

COUNTY OF YOLO, CALIFORNIA

**Single Audit Report
(OMB Circular A-133)**

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

COUNTY OF YOLO, CALIFORNIA

SINGLE AUDIT REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Board of Supervisors
County of Yolo, California

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California (the County), as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 8, 2013. Our report includes a reference to other auditors. Our report also includes an emphasis of a matter noting that on December 27, 2012, the County issued Certificates of Participation, Series A, Series B, and 2012 Refunding Series in the amount of \$645,000, \$22,005,000, and \$3,410,000, respectively. The proceeds of Series A and B are being used to finance the construction of three (3) photovoltaic solar power systems at two sites. The proceeds from the 2012 Refunding Series were deposited in an irrevocable trust with an escrow agent to defease the balance of \$3,205,000 of the 1998 Certificates of Participation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of Yolo County Housing, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as items 2012-01 and 2012-02 that we consider to be significant deficiencies in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2012-2.

We noted certain matters that we reported to management of the County, in a separate letter dated February 8, 2013.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Board of Supervisors, the Audit Committee, County management, others within the entity, Federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Vaurinick, Trine, Day & Co. LLP

Sacramento, California
February 8, 2013



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133, AND SUPPLEMENTARY SCHEDULE OF COMMUNITY SERVICES BLOCK GRANTS

Honorable Board of Supervisors
County of Yolo, California

Compliance

We have audited the County of Yolo, California (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

As described in item 2012-04 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding eligibility that are applicable to its Medicaid Cluster Program. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2012.

The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2012-03.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2012-04 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2012-03 and 2012-05 to be significant deficiencies.

Schedule of Expenditures of Federal Awards and Supplemental Schedule of Community Services Block Grants

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California, as of and for the year ended June 30, 2012, and have issued our report thereon dated February 8, 2013, which contained an unqualified opinion on those financial statements. We did not audit the financial statements of the Yolo County Housing for the year ended June 30, 2012. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as it relates to the amounts included for Yolo County Housing, are based on the reports of the other auditors. Our report includes an emphasis of a matter noting that on December 27, 2012, the County issued Certificates of Participation, Series A, Series B, and 2012 Refunding Series in the amount of \$645,000, \$22,005,000, and \$3,410,000, respectively. The proceeds of Series A and B are being used to finance the construction of three (3) photovoltaic solar power systems at two sites. The proceeds from the 2012 Refunding Series were deposited in an irrevocable trust with an escrow agent to defease the balance of \$3,205,000 of the 1998 Certificates of Participation. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the County's financial statements. The accompanying schedule of expenditures of federal awards and supplemental schedule of Community Services Block Grants are presented for purposes of additional analysis as required by OMB Circular A-133, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying

accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and the Schedule of the Community Services Block Grant are fairly stated in all material respects in relation to the financial statements as a whole.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we do not express an opinion on them.

This report is intended solely for the information and use of the Board of Supervisors, the Audit Committee, County management, others within the entity, Federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Vavrinik, Trine, Day & Co. LLP

Sacramento, California
March 27, 2013

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Award Expenditures
<u>U.S. Department of Agriculture</u>			
Direct Program			
Rural Housing Preservation Grants	10.433	HPG 533	\$ 74,501
			<u>74,501</u>
Supplemental Nutrition Assistance Program (SNAP):			
Passed through State of California Department of Social Services			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	--	2,364,354
			<u>2,364,354</u>
Passed through State of California Department of Public Health			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	10-10187/11-10427	184,510
			<u>184,510</u>
Total Supplemental Nutrition Assistance Program (SNAP) Cluster			
			<u>2,548,864</u>
Passed through State of California Department of Food and Agriculture			
Plant and Animal Disease, Pest Control and Animal Care	10.025	--	79,738
			<u>79,738</u>
Passed through State of California Department of Education			
Special Milk Program for Children	10.556	--	60,824
			<u>60,824</u>
Passed through State of California Department of Public Health			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) [1]	10.557	08-85489/11-10512	1,349,325
ARRA-Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) [1]	10.557	08-85489	7,018
			<u>1,356,343</u>
Total U.S. Department of Agriculture			
			<u>4,120,270</u>
<u>U.S. Department of Commerce</u>			
Direct Program			
Economic Development Technical Assistance	11.303	08-06-06489	32,052
			<u>32,052</u>
<u>U.S. Department of Energy</u>			
Passed through State of California Natural Resources Agency			
ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	CBG-09-035	129,238
			<u>129,238</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through State of California Department of Housing and Community			
Development			
Community Development Block Grant/State's Program	14.228	10-STBG-6747	810
Home Investment Partnerships Program	14.239	11-HOME-6951	22,543
			<u>23,353</u>
Passed through City of Woodland, California			
Community Development Block Grants/Entitlement Grants	14.218	B-08-MC-06-0040	41,780
			<u>41,780</u>
Total U.S. Department of Housing and Urban Development			
			<u>65,133</u>
<u>U.S. Department of the Interior</u>			
Passed through the State of California Controller's Office			
Distribution of Receipts to State and Local Governments	15.227	--	79
			<u>79</u>
Passed through Bureau of Reclamation			
Fish and Wildlife Coordination Act	15.517	06FG202100/R10AP20649	20,315
			<u>20,315</u>
Total U.S. Department of the Interior			
			<u>20,394</u>
<u>U.S. Department of Justice</u>			
Justice Assistance Grant (JAG) Program Cluster:			
Direct Program			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-3075	50,754
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-CS-WX-0027	112,682
			<u>163,436</u>
Passed through State of California Emergency Management Agency			
ARRA-Edward Byrne Memorial Justice Assistance Grant (JAG)	16.804	ZA09010570	140,623
ARRA-Edward Byrne Memorial Justice Assistance Grant (JAG)	16.804	ZP09010570	93,233
ARRA-Edward Byrne Memorial Justice Assistance Grant (JAG)	16.804	ZM09010570	48,808
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	16.738	DC09200570	152,419
			<u>334,083</u>
Subtotal JAG Program Cluster [1]			
			<u>598,519</u>

[1] Denotes a major Federal financial assistance program

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Award Expenditures
<u>U.S. Department of Justice, (Continued)</u>			
Direct Program			
Drug Court Discretionary Grant Program	16.585	2009-DC-BX-0022	\$ 46,999
State Criminal Alien Assistance Program	16.606	--	94,065
Bulletproof Vest Partnership Program	16.607	--	3,950
ARRA-Edward Byrne Memorial Competitive Grants [1]	16.808	2009-SC-B9-0059	966,875
			<u>1,111,889</u>
Passed through State of California Department of Corrections and Rehabilitation			
Juvenile Accountability Incentive Block Grants	16.523	CSA 120-11	19,243
Juvenile Accountability Incentive Block Grants	16.523	CSA 120-09	11,080
Juvenile Accountability Incentive Block Grants	16.523	CDA 212-11	25,754
Juvenile Justice and Delinquency Prevention Allocations to States	16.540	CSA 363-09	137,713
Subtotal			<u>193,790</u>
Passed through State of California Emergency Management Agency			
Crime Victim Assistance	16.575	VW11290570	86,235
Residential Substance Abuse Treatment for State Prisoners	16.593	AF11 01 0570	11,538
ARRA-Violence Against Women Formula Grants	16.588	PU11 02 0570	90,888
Subtotal			<u>188,661</u>
Passed through Sexual Assault and Domestic Violence Center			
Crime Victim Assistance	16.575	AT11081034	61,241
Total U.S. Department of Justice			<u>2,154,100</u>
<u>U.S. Department of Labor</u>			
Workforce Investment Act (WIA) Cluster:			
Passed through State of California Department of Employment Development			
WIA Adult Program	17.258	--	729,262
WIA Youth Activities	17.259	--	1,040,681
WIA Dislocated Worker Formula Grants	17.278	--	1,066,099
Total Workforce Investment Act Cluster [1]			<u>2,836,042</u>
Total U.S. Department of Labor			<u>2,836,042</u>
<u>U.S. Department of Transportation</u>			
Highway Planning and Construction Cluster:			
Passed through State of California Department of Transportation			
Highway Planning and Construction	20.205	BRLO 5922 (031)	34,185
Highway Planning and Construction	20.205	BRLO 5922 (037)	6,145
Highway Planning and Construction	20.205	BRLO 5922 (044)	985
Highway Planning and Construction	20.205	BRLO 5922 (059)	44,059
Highway Planning and Construction	20.205	BRLO 5922 (066)	135,783
Highway Planning and Construction	20.205	BRLO 5922 (073)	81,026
Highway Planning and Construction	20.205	BRLO 5922 (077)	12,088
Highway Planning and Construction	20.205	BRLO 5922 (078)	12,520
Highway Planning and Construction	20.205	BRLOZE 5922 (034)	13,673
Highway Planning and Construction	20.205	BPMP 5922 (090)	293
Highway Planning and Construction	20.205	75LX192	40,592
ARRA-Highway Planning and Construction	20.205	ESPL 5922 (085)	2,500
Highway Planning and Construction	20.205	HRRRL 5922 (075)	13,789
Highway Planning and Construction	20.205	HRRRL 5922 (076)	401,150
Highway Planning and Construction	20.205	HSIPL 5922 (081)	592,893
Highway Planning and Construction	20.205	RPSTPL 5922 (054)	967
Highway Planning and Construction	20.205	SPOA 5922 (068)	633
Highway Planning and Construction	20.205	SPOA 5922 (086)	351
Highway Planning and Construction	20.205	STPCMLL 5922 (055)	3,346
Highway Planning and Construction	20.205	STPL 5922 (047)	718,557
Highway Planning and Construction	20.205	STPL 5922 (058)	3,324
Total Highway Planning and Construction Cluster			<u>2,118,859</u>

[1] Denotes a major Federal financial assistance program.

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Award Expenditures
<u>U.S. Department of Transportation. (Continued)</u>			
Highway Safety Cluster:			
Passed through City of Davis			
State and Community Highway Safety	20.600		\$ 2,605
Passed through City of Woodland			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608		7,958
Total Highway Safety Cluster			<u>10,563</u>
Total U.S. Department of Transportation			<u>2,129,422</u>
<u>Institute of Museum and Library Services</u>			
Direct Program			
National Leadership Grants	45.312	CL-00-08-0026-08	<u>23,323</u>
Passed through California State Library			
Public Library Staff Education Program- Grants to States	45.310	40-7725	6,802
Public Library Staff Education Program- Grants to States	45.310	40-7801	<u>27,552</u>
Subtotal			<u>34,354</u>
Total Institute of Museum and Library Services			<u>57,677</u>
<u>U.S. Environmental Protection Agency</u>			
Direct Program			
Brownfields Assessment and Cleanup Cooperative Agreement	66.818	BF-96942301-0	<u>59,234</u>
<u>U.S. Department of Education</u>			
Passed through Yolo County Office of Education			
Safe and Drug Free Schools and Communities National Program	84.184	--	<u>49,299</u>
Passed through Yolo Family Resource Center			
Twenty First Century Community Learning Centers	84.287	--	<u>433</u>
Total U.S. Department of Education			<u>49,732</u>
<u>U.S. Department of Health and Human Services</u>			
Direct program			
Public Health Emergency Preparedness	93.069	EPO 10-571/ 11-57	366,738
National Bioterrorism Hospital Preparedness Program	93.889	EPO 11-57	152,435
Unaccompanied Alien Children Program [1]	93.676	HHSP2332008290 7YB	2,203,101
			<u>2,722,274</u>
Passed through State of California Department of Alcohol and Drug Abuse Programs			
Substance Abuse Prevention & Treatment Block Grants (SAPT)	93.959	--	<u>1,030,843</u>
Passed through State of California Department of Child Support Services			
Child Support Enforcement	93.563	--	<u>3,722,398</u>
			<u>3,722,398</u>
Temporary Assistance for Needy Families (TANF) Cluster:			
Passed through State Department of Social Services			
Temporary Assistance for Needy Families (TANF)	93.558	--	<u>13,568,940</u>
Total TANF Cluster [1]			<u>13,568,940</u>
Passed through State Department of Social Services			
Promoting Safe and Stable Families	93.556	--	141,332
Refugee and Entrant Assistance - State Administered Programs	93.566	--	22,470
Community-Based Child Abuse Prevention Grants	93.590	--	16,459
Stephanie Tubbs Jones Child Welfare Services Program	93.645	--	136,528
Foster Care – Title IV-E	93.658	--	3,561,956
Adoption Assistance	93.659	--	4,144,005
Social Service Block Grant (Title XX)	93.667	--	1,058,653
Chafee Foster Care Independence Program	93.674	--	78,814
Subtotal			<u>9,160,217</u>

[1] Denotes a major Federal financial assistance program.

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Award Expenditures
<u>U.S. Department of Health and Human Services, (Continued)</u>			
Community Services Block Grant Cluster:			
Passed through State Department of Community Services and Development			
Community Services Block Grant	93.569	12F-4452	\$ 121,835
Community Services Block Grant	93.569	11F-4254	113,501
Total Community Services Block Grant Cluster			<u>235,336</u>
Medicaid Cluster:			
Passed through State of California Department of Veterans Affairs			
Medical Assistance Program	93.778	--	2,575
Passed through State of California Department of Public Health			
Medical Assistance Program	93.778	--	33,214
Passed through State of California Department of Health Care Services			
Medical Assistance Program	93.778	--	2,997,053
Passed through State of California Department of Social Services			
Medical Assistance Program	93.778	--	2,150,130
Total Medicaid Cluster [1]			<u>5,182,972</u>
Passed through State of California Department of Public Health			
Project Grants and Cooperative Agreements for Tuberculosis			
Control Programs	93.116	--	3,300
Childhood Lead Poisoning Prevention Program (CLPPP)	93.197	--	8,703
Maternal and Child Health Services Block Grant	93.994	--	149,464
Immunization Cooperative Agreements	93.268	11-10583	38,032
Subtotal			<u>199,499</u>
Passed through State of California Department of Health Care Services			
Maternal and Child Health Federal Consolidated Programs	93.110		172,142
Children's Health Insurance Program	93.767		61,532
Subtotal			<u>233,674</u>
Passed through the State of California Department of Mental Health			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	33,014
Block Grants for Community Mental Health Services (SAMHSA)	93.958	--	180,336
Subtotal			<u>213,350</u>
Passed through Yolo County Office of Education			
Head Start	93.600	--	8,000
Passed through State of California Secretary of State			
Voting Access for Individual with Disabilities Grants to States	93.617	10G26108	24,731
Total U.S. Department of Health and Human Services			<u>36,302,234</u>
<u>Social Security Administration</u>			
Direct Program			
Supplemental Security Income - Inmate Reporting Incentive	96.006	--	31,600
<u>U.S. Department of Homeland Security</u>			
Passed through State Department of Boating and Waterways			
Boating Safety Financial Assistance	97.012	11-204-406	76,740
Subtotal			<u>76,740</u>
Passed through State of California Emergency Management Agency			
Emergency Management Performance Grants	97.042	2011-048	162,471
State Homeland Security Grant Cluster:			
State Homeland Security Program	97.067	2008-0006	88,291
State Homeland Security Program	97.067	2009-0019	32,657
State Homeland Security Program	97.067	2010-0085	270,357
Total State Homeland Security Grant Cluster			<u>391,305</u>
Total U.S. Department of Homeland Security			<u>630,516</u>
Total Expenditures of Federal Awards			<u>\$ 48,617,644</u>

[1] Denotes a major Federal financial assistance program.

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF YOLO, CALIFORNIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

NOTE #1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Yolo. The County of Yolo's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

B. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting except for programs recorded in the County's enterprise funds, which are presented using the accrual basis of accounting, which is described in Note 2 to the County's basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

C. Relationship to Basic Financial Statements

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

D. Federal Catalog of Federal Domestic Assistance (CFDA) Numbers

The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

E. Pass-Through Entities' Identifying Number

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County has determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

F. Medicaid Cluster

Except for Medi-Cal administrative expenditures, Medi-Cal and Medicare program expenditures are excluded from the schedule of expenditures of federal awards. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the schedule of expenditures of federal awards or in determining major programs. The County assists the State of California (the State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities.

Medi-Cal administrative expenditures are included in the schedule of expenditures of federal awards as they do not represent fees for services.

COUNTY OF YOLO, CALIFORNIA

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE #2 – AMOUNT PROVIDED TO SUBRECIPIENTS

Of the federal expenditures presented in the accompanying Schedule of Expenditures of Federal Awards, the County provided Federal awards to subrecipients as follows:

CFDA No.	County Program Title	Pass-Through Entity	Amount
17.259	Workforce Investment Act Youth Activities	Rise Inc.	\$ 120,537
93.558	Temporary Assistance Needy Families	City of Davis	1,758,549
93.569	Community Services Block Grant	United Christian Centers	35,233
93.569	Community Services Block Grant	Yolo Wayfarer	61,346
93.569	Community Services Block Grant	People Resources	19,173
93.569	Community Services Block Grant	Davis Community Meals	36,621
93.569	Community Services Block Grant	Food Bank of Yolo County	28,954
		Total	<u>\$ 2,060,413</u>

NOTE #3 – LOANS OUTSTANDING

The programs listed below had the following aggregate, federally-funded loans receivable outstanding at June 30, 2012. Other than repayment of principal and interest, there is no continuing compliance requirements on these loans, and as such, are not reported on the Schedule of Expenditure of Federal Awards:

CFDA No.	Program Title	Amount
14.228	Community Development Block Grant/State's Program	<u>\$ 3,701,914</u>

NOTE #4 – CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION GRANTS

The following represents expenditures for the California Department of Corrections and Rehabilitation programs for the year ended June 30, 2012. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Department of Corrections and Rehabilitation Grants

Budget	Expenditures Claimed			Share of Expenditures Current Year				Total
	For the Period	For the Year	Cumulative	Federal	State	County	Total	
	Through	Ended	as of					
	30-Jun-11	30-Jun-12	30-Jun-12	Share	Share	Share		
CSA 120-11, Juvenile Accountability Block Grant								
Grant Period: 7/1/2011 to 6/30/2012								
Audit Period: 7/1/2011 to 6/30/2012								
CFDA#: 16.523								
Personal services	\$ 21,167	\$ -	\$ 21,167	\$ 19,243	\$ -	\$ 1,924	\$ 21,167	
Totals	<u>\$ 21,167</u>	<u>\$ -</u>	<u>\$ 21,167</u>	<u>\$ 19,243</u>	<u>\$ -</u>	<u>\$ 1,924</u>	<u>\$ 21,167</u>	

The required 10% County match was met. The County match was funded with discretionary General Fund dollars and was used for program salaries and benefits.

COUNTY OF YOLO, CALIFORNIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

NOTE #4 – CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION GRANTS
(CONTINUED)

Department of Corrections and Rehabilitation Grants

	Budget	Expenditures Claimed			Share of Expenditures Current Year			
		For the Period Through	For the Year Ended	Cumulative as of	Federal Share	State Share	County Share	Total
		30-Jun-11	30-Jun-12	30-Jun-12				
CSA 363-11, Enhanced DMC-TAP II Grant								
Grant Period: 7/1/2011 to 9/30/12								
Audit Period: 7/1/2010 to 6/30/2011								
CFDA#: 16.540								
Personal services	\$ 65,193	\$ -	\$ -	\$ 58,523	\$ 58,523	\$ -	\$ -	\$ 58,523
Services and supplies	2,000	-	-	165	165	-	-	165
Professional services	79,697	-	-	76,537	76,537	-	-	76,537
Indirect costs	3,110	-	-	2,488	2,488	-	-	2,488
Totals	\$ 150,000	\$ -	\$ -	\$ 137,713	\$ 137,713	\$ -	\$ -	\$ 137,713

CSA 120-09 AMYVPT, Anger Management & Youth Violence Prevention Training

Grant Period: 7/1/09 to 12/31/11

Audit Period: 7/1/2011 to 6/30/2012

CFDA#: 16.523

Services and supplies	\$ 3,481	\$ 3,144	\$ 337	\$ 3,481	\$ -	\$ -	\$ 337	\$ 337
Professional services	27,000	15,920	11,080	27,000	11,080	-	-	11,080
Administrative overhead	1,450	1,450	-	1,450	-	-	-	-
Totals	\$ 31,931	\$ 20,514	\$ 11,417	\$ 31,931	\$ 11,080	\$ -	\$ 337	\$ 11,417

CSA 212-11 Evidence Based Practices Program

Grant Period: 10/1/11 to 9/30/13

Audit Period: 7/1/2011 to 6/30/2012

CFDA#: 16.523

Services and supplies	\$ 500	\$ -	\$ 76	\$ 76	\$ 76	\$ -	\$ -	\$ 76
Professional services	51,000	-	22,341	22,341	15,716	-	6,625	22,341
Administrative costs	5,963	-	3,767	3,767	-	-	3,767	3,767
Data collection	48,000	-	9,962	9,962	9,962	-	-	9,962
Totals	\$ 138,463	\$ -	\$ 36,146	\$ 36,146	\$ 25,754	\$ -	\$ 10,392	\$ 36,146

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

I. SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unqualified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>Yes</u>
Noncompliance material to financial statements noted?	<u>Yes</u>

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified?	<u>Yes</u>
Significant deficiencies identified?	<u>Yes</u>
Type of auditors' report issued on compliance for major programs:	
Unqualified for all major programs except for Medicaid Cluster - In-Home Supportive Services (ARRA), which was qualified for eligibility	
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	<u>Yes</u>
Identification of major programs:	

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>10.557</u>	<u>Special Supplemental Nutrition Program for Women, Infants & Children (Includes ARRA)</u>
<u>16.738, 16.804</u>	<u>Edward Byrne Memorial Justice Assistance Grants-(JAG Cluster) (Includes ARRA)</u>
<u>16.808</u>	<u>Edward Byrne Memorial Competitive Grants-(Includes ARRA)</u>
<u>17.258, 17.259, 17.278</u>	<u>Workforce Investment Act Cluster</u>
<u>93.676</u>	<u>Unaccompanied Alien Children Program</u>
<u>93.558</u>	<u>TANF Cluster</u>
<u>93.778</u>	<u>Medicaid Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 1,458,529</u>
Auditee qualified as low-risk auditee under OMB Circular A-133, Section 530?	<u>No</u>

COUNTY OF YOLO, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

II. FINANCIAL STATEMENT FINDINGS

The following findings represent significant deficiencies, material weaknesses, or instances of noncompliance related to the financial statements that are required to be reported in accordance with generally accepted government auditing standards:

FINDING 2012-01

TIMELY PREPARATION AND ISSUANCE OF THE ANNUAL FINANCIAL STATEMENTS

Criteria:

Management should establish a well-defined process for its annual financial reporting. The process and its key attributes (e.g., overall timing, methodology, communication with component units, segregation of duties, frequency of analyses and review by County management) should be formally documented, approved, and reviewed on a regular basis.

Financial reports are intended to meet the needs of decision makers, including the governing board, bondholders, Federal and State oversight agencies, and constituents. Accordingly, *timeliness* was identified as one of the *characteristics of information in financial reporting* in GASB Concepts Statement No. 1 of the Governmental Accounting Standards Board (GASB), *Objectives of Financial Reporting*. To accomplish this objective, financial reports must be available in time to inform decision making. Therefore, financial reports should be published as soon as possible after the end of the reporting period.

Sometimes the need for timeliness has to be balanced against the need for reliability, which also was identified as one of the *characteristics of information in financial reporting* identified in GASB Concepts Statement No. 1. While governments certainly should not sacrifice reliability for timeliness, minor gains in precision ought not to be purchased at the price of indefinite delay (e.g., accounting estimates).

Legislative deadlines for submitting financial statements should be viewed as a minimum standard rather than as an ideal objective. The same holds true for the submission deadlines used by various award programs such as the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program.

The additional cost of timelier financial reporting (e.g., additional staff and overtime) also needs to be considered.

Condition:

Significant Deficiency - During our audit over the County's Comprehensive Annual Financial Report (CAFR), we noted while the CAFR preparation process was significantly improved over the prior year, we also noted the County's efforts to issue its CAFR within reasonable timelines after June 30 was difficult due to the delayed audit completion date of a separately audited component unit. We noted communication of audit timelines to this component unit did not occur on a timely basis to allow the County to issue its CAFR before December 31 (as prescribed by the GFOA).

Context:

The condition above was noted during the audit process.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

II. FINANCIAL STATEMENT FINDINGS

Effect:

The County was unable to issue its CAFR in a timely manner and before December 31.

Cause:

Communication of audit timelines to a component unit did not occur on a timely basis to allow the County to issue its CAFR before December 31.

Recommendation:

This is a repeat condition from the FY 2009, FY 2010, and FY 2011 audit

We noted the County made significant improvements over the CAFR preparation from the prior year.

We recommend the County continue to implement policies and procedures to ensure its annual financial statements are issued timely, and that deadline to obtain audited financial statements of separately audited component units is communicated timely to each of the separate entities and closely monitored. In addition, we continue to recommend that the County involve more personnel or resources toward the preparation of the CAFR.

View of Responsible Official and Planned Corrective Action:

The County Auditor-Controller has reorganized resources and procedures to ensure that the annual financial statements are available timely for the audit; in fact this year, most audit work on the County's accounts were completed by end of October as planned. The only exception was the financial statements of the Yolo County Housing (YCH), a component unit, which were not ready until January 31, 2013. This represented a two-month improvement from the prior year. County staff is working with the YCH management to continue improving the timeliness of its financial statements and allow the County to issue its annual report by December 31.

FINDING 2012-02

UNTIMELY PREPARATION OF BANK RECONCILIATIONS

Criteria:

In accordance with *Government Code* Section 26905:

Not later than the last day of each month, the auditor shall reconcile the cash and investment accounts as stated on the auditor's books with the cash and investment accounts as stated on the treasurer's books as of the close of business of the preceding month to determine that the amounts in those accounts as stated on the books of the treasurer are in agreement with the amounts in those accounts as stated on the books of the auditor.

Timely and accurate bank reconciliations will improve accounting control over the County's general ledger cash accounts, which will enhance management's ability to make informed decisions. Auditor-Controller management should review the reconciliations and any adjusting journal entries and document approval by initialing the reconciliations.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

II. FINANCIAL STATEMENT FINDINGS

Condition Found:

Significant Deficiency, Instance of Non-Compliance - During the course of our audit, we noted that the County's cash accounts had not been reconciled in a timely manner. Untimely reconciliation of cash accounts could cause any errors made by the bank or the County to go undetected. We noted the County was able to complete the bank reconciliation prior to the completion of our audit. However, we noted the County has not completed bank reconciliations in a timely manner in FY 2012.

Context:

Government Code Section 26905 requires the County to reconcile the cash and investment accounts as stated on the auditor's books with the cash and investment accounts as stated on the treasurer's books.

Bank/trustee held investment reconciliations should be performed monthly to compare bank/trustee balances to balances in the general ledger accounts. This is done to ensure accuracy and accountability for all transactions.

Effect:

Untimely reconciliation of cash accounts could cause any errors made by the bank or the County to go undetected.

Cause:

Due to the County's budget constraints; there are a limited number of County personnel trained to perform monthly bank reconciliations. Consequently, the County has not implemented alternative procedures to ensure the timely preparation of bank reconciliations.

Recommendation:

This is a repeat condition from the FY 2011 audit.

We recommend the County implement procedures to ensure bank/trustee held investment reconciliations are performed timely and on a monthly basis. In addition, these reconciliations should be reviewed by someone other than the preparer. By ensuring that these procedures are completed, the County will reduce the risk of cash being misappropriated and going undetected by management, or there being errors on the financial statements.

View of Responsible Official and Planned Corrective Action:

The recent transfer of the County-wide payroll function out of the Auditor-Controller's office has allowed accounting staff to refocus on accounting tasks such as bank reconciliation. One staff person has been assigned and is being trained on this specific task, and we expect to be caught up before June 2013.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

The following findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance including questioned costs that are required to be reported by OMB Circular A-133, section .510(a).

FINDING 2012-03

Program: Special Supplemental Nutrition program for Women, Infants and Children (Includes ARRA)

CFDA No.: 10.557

Federal Agency: US Department of Agriculture

Passed-through: California Department of Social Sciences

Award Year: FY 2011 - 2012

Compliance Requirement: Eligibility

Criteria:

According to the June 2012 Office of Management and Budget (OMB) Compliance Supplement applicants for WIC Program benefits are screened at WIC clinic sites to determine their WIC eligibility. To be certified eligible, they must meet the following eligibility criteria: Categorical, Identity and Residency, Income, and Nutritional Risk (7 GFR sections 246.7(c), (d), (e), (g), and (l)).

Condition Found:

Significant Deficiency, Instance of Non-Compliance – We noted there was no evidence to support the income verification being performed for one WIC program participant receiving benefits.

Questioned Cost:

No questioned costs were identified as a result of the procedures performed.

Context:

We identified one out of 60 case files selected in which there was no evidence of the applicant's income being verified prior to issuing benefits.

Effect:

The eligibility determination for the program participant is not completely and appropriately supported due to the missing documentation.

Cause:

The County's policies and procedures regarding the completion and retention of the income verification were not followed by program personnel in this instance.

Recommendation:

We recommend that the County ensure that their eligibility determination policies and procedures are appropriately designed, implemented and strictly adhered to by the program personnel.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

View of Responsible Official and Planned Corrective Action:

The Yolo County Women, Infants and Children (WIC) Program has stepped up its Continuous Quality Improvement (CQI) process in the last year to include quarterly file reviews. This process began with a Supervisor review to identify areas of improvement and training needed and has continued with a peer review process. Community Health Assistants (CHAs) review each other's files each quarter which we've found holds staff more accountable for documentation according to program requirements and identifies areas of improvement earlier. The results of CQI are discussed regularly with all staff and included in individual annual employment reviews. We regularly train on the eligibility requirements and are confident that this finding was a procedural error in which the CHA forgot to place the hold on the account.

Contact: Laurie Green, WIC Program Coordinator, Department of Public Health, (530) 666-8447

FINDING 2012-04

Program: Medicaid Cluster- In Home Supportive Services Program (Including ARRA)

CFDA No.: 93.778

Federal Agency: US Department of Health and Human Services

Passed-through: State of California Department of Health Services

Award Year: FY 2011-2012

Compliance Requirement: Eligibility

Criteria:

The *June 2012 OMB Circular A-133 Compliance Supplement* requirements for Eligibility require that the pass-through entity determine client eligibility to provide reasonable assurance that amounts are provided to or on behalf of eligible participants in accordance with federal requirements. The Compliance Supplement also specifies that a redetermination of eligibility occurs at least every 12 months.

Condition Found:

Material Weakness, Material Instances of Non-Compliance - Of the 60 cases selected for eligibility testwork, we noted the following:

- 21 cases where the recipient redetermination of eligibility was performed untimely (outside of the 12 month requirement).

Questioned Cost:

No questioned costs were identified as a result of the procedures performed.

Context:

The condition noted above was identified during our examination of the eligibility case files.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Effect:

Case data may not be accurate or current in the case file or cash management information payroll system (CMIPS), which could lead to initial and subsequent eligibility errors, inaccurate benefit calculations, and benefit overpayments. The County may become out of compliance with Federal and State program eligibility requirements and would be subject to sanctioning by these grantor agencies, resulting in a loss of funding.

Cause:

This is primarily due to a lack monitoring over the timeliness of annual eligibility re-determinations performed.

Recommendation:

We noted this is a repeat condition as a result of the FY 2011 and FY 2010 Single Audit.

We recommend that the County clarify its established policies and procedures with regard to the initial and ongoing eligibility determination, maintenance of participant files, and ensure that such policies and procedures are formally documented and strictly adhered to by County personnel.

View of Responsible Officials and Planned Corrective Actions:

During FY 2011/12 we once again experienced staffing shortages due to mandatory furloughs and unexpected staff leave of absence. As of March 2013, two new Adult Services Workers (ASW) were hired which brought us back to a staffing of 9 to complete IHSS eligibility determinations.

Overdue assessments continue to be a key subject that is reviewed frequently at unit meetings and one-on-one supervision meetings. Each ASW receives a monthly report indicating their currently due assessments as well as those due in the following two months. Along with this planning tool, each ASW receives an overdue assessment report. Each ASW reviews these reports to determine the best approach to complete the currently due as well as overdue assessments. The IHSS supervisor oversees this process and assists the ASW in developing a plan to complete their assessments/overdue assessments if needed.

The California Department of Social Services has set a standard that counties should not have more than 10% of their caseload in an overdue status. Yolo County met this standard in FY 2011/12 with an average of 7.38% of our total caseload having an overdue status.

Contact: Kipp Drummond, CFO, Department of Employment and Social Services, (530) 661-2672

COUNTY OF YOLO, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINDING 2012-05

Program: Edward Byrne Memorial Justice Assistance Grants-(JAG Cluster) (Including ARRA)

CFDA No.: 16.738, 16.804

Federal Agency: US Department of Justice

Passed-through: N/A

Award Year: FY 2011-2012

Compliance Requirement: Reporting

Criteria:

A fundamental element of an effective system of internal controls is the proper segregation of duties. Proper segregation of duties provides for a system of checks and balances such that the functions of one employee are subject to review through the performance of the interrelated functions of another employee.

Condition Found:

Significant Deficiency – As a result of our audit procedures, we noted there was no documentary evidence of management’s review and approval over the following reports:

- Monthly Jobs Collection Data
- Quarterly Performance Measurement Tool Reports

Questioned Cost:

No questioned costs were identified as a result of the procedures performed.

Context:

The condition noted above was identified during our examination of the reports submitted under the program.

Effect:

The lack of a formalized review process could lead to reports not being available for review, being misstated, and/or not submitted in a timely manner.

Cause:

Management does not have a formalized management review process in place for reports submitted under the program.

Recommendation:

We recommend that the County implement policies and procedures to ensure a formalized review process of submitted reports are in place under the program.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

View of Responsible Officials and Planned Corrective Actions:

The Yolo County Sheriff's Office has reviewed the recommendation and is in agreement with the recommendation. Effective with the next quarterly submission, the Yolo County Sheriff's Office will be implementing a formal review process.

The Yolo County District Attorney's Office has reviewed the recommendation and is in agreement with the recommendation. Effective with the next quarterly submission, the Yolo County District Attorney's Office will be implementing a formal review process.

Contact: Rosario Ruiz-Dark, Chief of Finance and Administration, Sheriff's Office, (530) 668-5264
Debbie Bair, Staff Services Analyst, District Attorney's Office, (530) 666-8396

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR THE FISCAL YEAR ENDED JUNE 30, 2012**

Summarized below is the current status of all audit findings reported in the prior year audit’s schedule of audit findings and questioned costs.

Finding No.	Program	CFDA No.	Compliance Requirement	Status of Corrective Action
2011-01	Timely Preparation of the Financial Statements	N/A	N/A	Partially Implemented (See Finding 2012-01)
2011-02	Timely Preparation of the Bank Reconciliations	N/A	N/A	Not Implemented (See Finding 2012-02)
2011-03	Journal Entries	N/A	N/A	Implemented
2011-04	Workforce Investment Act Cluster (Including ARRA)	17.258, 17.259, 17.277 and 17.278	Special Tests and Provisions	Implemented
2011-05	Workforce Investment Act Cluster (Including ARRA)	17.258, 17.259, 17.277 and 17.278	Reporting	Implemented
2011-06	Community Services Block Grant Cluster	93.569 and 93.710	Special Tests and Provisions	Implemented
2011-07	Temporary Assistance for Needy Families Cluster	93.558 and 93.714	Eligibility	Implemented
2011-08	Unaccompanied Alien Children Program	93.676	Allowable Cost and Activities	Implemented
2011-09	Unaccompanied Alien Children Program	93.676	Reporting	Implemented
2011-10	Medicaid Cluster	93.778	Eligibility	Implemented
2011-11	Medicaid Cluster – In Home Supportive Services Program	93.778	Eligibility	Not Implemented (See Finding 2012-04)

COUNTY OF YOLO, CALIFORNIA

**SUPPLEMENTAL SCHEDULE OF COMMUNITY SERVICES BLOCK GRANTS
FOR FISCAL YEAR ENDED JUNE 30, 2012**

Contract #11F-4254, 2011

<u>01/01/2011-12/31/2011</u>	<u>7/1/2010 -</u> <u>6/30/2011</u>	<u>7/1/2011 -</u> <u>6/30/2012</u>	<u>Totals</u>	<u>Budget</u>
Revenues				
Grant Revenue	\$ 51,979	\$ 227,856	\$ 279,835	\$ 279,865
Total Revenue	<u>\$ 51,979</u>	<u>\$ 227,856</u>	<u>\$ 279,835</u>	<u>\$ 279,865</u>
Expenditures				
Administrative Costs				
Salaries and Wages	\$ 25,265	\$ 5,629	30,894	\$ 29,876
Fringe Benefits	11,765	2,917	14,682	14,403
Operating expenses and equipment	1,080	15	1,095	1,095
Other Costs	7,080	1,911	8,991	10,287
Subtotal Administrative Costs:	<u>\$ 45,189</u>	<u>\$ 10,472</u>	<u>\$ 55,661</u>	<u>\$ 55,661</u>
Program Costs				
Salaries and Wages	\$ 15,512	\$ 13,545	29,057	\$ 29,779
Fringe Benefits	8,826	7,576	16,402	15,680
Other Costs	6,196	6,519	12,715	12,745
Sub-Contractors	90,611	75,389	166,000	166,000
Total Non-Personnel Costs	<u>\$ 121,144</u>	<u>\$ 103,029</u>	<u>\$ 224,173</u>	<u>\$ 224,204</u>
Total Expenditures	<u>\$ 166,333</u>	<u>\$ 113,501</u>	<u>\$ 279,834</u>	<u>\$ 279,865</u>

Contract #12F-4452 2012

<u>01/01/2012-12/31/2012</u>	<u>7/1/2010 -</u> <u>6/30/2011</u>	<u>7/1/2011 -</u> <u>6/30/2012</u>	<u>Totals</u>	<u>Budget</u>
Revenues				
Grant Revenue		\$ 104,972	\$ 104,972	\$ 272,113
Interest Income		-	-	-
Other Income		-	-	-
Total Revenue	<u>\$ -</u>	<u>\$ 104,972</u>	<u>\$ 104,972</u>	<u>\$ 272,113</u>
Expenditures				
Administrative Costs				
Salaries and Wages		\$ 16,103	16,103	\$ 22,290
Fringe Benefits		9,964	9,964	10,754
Operating expenses and equipment		2,280	2,280	1,080
Other Costs		3,539	3,539	11,058
Subtotal Administrative Costs:	<u>\$ -</u>	<u>\$ 31,886</u>	<u>\$ 31,886</u>	<u>\$ 45,182</u>
Program Costs				
Salaries and Wages		\$ 10,887	10,887	\$ 44,607
Fringe Benefits		6,378	6,378	27,064
Other Costs		7,519	7,519	22,460
Sub-Contractors		65,165	65,165	132,800
Total Non-Personnel Costs	<u>\$ -</u>	<u>\$ 89,949</u>	<u>\$ 89,949</u>	<u>\$ 226,931</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 121,835</u>	<u>\$ 121,835</u>	<u>\$ 272,113</u>