

**Table A**

**The OA Has Resolved 15 of 19 Unique Audit Findings It Received From June 2019 Through September 2024**

FINDING	HAS THE OA IMPLEMENTED RELEVANT RECOMMENDATIONS?
<b>DELOITTE REPORT—JUNE 2019</b>	
The Prevention and Support Branches lack coordination and communication about topics like budgets and invoicing procedures. Monthly meetings between the branches are not being used effectively to discuss fiscal, operational, and programmatic issues.	FULLY IMPLEMENTED
The Prevention Branch staff lack direction, leadership, oversight and mentorship from branch management and OA leadership. There is no evidence of second level review being performed on amounts budgeted, contracted, and executed by branch staff.	FULLY IMPLEMENTED
Prevention and Support Branch employees do not have established or documented roles and responsibilities. Staff processes and procedures are based upon historic understanding of the processes which may not align with leadership's current expectations.	FULLY IMPLEMENTED
There is no standard invoicing process in place within the Prevention Branch. There is no control to confirm an appropriate level of approval has been received for an invoice prior to submission to Public Health's accounting for payment.	FULLY IMPLEMENTED
The Prevention Branch does not engage in fiscal management activities such as tracking grants and vendor budgets. As a result, the Prevention Branch was overbudget, and this issue went unnoticed due to lack of awareness within the Prevention Branch and the Support Branch.	FULLY IMPLEMENTED
The Prevention Branch does not routinely assess employee performance, leading to ongoing performance concerns across the branch. Prevention Branch leadership does not prioritize what tasks need to be performed, resulting in employee confusion.	FULLY IMPLEMENTED
The OA lacks structured approval and due diligence process for contracts. For example, the Support Branch should confirm contract budget amounts can be supported by Prevention Branch funding, but this review was not being performed.	FULLY IMPLEMENTED
<b>HRSA—OCTOBER 2019</b>	
The OA lacks substantiating records to support expenses it charged to the Ryan White Program grant. OA does not maintain adequate records to support all of the expenses charged to the grant for services and recorded in its financial system, FISCal.	FULLY IMPLEMENTED
The OA has not implemented its policies that test for compliance with federal requirements for its monitoring site visits to its contractors. During a visit to an OA contractor, HRSA noted the contractor's financial system was not tracking all Ryan White Program expenses by funding categories of core medical, support services, and administration.	FULLY IMPLEMENTED
<b>STATE OF CALIFORNIA FEDERAL COMPLIANCE (SINGLE AUDIT)—JUNE 2024</b>	
10 of 60 participants sampled from a population of 25,749 participants who received ADAP benefits did not submit all required documentation, including proof of HIV/AIDS diagnosis, proof of residency, and income documentation.	FULLY IMPLEMENTED
<b>HUD—JULY 2024</b>	
The OA's project sponsor's recordkeeping was incomplete for multiple client files. For example, Planned Parenthood did not have income verification documents for a client participating in a rental assistance project.	PARTIALLY IMPLEMENTED <i>Anticipated completion by August 2025</i>
The OA's process for monitoring its subawards to its project sponsors did not sufficiently identify findings of non-compliance because it described issues as concerns with recommended actions for the project sponsor when it should have cited them as findings with required corrective actions for the project sponsor. Additionally, the OA has not been monitoring its HOPWA CARES Act programs.	FULLY IMPLEMENTED
The OA was missing information in its written agreements with its project sponsors like the project sponsors' Unique Entity Identifiers, the Federal Award Identification Number, and other information required by federal regulations.	FULLY IMPLEMENTED

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FINDING	HAS THE OA IMPLEMENTED RELEVANT RECOMMENDATIONS?
<b>HRSA—SEPTEMBER 2024</b>	
The OA lacks a process to report subawards equal to or exceeding \$30,000 in the Federal Funding Accountability and Transparency Act Subaward Reporting System.	<b>FULLY IMPLEMENTED</b>
Some categories of Ryan White Program services must be provided by licensed professionals. For example, mental health services must be provided by professionals licensed to render such services, like psychologists or licensed clinical social workers. However, the OA is not validating provider credentials for certain service categories.	<b>FULLY IMPLEMENTED</b>
The OA does not have a documented process to assess contractors' risk of federal non-compliance before distributing grant funding. Although the OA conducts a risk assessment after the end of the grant period, the OA has no documented guidance in place to describe the level of risk and how that level of risk impacts its monitoring of the contractors.	<b>PENDING</b> <i>Anticipated completion by July 2025</i>
The OA allocates payroll expenses for the Ryan White Program grant based on pre-determined percentages rather than the actual time staff spent on each Ryan White Program.	<b>FULLY IMPLEMENTED</b>
The OA determines pharmaceutical rebates earned based on an allocation methodology instead of the actual amounts generated.	<b>PENDING</b> <i>Anticipated completion by July 2026</i>
The OA's fund utilization methodology does not ensure that mandatory pharmaceutical rebate funds are utilized prior to expending Ryan White Program funds.	<b>PENDING</b> <i>Anticipated completion by July 2025</i>

Source: Past audit reports from Deloitte, HRSA, State of California, and HUD.

Note: We included only unique findings in the table. If the OA received a finding from the same entity in more than one report, Table A presents the finding from the most recent report. We deemed some findings irrelevant to the scope of our report and did not follow up on them.