

COUNTY OF STANISLAUS

SINGLE AUDIT REPORT

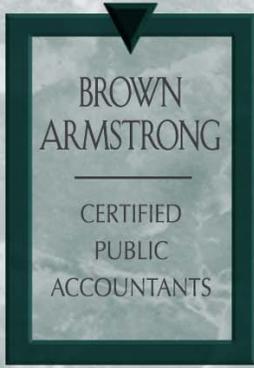
JUNE 30, 2013

**COUNTY OF STANISLAUS
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2013**

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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, in accordance with the 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, 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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 24, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.



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*.

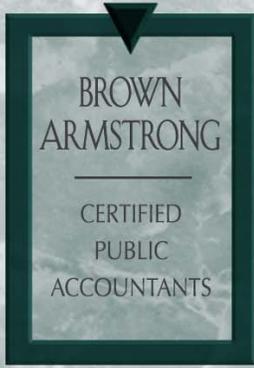
Purpose of This Report

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
January 24, 2014



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR 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

Report on Compliance for Each Major Federal Program

We have audited the County of Stanislaus, California's (the County) compliance 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, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to major federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of 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, 2013.

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Other Matters

The results of our auditing procedures did not disclose instances of noncompliance which are required to be reported in accordance with OMB Circular A-133.

Report on Internal Control Over Compliance

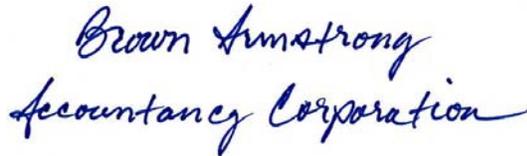
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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
January 24, 2014

SCHEDULE

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013**

<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	11-8520-1211-CA & 12-8506-1211-CA	\$ 104,875
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8523-0572-CA	75,257
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8520-1164-CA & 12-850-1164-CA	18,962
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8520-1317-CA & 12-8506-1317-CA	1,213
Plant and Animal Disease, Pest Control, and Animal Care	10.025	12-8506-0484-CA	342,400
Subtotal			<u>542,707</u>
Inspection, Grading, and Standardization	10.162	12-25-A-3269	<u>3,789</u>
Passed through State Department of Education: National School Lunch Program	10.555	Stanislaus	<u>195,194</u>
Passed through State Department of Health Services: Women, Infants and Children (WIC)	10.557	11-104990	<u>3,123,759</u>
Passed through State Department of Social Services: State Administrative Matching Grants for Food Stamp Program	10.561	* Stanislaus	9,069,738
State Administrative Matching Grants for Food Stamp Program	10.561	* 11-10761	234,539
Passed through California Department of Aging: State Administrative Matching Grants for Food Stamp Program	10.561	* Stanislaus	<u>621,851</u>
Subtotal			<u>9,926,128</u>
Passed through California Department of Aging: Seniors Farmers Market Incentive Program	10.576	SFMNP-1213-30	<u>20,000</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>13,811,577</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)			
Passed through State Department of Housing and Community Development: HUD-CDBG Funds 12/13	14.228	* B-12-UC-06-0010	965,628
HUD-CDBG Funds 08/09	14.228	* B-08-UC-06-0010	14,433
HUD-CDBG NSP Funds 08/09	14.228	* B-08-UC-06-0006	45,317
HUD-CDBG Funds 09/10	14.228	* B-09-UC-06-0010	81,271
HUD-CDBG Funds 10/11	14.228	* B-10-UC-06-0100	984,264
HUD-CDBG Funds 11/12	14.228	* B-11-UC-06-0100	531,730
ARRA: HUD-CDBG HPRP Funds 09/10	14.255	* S-09-UY-06-0100	8,344
ARRA: HUD-CDBG-R Funds	14.255	* B-09-UY-06-0100	104,779
ARRA: HUD-CDBG NSP3 Funds 10/11	14.255	* B-11-UN-06-0006	1,982,476
Subtotal - CDBG Cluster			<u>4,718,242</u>
HUD-ESG Funds 12/13	14.231	S-12-UC-06-0010	170,789
HUD-ESG Funds 11/12	14.231	S-11-UC-06-0100	<u>69,138</u>
Subtotal			<u>239,927</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>4,958,169</u>

(Continued)

* Major Program

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for 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, 2013**

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	FY12/13	11,883
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>72,907</u>
Juvenile Accountability Grant 2012	16.523	Stanislaus	36,837
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	12,006
Passed through California Emergency Management Agency:			
Evidence Based Practices Program	16.523		218,751
Subtotal			<u>535,138</u>
Comprehensive Drug Courts Implementation Program	16.738	DI10010500	66,241
Residential Substance Abuse Treatment	16.593	AF11010500	77,437
Probation and Court-Based Alternatives (PCBA)	16.540	Stanislaus	209,452
Subtotal			<u>353,130</u>
Unserved/Underserved Victim Advocacy & Outreach Program	16.575	UV12030500	116,420
Victim/Witness Assistance Program	16.575	VW12310500	136,696
Victims of Crime Act	16.575	AT10070500	169,826
Subtotal			<u>422,942</u>
Law Enforcement Specialized Units (LE) Program	16.588	LE11 01 0500	112,948
Law Enforcement Specialized Units (LE) Program	16.588	LE12 02 0500	83,596
Subtotal			<u>196,544</u>
Arrest Policies and Enforcement of Protection Orders Program	16.590	Stanislaus	243,115
Passed through the Community Oriented Policing Services:			
ARRA: COPS Hiring Recovery Program (COPS CHR)	16.710	2009RJWX0021	451,008
Passed through California Emergency Management Agency:			
ARRA: Recovery Act - Edward Byrne Memorial Justice Assistance Grant	16.804	FY11/12	493,664
ARRA: Recovery Act - Edward Byrne Memorial Justice Assistance Grant	16.804	FY10/11	98,262
Passed through State Office of Justice :			
Justice Assistance Grant (JAG)	16.738	FY12/13	10,054
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
2010 Edward Byrne Memorial Justice Assistance Grant	16.738	2010-DJ-BX-0442	55,565
2011 Edward Byrne Memorial Justice Assistance Grant	16.738	2011-DJ-BX-2671	127,561
2012 Edward Byrne Memorial Justice Assistance Grant	16.738	2012-DJ-BX-1005	40,160
ARRA: 2009 Recovery Act: Edward Byrne Justice Assistance Grant	16.804	2009-SB-B9-0405	23,297
Subtotal - Justice Assistance Grants (JAG) Program Cluster			<u>923,145</u>

(Continued)

* Major Program

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for 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, 2013**

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)	16.XXX	G11CV002A	185,310
2012 High Intensity Drug Traffic Area (HIDTA)	16.XXX	G12CV002A	189,288
Subtotal			<u>374,598</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>3,572,527</u>
U.S. DEPARTMENT OF LABOR			
Passed through California Department of Aging:			
Senior Community Service Employment Program	17.235	TV-1213-30	74,392
Passed through California Employment Development Department:			
WIA-Adult Program	17.258	K386334-201	173,538
WIA-Adult Program	17.258	K386334-202	2,100,961
WIA Veterans Employment Assistance	17.258	K178697-447	269,208
WIA-Youth Activities	17.259	K386334-301	2,317,955
WIA-Youth Activities	17.259	K282512-301	151,117
WIA NEG NUMMI Project	17.278	K282512-768	110,777
WIA-Dislocated Workers	17.278	K386334-501	338,463
WIA-Dislocated Workers	17.278	K386334-502	1,254,022
WIA-Dislocated Workers	17.278	K282512-502	354,102
WIA-Dislocated Worker to Adult	17.278	K386334-500	47,572
WIA-Dislocated Worker to Adult	17.278	K282512-500	548,128
WIA-Rapid Response	17.278	K178697-523	200,000
WIA-Rapid Response	17.278	K282512-523	297,072
WIA-Rapid Response	17.278	K386334-540	61,697
WIA-Rapid Response	17.278	K386334-541	185,092
WIA-Rapid Response Additional Assistance	17.278	K178697-527	812,144
ARRA: WIA SESP (146)	17.278	K074178-146	526,269
ARRA: WIA NEG OJT (775)	17.278	K074178-775	205
Subtotal WIA Cluster			<u>9,748,322</u>
TOTAL U.S. DEPARTMENT OF LABOR			<u>9,822,714</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205	BRLSZ-5938(176)	107,953
Highway Planning and Construction	20.205	HSIPL-5938(197)	9,528
Highway Planning and Construction	20.205	CML-5938(184)	2,520
Highway Planning and Construction	20.205	BRLO-5938(157)	154,564
Highway Planning and Construction	20.205	BRLS-5938(188)	124,011
Highway Planning and Construction	20.205	BRLO-5938(192)	107,864
Highway Planning and Construction	20.205	CML-5938(182)	20,860
Highway Planning and Construction	20.205	STPL-5938(198)	2,897,239
Highway Planning and Construction	20.205	BRLOZ-5938(156)	117,631
Highway Planning and Construction	20.205	BRLSZ-5938(154)	71,840
Highway Planning and Construction	20.205	STPL-5938(204)	1,198,720
Highway Planning and Construction	20.205	STPL-5938(204)	63
Highway Planning and Construction	20.205	BRLO-5938(196)	102,428
Highway Planning and Construction	20.205	STPLZ-5938(076)	71,612
Highway Planning and Construction	20.205	STPLZ-5938(071)	65,539
Highway Planning and Construction	20.205	BRLO-5938(191)	90,345
Highway Planning and Construction	20.205	BRLO-5938(194)	88,534
Highway Planning and Construction	20.205	BRLS-5938(167)	447,328
Highway Planning and Construction	20.205	CML-5938(180)	53,724
Subtotal			<u>5,732,303</u>

(Continued)

* Major Program

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for 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, 2013**

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)			
Rural Transit & Intercity Bus FTA	20.251	CA18-X059	535,452
ARRA: Rural Transit & Intercity Bus	20.509		84,504
Formula Grants for Other Than Urbanized Areas	20.509		31,032
Formula Grants for Other Than Urbanized Areas	20.509		11,027
Formula Grants for Other Than Urbanized Areas	20.509		1,663
Subtotal			<u>663,678</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
Office of Transportation Safety - DUI	20.608	10/1/12-09/30/13	41,125
Subtotal			<u>182,952</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>6,578,933</u>
U.S. DEPARTMENT OF EDUCATION			
Passed through State Department of Rehabilitation			
State Vocational Rehabilitation Services Program	84.126	28295	<u>60,733</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>60,733</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Federal Program			
Community Transformation Grant	93.531		<u>275,175</u>
Passed through California Department of Aging:			
Title VII(B), Elder Abuse Prevention	93.041	AP-1213-30	<u>6,730</u>
Title VII(A), Ombudsman Program	93.042	AP-1213-30	<u>30,669</u>
Title III-D, Supportive Services	93.043	AP-1213-30	<u>27,429</u>
Title III-B, Supportive Services	93.044	AP-1213-30	443,343
Title III-C1, Congregate Nutrition	93.045	AP-1213-30	248,564
Title III-C2 Home Delivered Nutrition	93.045	AP-1213-30	493,531
Nutrition Services Incentive Program	93.053	AP-1213-30	<u>147,570</u>
Subtotal Aging Cluster			<u>1,333,008</u>
Title III-E, Family Caregiver	93.052	AP-1112-30	<u>199,967</u>
Passed through Department of Mental Health:			
Transition from Homelessness (PATH)	93.150	Stanislaus	<u>149,522</u>
Passed through California Department of Education:			
Stage 3 Child Care (D)	93.575	C3AP-1067	<u>503,266</u>
Passed through California Department of Aging:			
Temporary Assistance for Needy Families (TANF)	93.558	* Stanislaus	515,408

(Continued)

* Major Program

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for 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, 2013**

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 (Continued)				
Passed through State Department of Health Services:				
Temporary Assistance for Needy Families (TANF)	93.558	*	Stanislaus	20,402,289
Temporary Assistance for Needy Families (TANF)	93.558	*	Stanislaus	1,815,011
Temporary Assistance for Needy Families (TANF)	93.558	*	Stanislaus	15,350,050
Temporary Assistance for Needy Families (TANF)	93.558	*	Stanislaus	<u>3,123,978</u>
Subtotal				<u>41,206,736</u>
Refugee and Entrant Assistance - State Administered Program	93.566		Stanislaus	114,699
Refugee and Entrant Assistance - State Administered Program	93.566		Stanislaus	199,613
Refugee and Entrant Assistance - State Administered Program	93.566		RESS1108	<u>352,268</u>
Subtotal				<u>666,580</u>
Guardianship Assistance	93.090		Stanislaus	<u>33,623</u>
Promoting Safe and Stable Families	93.556		Stanislaus	<u>451,218</u>
Community Based Child Abuse Prevention	93.590		Stanislaus	<u>30,886</u>
California Children's Services	93.767			<u>207,372</u>
Passed through State Department of Social Services:				
Child Support Enforcement	93.563	*	Stanislaus	<u>8,901,236</u>
Child Support Enforcement Research	93.564		Stanislaus	<u>34,530</u>
Child Welfare Services/CWS Direct Cost IVB	93.645		Stanislaus	<u>370,508</u>
Foster Care - Title IV-E Out of Home Placement Prevention	93.658		Stanislaus	1,235,135
Foster Care - Title IV-E	93.658		Stanislaus	<u>8,912,730</u>
Subtotal				<u>10,147,865</u>
Adoptions Assistance	93.659		Stanislaus	5,734,166
CWS Title XX	93.667		Stanislaus	<u>1,365,896</u>
Independent Living - ILP	93.674		Stanislaus	<u>158,443</u>
Family Planning Services Title X	93.217		Stanislaus	<u>167,303</u>
Emergency Preparedness	93.069		EPO 11-50, 12-50	<u>378,287</u>
Hospital Preparedness Program	93.889		EPO 11-50, 12-50	<u>342,183</u>
Information & Education Prevention Program	93.297		11-10301	<u>28,158</u>
California Personal Responsibility Education Grant	93.092		12-10236	<u>216,945</u>
Passed through California Department of Aging:				
Refugee Health Assessment	93.566		Stanislaus	<u>3,267</u>
Refugee Preventive Health	93.576		11-50-90842-00	<u>242,932</u>
Center for Medicare and Medicaid Services	93.779		HI-1112-30	<u>102,924</u>
Passed through State Department of Mental Health:				
Block Grants for Community Mental Health Services	93.958		Stanislaus	1,289,364
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	<u>1,000,000</u>
Subtotal				<u>2,809,010</u>

(Continued)

* Major Program

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for 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, 2013**

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 (Continued)			
Passed through State Department of Alcohol & Drug Programs:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Stanislaus	1,538,181
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Stanislaus	22,374
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Stanislaus	734,647
Block Grants for Prevention and Treatment of Substance Abuse	93.959	84.19	30,458
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Stanislaus	138,498
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Stanislaus	<u>69,709</u>
Subtotal			<u>2,533,867</u>
Immunization Assistance Program	93.268	110-10571	<u>181,429</u>
HIV Care	93.917	10-95298	<u>131,587</u>
HIV Education and Prevention	93.940	10-95298	<u>108,731</u>
AIDS Surveillance	93.944	10-95298	<u>44,691</u>
Tuberculosis Prevention	93.116	Stanislaus	<u>65,167</u>
Maternal and Child Health Services Block Grant to the States	93.994	201250	118,662
Maternal and Child Health Services Block Grant to the States	93.994	201250	575,405
Maternal and Child Health Services Block Grant to the States	93.994	201250	<u>100,126</u>
Subtotal			<u>794,193</u>
Passed through State Department of Health Services:			
Medical Assistance Program	93.778	* Allocation	1,071,872
Medical Assistance Program	93.778	* 08-85137 A01	515,671
Medical Assistance Program	93.778	* 50-0713A2	549,446
Medical Assistance Program	93.778	*	342,323
Medical Assistance Program	93.778	*	157,454
Medical Assistance Program	93.778	* 201250	52,771
Medical Assistance Program	93.778	* 11-10551	58,938
Passed through California Department of Aging:			
Medical Assistance Program	93.778	* Stanislaus	563,067
Medical Assistance Program	93.778	* MSSP-1213-14	677,916
Passed through State Department of Social Services:			
Medical Assistance Program	93.778	* Stanislaus	550,130
Medical Assistance Program	93.778	* Stanislaus	1,360,683
Medical Assistance Program	93.778	* Stanislaus	46,787
Medical Assistance Program	93.778	* Stanislaus	2,255,242
Medical Assistance Program	93.778	* Stanislaus	173,044
Medical Assistance Program	93.778	* Stanislaus	1,456,206
Medical Assistance Program	93.778	* Stanislaus	2,711,454
Medical Assistance Program	93.778	* Stanislaus	24,677,276
Medical Assistance Program	93.778	* Stanislaus	<u>9,644,618</u>
Subtotal			<u>46,864,898</u>
TOTAL U.S. DEPARTMENT OF HUMAN AND HEALTH SERVICES			<u>126,850,397</u>

(Continued)

* Major Program

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for 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, 2013**

<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	2012-0027	<u>229,842</u>
State Homeland Security Program	97.073	2012-SS-00123	1,898
State Homeland Security Program	97.073	2011-77	213,956
State Homeland Security Program	97.073	2010-0085	<u>600,080</u>
Subtotal			<u>815,934</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>1,045,776</u>
INSTITUTE OF MUSEUM AND LIBRARY SERVICES			
Adult Literacy Program	45.310	#40-PCA 92980	41,544
Adult Literacy Program	45.310	#40-8118	<u>7,000</u>
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES			<u>48,544</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 166,749,370</u>

* Major Program

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for 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, 2013**

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 U.S. Office of Management and Budget (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 provided federal awards to subrecipients as follows:

Name of Program	CFDA	Subrecipient	Amount
C1 Congregate Meals	93.045	The Howard Training Center	\$ 215,059
C2 Home Delivered Meals	93.045	The Howard Training Center	496,566
Community Development Block Grant	14.228	City of Ceres	187,213
Community Development Block Grant	14.228	City of Hughson	125,727
Community Development Block Grant	14.228	City of Newman	145,786
Community Development Block Grant	14.228	City of Oakdale	169,165
Community Development Block Grant	14.228	City of Patterson	178,247
Community Development Block Grant	14.228	City of Waterford	137,180
Community Development Block Grant	14.228	American Red Cross-Emergency Serv.	10,000
Community Development Block Grant	14.228	Center Human Serv-Ceres Healthy Child	12,250
Community Development Block Grant	14.228	Center Human Serv.-Westside FRC	12,250
Community Development Block Grant	14.228	Child Crisis Ctr.-Cricket's House	18,000
Community Development Block Grant	14.228	Child Crisis Ctr.-Guardian House	16,000
Community Development Block Grant	14.228	Child Crisis Ctr.-Nutrition/Meal Prog.	16,000
Community Development Block Grant	14.228	Habitat for Humanity-Housing Counseling	7,886
Community Development Block Grant	14.228	Healthy Aging-Young at Heart Prog.	12,250
Community Development Block Grant	14.228	Howard Training Ctr.-Senior Meals Prog.	18,000
Community Development Block Grant	14.228	Salvation Army-Health Clinic	12,250
Community Development Block Grant	14.228	Second Harvest-Food Assistance	12,250

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 Prog.	\$ 12,250
Community Development Block Grant	14.228	United Samaritans-Daily Bread Ceres/Keyes	14,000
Community Development Block Grant	14.228	United Samaritans-Daily Bread Hughson	12,250
Community Development Block Grant	14.228	Westside Food Pantry-Emergency Prog.	11,638
Community Development Block Grant	14.231	Child Crisis Ctr.-Marsha's Protect. Infant	20,000
Community Development Block Grant	14.231	Child Crisis Ctr.-HPRP	32,254
Community Development Block Grant	14.231	Comm Housing Shelter-Homeless Preven.	4,400
Emergency Shelter Grant	14.231	Family Promise-Transitional Shelter	16,375
Emergency Shelter Grant	14.231	Salvation Army-Emergency Shelter	30,984
Emergency Shelter Grant	14.231	Salvation Army-Transitional Shelter	14,000
Emergency Shelter Grant	14.231	We Care-Emergency Cold Weather Shelter	38,000
Emergency Shelter Grant	14.231	We Care-Rapid Re-Housing	8,000
Total			<u><u>\$ 2,016,230</u></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	\$ 2,622,643
14.255	HUD - CDBG Funds	8,344
14.255	ARRA: HUD - CDBG Funds	<u>2,087,255</u>
Total		<u><u>\$ 4,718,242</u></u>
<u>WIA Cluster:</u>		
17.258	WIA - Adult	\$ 2,543,707
17.259	WIA - Youth	2,469,072
17.278	WIA - Dislocated Workers	4,209,069
17.278	ARRA: WIA - Dislocated Workers	<u>526,474</u>
Total		<u><u>\$ 9,748,322</u></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	\$ 443,343
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	742,095
93.053	Nutrition Services Incentive Program	<u>147,570</u>
	Total	<u>\$ 1,333,008</u>
<u>Justice Assistance Grants (JAG) Program Cluster:</u>		
16.738	Justice Assistance Grant (JAG)	\$10,054
16.738	Justice Assistance Grant (JAG)	13,261
16.738	Justice Assistance Grant (JAG)	17,988
16.738	Justice Assistance Grant (JAG)	32,153
16.738	Justice Assistance Grant (JAG)	11,180
16.738	2010 Edward Byrne Memorial Justice Assistance Grant	55,565
16.738	2011 Edward Byrne Memorial Justice Assistance Grant	127,561
16.738	2012 Edward Byrne Memorial Justice Assistance Grant	40,160
16.804	Recovery Act - Edward Byrne Memorial Justice Assistance Grant	493,664
16.804	Recovery Act - Edward Byrne Memorial Justice Assistance Grant	98,262
16.804	ARRA: 2009 Recovery Act: Edward Byrne Justice Assistance Grant	<u>23,297</u>
	Total	<u>\$ 923,145</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-1213-30	\$ 74,392	\$ -	\$ -	\$ -
93.041	AP-1213-30	6,730	-	-	-
93.042	AP-1213-30	30,669	-	-	-
93.043	AP-1213-30	27,429	-	-	-
93.044	AP-1213-30	389,552	-	53,791	-
93.045	AP-1213-30	185,828	40,094	62,736	308
93.045	AP-1213-30	461,877	34,689	31,654	82
93.052	AP-1213-30	177,708	-	22,259	-
93.053	AP-1213-30	147,570	-	-	-
93.779	HI-1213-30	93,671	159,826	9,253	11,918
10.576	SFNP-1213-30	20,000	-	-	-
93.778	MSSP-1213-30	677,916	-	-	-
	Ombudsman Initiative - AP-1213-30	-	43,631	-	-
	TOTAL	<u>\$ 2,293,342</u>	<u>\$ 278,240</u>	<u>\$ 179,693</u>	<u>\$ 12,308</u>

NOTE 8 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA) GRANTS

The following represents expenditures for CalEMA programs for the year ended June 30, 2013. 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, 2012	For the Year Ended June 30, 2013	Cumulative as of June 30, 2013	Federal Share	State Share	County Share
<u>VW10290500 - Victim/Witness Assistance Program</u>						
Personnel services	\$ 337,890	\$ 322,793	\$ 660,683	\$ 136,696	\$ 181,380	\$ 4,717
Operating expenses	1,100	934	2,034	-	634	300
Totals	<u>\$ 338,990</u>	<u>\$ 323,727</u>	<u>\$ 662,717</u>	<u>\$ 136,696</u>	<u>\$ 182,014</u>	<u>\$ 5,017</u>

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

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2012	For the Year Ended June 30, 2013	Cumulative as of June 30, 2013	Federal Share	State Share	County Share
<u>VB08060500 - Vertical Prosecution Block Grant</u>						
Personnel services	\$ 16,657	\$ 103,768	\$ 120,425	\$ -	\$ -	\$ 103,768
Operating expenses	-	-	-	-	-	-
Totals	<u>\$ 16,657</u>	<u>\$ 103,768</u>	<u>\$ 120,425</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,768</u>
<u>UV10010500 - Unserved/Underserved Advocacy & Outreach Program</u>						
Personnel services	\$ 59,029	\$ 61,286	\$ 120,315	\$ 61,286	\$ -	\$ -
Operating expenses	51,135	44,971	96,106	44,971	-	-
Totals	<u>\$ 110,164</u>	<u>\$ 106,257</u>	<u>\$ 216,421</u>	<u>\$ 106,257</u>	<u>\$ -</u>	<u>\$ -</u>
<u>RU08100500 - Rural Crimes Prevention</u>						
Personnel services	\$ 29,890	\$ -	\$ 29,890	\$ -	\$ -	\$ -
Totals	<u>\$ 29,890</u>	<u>\$ -</u>	<u>\$ 29,890</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>VCGC9082 - A1 Victim Comp & Gov Claims Board</u>						
Personnel services	\$ 63,852	\$ 63,853	\$ 127,705	\$ -	\$ 63,853	\$ -
Totals	<u>\$ 63,852</u>	<u>\$ 63,853</u>	<u>\$ 127,705</u>	<u>\$ -</u>	<u>\$ 63,853</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>
<u>DC10027345 - SDEA</u>						
Personnel services	\$ 4,568	\$ -	\$ 4,568	\$ -	\$ -	\$ -
Totals	<u>\$ 4,568</u>	<u>\$ -</u>	<u>\$ 4,568</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>MH08080500 - CalMMET</u>						
Personnel services	\$ 14,477	\$ -	\$ 14,477	\$ -	\$ -	\$ -
Operating expenses	164,184	-	164,184	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 178,661</u>	<u>\$ -</u>	<u>\$ 178,661</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FINDINGS AND QUESTIONED COSTS

**COUNTY OF STANISLAUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013**

Section 1

<u>Financial Statements</u>	<u>Summary of Auditor's Results</u>
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- | | |
|--|---------------|
| 1. Type of auditor's report issued: | Unmodified |
| 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: | Unmodified |
| 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:

<u>CFDA Number</u>	<u>Program</u>
10.561	State Administrative Matching Grants for Supplemental Nutrition Assistance Program
93.563	Child Support Enforcement
93.778	Medical Assistance Program
93.558	Temporary Assistance for Needy Families (TANF)
14.228 and 14.255	Community Development Block Grants/Entitlement Grants Cluster, including ARRA Grant

- | | |
|---|-------------|
| 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, 2013**

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, 2013**

No findings in the prior year.