



# County of Yolo

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Chief Financial Officer

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## DEPARTMENT OF FINANCIAL SERVICES

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- *Financial Strategy Leadership*
- *Budget & Financial Planning*
- *Treasury & Finance*
- *Tax & Fee Collection*

- *Financial Systems Oversight*
- *Accounting & Financial Reporting*
- *Internal Audit*
- *Procurement*

## COUNTY OF YOLO, CALIFORNIA

### Summary Schedule of Prior Audit Findings

Year ended June 30, 2017

Compiled by: Chad Rinde, Assistant CFO, County of Yolo, California

**COUNTY OF YOLO, CALIFORNIA**

Summary Schedule of Prior Audit Findings

Year ended June 30, 2017

**I. FINANCIAL STATEMENT FINDINGS**

**FINDING 2016-001**

**Mental Health Managed Care Receivables and Unavailable Revenue**

**Status:**

Implemented.

During the fiscal year ended June 30, 2017, mental health fiscal staff with the Health and Human Services Agency followed closing instructions from the Department of Financial Services and submitted reporting schedules in time for inclusion in the County's Comprehensive Annual Financial Report (CAFR). During the financial audit of the CAFR, no adjustments were proposed to the receivable and unavailable revenue balances.

**FINDING 2016-002**

**Schedule of Expenditures of Federal Awards (SEFA)**

**Status:**

Implemented.

The County Department of Financial Services established revised procedures to ensure the review the Schedule of Expenditures of Federal Awards (SEFA) for accuracy and completeness prior to submission to the external auditor. During the June 30, 2017 audit of the SEFA, the County's external auditors have not proposed changes to the County prepared SEFA.

**COUNTY OF YOLO, CALIFORNIA**

Summary Schedule of Prior Audit Findings

Year ended June 30, 2017

**II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**FINDING 2016-003**

**Program:** Temporary Assistance for Needy Families, Medical Assistance Program

**CFDA No.:** 93.558, 93.778

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Social Services, California Department of Health Care Services, California Department of Public Health

**Award Year:** 2015-2016

**Compliance Requirement:** Eligibility

**Status:**

Implemented.

**FINDING 2016-004**

**Program:** Medical Assistance Program

**CFDA No.:** 93.778

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Health Care Services, California Department of Public Health

**Award Year:** 2015-2016

**Compliance Requirement:** Eligibility

**Status:**

Partially implemented.

The Medical Assistance Program was audited for the fiscal year ended June 30, 2017. The condition has not been fully resolved. Please refer to Finding 2017-004 and the County's Corrective Action Plan.