ^(viii)	Amount Over/(Under) Matched ^(ix)
CFET Match Requirement	\$ 110,801	55,401		(55,401)
Total Match Requirements	\$ 110,801	55,401		(55,401)

- ⁽ⁱ⁾ Budgeted Amount column represents amounts of the annual contract budget set by the contractual agreement between DHA and VOA during the fiscal year 2015-16.
- ⁽ⁱⁱ⁾ Actual Claim Amount column represents the amounts claimed for each budget category by VOA during the fiscal year 2015-16. VOA claimed within budget.
- ⁽ⁱⁱⁱ⁾ Questioned Costs column represents the amounts questioned during the fiscal year 2015-16. Amounts were derived from the fiscal year 2015-16 transaction testing for the months selected for inspection. For consideration of questioned costs, see Finding Number 3e in Attachment I, *Findings and Recommendations*.
- ^(iv) We did not note any disallowed costs during the fiscal year 2015-16 for this program.
- ^(v) The contractual agreement between DHA and VOA covered the period of October 1, 2015 to September 30, 2016. The amounts reflected in this schedule were prorated to reflect our agreed-upon procedures period of October 1, 2015 to June 30, 2016.
- ^(vi) Amount represents the CalFresh Employment and Training (CFET) funded portion of VOA's fiscal year 2015-16 Mather Community Campus (MCC) claims subject to a 50% match requirement. As noted in item ^(v) above, this amount was prorated to reflect our agreed-upon procedures period of October 1, 2015 to June 30, 2016.
- ^(vii) Amount represents VOA's 50% match requirement for its MCC claims funded by CFET for the fiscal year 2015-16. As noted in item ^(v) above, this amount was prorated to reflect our agreed-upon procedures period of October 1, 2015 to June 30, 2016.
- ^(viii) Amount represents VOA's expenses eligible to meet the match requirement; VOA did not provide eligible expenses to meet the match requirement. See Finding Number 3e in Attachment I, *Findings and Recommendations*.
- ^(ix) Amount represents the amount of the match requirement not met by VOA. See Finding Number 3e in Attachment I, *Findings and Recommendations*.

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of Questioned and Disallowed Costs
Winter Shelter Program
For the Period from July 1, 2014 to June 30, 2015

Budget Items	Budgeted Amount ⁽ⁱ⁾	Actual Claim Amount ⁽ⁱⁱ⁾	Questioned Costs ⁽ⁱⁱⁱ⁾	Disallowed Costs ^(iv)
<u>Housing Expenses</u>	\$ 75,000	75,000		69,713
Total	\$ 75,000	75,000		69,713

- ⁽ⁱ⁾ Budgeted Amount column represents amounts of the annual contract budget set by the contractual agreement between DHA and VOA during the fiscal year 2014-15.
- ⁽ⁱⁱ⁾ Actual Claim Amount column represents the amounts claimed for each budget category by VOA during the fiscal year 2014-15. VOA claimed within budget.
- ⁽ⁱⁱⁱ⁾ We did not note any questioned costs during the fiscal year 2014-15 for this program.
- ^(iv) Disallowed Costs column represents the amounts disallowed during the fiscal year 2014-15. Amounts were derived from the fiscal year 2014-15 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 28 to 31. For consideration of questioned costs, see Finding Number 3f in Attachment I, *Findings and Recommendations*.

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of Questioned and Disallowed Costs
Winter Shelter Program
For the Period from July 1, 2015 to June 30, 2016

Budget Items	Budgeted Amount ⁽ⁱ⁾	Actual Claim Amount ⁽ⁱⁱ⁾	Questioned Costs ⁽ⁱⁱⁱ⁾	Disallowed Costs ^(iv)
Housing Expenses	\$ 75,000	75,000		65,551
Total	\$ 75,000	75,000		65,551

- (i) Budgeted Amount column represents amounts of the annual contract budget set by the contractual agreement between DHA and VOA during the fiscal year 2015-16.
- (ii) Actual Claim Amount column represents the amounts claimed for each budget category by VOA during the fiscal year 2015-16. VOA claimed within budget.
- (iii) We did not note any questioned costs during the fiscal year 2015-16 for this program.
- (iv) Disallowed Costs column represents the amounts disallowed during the fiscal year 2015-16. Amounts were derived from the fiscal year 2015-16 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 28 to 31. For consideration of questioned costs, see Finding Number 3f in Attachment I, *Findings and Recommendations*.

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of Questioned and Disallowed Costs
Expanded Subsidized Employment Program
For the Period from July 1, 2014 to June 30, 2015

Budget Items	Budgeted Amount ⁽ⁱ⁾	Actual Claim Amount ⁽ⁱⁱ⁾	Questioned Costs ⁽ⁱⁱⁱ⁾	Disallowed Costs ^(iv)
<u>Direct Costs</u>				
Salaries	\$ 250,018	110,764		
Benefits	81,493	34,857	34,857	
Wage Reimbursements	1,664,000	101,217	1,491	
Training for Participants	13,515			
Subtotal Direct Costs	2,009,026	246,838	36,348	
<u>Indirect Costs</u>				
Administrative Staff Salaries	103,000	18,860	18,860	
Administrative Staff Benefits	28,350	5,823	5,823	
Rent				
Utilities	9,000			
Building/Liability Insurance	9,600			
Telephone/Internet	9,000	3,618		
Professional Fees	12,000			
Travel/Mileage	28,000	3,531		
Marketing/Outreach/Job Fairs	13,000	4,796		
Network/Computer	5,000	955		955
Program Supplies	24,000	10,209		
Facility & Grounds	7,200	3,006		
Travel Seminars/Education	7,200	132		
Total Indirect Costs (15% Max)	255,350	50,930	24,683	955
Total	\$ 2,264,376	297,768	61,031	955
Over-Claimed Indirect Costs				18,272 ^(v)
Projection			23,284 ^(vi)	
Total			\$ 84,315	19,227

⁽ⁱ⁾ Budgeted Amount column represents amounts of the annual contract budget set by the contractual agreement between DHA and VOA during the fiscal year 2014-15.

⁽ⁱⁱ⁾ Actual Claim Amount column represents the amounts claimed for each budget category by VOA during the fiscal year 2014-15. VOA claimed within budget.

⁽ⁱⁱⁱ⁾ Questioned Costs column represents the amounts questioned during the fiscal year 2014-15. Amounts were derived from the fiscal year 2014-15 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 32 to 36. For consideration of questioned costs, see Finding Number 3g in Attachment I, *Findings and Recommendations*.

^(iv) We did not note any disallowed costs during the fiscal year 2014-15 for this program.

^(v) Amount represents disallowed indirect costs that exceeded 15% of VOA's monthly claims. For consideration of disallowed indirect costs, see Finding Number 3g in Attachment I, *Findings and Recommendations*.

^(vi) Amount represents projected questioned costs noted during our testing. Projection was based on the questioned costs noted above in the amount of \$1,491 for wage reimbursements from our test of transactions. The remaining questioned costs were noted based on our inspection of the entire claims, and as such, were not projected. For consideration of projected questioned costs, see Finding Number 3h in Attachment I, *Findings and Recommendations*.

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of Questioned and Disallowed Costs
Expanded Subsidized Employment Program
For the Period from July 1, 2015 to June 30, 2016

Budget Items	Budgeted Amount ⁽ⁱ⁾	Actual Claim Amount ⁽ⁱⁱ⁾	Questioned Costs ⁽ⁱⁱⁱ⁾	Disallowed Costs ^(iv)
Direct Costs				
Salaries	\$ 250,018	250,018		
Benefits	81,493	81,493	81,493	
Wage Reimbursements	1,664,000	722,564		2,167
Training for Participants	13,515	180		
Subtotal Direct Costs	2,009,026	1,054,255	81,493	2,167
Indirect Costs				
Administrative Staff Salaries	103,000	103,000	103,000	
Administrative Staff Benefits	28,350	28,350	28,350	
Rent				
Utilities	9,000			
Building/Liability Insurance	9,600			
Telephone/Internet	9,000	6,195		15
Professional Fees	12,000			
Travel/Mileage	28,000	12,152		
Marketing/Outreach/Job Fairs	13,000	11,340		
Network/Computer	5,000			
Program Supplies	24,000	10,435		177
Facility & Grounds	7,200	1,745		
Travel Seminars/Education	7,200	1,070		
Total Indirect Costs (15% Max)	255,350	174,287	131,350	192
Total	\$ 2,264,376	1,228,542	212,843	2,359
Over-Claimed Indirect Costs				13,061^(v)
Projection				44,885^(vi)
Total			\$ 212,843	60,305

- (i) Budgeted Amount column represents amounts of the annual contract budget set by the contractual agreement between DHA and VOA during the fiscal year 2015-16.
- (ii) Actual Claim Amount column represents the amounts claimed for each budget category by VOA during the fiscal year 2015-16. VOA claimed within budget.
- (iii) Questioned Costs column represents the amounts questioned during the fiscal year 2015-16. Amounts were derived from the fiscal year 2015-16 general ledger comparison and transaction testing for the months selected for inspection. Details of the general ledger comparison are noted in Schedule II, *Schedule of General Ledger Comparisons*, pages 32 to 36. For consideration of questioned costs, see Finding Number 3g in Attachment I, *Findings and Recommendations*.
- (iv) Disallowed Costs column represents the amounts disallowed during the fiscal year 2015-16. Amounts were derived from the transaction testing for the months selected for inspection. For consideration of disallowed costs, see Findings Numbers 3g in Attachment I, *Findings and Recommendations*.
- (v) Amount represents disallowed indirect costs that exceeded 15% of VOA's monthly claims. For consideration of disallowed indirect costs, see Finding Number 3g in Attachment I, *Findings and Recommendations*.
- (vi) Amount represents projected disallowed costs noted during our testing. For consideration of projected disallowed costs, see Finding Number 3h in Attachment I, *Findings and Recommendations*.

County of Sacramento
Department of Human Assistance
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Fiscal Monitoring
Schedule of General Ledger Comparisons
CATC and AB109 Programs
For the Period from July 1, 2014 to June 30, 2015

Budget Items - CATC	FY 2014-15 Claim Amount ⁽ⁱ⁾	VOA's General Ledger ⁽ⁱⁱ⁾	Difference ⁽ⁱⁱⁱ⁾
<u>CATC Salaries and Benefits</u>			
Salaries	\$ 353,109	353,109	
Benefits	105,222	105,222	
Subtotal Salaries and Benefits	458,331	458,331	
<u>CATC Service and Supply Expense</u>			
Staff Training	252	252	
Program Supplies	6,527	6,527	
Food & Beverage	139,485	139,485	
Housekeeping/Laundry	29,646	29,646	
Equipment Purchase <\$5000	90	1,090	(1,000)
Office Supplies/Postage/Printing	1,961	1,961	
Rent	77,250	77,250	
Telephone/Pagers	5,431	5,440	(9)
Liability Insurance	25,307	23,826	1,481
Vans	3,951	4,024	(73)
Utilities	5,061	5,061	
Building Repair & Maintenance	399	399	
Equipment Maintenance	1,586	586	1,000
Meeting and Travel			
Less FEMA Contribution and Deferred Revenue	(28,209)	(35,475)	7,266
Administrative Expense	129,684		129,684
Subtotal Service and Supply	398,421	260,072	138,349
Subtotal CATC	856,752	718,403	138,349
<u>AB109 Salaries and Benefits</u>			
Salaries	177,066	175,469	1,597
Benefits	54,679	53,576	1,103
Subtotal Salaries and Benefits	231,745	229,045	2,700
<u>AB109 Service and Supply Expense</u>			
Staff Training	2,400	584	1,816
Program Supplies	3,600	2,956	644
Client Support	2,085	805	1,280
Food & Beverage	57,844	131,400	(73,556)
Housekeeping/Laundry	10,096	10,096	
Equipment Purchase <\$5000	2,500	1,371	1,129
Office Supplies/Postage/Printing	2,600	1,594	1,006
Rent	25,750	26,370	(620)
Telephone/Pagers	1,750	1,635	115
Liability Insurance	7,200	7,200	
Vans	1,200	82	1,118
Garbage Disposal	4,206	4,208	(2)
Building Repair & Maintenance	750	280	470
Administrative Expense	52,956		52,956
Subtotal Service and Supply	174,937	188,581	(13,644)
Subtotal AB109	406,682	417,626	(10,944)
Total	\$ 1,263,434	1,136,029	127,405

Number subscript definitions are listed on the next page.

See Independent Accountant's Report on Applying Agreed-Upon Procedures

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Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
CATC and AB109 Programs
For the Period from July 1, 2014 to June 30, 2015

- ⁽ⁱ⁾ FY 2014-15 Claim Amount represents the actual amount claimed by Volunteers of America (VOA) and paid by the Department of Human Assistance (DHA) for the fiscal year (FY) 2014-15.
- ⁽ⁱⁱ⁾ VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.
- ⁽ⁱⁱⁱ⁾ Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid. See Finding Numbers 3a and 5a in Attachment I, *Findings and Recommendations*.

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
CATC and AB109 Programs
For the Period October 2014

Budget Items	October 2014 Claim Amount ⁽ⁱ⁾	VOA's General Ledger ⁽ⁱⁱ⁾	Difference ⁽ⁱⁱⁱ⁾
<u>CATC Salaries and Benefits</u>			
Salaries	\$ 28,447	26,048	2,399
Benefits	8,623	7,653	970
Subtotal Salaries and Benefits	37,070	33,701	3,369
<u>CATC Service and Supply Expense</u>			
Staff Training			
Program Supplies	500	1,260	(760)
Food & Beverage	7,500	7,094	406
Housekeeping/Laundry	3,000	2,464	536
Equipment Purchase <\$500	100	244	(144)
Office Supplies/Postage/Printing	100	68	32
Rent	6,437	6,489	(52)
Telephone/Pagers	300	599	(299)
Liability Insurance	1,000	1,368	(368)
Vans	100	173	(73)
Utilities	1,000	845	155
Building Repair & Maintenance	321		321
Equipment Maintenance	65		65
Meeting and Travel			
Less FEMA Contribution and Deferred Revenue			
Administrative Expense	10,807		10,807
Subtotal Service and Supply	31,230	20,604	10,626
Subtotal CATC	68,300	54,305	13,995
<u>AB109 Salaries and Benefits</u>			
Salaries	17,973	17,631	342
Benefits	2,399	5,387	(2,988)
Subtotal Salaries and Benefits	20,372	23,018	(2,646)
<u>AB109 Service and Supply Expense</u>			
Staff Training		33	(33)
Program Supplies	100	540	(440)
Client Support	100	151	(51)
Food & Beverage	3,524	1,260	2,264
Housekeeping/Laundry	775	842	(67)
Equipment Purchase <\$500		92	(92)
Office Supplies/Postage/Printing	100		100
Rent	2,146	2,146	
Telephone/Pagers	100	100	
Liability Insurance	600	714	(114)
Vans			
Garbage Disposal	60	845	(785)
Building Repair & Maintenance	25		25
Administrative Expense	4,413		4,413
Subtotal Service and Supply	11,943	6,723	5,220
Subtotal AB109	32,315	29,741	2,574
Total	\$ 100,615	84,046	16,569

Number subscript definitions are listed on the next page.

See Independent Accountant's Report on Applying Agreed-Upon Procedures

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
CATC and AB109 Programs
For the Period October 2014

- (i) October 2014 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of October 2014.
- (ii) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.
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County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
CATC and AB109 Programs
For the Period March 2015

Budget Items	March 2015 Claim Amount ⁽ⁱ⁾	VOA's General Ledger ⁽ⁱⁱ⁾	Difference ⁽ⁱⁱⁱ⁾
<u>CATC Salaries and Benefits</u>			
Salaries	\$ 26,726	26,727	(1)
Benefits	8,062	8,063	(1)
Subtotal Salaries and Benefits	34,788	34,790	(2)
<u>CATC Service and Supply Expense</u>			
Staff Training			
Program Supplies	1,361	1,361	
Food & Beverage	9,061	9,061	
Housekeeping/Laundry	1,419	1,419	
Equipment Purchase <\$500		46	(46)
Office Supplies/Postage/Printing	188	188	
Rent	6,438	6,438	
Telephone/Pagers	448	448	
Liability Insurance	1,057	1,368	(311)
Vans	400	400	
Utilities	823	823	
Building Repair & Maintenance			
Equipment Maintenance		92	(92)
Meeting and Travel			
Less FEMA Contribution and Deferred Revenue			
Administrative Expense	10,807		10,807
Subtotal Service and Supply	32,002	21,644	10,358
Subtotal CATC	66,790	56,434	10,356
<u>AB109 Salaries and Benefits</u>			
Salaries	13,839	13,839	
Benefits	4,231	4,231	
Subtotal Salaries and Benefits	18,070	18,070	
<u>AB109 Service and Supply Expense</u>			
Staff Training	51	51	
Program Supplies	611	611	
Client Support	257	257	
Food & Beverage	3,869	3,869	
Housekeeping/Laundry	1,013	1,013	
Equipment Purchase <\$500		46	(46)
Office Supplies/Postage/Printing	229	229	
Rent	2,197	2,198	(1)
Telephone/Pagers	112	112	
Liability Insurance	714	714	
Vans		56	(56)
Garbage Disposal	462	823	(361)
Building Repair & Maintenance	102		102
Administrative Expense	4,413		4,413
Subtotal Service and Supply	14,030	9,979	4,051
Subtotal AB109	32,100	28,049	4,051
Total	\$ 98,890	84,483	14,407

Number subscript definitions are listed on the next page.

See Independent Accountant's Report on Applying Agreed-Upon Procedures

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
CATC and AB109 Programs
For the Period March 2015

- (i) March 2015 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of March 2015.
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County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
Adolfo HUD Program
For the Period July 1, 2014 to June 30, 2015

Budget Items	FY 2014-15 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Salaries and Benefits</u>			
Salaries	\$ 179,731	222,408	(42,677)
Benefits	60,534	71,517	(10,983)
Subtotal Salaries and Benefits	240,265	293,925	(53,660)
<u>Supportive Services</u>			
HUD Funded	7,193	667	6,526
THP PLUS Funded	61,865		61,865
Subtotal Supportive Services	69,058	667	68,391
<u>Administrative Expense</u>			
HUD Funded	8,661		8,661
THP PLUS Funded	10,267		10,267
Subtotal Administrative Expense	18,928		18,928
Total	\$ 328,251	294,592	33,659

^(I) FY 2014-15 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the fiscal year (FY) 2014-15.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid. See Finding Numbers 3b and 5a, Attachment I, *Findings and Recommendations*.

County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
Adolfo HUD Program
For the Period July 1, 2015 to June 30, 2016

Budget Items	FY 2015-16 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Salaries and Benefits</u>			
Salaries	\$ 172,991	252,340	(79,349)
Benefits	67,274	81,461	(14,187)
Subtotal Salaries and Benefits	240,265	333,801	(93,536)
<u>Supportive Services</u>			
HUD Funded	7,193	928	6,265
THP PLUS Funded	61,865		61,865
Subtotal Supportive Services	69,058	928	68,130
<u>Administrative Expense</u>			
HUD Funded	8,661		8,661
THP PLUS Funded	10,267		10,267
Subtotal Administrative Expense	18,928		18,928
Total	\$ 328,251	334,729	(6,478)

- ^(I) FY 2015-16 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the fiscal year (FY) 2015-16.
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County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
Adolfo HUD Program
For the Period October 2014

Budget Items	October 2014 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Salaries and Benefits</u>			
Salaries	\$ 14,415	17,454	(3,039)
Benefits	4,325	5,188	(863)
Subtotal Salaries and Benefits	18,740	22,642	(3,902)
<u>Supportive Services</u>			
HUD Funded	599		599
THP PLUS Funded	5,155		5,155
Subtotal Supportive Services	5,754		5,754
<u>Administrative Expense</u>			
HUD Funded	722		722
THP PLUS Funded	856		856
Subtotal Administrative Expense	1,578		1,578
Total	\$ 26,072	22,642	3,430

^(I) October 2014 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of October 2014.

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County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
Adolfo HUD Program
For the Period March 2015

Budget Items	March 2015 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Salaries and Benefits</u>			
Salaries	\$	17,094	(17,094)
Benefits		5,094	(5,094)
Subtotal Salaries and Benefits		22,188	(22,188)
<u>Supportive Services</u>			
HUD Funded	599	40	559
THP PLUS Funded	5,155		5,155
Subtotal Supportive Services	5,754	40	5,714
<u>Administrative Expense</u>			
HUD Funded	722		722
THP PLUS Funded	856		856
Subtotal Administrative Expense	1,578		1,578
Total	\$ 7,332	22,228	(14,896)

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County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
Adolfo HUD Program
For the Period October 2015

Budget Items	October 2015 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Salaries and Benefits</u>			
Salaries	\$ 14,415	33,722	(19,307)
Benefits	5,606	10,314	(4,708)
Subtotal Salaries and Benefits	20,021	44,036	(24,015)
<u>Supportive Services</u>			
HUD Funded	599	48	551
THP PLUS Funded	5,155		5,155
Subtotal Supportive Services	5,754	48	5,706
<u>Administrative Expense</u>			
HUD Funded	722		722
THP PLUS Funded	856		856
Subtotal Administrative Expense	1,578		1,578
Total	\$ 27,353	44,084	(16,731)

^(I) October 2015 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of October 2015.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

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County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
Adolfo HUD Program
For the Period March 2016

Budget Items	March 2016 Claim Amount ⁽ⁱ⁾	VOA's General Ledger ⁽ⁱⁱ⁾	Difference ⁽ⁱⁱⁱ⁾
<u>Salaries and Benefits</u>			
Salaries	\$ 14,415	(46,246)	60,661
Benefits	5,606	(14,589)	20,195
Subtotal Salaries and Benefits	20,021	(60,835)	80,856
<u>Supportive Services</u>			
HUD Funded	599	72	527
THP PLUS Funded	5,155		5,155
Subtotal Supportive Services	5,754	72	5,682
<u>Administrative Expense</u>			
HUD Funded	722		722
THP PLUS Funded	856		856
Subtotal Administrative Expense	1,578		1,578
Total	\$ 27,353	(60,763)	88,116

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County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
Adolfo THP+ Program
For the Period July 1, 2014 to June 30, 2015

Budget Items	FY 2014-15 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Salaries and Benefits</u>			
Salaries & Wages	\$ 287,569	327,273	(39,704)
Benefits	89,146	94,392	(5,246)
Subtotal Salaries and Benefits	376,715	421,665	(44,950)
<u>Operating Expense</u>			
Staff Training	500	2,151	(1,651)
Professional Fees	4,800	3,468	1,332
Program Supplies	2,400	731	1,669
Special Assistance	145,792	137,611	8,181
Food and Beverage	10,800	14,683	(3,883)
Cleaning and Laundry	6,400	5,160	1,240
Equipment/Furniture	32,641	18,046	14,595
Mileage and Travel	14,000	32,601	(18,601)
Scattered Site Rent	69,724	43,824	25,900
Mather Rent	360,000	360,000	
Utilities	47,800	56,211	(8,411)
Facilities	96,000	42,150	53,850
General Office	30,500	21,324	9,176
Audit	3,600	3,600	
Subtotal Operating Expense	824,957	741,560	83,397
<u>Indirect Administrative Expense</u>	207,647		207,647
Total	\$ 1,409,319	1,163,225	246,094

^(I) FY 2014-15 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the fiscal year (FY) 2014-15.

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County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
Adolfo THP+ Program
For the Period July 1, 2015 to June 30, 2016

Budget Items	FY 2015-16 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Salaries and Benefits</u>			
Salaries & Wages	\$ 490,090	493,838	(3,748)
Benefits	158,833	159,979	(1,146)
Subtotal Salaries and Benefits	648,923	653,817	(4,894)
<u>Support Cost</u>			
Staff Training	2,399	7,698	(5,299)
Professional Fees	427	427	
Program Supplies	3,265	3,436	(171)
Special Assistance	165,041	166,665	(1,624)
Food and Beverage	15,769	16,046	(277)
Cleaning and Laundry	5,472	5,472	
Equipment/Furniture	12,017	15,568	(3,551)
Mileage	30,955	30,964	(9)
Scattered Site Rent	85,057	85,057	
Mather Rent	360,000	360,000	
Utilities	55,664	60,334	(4,670)
Facilities	74,304	74,744	(440)
General Office	9,985	5,727	4,258
Telephone	16,932	17,414	(482)
Insurance	12,750	13,383	(633)
Equipment Rental	3,290	13,185	(9,895)
Printing			
Travel, Food and Lodging	1,800		1,800
Other Professional Fees	3,388		3,388
Marketing Expenses			
Subtotal Support Cost	858,515	876,120	(17,605)
<u>Indirect Administrative Expense</u>	229,111		229,111
Total	\$ 1,736,549	1,529,937	206,612

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County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
Adolfo THP+ Program
For the Period October 2014

Budget Items	October 2014 Claim Amount ⁽ⁱ⁾	VOA's General Ledger ⁽ⁱⁱ⁾	Difference ⁽ⁱⁱⁱ⁾
<u>Salaries and Benefits</u>			
Salaries & Wages	\$ 19,130	21,257	(2,127)
Benefits	6,049	6,481	(432)
Subtotal Salaries and Benefits	25,179	27,738	(2,559)
<u>Operating Expense</u>			
Staff Training	42		42
Professional Fees		730	(730)
Program Supplies			
Special Assistance	5,000	6,767	(1,767)
Food and Beverage		18	(18)
Cleaning and Laundry	500		500
Equipment/Furniture	1,000	1,520	(520)
Mileage and Travel	1,100	1,885	(785)
Scattered Site Rent	14,000	3,197	10,803
Mather Rent	30,000	30,000	
Utilities	3,500	2,245	1,255
Facilities	3,000	696	2,304
General Office	1,500	1,955	(455)
Audit	300		300
Subtotal Operating Expense	59,942	49,013	10,928
<u>Indirect Administrative Expense</u>			
Total	\$ 85,121	76,751	8,370

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County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
Adolfo THP+ Program
For the Period March 2015

Budget Items	March 2015 Claim Amount ⁽ⁱ⁾	VOA's General Ledger ⁽ⁱⁱ⁾	Difference ⁽ⁱⁱⁱ⁾
<u>Salaries and Benefits</u>			
Salaries & Wages	\$ 20,383	24,916	(4,533)
Benefits	6,210	7,597	(1,387)
Subtotal Salaries and Benefits	26,593	32,513	(5,920)
<u>Operating Expense</u>			
Staff Training	11	153	(142)
Professional Fees	226	180	46
Program Supplies			
Special Assistance	8,734	5,900	2,834
Food and Beverage	3,507	3,507	
Cleaning and Laundry	57	57	
Equipment/Furniture	33	33	
Mileage and Travel		2,893	(2,893)
Scattered Site Rent	3,375	3,375	
Mather Rent	30,000	30,000	
Utilities	4,984	4,984	
Facilities	235	511	(276)
General Office	2,557	1,341	1,216
Audit	300		300
Subtotal Operating Expense	54,019	52,934	1,085
<u>Indirect Administrative Expense</u>	17,304		17,304
Total	\$ 97,916	85,447	12,469

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County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
Adolfo THP+ Program
For the Period October 2015

Budget Items	October 2015 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Salaries and Benefits</u>			
Salaries & Wages	\$ 47,862	27,980	19,882
Benefits	14,830	8,504	6,326
Subtotal Salaries and Benefits	62,692	36,484	26,208
<u>Support Cost</u>			
Staff Training	150	1,557	(1,407)
Professional Fees	300		300
Program Supplies	67	48	19
Special Assistance	7,502	9,754	(2,252)
Food and Beverage	1,000	103	897
Cleaning and Laundry	533	1,204	(671)
Equipment/Furniture	1,500	311	1,189
Mileage	2,333	274	2,059
Scattered Site Rent	6,043	6,043	
Mather Rent	30,000	30,000	
Utilities	4,833	4,984	(151)
Facilities	2,583	4,183	(1,600)
General Office	600	556	44
Telephone	1,208	2,023	(815)
Insurance	1,000	1,061	(61)
Equipment Rental	200		200
Printing	100		100
Travel, Food and Lodging	150		150
Other Professional Fees	100		100
Marketing Expenses	1,000		1,000
Subtotal Support Cost	61,202	62,101	(899)
<u>Indirect Administrative Expense</u>	19,092		19,092
Total	\$ 142,986	98,585	44,401

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County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
Adolfo THP+ Program
For the Period March 2016

Budget Items	March 2016 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Salaries and Benefits</u>			
Salaries & Wages	\$ 47,862	84,685	(36,823)
Benefits	14,830	26,017	(11,187)
Subtotal Salaries and Benefits	62,692	110,702	(48,010)
<u>Support Cost</u>			
Staff Training	744		744
Professional Fees	(1,852)	145	(1,997)
Program Supplies	154	161	(7)
Special Assistance	11,728	11,728	
Food and Beverage	2,932	2,985	(53)
Cleaning and Laundry	17	17	
Equipment/Furniture	(2,724)	1,011	(3,735)
Mileage	2,194	133	2,061
Scattered Site Rent	7,947	7,947	
Mather Rent	30,000	30,000	
Utilities	10,805	14,324	(3,519)
Facilities	10,336	6,971	3,365
General Office		497	(497)
Telephone	662	663	(1)
Insurance	996	996	
Equipment Rental			
Printing	(700)		(700)
Travel, Food and Lodging			
Other Professional Fees	(700)		(700)
Marketing Expenses			
Subtotal Support Cost	72,539	77,578	(5,039)
<u>Indirect Administrative Expense</u>	38,184		38,184
Total	\$ 173,415	188,280	(14,865)

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County of Sacramento
Department of Human Assistance
Volunteers of America
Fiscal Monitoring
Schedule of General Ledger Comparisons
Emergency Shelter Program
For the Period July 1, 2014 to June 30, 2015

Budget Items	FY 2014-15 Claim Amount ⁽ⁱ⁾	VOA's General Ledger ⁽ⁱⁱ⁾	Difference ⁽ⁱⁱⁱ⁾
<u>Emergency Shelter Services Funding</u>			
General Funding	\$ 119,927	N/A	N/A
CalWORKs Funding	511,502	N/A	N/A
Subtotal Emergency Shelter Services Funding	631,429	N/A ^(iv)	N/A ^(iv)
<u>Housing Support Program Funding</u>	25,000	31,026	(6,026)
Total	\$ 656,429	31,026	(6,026)

⁽ⁱ⁾ FY 2014-15 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the fiscal year (FY) 2014-15.

⁽ⁱⁱ⁾ VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

⁽ⁱⁱⁱ⁾ Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid.

^(iv) Emergency Shelter Services General and CalWORKs Funding was provided to VOA based on a fee for service. As such, there were no general ledger entries to compare to the claims.

County of Sacramento
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Schedule of General Ledger Comparisons
Emergency Shelter Program
For the Period July 1, 2015 to June 30, 2016

Budget Items	FY 2015-16 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Emergency Shelter Services Funding</u>			
General Funding	\$ 119,927	N/A	N/A
CalWORKs Funding	511,502	N/A	N/A
Subtotal Emergency Shelter Services Funding	631,429	N/A ^(IV)	N/A ^(IV)
<u>Housing Support Program Funding</u>	25,000	49,450	(24,450)
Total	\$ 656,429	49,450	(24,450)

^(I) FY 2015-16 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the fiscal year (FY) 2015-16.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid.

^(IV) Emergency Shelter Services General and CalWORKs Funding was provided to VOA based on a fee for service. As such, there were no general ledger entries to compare to the claims.

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Schedule of General Ledger Comparisons
Emergency Shelter Program
For the Period October 2014

Budget Items	October 2014 Claim Amount ⁽ⁱ⁾	VOA's General Ledger ⁽ⁱⁱ⁾	Difference ⁽ⁱⁱⁱ⁾
<u>Emergency Shelter Services Funding</u>			
General Funding	\$ 4,758	N/A	N/A
CalWORKs Funding	58,936	N/A	N/A
Subtotal Emergency Shelter Services Funding	63,694	N/A	N/A
<u>Housing Support Program Funding</u>		N/A	N/A
Total	\$ 63,694	N/A	N/A

⁽ⁱ⁾ October 2014 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of October 2014.

⁽ⁱⁱⁱ⁾ Emergency Shelter Services General and CalWORKs Funding was provided to VOA based on a fee for service. In addition, Housing Support Program Funding was not claimed in October 2014. Therefore, there were no general ledger entries to compare.

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Schedule of General Ledger Comparisons
Emergency Shelter Program
For the Period March 2015

Budget Items	March 2015 Claim Amount ⁽ⁱ⁾	VOA's General Ledger ⁽ⁱⁱ⁾	Difference ⁽ⁱⁱⁱ⁾
<u>Emergency Shelter Services Funding</u>			
General Funding	\$ 35,254	N/A	N/A
CalWORKs Funding	44,878	N/A	N/A
Subtotal Emergency Shelter Services Funding	80,132	N/A ^(iv)	N/A ^(iv)
<u>Housing Support Program Funding</u>	3,571	3,683	(112)
Total	\$ 83,703	3,683	(112)

⁽ⁱ⁾ March 2015 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of March 2015.

⁽ⁱⁱ⁾ VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

⁽ⁱⁱⁱ⁾ Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid.

^(iv) Emergency Shelter Services General and CalWORKs Funding was provided to VOA based on a fee for service. As such, there were no general ledger entries to compare to the claims.

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Schedule of General Ledger Comparisons
Emergency Shelter Program
For the Period October 2015

Budget Items	October 2015 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Emergency Shelter Services Funding</u>			
General Funding	\$ 8,434	N/A	N/A
CalWORKs Funding	45,203	N/A	N/A
Subtotal Emergency Shelter Services Funding	53,637	N/A ^(IV)	N/A ^(IV)
<u>Housing Support Program Funding</u>	2,083	5,342	(3,259)
Total	\$ 55,720	5,342	(3,259)

^(I) October 2015 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of October 2015.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid.

^(IV) Emergency Shelter Services General and CalWORKs Funding was provided to VOA based on a fee for service. As such, there were no general ledger entries to compare to the claims.

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Schedule of General Ledger Comparisons
Emergency Shelter Program
For the Period March 2016

Budget Items	March 2016 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Emergency Shelter Services Funding</u>			
General Funding	\$ 10,597	N/A	N/A
CalWORKs Funding	43,040	N/A	N/A
Subtotal Emergency Shelter Services Funding	53,637	N/A ^(IV)	N/A ^(IV)
<u>Housing Support Program Funding</u>	2,083	3,447	(1,364)
Total	\$ 55,720	3,447	(1,364)

^(I) March 2016 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of March 2016.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid.

^(IV) Emergency Shelter Services General and CalWORKs Funding was provided to VOA based on a fee for service. As such, there were no general ledger entries to compare to the claims.

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Schedule of General Ledger Comparisons
Mather Community Campus Program
For the Period October 1, 2015 to June 30, 2016

Budget Items	FY 2015-16 Claim Amount ^(I)	VOA's Allocation Worksheet ^(II)	Difference ^(III)
<u>Salaries and Benefits</u>			
CalWORKs Salaries	\$ 92,997	91,922	1,075
CalWORKs Benefits	31,077	28,496	2,581
CFET Salaries	83,074		83,074
CFET Benefits	27,727		27,727
Subtotal Salaries and Benefits	234,875	120,418	114,457
<u>Administrative Expense</u>	28,937		28,937
Total	\$ 263,812 ^(IV)	120,418 ^(IV)	143,394 ^(IV)

^(I) FY 2015-16 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the fiscal year (FY) 2015-16.

^(II) VOA's Allocation Worksheet represents the amount noted in VOA's allocation worksheet for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's allocation worksheet and the amount claimed and DHA paid. See Finding Numbers 3e and 5a in Attachment I, *Findings and Recommendations*.

^(IV) The contractual agreement between DHA and VOA covered the period of October 1, 2015 to September 30, 2015. The amounts reflected in this schedule were prorated to reflect our agreed-upon procedures period of October 1, 2015 to June 30, 2016.

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Schedule of General Ledger Comparisons
Mather Community Campus Program
For the Period October 2015

Budget Items	October 2015 Claim Amount ⁽ⁱ⁾	VOA's Allocation Worksheet ⁽ⁱⁱ⁾	Difference ⁽ⁱⁱⁱ⁾
<u>Salaries and Benefits</u>			
CalWORKs Salaries	\$ 10,333	10,102	231
CalWORKs Benefits	3,453	3,132	321
CFET Salaries	9,230		9,230
CFET Benefits	3,081		3,081
Subtotal Salaries and Benefits	26,097	13,234	12,863
<u>Administrative Expense</u>			
Total	\$ 26,097	13,234	12,863

⁽ⁱ⁾ October 2015 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of October 2015.

⁽ⁱⁱ⁾ VOA's Allocation Worksheet represents the amount noted in VOA's allocation worksheet for each respective budget item.

⁽ⁱⁱⁱ⁾ Difference Column represents the difference between what is listed in VOA's allocation worksheet and the amount claimed and DHA paid. See Finding Numbers 3e and 5a in Attachment I, *Findings and Recommendations*.

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Department of Human Assistance
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Schedule of General Ledger Comparisons
Mather Community Campus Program
For the Period March 2016

Budget Items	March 2016 Claim Amount ^(I)	VOA's Allocation Worksheet ^(II)	Difference ^(III)
<u>Salaries and Benefits</u>			
CalWORKs Salaries	\$ 10,333	9,512	821
CalWORKs Benefits	3,453	2,949	504
CFET Salaries	9,230		9,230
CFET Benefits	3,081		3,081
Subtotal Salaries and Benefits	26,097	12,461	13,636
<u>Administrative Expense</u>			
Total	\$ 26,097	12,461	13,636

^(I) March 2016 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of March 2016.

^(II) VOA's Allocation Worksheet represents the amount noted in VOA's allocation worksheet for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's allocation worksheet and the amount claimed and DHA paid. See Finding Numbers 3e and 5a in Attachment I, *Findings and Recommendations*.

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Winter Shelter Program
For the Period July 1, 2014 to June 30, 2015

Budget Items	FY 2014-15 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Housing Expenses</u>	<u>\$ 75,000</u>	<u>5,287</u>	<u>69,713</u>
Total	<u>\$ 75,000</u>	<u>5,287</u>	<u>69,713</u>

^(I) FY 2014-15 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the fiscal year (FY) 2014-15.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid. See Finding Numbers 3f and 5a in Attachment I, *Findings and Recommendations*.

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Department of Human Assistance
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Schedule of General Ledger Comparisons
Winter Shelter Program
For the Period July 1, 2015 to June 30, 2016

Budget Items	<u>FY 2015-16 Claim Amount</u> ^(I)	<u>VOA's General Ledger</u> ^(II)	<u>Difference</u> ^(III)
<u>Housing Expenses</u>	<u>\$ 75,000</u>	<u>9,449</u>	<u>65,551</u>
Total	<u>\$ 75,000</u>	<u>9,449</u>	<u>65,551</u>

^(I) FY 2015-16 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the fiscal year (FY) 2015-16.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid. See Finding Numbers 3f and 5a in Attachment I, *Findings and Recommendations*.

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Schedule of General Ledger Comparisons
Winter Shelter Program
For the Period March 2015

Budget Items	March 2015 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Housing Expenses</u>	<u>\$ 15,000</u>	<u>1,152</u>	<u>13,848</u>
Total	<u>\$ 15,000</u>	<u>1,152</u>	<u>13,848</u>

^(I) March 2015 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of March 2015.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid. See Finding Numbers 3f and 5a in Attachment I, *Findings and Recommendations*.

County of Sacramento
Department of Human Assistance
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Schedule of General Ledger Comparisons
Winter Shelter Program
For the Period March 2016

Budget Items	March 2016 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Housing Expenses</u>	\$ 15,000	2,672	12,328
Total	\$ 15,000	2,672	12,328

^(I) March 2016 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of March 2016.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid. See Finding Numbers 3f and 5a in Attachment I, *Findings and Recommendations*.

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Schedule of General Ledger Comparisons
Expanded Subsidized Employment Program
For the Period July 1, 2014 to June 30, 2015

Budget Items	FY 2014-15 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Direct Costs</u>			
Salaries	\$ 110,764	110,764	
Benefits	34,857	34,857	
Wage Reimbursements	101,217	102,606	(1,389)
Training for Participants			
Subtotal Direct Costs	246,838	248,227	(1,389)
<u>Indirect Costs</u>			
Administrative Staff Salaries	18,860		18,860
Administrative Staff Benefits	5,823		5,823
Rent			
Utilities			
Building/Liability Insurance			
Telephone/Internet	3,618	3,678	(60)
Professional Fees			
Travel/Mileage	3,531	3,531	
Marketing/Outreach/Job Fairs	4,796	9,594	(4,798)
Network/Computer	955		955
Program Supplies	10,209	10,574	(365)
Facility & Grounds	3,006	3,006	
Travel Seminars/Education	132	326	(194)
Total Indirect Costs (15% Max)	50,930	30,709	20,221
Total	\$ 297,768	278,936	18,832

^(I) FY 2014-15 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the fiscal year (FY) 2014-15.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid. See Finding Numbers 3g and 5a in Attachment I, *Findings and Recommendations*.

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Expanded Subsidized Employment Program
For the Period July 1, 2015 to June 30, 2016

Budget Items	FY 2015-16 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Direct Costs</u>			
Salaries	\$ 250,018	261,441	(11,423)
Benefits	81,493	78,814	2,679
Wage Reimbursements	722,564	724,329	(1,765)
Training for Participants	180	180	
Subtotal Direct Costs	1,054,255	1,064,764	(10,509)
<u>Indirect Costs</u>			
Administrative Staff Salaries	103,000		103,000
Administrative Staff Benefits	28,350		28,350
Rent			
Utilities			
Building/Liability Insurance			
Telephone/Internet	6,195	6,180	15
Professional Fees			
Travel/Mileage	12,152	12,153	(1)
Marketing/Outreach/Job Fairs	11,340	11,435	(95)
Network/Computer			
Program Supplies	10,435	10,258	177
Facility & Grounds	1,745	1,745	
Travel Seminars/Education	1,070	1,180	(110)
Total Indirect Costs (15% Max)	174,287	42,951	131,336
Total	\$ 1,228,542	1,107,715	120,827

^(I) FY 2015-16 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the fiscal year (FY) 2015-16.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid. See Finding Number 3g and 5a in Attachment I, *Findings and Recommendations*.

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Expanded Subsidized Employment Program
For the Period March 2015

Budget Items	March 2015 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Direct Costs</u>			
Salaries	\$ 22,259	14,798	7,461
Benefits	6,901	4,463	2,438
Wage Reimbursements	14,817	15,217	(400)
Training for Participants			
Subtotal Direct Costs	43,977	34,478	9,499
<u>Indirect Costs</u>			
Administrative Staff Salaries			
Administrative Staff Benefits			
Rent			
Utilities			
Building/Liability Insurance			
Telephone/Internet	1,190	501	689
Professional Fees			
Travel/Mileage	1,529	893	636
Marketing/Outreach/Job Fairs	4,500	4,634	(134)
Network/Computer	256		256
Program Supplies	5,103	1,720	3,383
Facility & Grounds	2,965	2,965	
Travel Seminars/Education	2,353		2,353
Total Indirect Costs (15% Max)	17,896	10,713	7,183
Total	\$ 61,873	45,191	16,682

^(I) March 2015 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of March 2015.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid. See Finding Numbers 3g and 5a in Attachment I, *Findings and Recommendations*.

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Schedule of General Ledger Comparisons
Expanded Subsidized Employment Program
For the Period October 2015

Budget Items	October 2015 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Direct Costs</u>			
Salaries	\$ 20,047	20,047	
Benefits	6,415	6,040	375
Wage Reimbursements	65,398	104,129	(38,731)
Training for Participants			
Subtotal Direct Costs	91,860	130,216	(38,356)
<u>Indirect Costs</u>			
Administrative Staff Salaries	7,734		7,734
Administrative Staff Benefits	2,362		2,362
Rent			
Utilities			
Building/Liability Insurance			
Telephone/Internet	610	610	
Professional Fees			
Travel/Mileage	1,032	1,032	
Marketing/Outreach/Job Fairs	32	32	
Network/Computer			
Program Supplies	(14)	466	(480)
Facility & Grounds			
Travel Seminars/Education	118	118	
Total Indirect Costs (15% Max)	11,874	2,258	9,616
Total	\$ 103,734	132,474	(28,740)

^(I) October 2015 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of October 2015.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid. See Finding Numbers 3g and 5a in Attachment I, *Findings and Recommendations*.

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Expanded Subsidized Employment Program
For the Period March 2016

Budget Items	March 2016 Claim Amount ^(I)	VOA's General Ledger ^(II)	Difference ^(III)
<u>Direct Costs</u>			
Salaries	\$ 19,285	19,279	6
Benefits	6,171	5,813	358
Wage Reimbursements	57,450	58,450	(1,000)
Training for Participants			
Subtotal Direct Costs	82,906	83,542	(636)
<u>Indirect Costs</u>			
Administrative Staff Salaries	7,394		7,394
Administrative Staff Benefits	2,362		2,362
Rent			
Utilities			
Building/Liability Insurance			
Telephone/Internet	305	305	
Professional Fees			
Travel/Mileage	897	897	
Marketing/Outreach/Job Fairs			
Network/Computer			
Program Supplies	1,478	1,478	
Facility & Grounds			
Travel Seminars/Education			
Total Indirect Costs (15% Max)	12,436	2,680	9,756
Total	\$ 95,342	86,222	9,120

^(I) March 2016 Claim Amount represents the actual amount claimed by VOA and paid by DHA for the month of March 2016.

^(II) VOA's General Ledger represents the amount noted in VOA's general ledger for each respective budget item.

^(III) Difference Column represents the difference between what is listed in VOA's general ledger and the amount claimed and DHA paid. See Finding Numbers 3g and 5a in Attachment I, *Findings and Recommendations*.