

**COUNTY OF STANISLAUS**

**SINGLE AUDIT REPORT**

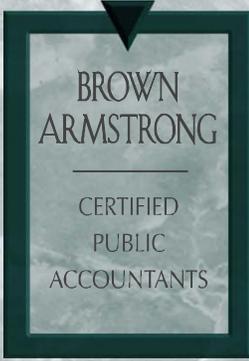
**JUNE 30, 2011**

**COUNTY OF STANISLAUS  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2011**

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## REPORTS



BROWN ARMSTRONG
Certified Public Accountants

INDEPENDENT AUDITOR'S 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

The Honorable Grand Jury and Board of Supervisors
Stanislaus County
Modesto, California

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We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Stanislaus, California, (the County) as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 28, 2012. 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.

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.



REGISTERED with the Public Company Accounting Oversight Board and MEMBER of the American Institute of Certified Public Accountants

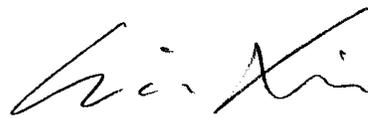
Compliance and Other Matters

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

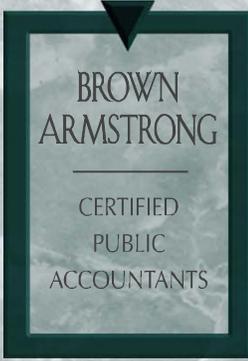
We noted certain matters that we reported to management of the County of Stanislaus, California, in a separate letter dated March 8, 2012.

This report is intended solely for the information and use of the audit committee, management, Board of Supervisors, Grand Jury, and 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.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION



Bakersfield, California  
February 28, 2012



BROWN ARMSTRONG
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Grand Jury and Board of Supervisors
Stanislaus County
Modesto, California

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Compliance

We have audited the compliance of the County of Stanislaus, California, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (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, 2011. 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.

In our opinion, the County of Stanislaus complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with 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 in order to determine our 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.



REGISTERED with the Public Company Accounting Oversight Board and MEMBER of the American Institute of Certified Public Accountants

*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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Stanislaus, California, as of and for the year ended June 30, 2011, and have issued our report thereon dated February 28, 2012. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is 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 information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, Board of Supervisors, Grand Jury, and 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.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION



Bakersfield, California  
March 8, 2012

## **SCHEDULE**

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011**

| <u>Federal grantor/pass-through grantor/program title</u>   | <u>Catalog of federal domestic assistance number</u> | <u>Supplemental identifying number</u> | <u>Expenditures</u> |
|---|--|--|---------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>   |  |  |                     |
| Passed through State Department of Food and Agriculture:<br>Inspection, Grading, and Standardization                            | 10.162   | 12-25-A-3269                           | \$ 421              |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.604   | 2010-23                                | 5,396               |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025   | Unavailable                            | 575                 |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025   | 10-8520-1317-CA                        | 16,425              |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025   | 09-8523-0572-CA                        | 9,603               |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025   | 09-8520-0934-GR                        | 94,109              |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025   | 09-8523-0497-CA                        | 20,707              |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025   | 09-8500-0484-CA                        | 257,610             |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025   | 10-8520-1164-CA                        | 3,701               |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025   | 11-8520-1211-CA                        | 83,938              |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025   | 10-8520-1399-CA                        | 54,341              |
| Subtotal Plant and Animal Disease, Pest Control, and Animal Care  |  |  | 541,009             |
| Passed through California Department of Aging:<br>Seniors Farmers Market Incentive Program                                      | 10.576   | SFMNP-1011-30                          | 15,000              |
| Passed through State Department of Education:<br>National School Lunch Program  | 10.555   | Stanislaus                             | 208,549             |
| Passed through California Department of Aging:<br>SAWS CIV Food Stamps  | 10.561   | * Stanislaus                           | 718,279             |
| Passed through State Department of Social Services:<br>Food Stamps - Administration   | 10.561   | * Stanislaus                           | 7,569,924           |
| ARRA: Food Stamps - Administration  | 10.561   | * Stanislaus                           | 792,085             |
| Subtotal Supplemental Nutrition Assistance Program (SNAP) Cluster   |  |  | 9,080,288           |
| Passed through State Department of Health Services:<br>Women, Infants and Children (WIC)  | 10.557   | * 08-85477                             | 3,852,758           |
| Women, Infants and Children (WIC)   | 10.557   | * 08-85477                             | 25,492              |
| Subtotal Women, Infants and Children (WIC)  |  |  | 3,878,250           |
| <b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>   |  |  | <b>13,728,913</b>   |
| <b>U.S. DEPARTMENT OF COMMERCE</b>  |  |  |                     |
| Passed through State of California Department of Homeland Security:<br>Public Safety Interoperable Communications Grant Program | 11.555   | 067-64000                              | 49,541              |
| <b>TOTAL U.S. DEPARTMENT OF COMMERCE</b>  |  |  | <b>49,541</b>       |
| <b>U.S. DEPARTMENT OF HUD</b>   |  |  |                     |
| Passed through State Department of Housing and Community Development:<br>HUD-CDBG Funds   | 14.228   | B-05-UC-06-0010                        | 22,130              |
| HUD-CDBG Funds  | 14.228   | B-07-UC-06-0010                        | 130,564             |
| HUD-CDBG Funds  | 14.228   | B-08-UC-06-0010                        | 1,038,311           |
| HUD-CDBG NSP Funds  | 14.228   | B-08-UC-06-0010                        | 2,267,372           |
| HUD-CDBG Funds  | 14.228   | B-09-UC-06-0100                        | 353,852             |
| HUD-CDBG Funds  | 14.228   | B-10-UC-06-0100                        | 767,724             |
| Subtotal State Administered HUD-CDBG Program  |  |  | 4,579,953           |

\* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2011**

| Federal grantor/pass-through grantor/program title  | Catalog of federal domestic assistance number | Supplemental identifying number | Expenditures      |
|---|---|---------------------------------|-------------------|
| <b>U.S. DEPARTMENT OF HUD</b>   |   |                                 |                   |
| Passed through State Department of Housing and Community Development (Continued):                     |   |                                 |                   |
| ARRA:HUD-CDBG-NSP Funds   | 14.218  | B-11-UN-06-0006                 | 13,603            |
| ARRA:HUD-CDBG-R Funds   | 14.253  | B-09-UY-06-0100                 | <u>140,018</u>    |
| Subtotal CDBG Entitlement Grants Cluster  |   |                                 | <u>153,621</u>    |
| HUD-ESG Funds   | 14.231  | S-09-UC-06-0010                 | 42,899            |
| HUD-ESG Funds   | 14.231  | S-10-UC-06-0010                 | <u>98,153</u>     |
| Subtotal HUD-ESG Funds  |   |                                 | <u>141,052</u>    |
| Passed through State Department of Housing and Community Development:<br>HUD-HPRP Funds               | 14.257  | S-09-UY-06-0100                 | <u>505,855</u>    |
| TOTAL U.S. DEPARTMENT OF HUD  |   |                                 | <u>5,380,481</u>  |
| <b>U.S. DEPARTMENT OF LABOR</b>   |   |                                 |                   |
| ARRA: IHSS COBRA  | 17.151  | N/A                             | <u>9,258</u>      |
| Passed through California Department of Aging:  |   |                                 |                   |
| Senior Community Service Employment Program - Appropriation Act                                       | 17.235  | AA-1011-30                      | 49,633            |
| Senior Community Service Employment Program   | 17.235  | TV-1011-30                      | <u>136,796</u>    |
| Subtotal Senior Community Service Employment Program  |   |                                 | <u>186,429</u>    |
| Passed through California Employment Development Department:  |   |                                 |                   |
| WIA-Adult Program   | 17.258  | * K178697-201                   | 447,569           |
| WIA-Adult Program   | 17.258  | * K178697-202                   | 1,968,655         |
| WIA-Adult Program   | 17.258  | * K074178-202                   | 373,714           |
| WIA-15% Incentive   | 17.258  | * K074178-153                   | 20,592            |
| WIA-15% Incentive   | 17.258  | * K074178-113                   | 19,252            |
| ARRA: WIA Adult 15% CalGrip   | 17.258  | * R970574-123                   | 392,293           |
| ARRA: WIA-Adult Program   | 17.258  | * R970574-102                   | 582,061           |
| ARRA: WIA-Youth Bridges to Success  | 17.259  | * K074178-148                   | 499,947           |
| WIA-Youth Activities  | 17.259  | * R970574-103                   | 886,761           |
| WIA-Youth Activities  | 17.259  | * K074178-301                   | 545,895           |
| WIA-Youth Activities  | 17.259  | * K178697-301                   | 1,828,103         |
| WIA-Adult Activities  | 17.260  | * R970574-104                   | 487,372           |
| WIA-Dislocated Workers  | 17.260  | * K074178-502                   | 143,561           |
| ARRA: WIA-Dislocated Workers  | 17.260  | * R970574-105                   | 1,119,019         |
| WIA-Dislocated Worker to Adult  | 17.260  | * K074178-500                   | 143,821           |
| WIA-NEG NUMMI Project   | 17.260  | * K074178-768                   | 370,262           |
| ARRA: WIA-NEG-OJT   | 17.260  | * K074178-775                   | 180,789           |
| ARRA: WIA-Rapid Response  | 17.260  | * R970574-106                   | 545,456           |
| ARRA: WIA Rapid Response Additional Assistance  | 17.260  | * K074178-108                   | 552,010           |
| WIA-Dislocated Workers  | 17.278  | * K178697-501                   | 712,814           |
| WIA-Dislocated Workers  | 17.278  | * K178697-502                   | 837,140           |
| WIA-Rapid Response  | 17.278  | * K178697-540                   | 63,475            |
| WIA-Rapid Response  | 17.278  | * K178697-541                   | <u>100,472</u>    |
| Subtotal WIA Cluster  |   |                                 | <u>12,821,033</u> |
| Passed through California Employment Development Department:<br>ARRA: State Energy Sector Partnership | 17.275  | K074178-146                     | <u>11,805</u>     |
| TOTAL U.S. DEPARTMENT OF LABOR  |   |                                 | <u>13,028,525</u> |

\* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2011**

| Federal grantor/pass-through grantor/program title                  | Catalog of<br>federal<br>domestic<br>assistance<br>number | Supplemental<br>identifying<br>number | Expenditures      |
|---|---|---------------------------------------|-------------------|
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>                            |   |                                       |                   |
| Passed through State Department of Transportation:                  |   |                                       |                   |
| Highway Planning and Construction                                   |   |                                       |                   |
| River Road at San Joaquin aka Seismic Retrofit                      | 20.205  | * STLPZ-5938(037)                     | 5,028             |
| 12 Bridges located within Stanislaus County                         | 20.205  | * SPOA-5938(175)                      | 58,390            |
| BNSF Railroad Crossing Improvements                                 | 20.205  | * Contract #75LX099                   | 13,918            |
| ME&T Railroad Crossing at Mariposa                                  | 20.205  | * Contract #75LX078                   | 58,045            |
| Claribel Rd at BNSF Railroad  | 20.205  | * HSIPL-5938(163)                     | 57                |
| ARRA 2009 Cape Seal   | 20.205  | * ESPL-5938 (164)                     | 4,903,692         |
| RSTP 2009 Cape Seal   | 20.205  | * RSTP-5938(168)                      | 3,364,103         |
| Hatch Rd at Crows Landing - T>S>                                    | 20.205  | * HSIPL-5938(160)                     | 1,846             |
| ARRA Hughson SOI Cape Seal  | 20.205  | * ESPL-5938(170)                      | 463,510           |
| RSTP Phase D Overlay  | 20.205  | * None Yet                            | 2,999             |
| S 9th Street at Latimer   | 20.205  | * HSIPL-5938(161)                     | 107,453           |
| Geer Rd at Tuolumne River   | 20.205  | * BRLSZ-5938(154)                     | 82,192            |
| Carpenter Rd at Beverly & Robertson                                 | 20.205  | * STPL-5938(166)                      | 1,520,323         |
| RSTP Road Resurfacing Phase C                                       | 20.205  | * STPL-5938(152)                      | 806               |
| Grayson Rd Bridge at Laird Slough                                   | 20.205  | * STPLZ-5938(100)                     | 149,697           |
| Crows Landing Rd Bridge   | 20.205  | * STPLZ-5938(076)                     | 513,960           |
| McHenry Ave at Stanislaus River                                     | 20.205  | * STPLZ-5938(071)                     | 59,923            |
| Crows Landing Rd at West Main                                       | 20.205  | * CML-5938(180)                       | 6                 |
| Subtotal Highway Planning and Construction                          |   |                                       | <u>11,305,948</u> |
| 5311 Rural Transit  | 20.509  | 5311 FY 10-11                         | 300,812           |
| ARRA - Rural Transit and Procurement                                | 20.509  | SA# 649963                            | 447,863           |
| ARRA - Rural Transit and Procurement                                | 20.509  | SA# 649964                            | 48,044            |
| 5311(f) Intercity Rural Bus Program                                 | 20.509  | SA# 647431                            | 100,131           |
| Congestion Mitigation & Air Quality Program (CMAQ)                  | 20.509  | 10-956910L                            | 35,130            |
| Subtotal Rural Transit and Procurement                              |   |                                       | <u>931,980</u>    |
| Office of Transportation Safety - DUI                               | 20.608  | Unavailable                           | 44,628            |
| <b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>                      |   |                                       | <u>12,282,556</u> |
| <b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>                         |   |                                       |                   |
| Passed through State Water Resources Control Board:                 |   |                                       |                   |
| Underground Injection Control Program (UICP)                        | 66.433  | EP099000196                           | 36,578            |
| <b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>                   |   |                                       | <u>36,578</u>     |
| <b>U.S. DEPARTMENT OF EDUCATION</b>                                 |   |                                       |                   |
| Passed through State Department of Rehabilitation:                  |   |                                       |                   |
| State Vocational Rehabilitation Services Program                    | 84.126  | 27921                                 | 53,556            |
| <b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>                           |   |                                       | <u>53,556</u>     |
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>                         |   |                                       |                   |
| Passed through State of California Department of Homeland Security: |   |                                       |                   |
| Homeland Security Grant   | 97.073  | 2008-0006                             | 515,795           |
| Homeland Security Grant   | 97.073  | 2009-0019                             | 594,649           |
| Homeland Security Grant   | 97.073  | 2010-0085                             | 255,370           |
| Homeland Security Grant   | 97.073  | 2010-0044                             | 228,502           |
| <b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>                   |   |                                       | <u>1,594,316</u>  |

\* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF STANISLAUS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2011**

| Federal grantor/pass-through grantor/program title             | Catalog of federal domestic assistance number | Supplemental identifying number | Expenditures     |
|--|---|---------------------------------|------------------|
| U.S. DEPARTMENT OF JUSTICE                                     |   |                                 |                  |
| FBI - Central Valley Impact Task Force                         | 16.3xx  | FY10/11                         | 13,577           |
| FBI - Central Valley Impact Task Force                         | 16.3xx  | FY09/10                         | 12,434           |
| FBI - Central Valley Impact Task Force                         | 16.3xx  | FY08/09                         | <u>22,128</u>    |
| Subtotal FBI - Central Valley Impact Task Force                |   |                                 | <u>48,139</u>    |
| Juvenile Accountability Grant 2010                             | 16.523  | FY09/10                         | 32,460           |
| Juvenile Accountability Grant 2009                             | 16.523  | FY08/09                         | 28,328           |
| Juvenile Accountability Grant 2008                             | 16.523  | FY07/08                         | 28,538           |
| Juvenile Accountability Grant 2007                             | 16.523  | FY06/07                         | 28,248           |
| Juvenile Accountability Grant 2006                             | 16.523  | FY05/06                         | 40,960           |
| Juvenile Accountability Grant 2005                             | 16.523  | FY04/05                         | 25,530           |
| Juvenile Accountability Grant 2004                             | 16.523  | FY03/04                         | 35,934           |
| Juvenile Accountability Grant 2003                             | 16.523  | FY02/03                         | 12,005           |
| Juvenile Accountability Grant - AMYVPT FY 10/11                | 16.523  | FY10/11                         | 26,780           |
| Juvenile Accountability Grant - AMYVPT FY 10/11                | 16.523  | FY10/11                         | <u>13,490</u>    |
| Subtotal Juvenile Accountability Grants                        |   |                                 | <u>272,273</u>   |
| Community Defined Solutions to Violence Against Women          | 16.590  | N/A                             | 86,908           |
| Passed through California Emergency Management Agency:         |   |                                 |                  |
| Victims of Crime Act   | 16.575  | AT10070500                      | 151,772          |
| Unserved/Underserved Victim Advocacy & Outreach Program        | 16.575  | UV10010500                      | 93,527           |
| Victims/Witness Assistance Program                             | 16.575  | VW10290500                      | <u>155,149</u>   |
| Subtotal Victims of Crime Act                                  |   |                                 | <u>487,356</u>   |
| Justice Assistance Grant (JAG)                                 | 16.738  | * FY10/11                       | 17,988           |
| Justice Assistance Grant (JAG)                                 | 16.738  | * FY09/10                       | 32,153           |
| Justice Assistance Grant (JAG)                                 | 16.738  | * FY08/09                       | 11,180           |
| ARRA - Recovery Act: Edward Byrne Justice Assistance Grant     | 16.804  | * FY10/11                       | 97,909           |
| ARRA - Recovery Act: Edward Byrne Justice Assistance Grant     | 16.803  | * Z009010500                    | 303,284          |
| Passed through Office of Justice Programs (OJP):               |   |                                 |                  |
| Edward Byrne Memorial Justice Assistance Grant                 | 16.738  | * 2009-DJ-BX-0232               | 57,861           |
| Edward Byrne Memorial Justice Assistance Grant                 | 16.738  | * 2010-DJ-BX-0442               | 62,586           |
| ARRA - Recovery Act: Edward Byrne Justice Assistance Grant     | 16.804  | * 2009-SB-B9-0405               | 371,090          |
| ARRA - Recovery Act: Edward Byrne Justice Assistance Grant     | 16.804  | * ZM09 01 0500                  | 98,781           |
| Pass through California Emergency Management Agency:           |   |                                 |                  |
| Justice Assistance Grant (JAG)                                 | 16.738  | * DC10027345                    | <u>21,047</u>    |
| Subtotal Justice Assistance Grants(JAG) Program Cluster        |   |                                 | <u>1,073,879</u> |
| Passed through the Community Oriented Policing Services:       |   |                                 |                  |
| COPS Hiring Recovery Program (COPS CHRP)                       | 16.710  | 2009RJWX0021                    | <u>766,291</u>   |
| Passed through Office of National Drug Control Policy (ONDCP): |   |                                 |                  |
| High Intensity Drug Traffic Area (HIDTA)                       | 16.xxx  | G10CV0002A                      | 58,942           |
| High Intensity Drug Traffic Area (HIDTA)                       | 16.xxx  | G09CV0002A                      | <u>191,780</u>   |
| Subtotal HIDTA   |   |                                 | <u>250,722</u>   |
| TOTAL U.S. DEPARTMENT OF JUSTICE                               |   |                                 | <u>2,898,660</u> |

\* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2011**

| Federal grantor/pass-through grantor/program title                   | Catalog of federal domestic assistance number | Supplemental identifying number | Expenditures      |
|--|---|---------------------------------|-------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES                         |   |                                 |                   |
| Passed through California Department of Education:                   |   |                                 |                   |
| Stage 2 Child Care (C)   | 93.596  | * C2AP-9071                     | 4,986             |
| Stage 2 Child Care (C)   | 93.575  | * C3AP-0067                     | 829,589           |
| Stage 3 Child Care (C)   | 93.596  | * C3AP-9068                     | <u>88,046</u>     |
| Subtotal Child Care and Development Block Grant Cluster              |   |                                 | <u>922,621</u>    |
| Passed through State Department of Social Services:                  |   |                                 |                   |
| Temporary Assistance for Needy Families (TANF)                       | 93.558  | * Stanislaus                    | 56,898,627        |
| ARRA - ECF for Temporary Assistance for Needy Families State Program | 93.714  | * Stanislaus                    | 1,344,078         |
| Passed through California Department of Aging:                       |   |                                 |                   |
| SAWS CIV TANF  | 93.558  | * Stanislaus                    | 315,150           |
| Passed through State Department of Health Services:                  |   |                                 |                   |
| Temporary Assistance for Needy Families                              | 93.558  | * Stanislaus                    | 651,198           |
| Community Challenge Grant  | 93.558  | * 05-45326                      | <u>209,800</u>    |
| Subtotal TANF Cluster  |   |                                 | <u>59,418,853</u> |
| Passed through State Department of Social Services:                  |   |                                 |                   |
| Refuge and Entrant Assistance  | 93.556  | Stanislaus                      | <u>977,310</u>    |
| Promoting Safe and Stable Families                                   | 93.556  | Stanislaus                      | <u>462,528</u>    |
| Community Based Child Abuse Prevention                               | 93.590  | Stanislaus                      | <u>32,854</u>     |
| Passed through State Department of Social Services:                  |   |                                 |                   |
| Child Support Enforcement  | 93.563  | 2708/2907/2711                  | 9,581,833         |
| ARRA: Child Support Enforcement                                      | 93.563  | 2708/2907/2711                  | <u>381,114</u>    |
| Subtotal Child Support Enforcement                                   |   |                                 | <u>9,962,947</u>  |
| Passed through California Department of Aging:                       |   |                                 |                   |
| SAWS CIV Refugee and Entrant Assistance                              | 93.566  | Stanislaus                      | <u>19,139</u>     |
| Child Welfare Services/CWS Direct Cost IVB                           | 93.645  | Stanislaus                      | <u>394,050</u>    |
| Foster Care - Title IV E   | 93.658  | * Stanislaus                    | <u>7,660,950</u>  |
| Out of Home Placement Prevention                                     | 93.658  | * Stanislaus                    | <u>1,756,769</u>  |
| Adoptions Assistance   | 93.659  | Stanislaus                      | 5,237,795         |
| ARRA: Adoptions Assistance   | 93.659  | Stanislaus                      | <u>396,074</u>    |
| Subtotal Adoptions Assistance  |   |                                 | <u>5,633,869</u>  |
| CWS Title XX   | 93.667  | Stanislaus                      | <u>321,294</u>    |
| Independent Living - ILP   | 93.674  | Stanislaus                      | <u>162,738</u>    |
| Passed through State Department of Health Services:                  |   |                                 |                   |
| TB Prevention  | 93.116  | Stanislaus                      | <u>57,899</u>     |
| Family Planning Services Title X                                     | 93.217  | Stanislaus                      | <u>191,277</u>    |
| Immunization Assistance Program                                      | 93.268  | 10-95410                        | <u>185,536</u>    |

\* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2011**

| <u>Federal grantor/pass-through grantor/program title</u> | <u>Catalog of federal domestic assistance number</u> | <u>Supplemental identifying number</u> | <u>Expenditures</u> |
|---|--|--|---------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)  |  |  |                     |
| Adolescent Family Life Program                            | 93.994   | 20150                                  | 148,706             |
| Maternal, Child and Adolescent Health                     | 93.994   | 20150                                  | <u>112,530</u>      |
| Subtotal Maternal and Child Health Services               |  |  | <u>261,236</u>      |
| Emergency Preparedness                                    | 93.069   | EPO 10-50                              | 320,943             |
| CDC H1N1  | 93.069   | EPO 10-50                              | <u>64,175</u>       |
| Subtotal Emergency Preparedness                           |  |  | <u>385,118</u>      |
| Refugee Health Assessment                                 | 93.566   | 10-50-90840                            | <u>211,789</u>      |
| Refugee Preventive Health                                 | 93.576   | 10-50-90841                            | <u>21,671</u>       |
| Passed through California Department of Aging:            |  |  |                     |
| Title VII(B), Elder Abuse Prevention                      | 93.041   | AP-1011-30                             | <u>6,808</u>        |
| Title VII(A), Ombudsman Program                           | 93.042   | AP-1011-30                             | <u>31,970</u>       |
| Title III-D, Supportive Services                          | 93.043   | AP-1011-30                             | <u>29,799</u>       |
| Title III-B, Supportive Services                          | 93.044   | AP-1011-30                             | 462,313             |
| Title III-C1, Congregate Nutrition                        | 93.045   | AP-1011-30                             | 382,675             |
| Title III-C2 Home Delivered Nutrition                     | 93.045   | AP-1011-30                             | 476,728             |
| Nutrition Services Incentive Program                      | 93.053   | AP-1011-30                             | <u>146,497</u>      |
| Subtotal Aging Cluster                                    |  |  | <u>1,468,213</u>    |
| Title III-E, Family Caregiver                             | 93.052   | AP-1011-30                             | <u>207,083</u>      |
| Administration on Aging - MIPPA                           | 93.071   | MI-0910-30                             | <u>2,766</u>        |
| Administration on Aging - MIPPA                           | 93.518   | 2MI-1011-30                            | <u>5,947</u>        |
| Center for Medicare and Medicaid Services                 | 93.779   | MI-0910-30                             | 6,288               |
| Center for Medicare and Medicaid Services                 | 93.779   | 2MI-1011-30                            | 9,378               |
| CBSP Health Insurance Advocacy Program                    | 93.779   | HI-1011-30                             | <u>89,838</u>       |
| Subtotal Center for Medicare and Medicaid Services        |  |  | <u>105,504</u>      |
| Passed through State Department of Mental Health:         |  |  |                     |
| Dual Diagnosis SAMHSA                                     | 93.958   | * Stanislaus                           | 338,278             |
| SAMHSA OASOC  | 93.958   | * Stanislaus                           | 181,368             |
| Integrated Service Agency                                 | 93.958   | * Stanislaus                           | 1,000,000           |
| AB3015 SAMHSA   | 93.958   | * Stanislaus                           | <u>1,202,276</u>    |
| Subtotal SAMHSA   |  |  | <u>2,721,922</u>    |
| Transition from Homelessness (PATH)                       | 93.150   | Stanislaus                             | <u>152,171</u>      |

\* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2011**

| <u>Federal grantor/pass-through grantor/program title</u>   | <u>Catalog of federal domestic assistance number</u> |   | <u>Supplemental identifying number</u> | <u>Expenditures</u>   |
|---|--|---|--|-----------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)    |  |   |  |                       |
| Passed through State Department of Alcohol & Drug Programs: |  |   |  |                       |
| SAPT Block Grant - Discretionary                            | 93.959   | * | Stanislaus                             | 1,941,836             |
| Adolescent Treatment Services                               | 93.959   | * | Stanislaus                             | 36,347                |
| Prevention Set-Aside  | 93.959   | * | Stanislaus                             | 574,271               |
| Friday Night Live/Club Live                                 | 93.959   | * | Stanislaus                             | 30,000                |
| Perinatal Set-Aside   | 93.959   | * | Stanislaus                             | 121,943               |
| HIV Services Set-Aside                                      | 93.959   | * | Stanislaus                             | 144,372               |
| SATTA Drug Testing/Discretionary                            | 93.959   | * | Stanislaus                             | <u>27,021</u>         |
| Subtotal SAPT Block Grant                                   |  |   |  | <u>2,875,790</u>      |
| Passed through State Department of Health Services:         |  |   |  |                       |
| HIV Care  | 93.917   |   | 10-95298                               | <u>190,052</u>        |
| AIDS Surveillance   | 93.994   |   | 10.95298                               | <u>50,058</u>         |
| Hospital Preparedness Program                               | 93.889   |   | EPO 10-50                              | <u>234,836</u>        |
| Information and Education - Teen Pregnancy Prevention       | 93.297   |   | 03-75843                               | <u>22,094</u>         |
| Passed through State Department of Health Services:         |  |   |  |                       |
| California Children's Services                              | 93.778   | * | Allocation                             | 1,229,049             |
| Medi-Cal Administration Activities                          | 93.778   | * | 08-85137                               | 610,231               |
| Targeted Case Management                                    | 93.778   | * | 50-0712                                | 1,097,046             |
| Childhood Health and Disability (Foster Care)               | 93.778   | * | Stanislaus                             | 164,995               |
| Childhood Health and Disability (EPSDT)                     | 93.778   | * | Stanislaus                             | 408,097               |
| Childhood Lead Poisoning Prevention Program                 | 93.778   | * | 08-85097                               | 62,762                |
| Maternal, Child, and Adolescent Health                      | 93.778   | * | 201050                                 | 122,133               |
| Passed through California Department of Aging:              |  |   |  |                       |
| SAWS CIV Medi-Cal   | 93.778   | * | Stanislaus                             | 880,628               |
| Multi-Purpose Senior Services (MSSP) Title XIX              | 93.778   | * | MS-0809-14                             | 28,602                |
| Multi-Purpose Senior Services Program                       | 93.778   | * | MSSP-1011-14                           | 736,465               |
| Passed through State Department of Social Services:         |  |   |  |                       |
| APS/CSBG Title XIX  | 93.778   | * | Stanislaus                             | 636,247               |
| CWS Title XIX   | 93.778   | * | Stanislaus                             | 1,390,543             |
| State Family Preservation Title XIX                         | 93.778   | * | Stanislaus                             | 51,723                |
| In Home Supportive Services Title XIX - Administration      | 93.778   | * | Stanislaus                             | 1,849,116             |
| Public Authority Administration                             | 93.778   | * | Stanislaus                             | 233,160               |
| Public Authority Benefits Administration                    | 93.778   | * | Stanislaus                             | 1,552,483             |
| ARRA: Public Authority Benefits Administration              | 93.778   | * | Stanislaus                             | 297,087               |
| IHSS Waiver Title XIX                                       | 93.778   | * | Stanislaus                             | 1,967,034             |
| IHSS IP Title XIX   | 93.778   | * | Stanislaus                             | 24,037,363            |
| ARRA: IHSS IP Title XIX                                     | 93.778   | * | Stanislaus                             | 5,056,451             |
| Medical Title XIX (D)                                       | 93.778   | * | Stanislaus                             | <u>9,132,063</u>      |
| Subtotal Medical Assistance Program                         |  |   |  | <u>51,543,278</u>     |
| TOTAL U.S. DEPARTMENT OF HUMAN AND HEALTH SERVICES:         |  |   |  | <u>148,688,739</u>    |
| TOTAL EXPENDITURES OF FEDERAL AWARDS                        |  |   |  | <u>\$ 197,741,865</u> |

\* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF STANISLAUS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE 1 – REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Stanislaus (the County). The County'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.

**NOTE 2 – BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is prepared on the modified accrual basis of accounting. 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*.

**NOTE 3 – RELATIONSHIP TO 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.

**NOTE 4 – SUBRECIPIENTS**

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

| Name of Program                   | CFDA   | Subrecipient                            | Amount     |
|-----------------------------------|--------|---|------------|
| Rural Transit & Procurement       | 20.509 | Stanislaus County                       | \$ 346,778 |
| C1 Congregate Meals               | 93.045 | The Howard Training Center              | 249,290    |
| C2 Home Delivered Meals           | 93.045 | The Howard Training Center              | 444,825    |
| Community Development Block Grant | 14.228 | City of Ceres                           | 296,535    |
| Community Development Block Grant | 14.228 | City of Newman                          | 226,226    |
| Community Development Block Grant | 14.228 | City of Oakdale                         | 258,448    |
| Community Development Block Grant | 14.228 | City of Patterson                       | 270,927    |
| Community Development Block Grant | 14.228 | City of Waterford                       | 218,683    |
| Community Development Block Grant | 14.228 | Arc of Stanislaus County - Senior Meals | 15,000     |
| Community Development Block Grant | 14.228 | Catholic Charities                      | 6,000      |
| Community Development Block Grant | 14.228 | Amer. Red Cross- Emergency Serv         | 17,000     |
| Community Development Block Grant | 14.228 | Children's Crisis Ctr-Guardian House    | 17,772     |
| Community Development Block Grant | 14.228 | Children's Crisis Ctr-Marshas House     | 20,000     |
| Community Development Block Grant | 14.228 | Children's Crisis Ctr-Verdas House      | 17,332     |
| Community Development Block Grant | 14.228 | Center Human Serv- Ceres partnership    | 15,000     |
| Community Development Block Grant | 14.228 | Center Human Serv-HOST                  | 6,000      |
| Community Development Block Grant | 14.228 | Center Human Serv-Westside FRC          | 10,000     |
| Community Development Block Grant | 14.228 | CHSS-Homeless Prevention                | 17,000     |
| Community Development Block Grant | 14.228 | Habitat Humanity-Housing Counseling     | 10,000     |
| Community Development Block Grant | 14.228 | NAMI-Friends in Recovery                | 6,795      |
| Community Development Block Grant | 14.228 | Salvation Army- Emergency Shelter       | 17,000     |
| Community Development Block Grant | 14.228 | The ARC-Senior Meals                    | 15,000     |

**NOTE 4 – SUBRECIPIENTS (Continued)**

| <u>Name of Program</u>            | <u>CFDA</u> | <u>Subrecipient</u>                            | <u>Amount</u>       |
|-----------------------------------|-------------|--|---------------------|
| Community Development Block Grant | 14.228      | Children's Crisis Center - Cricket's House     | \$ 15,000           |
| Community Development Block Grant | 14.228      | Healthy Aging - Young at Heart                 | 15,000              |
| Community Development Block Grant | 14.228      | Healthy Aging - Orville Wright                 | 14,000              |
| Community Development Block Grant | 14.228      | Second Harvest - Food Assistance               | 5,255               |
| Community Development Block Grant | 14.228      | United Samaritans - Daily Bread Mobile         | 1,700               |
| Community Development Block Grant | 14.228      | We Care Program - Emergency Weather Shelter    | 14,000              |
| Community Development Block Grant | 14.228      | Westside Food Pantry - Emergency Food          | 14,000              |
| Community Development Block Grant | 14.231      | Comm Housing & Shelter - Homeless Prev         | 26,589              |
| Community Development Block Grant | 14.231      | Inter-Faith Ministries - Redwood Family Center | 6,589               |
| Community Development Block Grant | 14.231      | We Care Program - Emergency Winter Shelter     | 10,969              |
| Community Development Block Grant | 14.231      | Catholic Charities-Utility Assistance          | 6,250               |
| Community Development Block Grant | 14.231      | Children's Crisis Center - Marshas House       | 21,600              |
| Community Development Block Grant | 14.231      | Children's Crisis Center - Cricket's House     | 14,200              |
| Community Development Block Grant | 14.231      | Salvation Army-Emergency Shelter               | 4,446               |
| Community Development Block Grant | 14.231      | Salvation Army-Berberian Trans. Living         | 13,347              |
| Community Development Block Grant | 14.231      | We Care-Emerg Cold Weather Shelter             | 10,969              |
|                                   |             | Total  | <u>\$ 2,695,525</u> |

**NOTE 5 – PROGRAM CLUSTERS**

Federal programs, which must be audited together as a program cluster, include the following:

| <u>Federal<br/>CFDA</u> | <u>Program Title</u>           | <u>Federal<br/>Expenditures</u> |
|-------------------------|--------------------------------|---------------------------------|
| <u>CDBG Cluster:</u>    |                                |                                 |
| 14.218                  | HUD - CDBG Funds               | \$ 13,603                       |
| 14.253                  | ARRA: HUD - CDBG Funds         | 140,018                         |
|                         | Total                          | <u>\$ 153,621</u>               |
| <u>WIA Cluster:</u>     |                                |                                 |
| 17.258                  | WIA - Adult                    | \$ 2,829,782                    |
| 17.258                  | ARRA: WIA - Adult              | 974,354                         |
| 17.259                  | WIA - Youth                    | 3,260,759                       |
| 17.259                  | ARRA: WIA - Youth              | 499,947                         |
| 17.260                  | WIA - Dislocated Workers       | 1,145,016                       |
| 17.260                  | ARRA: WIA - Dislocated Workers | 2,397,274                       |
| 17.278                  | WIA- Rapid Response            | 1,713,901                       |
|                         | Total                          | <u>\$ 12,821,033</u>            |

**NOTE 5 – PROGRAM CLUSTERS (Continued)**

| Federal<br>CFDA   | Program Title   | Federal<br>Expenditures |
|---|---|-------------------------|
| <u>Aging Cluster:</u>                                   |   |                         |
| 93.044  | Special Programs for the Aging - Title III, Part B -<br>Grants for Supportive Services and Senior Centers | \$ 462,313              |
| 93.045  | Special Programs for the Aging - Title III, Part C -<br>Nutrition Services                                | 859,403                 |
| 93.053  | Nutrition Services Incentive Program  | <u>146,497</u>          |
|   | Total   | <u>\$ 1,468,213</u>     |
| <u>Temporary Assistance for Needy Families Cluster:</u> |   |                         |
| 93.558  | Temporary Assistance for Needy Families   | \$ 57,864,975           |
| 93.714  | ARRA - ECF for Temporary Assistance for Needy Families State<br>Program                                   | <u>1,344,078</u>        |
|   | Total   | <u>\$ 59,209,053</u>    |
| <u>Justice Assistance Grants (JAG) Program Cluster</u>  |   |                         |
| 16.738  | Justice Assistance Grant (JAG)  | \$ 202,815              |
| 16.803  | ARRA - Recovery Act: Edward Byrne Justice Assistance Grant  | 303,284                 |
| 16.804  | ARRA - Recovery Act: Edward Byrne Justice Assistance Grant  | <u>567,780</u>          |
|   | Total   | <u>\$ 1,073,879</u>     |
| <u>Child Care and Development Block Grant Cluster</u>   |   |                         |
| 93.575  | Stage 2 Child Care  | \$ 829,589              |
| 93.596  | Stage 2 and 3 Child Care  | <u>93,032</u>           |
|   | Total   | <u>\$ 922,621</u>       |

**NOTE 6 – 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 either 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.

**NOTE 7 – DEPARTMENT OF AGING FEDERAL/STATE SHARE**

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

| CFDA   | Contract No.                      | Programs             |                    | Administration       |                    |
|--------|-----------------------------------|----------------------|--------------------|----------------------|--------------------|
|        |                                   | Federal Expenditures | State Expenditures | Federal Expenditures | State Expenditures |
| 17.235 | AA-1011-30                        | \$ 49,633            | \$ -               | \$ -                 | \$ -               |
| 17.235 | TV-1011-30                        | 136,796              | -                  | -                    | -                  |
| 93.041 | AP-1011-30                        | 6,808                | -                  | -                    | -                  |
| 93.042 | AP-1011-30                        | 31,970               | -                  | -                    | -                  |
| 93.043 | AP-1011-30                        | 29,799               | -                  | -                    | -                  |
| 93.044 | AP-1011-30                        | 407,676              | -                  | 54,637               | -                  |
| 93.045 | AP-1011-30                        | 318,441              | 41,918             | 64,234               | 307                |
| 93.045 | AP-1011-30                        | 444,825              | 41,190             | 31,903               | 82                 |
| 93.052 | AP-1011-30                        | 184,453              | -                  | 22,630               | -                  |
| 93.053 | AP-1011-30                        | 146,497              | -                  | -                    | -                  |
| 93.071 | MI-0910-30                        | 2,545                | -                  | 221                  | -                  |
| 93.779 | MI-0910-30                        | 5,784                | -                  | 504                  | -                  |
| 93.518 | 2MI-1011-30                       | 5,471                | -                  | 476                  | -                  |
| 93.779 | 2MI-1011-30                       | 8,628                | -                  | 750                  | -                  |
| 93.779 | HI-1011-30                        | 81,814               | 164,550            | 8,024                | 9,265              |
| 10.576 | SFNP-1011-30                      | 15,000               | -                  | -                    | -                  |
| 93.778 | MSSP-1011-30                      | 736,465              | -                  | -                    | -                  |
|        | Ombudsman Initiative - AP-1011-30 | -                    | 42,951             | -                    | -                  |
|        | TOTAL                             | \$ 2,612,605         | \$ 290,609         | \$ 183,379           | \$ 9,654           |

**NOTE 8 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA) GRANTS**

The following represents expenditures for CalEMA programs for the year ended June 30, 2011. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

| Program   | Expenditures Claimed                 |                                  |                                | Share of Expenditures Current Year |             |              |
|---|--------------------------------------|----------------------------------|--------------------------------|------------------------------------|-------------|--------------|
|   | For the Period through June 30, 2010 | For the Year Ended June 30, 2011 | Cumulative as of June 30, 2011 | Federal Share                      | State Share | County Share |
| <b>VW10290500-Victim/Witness Assistance Program</b> |                                      |                                  |                                |                                    |             |              |
| Personnel services                                  | \$ 332,936                           | \$ 335,559                       | \$ 668,495                     | \$ 151,598                         | \$ 183,961  | \$ -         |
| Operating expenses                                  | 7,313                                | 3,813                            | 11,126                         | 3,552                              | 21          | 240          |
| Equipment   | -                                    | -                                | -                              | -                                  | -           | -            |
| Totals  | \$ 340,249                           | \$ 339,372                       | \$ 679,621                     | \$ 155,150                         | \$ 183,982  | \$ 240       |

**NOTE 8 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA) GRANTS** (Continued)

| Program   | Expenditures Claimed                 |                                  |                                | Share of Expenditures Current Year |                   |                   |
|---|--------------------------------------|----------------------------------|--------------------------------|------------------------------------|-------------------|-------------------|
|   | For the Period through June 30, 2010 | For the Year Ended June 30, 2011 | Cumulative as of June 30, 2011 | Federal Share                      | State Share       | County Share      |
| <u>VB08060500 Vertical Prosecution Block Grant</u>                    |                                      |                                  |                                |                                    |                   |                   |
| Personnel services  | \$ 405,080                           | \$ 307,339                       | \$ 712,419                     | \$ -                               | \$ 94,704         | \$ 212,635        |
| Operating expenses  | 329                                  | 340                              | 669                            | -                                  | -                 | 340               |
| Equipment   | -                                    | -                                | -                              | -                                  | -                 | -                 |
| Totals  | <u>\$ 405,409</u>                    | <u>\$ 307,679</u>                | <u>\$ 713,088</u>              | <u>\$ -</u>                        | <u>\$ 94,704</u>  | <u>\$ 212,975</u> |
| <u>UV10010500 Unserved/Undeserved Advocacy &amp; Outreach Program</u> |                                      |                                  |                                |                                    |                   |                   |
| Personnel services  | \$ -                                 | \$ 62,913                        | \$ 62,913                      | \$ 62,913                          | \$ -              | \$ -              |
| Operating expenses  | -                                    | 42,526                           | 42,526                         | 42,526                             | -                 | -                 |
| Equipment   | -                                    | -                                | -                              | -                                  | -                 | -                 |
| Totals  | <u>\$ -</u>                          | <u>\$ 105,439</u>                | <u>\$ 105,439</u>              | <u>\$ 105,439</u>                  | <u>\$ -</u>       | <u>\$ -</u>       |
| <u>EA09120500 Elder Abuse Advocacy</u>                                |                                      |                                  |                                |                                    |                   |                   |
| Personnel services  | \$ 47,505                            | \$ -                             | \$ 47,505                      | \$ -                               | \$ -              | \$ -              |
| Operating expenses  | 10,396                               | -                                | 10,396                         | -                                  | -                 | -                 |
| Equipment   | -                                    | -                                | -                              | -                                  | -                 | -                 |
| Totals  | <u>\$ 57,901</u>                     | <u>\$ -</u>                      | <u>\$ 57,901</u>               | <u>\$ -</u>                        | <u>\$ -</u>       | <u>\$ -</u>       |
| <u>RU08100500 - Rural Crimes Prevention</u>                           |                                      |                                  |                                |                                    |                   |                   |
| Personnel services  | \$ 135,869                           | \$ 122,609                       | \$ 258,478                     | \$ -                               | \$ 122,609        | \$ -              |
| Operating expenses  | 111,857                              | -                                | 111,857                        | -                                  | -                 | -                 |
| Equipment   | -                                    | -                                | -                              | -                                  | -                 | -                 |
| Totals  | <u>\$ 247,726</u>                    | <u>\$ 122,609</u>                | <u>\$ 370,335</u>              | <u>\$ -</u>                        | <u>\$ 122,609</u> | <u>\$ -</u>       |
| <u>VCGC9082-A1 Victim Comp &amp; Gov Claims Board</u>                 |                                      |                                  |                                |                                    |                   |                   |
| Personnel services  | \$ 61,000                            | \$ 66,411                        | \$ 127,411                     | \$ -                               | \$ 66,000         | \$ 411            |
| Operating expenses  | -                                    | -                                | -                              | -                                  | -                 | -                 |
| Equipment   | -                                    | -                                | -                              | -                                  | -                 | -                 |
| Totals  | <u>\$ 61,000</u>                     | <u>\$ 66,411</u>                 | <u>\$ 127,411</u>              | <u>\$ -</u>                        | <u>\$ 66,000</u>  | <u>\$ 411</u>     |
| <u>DC04150500-Stanislaus Anti Drug</u>                                |                                      |                                  |                                |                                    |                   |                   |
| Personnel services  | \$ 103,069                           | \$ 92,817                        | \$ 195,886                     | \$ -                               | \$ -              | \$ -              |
| Operating expenses  | -                                    | -                                | -                              | -                                  | -                 | -                 |
| Equipment   | -                                    | -                                | -                              | -                                  | -                 | -                 |
| Totals  | <u>\$ 103,069</u>                    | <u>\$ 92,817</u>                 | <u>\$ 195,886</u>              | <u>\$ -</u>                        | <u>\$ -</u>       | <u>\$ -</u>       |

**NOTE 8 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA) GRANTS** (Continued)

| Program  | Expenditures Claimed                 |                                  |                                | Share of Expenditures Current Year |                   |              |
|--|--------------------------------------|----------------------------------|--------------------------------|------------------------------------|-------------------|--------------|
|  | For the Period through June 30, 2010 | For the Year Ended June 30, 2011 | Cumulative as of June 30, 2011 | Federal Share                      | State Share       | County Share |
| <u>DC10027345-SDEA</u>   |                                      |                                  |                                |                                    |                   |              |
| Personnel services   | \$ -                                 | \$ 21,047                        | \$ 21,047                      | \$ 21,047                          | \$ -              | \$ -         |
| Operating expenses   | -                                    | -                                | -                              | -                                  | -                 | -            |
| Equipment  | -                                    | -                                | -                              | -                                  | -                 | -            |
| Totals   | <u>\$ -</u>                          | <u>\$ 21,047</u>                 | <u>\$ 21,047</u>               | <u>\$ 21,047</u>                   | <u>\$ -</u>       | <u>\$ -</u>  |
| <u>MH08080500-CalMMET</u>  |                                      |                                  |                                |                                    |                   |              |
| Personnel services   | \$ -                                 | \$ 150,790                       | \$ 150,790                     | \$ -                               | \$ 150,790        | \$ -         |
| Operating expenses   | -                                    | 174,424                          | 174,424                        | -                                  | 174,424           | -            |
| Equipment  | -                                    | 9,754                            | 9,754                          | -                                  | 9,754             | -            |
| Totals   | <u>\$ -</u>                          | <u>\$ 334,968</u>                | <u>\$ 334,968</u>              | <u>\$ -</u>                        | <u>\$ 334,968</u> | <u>\$ -</u>  |
| <u>VS09010500 - Victim/Witness Assistance Recovery Act Program</u> |                                      |                                  |                                |                                    |                   |              |
| Personnel services   | \$ 15,339                            | \$ -                             | \$ -                           | \$ -                               | \$ -              | \$ -         |
| Operating expenses   | 2,841                                | -                                | -                              | -                                  | -                 | -            |
| Equipment  | -                                    | -                                | -                              | -                                  | -                 | -            |
| Totals   | <u>\$ 18,180</u>                     | <u>\$ -</u>                      | <u>\$ -</u>                    | <u>\$ -</u>                        | <u>\$ -</u>       | <u>\$ -</u>  |
| <u>RV09010500 - Victim/Witness Assistance Recovery Act Program</u> |                                      |                                  |                                |                                    |                   |              |
| Personnel services   | \$ 12,231                            | \$ -                             | \$ -                           | \$ -                               | \$ -              | \$ -         |
| Operating expenses   | -                                    | -                                | -                              | -                                  | -                 | -            |
| Equipment  | -                                    | -                                | -                              | -                                  | -                 | -            |
| Totals   | <u>\$ 12,231</u>                     | <u>\$ -</u>                      | <u>\$ -</u>                    | <u>\$ -</u>                        | <u>\$ -</u>       | <u>\$ -</u>  |

## **FINDINGS AND QUESTIONED COSTS**

**COUNTY OF STANISLAUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2011**

**Section 1**

Financial Statements

Summary of Auditor's Results

- |   |               |
|---|---------------|
| 1. Type of auditor's report issued:   | Unqualified   |
| 2. Internal controls over financial reporting:                                      |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified<br>not considered to be material weaknesses? | None Reported |
| 3. Noncompliance material to financial statements noted?                            | No            |

Federal Awards

- |   |             |
|---|-------------|
| 1. Internal control over major programs:  |             |
| a. Material weaknesses identified?  | No          |
| b. Significant deficiencies identified<br>not considered to be material weaknesses?   | No          |
| 2. Type of auditor's report issued on compliance<br>for major programs:   | Unqualified |
| 3. Any audit findings disclosed that are required to be<br>reported in accordance with Circular OMB A-133,<br>Section 510(a)? | No          |
| 4. Identification of major programs:  |             |

CFDA Number

Program

|        |   |
|--------|---|
| 10.561 | Food Stamps – Administration,<br>Including ARRA Grant                     |
| 10.557 | Women, Infants, and Children<br>(WIC)                                     |
| 20.205 | Highway Planning and<br>Construction, Including ARRA<br>Grant             |
| 93.658 | Foster Care – Title IV E  |
| 93.778 | Medical Assistance, Including<br>ARRA Grant                               |
| 93.958 | Block Grants for Community<br>Mental Health Services<br>(SAMHSA)          |
| 93.959 | Block Grants for Prevention and<br>Treatment of Substance Abuse<br>(SAPT) |

**COUNTY OF STANISLAUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2011**

*CCDF Cluster:*

|        |  |
|--------|--|
| 93.575 | Child Care and Development Block Grant   |
| 93.596 | Child Care Mandatory and Matching Funds of the Child Care and Development Fund |

*JAG Program Cluster:*

|        |  |
|--------|--|
| 16.738 | Edward Byrne Memorial Justice Assistance Grant Program                       |
| 16.803 | Edward Byrne Memorial Justice Assistance Grant Program, including ARRA Grant |
| 16.804 | Edward Byrne Memorial Justice Assistance Grant Program, including ARRA Grant |

*WIA Cluster:*

|        |  |
|--------|--|
| 17.258 | WIA – Adult Program, Including ARRA Grant      |
| 17.259 | WIA – Youth Activities, Including ARRA Grant   |
| 17.260 | WIA – Dislocated Workers, Including ARRA Grant |
| 17.278 | WIA – Rapid Response                           |

*TANF Cluster:*

|        |   |
|--------|---|
| 93.558 | Temporary Assistance for Needy Families (TANF)                      |
| 93.714 | ARRA: ECF for Temporary Assistance for Needy Families State Program |

- |    |  |             |
|----|--|-------------|
| 5. | Dollar threshold used to distinguish between Type A and Type B programs?       | \$3,000,000 |
| 6. | Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | No          |

**Section 2**

Financial Statement Findings

None.

**Section 3**

Federal Award Findings and Questioned Costs

None

**COUNTY OF STANISLAUS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2011**

**10-01**

**Program:** Highway Planning and Construction, Including ARRA Grant Funding

**CFDA No.:** 20.205

**Federal Agencies:** U.S. Department of Transportation

**Passed-through:** California Department of Transportation

**Award Numbers:** 10-5938R

**Award Year:** Fiscal Year 2009/2010

**Compliance Requirement:** Davis-Bacon Act

**Questioned Costs:** \$0

**Criteria:**

The *June 2010 OMB Circular A-133 Compliance Supplement* requirements for Davis-Bacon Act states that contractors and subcontractors that work on construction contracts in excess of \$2,000 must pay prevailing wage rates and submit a weekly copy of the payroll and a statement of compliance (certified payroll).

**Condition Found:**

In performing Davis-Bacon Act testwork, we noted of the 15 pay periods selected for testwork:

- 3 pay periods in which the contractor submitted the weekly certified payrolls after the grace period, 30 days after the payroll period.

**Effect:**

Employees of the contractors working on federally funded projects may not receive the prevailing wage rates for these pay periods since the County did not receive the payroll for timely review.

**Recommendation:**

We recommend the County strictly adhere to the control policies of requiring that certified payrolls be submitted in a timely manner.

**Views of Responsible Officials/Corrective Action Plan:**

We concur. The reason for the late submission is due to the contractor losing its payroll administrator.

**Contact Information of Responsible Official:**

Julie Serrano

Telephone: (209) 525-4119

Email: julie.serrano@stancounty.com

**Current Year Status:**

Resolved.

**COUNTY OF STANISLAUS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2011**

**10-02**

**Program:** Foster Care

**CFDA No.:** 93.658

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

**Passed-through:** California Department of Social Services

**Award Numbers:** Various

**Award Year:** Fiscal year 2009/10

**Compliance Requirement:** Eligibility

**Questioned Costs:** \$9,959

**Criteria:**

The *June 2010 OMB Circular A-133 Compliance Supplement* requirements for eligibility state that the pass-through entity must determine whether required eligibility determinations were made, that individual/group program participants were determined to be eligible, and that only eligible individuals or groups of individuals participated in the program and determine whether federal program awards were made only to eligible participants.

**Condition Found:**

Out of the 40 case files selected for eligibility test work, we noted the following:

- 3 case files whereby the County did not have a FC 3 A Form, a mandatory component of determining eligibility.

**Effect:**

Ineligible participants may be receiving benefits.

**Recommendation:**

We recommend that the County follow established formal policies and procedures with regards to initial and ongoing eligibility determination, required documentation, and maintenance of participant file and ensure that such policies and procedures are formally documented and strictly adhered to by County personnel. This will help ensure the accuracy of the participant data and that eligibility determinations are supported by the proper documentation in the participant file.

**Views of Responsible Officials/Corrective Action Plan:**

Stanislaus County has implemented several processes to ensure thorough case reviews are being conducted to address this specific discovery.

- A Policy Action Memo has been implemented to outline and define the process in regards to the FC 3 and FC 3 A.
- A check list for required documents at initial placement has been developed that includes FC 3 and FC 3 A which are required documents when Federal funds are utilized for groups and/or individuals.
- Verification of the Title IV-E eligibility determination made on the FC 3 and FC 3 A has been established as follows:
  - Documentation training on the County Use Only section of the FC 2 has been provided.
  - A resource/guideline has been developed to complement the FC 2 Documentation training and what is required by AFDC-FC eligibility standards to establish the Preponderance of the Evidence Model (POEM) of gathering and verifying an individual or groups eligibility to Title IV-E Foster Care Funds. This outline is an expectation to the Family Services Specialist (FSS) staff upon making all Title IV-E eligibility determinations and is part of a structural case review.

**COUNTY OF STANISLAUS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2011**

- 100% case review is being completed on all cases. This includes the following:
  - Title IV-E eligibility (FC 3/3 A forms and POEM verification)
  - Eligibility Facility
  - Payment Rate and Fiscal Pay Codes
  - C-IV entries

**Contact Information of Responsible Official:**

Dianna Haverson

Telephone: (209) 558-2892

Email: [haverso@stancounty.com](mailto:haverso@stancounty.com)

**Current Year Status:**

Resolved.