

COUNTY OF STANISLAUS

SINGLE AUDIT REPORT

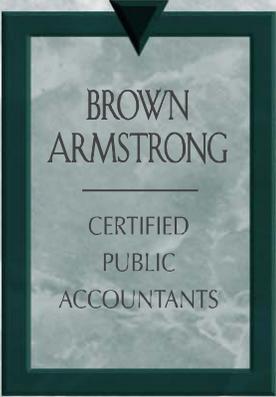
JUNE 30, 2012

**COUNTY OF STANISLAUS
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2012**

TABLE OF CONTENTS

	<u>Page</u>
<u>Reports</u>	
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 <i>Government Auditing Standards</i>	1
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.....	3
<u>Schedule</u>	
Schedule of Expenditures of Federal Awards.....	5
Notes to Schedule of Expenditures of Federal Awards	12
<u>Findings and Questioned Costs</u>	
Schedule of Findings and Questioned Costs.....	18
Summary Schedule of Prior Audit Findings	20

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, 2012, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 15, 2013. 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

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.



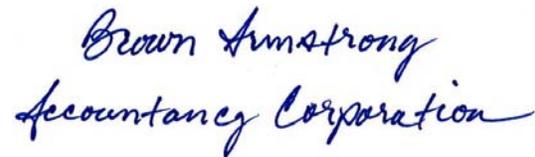
REGISTERED with the Public Company Accounting Oversight Board and MEMBER of the American Institute of Certified Public Accountants

Compliance and Other Matters

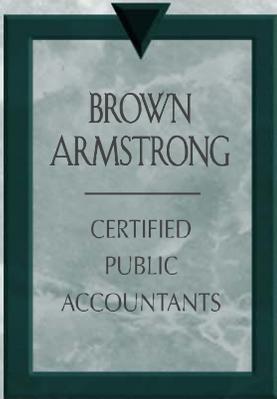
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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*.

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

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
March 15, 2013



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, 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.

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, 2012.

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, 2012, and have issued our report thereon dated March 15, 2013. 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

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
March 15, 2013

SCHEDULE

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

<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 AGRICULTURE			
Passed through State Department of Food and Agriculture:			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Unavailable	\$ 1,755
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8520-1211-CA & 12-8506-1211-CA	96,003
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8523-0572-CA	10,130
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8520-1399-CA	142,709
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8520-1317-CA & 12-8506-1317-CA	35,657
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8500-0484-CA	<u>86,074</u>
Subtotal			<u>372,328</u>
Inspection, Grading, and Standardization	10.162	12-25-A-3269	<u>12,870</u>
Passed through State Department of Education:			
National School Lunch Program	10.555	Stanislaus	<u>237,333</u>
Passed through State Department of Health Services:			
Women, Infants and Children (WIC)	10.557	11-104990	<u>3,313,400</u>
Passed through State Department of Social Services:			
State Administrative Matching Grants for Food Stamp Program	10.561	Stanislaus	9,429,502
State Administrative Matching Grants for Food Stamp Program	10.561	11-10761	107,076
Passed through California Department of Aging:			
State Administrative Matching Grants for Food Stamp Program	10.561	Stanislaus	<u>474,492</u>
Subtotal			<u>10,011,070</u>
Passed through California Department of Aging:			
Seniors Farmers Market Incentive Program	10.576	SFMNP-1112-30	<u>20,000</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>13,967,001</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)			
Passed through State Department of Housing and Community Development:			
HUD-Community Development Block Grant (CDBG) Funds	14.228	B-05-UC-06-0010	68,960
HUD-CDBG Funds	14.228	B-08-UC-06-0010	286,668
HUD-CDBG NSP Funds	14.228	B-08-UC-06-0006	269,201
HUD-CDBG Funds	14.228	B-09-UC-06-0010	282,867
HUD-CDBG Funds	14.228	B-10-UC-06-0100	629,218
HUD-CDBG Funds	14.228	B-11-UC-06-0100	865,045
ARRA: HUD-CDBG HPRP Funds	14.255	S-09-UC-06-0100	327,080
ARRA: HUD-CDBG-R Funds	14.255	B-09-UY-06-0100	29,764
ARRA: HUD-CDBG NSP Funds	14.255	B-11-UN-06-0006	<u>275,708</u>
Subtotal - CDBG Cluster			<u>3,034,511</u>
HUD-ESG Funds	14.231	S-09-UC-06-0010	10,565
HUD-ESG Funds	14.231	S-10-UC-06-0010	<u>95,117</u>
Subtotal			<u>105,682</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>3,140,193</u>

(Continued)

* 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, 2012**

Federal grantor/pass-through grantor/program title	Catalog of federal domestic assistance number	Supplemental identifying number	Expenditures
U.S. DEPARTMENT OF JUSTICE			
Direct Federal Program			
FBI - Central Valley Impact Task Force	16.3xx	FY11/12	12,885
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	22,128
Subtotal			<u>61,024</u>
Juvenile Accountability Grant 2011	16.523	Stanislaus	47,545
Juvenile Accountability Grant 2010	16.523	Stanislaus	32,460
Juvenile Accountability Grant 2009	16.523	Stanislaus	28,328
Juvenile Accountability Grant 2008	16.523	Stanislaus	28,538
Juvenile Accountability Grant 2007	16.523	Stanislaus	28,248
Juvenile Accountability Grant 2006	16.523	Stanislaus	40,960
Juvenile Accountability Grant 2005	16.523	Stanislaus	25,531
Juvenile Accountability Grant 2004	16.523	Stanislaus	35,934
Juvenile Accountability Grant 2003	16.523	Stanislaus	12,005
Passed through California Emergency Management Agency: Evidence Based Practices Program	16.523		<u>11,000</u>
Subtotal			<u>290,549</u>
Probation and Court-Based Alternatives (PCBA)	16.540	Stanislaus	<u>209,452</u>
Unserved/Underserved Victim Advocacy & Outreach Program	16.575	UV10010500	106,821
Victim/Witness Assistance Program	16.575	VW10290500	155,868
Victims of Crime Act	16.575	AT10070500	<u>179,710</u>
Subtotal			<u>442,399</u>
Law Enforcement Specialized Units (LE) Program	16.588	LE11 01 0500	<u>31,397</u>
Arrest Policies and Enforcement of Protection Orders Program	16.590	Stanislaus	<u>296,204</u>
Passed through the Community Oriented Policing Services:			
Law Enforcement Technology Program (2008 Tech)	16.710	* 2008CKWX0477	347,526
ARRA: COPS Hiring Recovery Program (COPS CHRP)	16.710	* 2009RJWX0021	<u>786,113</u>
Subtotal			<u>1,133,639</u>
Passed through California Emergency Management Agency:			
Anti-Drug Abuse Enforcement Program	16.738	DC11037345	4,568
ARRA: Justice Assistance Grant (JAG)	16.804	FY11/12	493,664
ARRA: Justice Assistance Grant (JAG)	16.804	FY10/11	98,262
ARRA: California Multi-Jurisdictional Methamphetamine Enforcement Team	16.804	ZM09 01 0500	82,727
Passed through State Office of Justice :			
Justice Assistance Grant (JAG)	16.738	FY11/12	13,261
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
2009 Edward Byrne Memorial Justice Assistance Grant	16.738	2009-DJ-BX-0232	3,783
2010 Edward Byrne Memorial Justice Assistance Grant	16.738	2010-DJ-BX-0442	20,137
2011 Edward Byrne Memorial Justice Assistance Grant	16.738	2011-DJ-BX-2671	58,631
ARRA: 2009 Recovery Act: Edward Byrne Justice Assistance Grant	16.804	2009-SB-B9-0405	<u>201,063</u>
Subtotal - Justice Assistance Grants (JAG) Program Cluster			<u>1,037,417</u>

(Continued)

* 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, 2012**

Federal grantor/pass-through grantor/program title	Catalog of federal domestic assistance number	Supplemental identifying number	Expenditures
U.S. DEPARTMENT OF JUSTICE (Continued)			
Passed through Office of National Drug Control Policy (OMDCP):			
2011 High Intensity Drug Traffic Area (HIDTA) - SSJM	16.XXX	G11CV002A	60,124
2010 High Intensity Drug Traffic Area (HIDTA) - SSJM	16.XXX	G10CV002A	178,528
2010 High Intensity Drug Traffic Area (HIDTA) - ISC	16.XXX	G10CV002A	218
Subtotal			<u>238,870</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>3,740,951</u>
U.S. DEPARTMENT OF LABOR			
Passed through California Department of Aging:			
Senior Community Service Employment Program	17.235	TV-1112-30	98,415
Passed through California Employment Development Department:			
WIA-Adult Program	17.258	K282512-201	176,203
WIA-Adult Program	17.258	K178697-202	30,461
WIA-Adult Program	17.258	K282512-202	2,125,180
WIA-Adult 15% Incentives	17.258	K178697-113	23,390
WIA 15% Adult New Start Program	17.258	K178697-442	73,656
WIA Veterans Employment Assistance	17.258	K178697-447	149,483
WIA-Youth Activities	17.259	K178697-301	1,195,709
WIA-Youth Activities	17.259	K282512-301	2,229,279
WIA NEG NUMMI Project	17.278	K178697-768	290,000
WIA-Dislocated Workers	17.278	K282512-501	482,065
WIA-Dislocated Workers	17.278	K178697-502	755,831
WIA-Dislocated Workers	17.278	K282512-502	933,151
WIA-Dislocated Worker to Adult	17.278	K178697-500	300,000
WIA-Dislocated Worker to Adult	17.278	K282512-500	198,695
WIA-Rapid Response	17.278	K282512-540	47,606
WIA-Rapid Response	17.278	K178697-541	89,951
WIA-Rapid Response	17.278	K282512-541	142,818
WIA-Rapid Response Additional Assistance	17.278	K178697-527	150,180
ARRA: WIA GEG OJT (775)	17.278	K074178-775	89,896
Subtotal WIA Cluster			<u>9,483,554</u>
ARRA: Worker Training and Placement Program	17.275	* K074178-146	362,926
TOTAL U.S. DEPARTMENT OF LABOR			<u>9,944,895</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205	BRLSZ-5938(176)	101,715
Highway Planning and Construction	20.205	Contract #75LX099	166,851
Highway Planning and Construction	20.205	HSIPL-5938(163)	20,538
Highway Planning and Construction	20.205	BRLO-5938(157)	76,447
Highway Planning and Construction	20.205	BRLS-5938(188)	6,723
Highway Planning and Construction	20.205	HSIPL-5938(160)	486,080
Highway Planning and Construction	20.205	CML-5938(182)	132,657
Highway Planning and Construction	20.205	STPL-5938(198)	191
Highway Planning and Construction	20.205	BRLOZ-5938(156)	17,321
Highway Planning and Construction	20.205	BRLSZ-5938(154)	36,996
Highway Planning and Construction	20.205	STPL-5938(152)	1,965,121
Highway Planning and Construction	20.205	STPL-5938(204)	14,626
Highway Planning and Construction	20.205	BRLO-5938(196)	24,107
Highway Planning and Construction	20.205	STPLZ-5938(076)	234,218
Highway Planning and Construction	20.205	STPLZ-5938(071)	21,586
Highway Planning and Construction	20.205	BRLS-5938(201)	1,720
Highway Planning and Construction	20.205	BRLS-5938(167)	55,889
Highway Planning and Construction	20.205	CML-5938(180)	151,356
Subtotal			<u>3,514,142</u>

(Continued)

* 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, 2012**

Federal grantor/pass-through grantor/program title	Catalog of federal domestic assistance number	Supplemental identifying number	Expenditures
U.S. DEPARTMENT OF TRANSPORTATION (Continued)			
Passed through State Department of Transportation: (Continued)			
Formula Grants for Other Than Urbanized Areas	20.509	5311 FY 11-12	346,778
ARRA: Formula Grants for Other Than Urbanized Areas	20.509	SA# 649963	11,562
Formula Grants for Other Than Urbanized Areas	20.509	SA# 649964	4,870
Formula Grants for Other Than Urbanized Areas	20.509	SA# 647431	24,985
Subtotal			<u>388,195</u>
Office of Transportation Safety - DUI	20.608	10/1/08-09/30/10	53,590
Office of Transportation Safety - DUI	20.608	10/01/10-09/30/11	46,137
Office of Transportation Safety - DUI	20.608	10/1/11-09/30/12	42,100
Subtotal			<u>141,827</u>
Passed through California Emergency Management Agency			
FY12 hazardous Materials Emergency Preparedness Grant Program	20.703	2361-101/099-00000	11,629
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>4,055,793</u>
U.S. DEPARTMENT OF EDUCATION			
Passed through State Department of Rehabilitation			
State Vocational Rehabilitation Services Program	84.126A	28295	64,955
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>64,955</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Federal Program			
Community Transformation Grant	93.531		135,050
Passed through California Department of Aging:			
Title VII(B), Elder Abuse Prevention	93.041	AP-1112-30	6,438
Title VII(A), Ombudsman Program	93.042	AP-1112-30	31,181
Title III-D, Supportive Services	93.043	AP-1112-30	28,436
Title III-B, Supportive Services	93.044	AP-1112-30	447,405
Title III-C1, Congregate Nutrition	93.045	AP-1112-30	286,609
Title III-C2 Home Delivered Nutrition	93.045	AP-1112-30	530,616
Nutrition Services Incentive Program	93.053	AP-1112-30	115,152
Subtotal Aging Cluster			<u>1,379,782</u>
Title III-E, Family Caregiver	93.052	AP-1112-30	199,648
Passed through Department of Mental Health:			
Transition from Homelessness (PATH)	93.150	Stanislaus	152,821
Passed through California Department of Education:			
Stage 3 Child Care (D)	93.575	C3AP-1067	235,430
Passed through State Department of Social Services:			
Temporary Assistance for Needy Families (TANF)	93.558	* Stanislaus	827,731
Passed through California Department of Aging:			
Temporary Assistance for Needy Families (TANF)	93.558	* Stanislaus	174,040

(Continued)

* 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, 2012**

<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 Health Services:				
Temporary Assistance for Needy Families (TANF)	93.558	*	Stanislaus	22,728,463
Temporary Assistance for Needy Families (TANF)	93.558	*	Stanislaus	1,815,536
Temporary Assistance for Needy Families (TANF)	93.558	*	Stanislaus	25,611,240
Temporary Assistance for Needy Families (TANF)	93.558	*	Stanislaus	<u>5,571,275</u>
Subtotal				<u>56,728,285</u>
Refugee and Entrant Assistance - State Administered Program	93.566		Stanislaus	171,149
Refugee and Entrant Assistance - State Administered Program	93.566		Stanislaus	117,812
Refugee and Entrant Assistance - State Administered Program	93.566		Stanislaus	428,798
Refugee and Entrant Assistance - State Administered Program	93.566		Stanislaus	<u>11,605</u>
Subtotal				<u>729,364</u>
Promoting Safe and Stable Families	93.556		Stanislaus	<u>482,235</u>
Community Based Child Abuse Prevention	93.590		Stanislaus	<u>32,853</u>
Passed through State Department of Social Services:				
Child Support Enforcement	93.563		Stanislaus	<u>9,228,700</u>
Child Welfare Services/CWS Direct Cost IVB	93.645		Stanislaus	<u>400,091</u>
Foster Care - Title IV-E Out of Home Placement Prevention	93.658	*	Stanislaus	1,530,523
Foster Care - Title IV-E	93.658	*	Stanislaus	<u>7,920,203</u>
Subtotal				<u>9,450,726</u>
Adoptions Assistance	93.659	*	Stanislaus	<u>5,248,902</u>
CWS Title XX	93.667		Stanislaus	<u>738,874</u>
Independent Living - ILP	93.674		Stanislaus	<u>159,544</u>
Family Planning Services Title X	93.217		Stanislaus	<u>146,930</u>
Emergency Preparedness	93.069		EPO 11-50	<u>501,253</u>
Hospital Preparedness Program	93.889		EPO 11-50	<u>153,460</u>
Information & Education Prevention Program	93.297		11-10301	<u>31,273</u>
Passed through California Department of Aging:				
Administration on Aging - MIPPA	93.518		2MI-1011-30	<u>5,947</u>
Refugee Health Assessment	93.566		11-50-90842-00	<u>257,691</u>
Refugee Preventive Health	93.576		11-50-90842-00	<u>1,143</u>
Center for Medicare and Medicaid Services	93.779		2M-1011-30	9,378
Center for Medicare and Medicaid Services	93.779		HI-1112-30	<u>107,497</u>
Subtotal				<u>116,875</u>
Passed through State Department of Mental Health:				
Block Grants for Community Mental Health Services	93.958		Stanislaus	338,278
Block Grants for Community Mental Health Services	93.958		Stanislaus	181,368
Block Grants for Community Mental Health Services	93.958		Stanislaus	1,000,000
Block Grants for Community Mental Health Services	93.958		Stanislaus	<u>1,189,637</u>
Subtotal				<u>2,709,283</u>

(Continued)

* 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, 2012**

<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:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Stanislaus	1,406,404
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Stanislaus	28,783
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Stanislaus	653,784
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Stanislaus	30,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Stanislaus	142,782
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Stanislaus	89,707
Subtotal			<u>2,351,460</u>
Maternal and Child Health Services Block Grant to the States	93.994	201151	117,285
Maternal and Child Health Services Block Grant to the States	93.994	201150	100,978
Maternal and Child Health Services Block Grant to the States	93.994	10.95298	47,215
Maternal and Child Health Services Block Grant to the States	93.994	201151	143,024
Subtotal			<u>408,502</u>
Immunization Assistance Program	93.268	110-10571	181,637
HIV Care	93.917	10-95298	182,416
HIV Education and Prevention	93.940	10-95298	21,713
Tuberculosis Prevention	93.116	Stanislaus	49,559
Passed through State Department of Health Services:			
Medical Assistance Program	93.778	* Allocation	1,318,279
Medical Assistance Program	93.778	* 08-85137	550,196
Medical Assistance Program	93.778	* 50-0712	721,711
Medical Assistance Program	93.778	* Stanislaus	154,014
Medical Assistance Program	93.778	* Stanislaus	320,502
Medical Assistance Program	93.778	* 11-10551	46,867
Medical Assistance Program	93.778	* 201151	73,289
Passed through California Department of Aging:			
Medical Assistance Program	93.778	* Stanislaus	499,072
Medical Assistance Program	93.778	* MSSP-1112-14	676,835
Passed through State Department of Social Services:			
Medical Assistance Program	93.778	* Stanislaus	609,339
Medical Assistance Program	93.778	* Stanislaus	1,031,459
Medical Assistance Program	93.778	* Stanislaus	24
Medical Assistance Program	93.778	* Stanislaus	2,385,900
Medical Assistance Program	93.778	* Stanislaus	168,894
Medical Assistance Program	93.778	* Stanislaus	1,216,108
Medical Assistance Program	93.778	* Stanislaus	51,197
Medical Assistance Program	93.778	* Stanislaus	2,066,333
Medical Assistance Program	93.778	* Stanislaus	23,108,443
Medical Assistance Program	93.778	* Stanislaus	32,747
Medical Assistance Program	93.778	* Stanislaus	9,239,061
Subtotal			<u>44,270,270</u>
TOTAL U.S. DEPARTMENT OF HUMAN AND HEALTH SERVICES			<u>136,757,772</u>

(Continued)

* 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, 2012**

<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 HOMELAND SECURITY			
Passed through State of California Department of Homeland Security:			
Emergency Management Performance Grant	97.042	2011-0048	<u>221,144</u>
Metropolitan Medical Response System	97.071	2011-77	22,883
Metropolitan Medical Response System	97.071	2010-85	120,331
Metropolitan Medical Response System	97.071	2009-19	<u>33,409</u>
Subtotal			<u>176,623</u>
State Homeland Security Program	97.073	2011-77	26,029
State Homeland Security Program	97.073	2010-85	485,770
State Homeland Security Program	97.073	2009-19	<u>692,887</u>
Subtotal			<u>1,204,686</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>1,602,453</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 173,274,013</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, 2012**

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	\$ 358,340
C1 Congregate Meals	93.045	The Howard Training Center	213,480
C2 Home Delivered Meals	93.045	The Howard Training Center	498,520
Community Development Block Grant	14.228	City of Ceres	229,386
Community Development Block Grant	14.228	City of Hughson	146,433
Community Development Block Grant	14.228	City of Newman	169,795
Community Development Block Grant	14.228	City of Oakdale	197,025
Community Development Block Grant	14.228	City of Patterson	207,602
Community Development Block Grant	14.228	City of Waterford	159,772
Community Development Block Grant	14.228	Center Human Serv - Ceres partnership	12,801
Community Development Block Grant	14.228	Center Human Serv - Oakdale FRC	13,654
Community Development Block Grant	14.228	Center Human Serv - Westside FRC	12,801
Community Development Block Grant	14.228	Child Crisis Center - Child Victims of Violence	11,948
Community Development Block Grant	14.228	Child Crisis Center - Essential Child Shelter	18,198
Community Development Block Grant	14.228	Child Crisis Center - Essential Child Shelter East	15,361
Community Development Block Grant	14.228	DRAIL - Assistance Technology Program	12,801
Community Development Block Grant	14.228	Family Promise - Case Management	12,680
Community Development Block Grant	14.228	Hughson FRC - Family Wellness	11,948
Community Development Block Grant	14.228	PIQE - Promoting Self Sufficiency	8,534
Community Development Block Grant	14.228	Parent Resource Center - Airport Neighbor Partnership	13,654

NOTE 4 – SUBRECIPIENTS (Continued)

<u>Name of Program</u>	<u>CFDA</u>	<u>Subrecipient</u>	<u>Amount</u>
Community Development Block Grant	14.228	Second Harvest - Food 4 Thought	\$ 17,068
Community Development Block Grant	14.228	Second Harvest - Food Assistance	12,801
Community Development Block Grant	14.228	United Cerebral Palsy - Project for Seniors	8,534
Community Development Block Grant	14.228	United Cerebral Palsy - Project for Seniors	8,534
Community Development Block Grant	14.228	USF - Mobile Lunch Program - Hughson	12,801
Community Development Block Grant	14.228	USF - Mobile Lunch Program - Keyes/Ceres	11,948
Community Development Block Grant	14.228	Westside Food Pantry - Emergency Food	13,654
Emergency Shelter Grant	14.231	Comm Housing & Shelter - Homeless Prev	40,563
Emergency Shelter Grant	14.231	Family Promise - Shelter Service - Homeless Families	18,900
Emergency Shelter Grant	14.231	Children's Crisis Center - Marshas House	24,220
Emergency Shelter Grant	14.231	Salvation Army - Transitional Shelter	8,942
Emergency Shelter Grant	14.231	We Care - Emerg Cold Weather Shelter	10,969
Total			<u>\$ 2,513,667</u>

NOTE 5 – PROGRAM CLUSTERS

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>CDBG Cluster:</u>		
14.228	HUD - CDBG Funds	\$ 2,401,959
14.255	ARRA: HUD - CDBG Funds	632,552
Total		<u>\$ 3,034,511</u>
<u>WIA Cluster:</u>		
17.258	WIA - Adult	\$ 2,578,373
17.259	WIA - Youth	3,424,988
17.278	WIA - Dislocated Workers	3,390,297
17.278	ARRA: WIA - Dislocated Workers	89,896
Total		<u>\$ 9,483,554</u>

NOTE 5 – PROGRAM CLUSTERS (Continued)

Federal CFDA	Program Title	Federal Expenditures
<u>Aging Cluster:</u>		
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	\$ 447,405
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	817,225
93.053	Nutrition Services Incentive Program	<u>115,152</u>
	Total	<u>\$ 1,379,782</u>
<u>Justice Assistance Grants (JAG) Program Cluster:</u>		
16.738	Justice Assistance Grant (JAG)	\$ 161,701
16.804	ARRA - Recovery Act: Edward Byrne Justice Assistance Grant	<u>875,716</u>
	Total	<u>\$ 1,037,417</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	TV-1112-30	\$ 98,415	\$ -	\$ -	\$ -
93.041	AP-1112-30	6,438	-	-	-
93.042	AP-1112-30	31,181	-	-	-
93.043	AP-1112-30	28,436	-	-	-
93.044	AP-1112-30	392,341	-	55,064	-
93.045	AP-1112-30	221,873	42,061	64,736	307
93.045	AP-1112-30	498,520	40,937	32,096	82
93.052	AP-1112-30	176,881	-	22,767	-
93.053	AP-1112-30	115,152	-	-	-
93.518	2M-1011-30	5,471	-	476	-
93.779	2M-1011-30	8,628	-	750	-
93.779	HI-1112-30	98,684	164,550	8,813	9,265
10.576	SFNP-1112-30	20,000	-	-	-
93.778	MSSP-1112-30	676,835	-	-	-
	Ombudsman Initiative - AP-1112-30	-	43,274	-	-
	TOTAL	\$ 2,378,855	\$ 290,822	\$ 184,702	\$ 9,654

NOTE 8 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA) GRANTS

The following represents expenditures for CalEMA 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.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2011	For the Year Ended June 30, 2012	Cumulative as of June 30, 2012	Federal Share	State Share	County Share
<u>VW10290500 - Victim/Witness Assistance Program</u>						
Personnel services	\$ 335,559	\$ 337,890	\$ 673,449	\$ 155,868	\$ 182,022	\$ -
Operating expenses	3,813	1,100	4,913	-	1,100	-
Totals	\$ 339,372	\$ 338,990	\$ 678,362	\$ 155,868	\$ 183,122	\$ -

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

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2011	For the Year Ended June 30, 2012	Cumulative as of June 30, 2012	Federal Share	State Share	County Share
<u>VB08060500 - Vertical Prosecution Block Grant</u>						
Personnel services	\$ 307,339	\$ 16,657	\$ 323,996	\$ -	\$ 16,657	\$ -
Operating expenses	340	-	340	-	-	-
Totals	<u>\$ 307,679</u>	<u>\$ 16,657</u>	<u>\$ 324,336</u>	<u>\$ -</u>	<u>\$ 16,657</u>	<u>\$ -</u>
<u>UV10010500 - Unserved/Undeserved Advocacy & Outreach Program</u>						
Personnel services	\$ 62,913	\$ 59,029	\$ 121,942	\$ 59,029	\$ -	\$ -
Operating expenses	42,536	51,135	93,671	51,135	-	-
Totals	<u>\$ 105,449</u>	<u>\$ 110,164</u>	<u>\$ 215,613</u>	<u>\$ 110,164</u>	<u>\$ -</u>	<u>\$ -</u>
<u>RU08100500 - Rural Crimes Prevention</u>						
Personnel services	\$ 122,609	\$ 29,890	\$ 152,499	\$ -	\$ 29,890	\$ -
Totals	<u>\$ 122,609</u>	<u>\$ 29,890</u>	<u>\$ 152,499</u>	<u>\$ -</u>	<u>\$ 29,890</u>	<u>\$ -</u>
<u>VCGC9082 - A1 Victim Comp & Gov Claims Board</u>						
Personnel services	\$ 66,411	\$ 63,852	\$ 130,263	\$ -	\$ 63,852	\$ -
Totals	<u>\$ 66,411</u>	<u>\$ 63,852</u>	<u>\$ 130,263</u>	<u>\$ -</u>	<u>\$ 63,852</u>	<u>\$ -</u>
<u>DC04150500 - Stanislaus Anti Drug</u>						
Personnel services	\$ 92,817	\$ -	\$ 92,817	\$ -	\$ -	\$ -
Totals	<u>\$ 92,817</u>	<u>\$ -</u>	<u>\$ 92,817</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, 2011	For the Year Ended June 30, 2012	Cumulative as of June 30, 2012	Federal Share	State Share	County Share
<u>DC10027345 - SDEA</u>						
Personnel services	\$ 21,047	\$ 4,568	\$ 25,615	\$ 4,568	\$ -	\$ -
Totals	<u>\$ 21,047</u>	<u>\$ 4,568</u>	<u>\$ 25,615</u>	<u>\$ 4,568</u>	<u>\$ -</u>	<u>\$ -</u>
<u>MH08080500 - CalMMET</u>						
Personnel services	\$ 150,790	\$ 14,477	\$ 165,267	\$ -	\$ 14,477	\$ -
Operating expenses	174,424	164,184	338,608	-	164,184	-
Equipment	9,754	-	9,754	-	-	-
Totals	<u>\$ 334,968</u>	<u>\$ 178,661</u>	<u>\$ 513,629</u>	<u>\$ -</u>	<u>\$ 178,661</u>	<u>\$ -</u>

FINDINGS AND QUESTIONED COSTS

**COUNTY OF STANISLAUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2012**

Section 1

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

CFDA Number

Program

93.659	Adoption Assistance
93.658	Foster Care – Title IV E
93.778	Medical Assistance Program
93.558	Temporary Assistance for Needy Families (TANF)
16.710	Public Safety Partnership and Community Policing Grants, Including ARRA Grant
17.275	ARRA – Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors

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?	Yes

**COUNTY OF STANISLAUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2012**

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, 2012**

No findings in the prior year.