

**COUNTY OF STANISLAUS**

**SINGLE AUDIT REPORT**

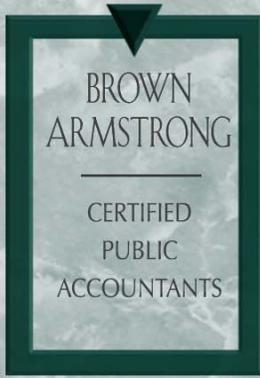
**JUNE 30, 2016**

**COUNTY OF STANISLAUS  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2016**

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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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 15, 2016.

### **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.

*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* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **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*.

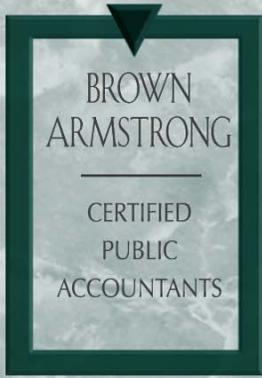
## **Purpose of This Report**

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  
December 15, 2016



# BROWN ARMSTRONG

*Certified Public Accountants*

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

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### **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) *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, 2016. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance 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, 2016.

## **Other Matters**

The results of our auditing procedures did not disclose instances of noncompliance which are required to be reported in accordance with the Uniform Guidance.

## **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 the Uniform Guidance, 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.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

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, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 15, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong  
Accountancy Corporation*

Bakersfield, California  
January 20, 2017

## **SCHEDULE**

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2016**

Federal grantor/pass-through grantor/program title	Catalog of federal domestic assistance number	Passed through to subrecipients	Pass-through entity identifying number	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed through State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	\$ -	16-8506-1211-CA	\$ 125,749
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	15-8506-1211-CA	28,190
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	15-8506-0689-CA	5,925
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	15-8506-1317-CA	824
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	15-8506-0934-GR	125,642
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	15-8506-0934-GR	85,489
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	16-8506-0484-CA	44,110
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	15-8506-0484-CA	81,263
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	15-8506-0484-CA	53,087
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	15-8506-1164-CA	4,137
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	15-8506-1164-CA	6,352
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	15-8506-0572-CA	3,255
Subtotal		-		564,023
Inspection, Grading, and Standardization	10.477	-	12-25-A-3269	341
Passed through State Department of Social Services:				
Local Health Department Expansion Project	10.551	-	13-20511	749,869
Passed through State Department of Education:				
National School Lunch Program	10.555	-		201,080
Passed through State Department of Health Services:				
Women, Infants and Children (WIC)	10.557	-	15-10120	3,156,241
Passed through State Department of Food and Agriculture:				
Supplemental Nutrition Program	10.561	18,755	SP-1516-30	23,075
Passed through State Department of Social Services:				
State Administrative Matching Grants for Food Stamp Program	10.561	-	Stanislaus	9,510,544
State Administrative Matching Grants for Food Stamp Program	10.561	-	Stanislaus	322,815
Subtotal		18,755		9,856,434
Passed through California Department of Aging:				
Seniors Farmers Market Incentive Program	10.576	-	SFMNP-1516-30	20,000
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>		<b>18,755</b>		<b>14,547,988</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)</b>				
Direct Federal Program				
Community Development Block Grants (CDBG)				
HUD-CDBG FY 11/12	14.218	6,323	B-11-UC-06-0100	6,323
HUD-CDBG FY 13/14	14.218	155,840	B-13-UC-06-0100	155,840
HUD-CDBG FY 14/15	14.218	607,662	B-14-UC-06-0100	630,752
HUD-CDBG FY 15/16	14.218	612,172	B-15-UC-06-0100	771,911
Subtotal		1,381,997		1,564,826
HUD-ESG Funds 14/15	14.231	51,778	E-14-UC-06-0100	51,778
HUD-ESG Funds 15/16	14.231	102,770	E-15-UC-06-0100	117,071
Subtotal		154,548		168,849
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>		<b>1,536,545</b>		<b>1,733,675</b>

(Continued)

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2016**

Federal grantor/pass-through grantor/program title	Catalog of federal domestic assistance number	Passed through to subrecipients	Pass-through entity identifying number	Expenditures
U.S. DEPARTMENT OF JUSTICE				
Passed through California Office of Emergency Services:				
Juvenile Accountability Grant 2013	16.523	-		23,959
Subtotal		-		23,959
Reducing Ethnic and Racial Disparities	16.540	-		160,003
Subtotal		-		160,003
Unserved/Underserved Victim Advocacy and Outreach Program	16.575	-	099-00000	111,433
Victim/Witness Assistance Program	16.575	-	099-00000	223,656
Victims of Crime Act	16.575	-	AT12090500	5,384
Subtotal		-		340,473
Law Enforcement Specialized Units (LE) Program	16.588	-	LE14 04 0500	106,409
Law Enforcement Specialized Units (LE) Program	16.588	-	LE15 05 0500	76,605
Subtotal		-		183,014
Arrest Policies and Enforcement of Protection Orders Program	16.590	195,503	2013-WE-AX-0019	195,503
Passed through the Community Oriented Policing Services:				
Law Enforcement Technology Program (2010 Tech)	16.710	-	2010CKWx0050	241,218
Passed through State Office of Justice :				
Justice Assistance Grant (JAG)	16.738	-	FY13/14	6,812
2012 Edward Byrne Memorial Justice Assistance Grant	16.738	11,169	2012-DJ-BX-1005	11,169
2015 Edward Byrne Memorial Justice Assistance Grant	16.738	-	2015-DJ-BX-0912	6,812
2015 Edward Byrne Memorial Justice Assistance Grant	16.738	296,242	BSCC 675-14	386,351
2016 Edward Byrne Memorial Justice Assistance Grant	16.738	248,804	BSCC 675-15	364,456
Subtotal		556,215		775,600
Passed through Office of National Drug Control Policy (ONDCP):				
2014 High Intensity Drug Traffic Area (HIDTA)	95.001	-	G14CV002A	92,043
2015 High Intensity Drug Traffic Area (HIDTA)	95.001	-	G15CV002A	114,101
Subtotal		-		206,144
TOTAL U.S. DEPARTMENT OF JUSTICE		751,718		2,125,914

(Continued)

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2016**

Federal grantor/pass-through grantor/program title	Catalog of federal domestic assistance number	Passed through to subrecipients	Pass-through entity identifying number	Expenditures
<b>U.S. DEPARTMENT OF LABOR</b>				
Passed through California Department of Aging: Senior Community Service Employment Program	17.235	136,889	TV-1516-30	136,889
Passed through California Employment Development Department:				
WIOA Youth	17.259	1,349,817	K698399	1,714,260
WIOA Youth	17.259	-	K594798	26,294
WIOA Adult	17.258	-	K698399	173,742
WIOA Adult	17.258	295,373	K698399	1,905,157
WIOA Adult	17.258	-	K698399	930,961
WIOA Dislocated Workers	17.258	-	K698399	351,721
WIOA Dislocated Workers	17.278	-	K594798	287,690
WIOA Dislocated Workers	17.278	-	K698399	857,536
WIOA Dislocated Worker - Rapid Response	17.278	-	K698399	32,080
WIOA Dislocated Worker - Rapid Response	17.278	-	K698399	75,281
WIOA Dislocated Worker - Rapid Response	17.278	-	K594798	37,873
WIOA Adult	17.258	-	K594798	134,842
WIOA Rapid Response Layoff Aversion	17.258	-	K698399	8,865
WIOA Rapid Response Layoff Aversion	17.258	-	K698399	48,109
Subtotal WIOA Cluster		1,645,190		6,584,411
TOTAL U.S. DEPARTMENT OF LABOR		1,782,079		6,721,300
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Passed through State Department of Transportation:				
Highway Planning and Construction	20.205	-	BRLSZ-5938(176)	94,710
Highway Planning and Construction	20.205	-	BRLO-5938(157)	1,416
Highway Planning and Construction	20.205	-	BRLS-5938(188)	293,438
Highway Planning and Construction	20.205	-	STPLR-7500(182)	570,488
Highway Planning and Construction	20.205	-	HSIPL-5938(197)	610,463
Highway Planning and Construction	20.205	-	BRLS-5938(200)	21,238
Highway Planning and Construction	20.205	-	BRLO-5938(203)	2,453
Highway Planning and Construction	20.205	-	BRLOZ-5938(156)	721,551
Highway Planning and Construction	20.205	-	BRLSZ-5938(154)	1,685,081
Highway Planning and Construction	20.205	-	STPL-5938(204)	153,584
Highway Planning and Construction	20.205	-	BRLO-5938(190)	34,911
Highway Planning and Construction	20.205	-	BRLO-5938(196)	50,741
Highway Planning and Construction	20.205	-	HRRRL-5938(212)	12,421
Highway Planning and Construction	20.205	-	HRRRL-5938(213)	15,791
Highway Planning and Construction	20.205	-	HRRRL-5938(211)	11,862
Highway Planning and Construction	20.205	-	STPL-5938(228)	434
Highway Planning and Construction	20.205	-	STPL-5938(229)	276
Highway Planning and Construction	20.205	-	BRLO-5938(226)	79,095
Highway Planning and Construction	20.205	-	BRLO-5938(227)	44,251
Highway Planning and Construction	20.205	-	BRLO-5938(189)	29,459
Highway Planning and Construction	20.205	-	STPLZ-5938(076)	(3,096)
Highway Planning and Construction	20.205	-	BRLO-5938(193)	51,682
Highway Planning and Construction	20.205	-	BRLS-5938(201)	3,653
Highway Planning and Construction	20.205	-	BRLS-5938(167)	232,474
Highway Planning and Construction	20.205	-	CML-5938(183)	140,780
Highway Planning and Construction	20.205	-	CML-5938(181)	72,592
Highway Planning and Construction	20.205	-	BRLO-5938(191)	14,849
Highway Planning and Construction	20.205	-	BRLO-5938(194)	15,812
Highway Planning and Construction	20.205	-	BRLO-5938(192)	116,439
Highway Planning and Construction	20.205	-	BRLS-5938(199)	294,451
Highway Planning and Construction	20.205	-	CML-5938(180)	3,541,381
Highway Planning and Construction	20.205	-	RPSTPL-5938(215)	2,773,409

(Continued)

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2016**

Federal grantor/pass-through grantor/program title	Catalog of federal domestic assistance number	Passed through to subrecipients	Pass-through entity identifying number	Expenditures
U.S. DEPARTMENT OF TRANSPORTATION (Continued)				
Passed through State Department of Transportation: (Continued)				
Highway Planning and Construction	20.205	-	BPMPPL-5938 (230)	3,523
Highway Planning and Construction	20.205	-	CML-5938-206	3,187
Highway Planning and Construction	20.205	-	CML-5938-207	1,411
Highway Planning and Construction	20.205	-	CML-5938-218	1,411
Highway Planning and Construction	20.205	-	CML-5938-232	1,411
Subtotal		-		11,699,032
Formula Grants for Rural Areas	20.509	-	CA 18-X059	433,556
Passed through California Office of Traffic Safety				
Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	-	DI1608	309,110
Keep Baby Safe	20.616	-	OP1611	51,744
Subtotal			DI1404	360,854
TOTAL U.S. DEPARTMENT OF TRANSPORTATION		-		12,493,442
U.S. DEPARTMENT OF EDUCATION				
Passed through State Department of Rehabilitation				
State Vocational Rehabilitation Services Program	84.126	-	28295	54,580
TOTAL U.S. DEPARTMENT OF EDUCATION		-		54,580
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through California Department of Aging:				
Title VII(B), Elder Abuse Prevention	93.041	6,082	AP-1516-30	6,082
Title VII(A), Ombudsman Program	93.042	30,562	AP-1516-30	30,562
Title III-D, Supportive Services	93.043	26,412	AP-1516-30	26,412
Title III-B, Supportive Services	93.044	169,855	AP-1516-30	426,093
Title III-C1, Congregate Nutrition	93.045	212,577	AP-1516-30	293,873
Title III-C2 Home Delivered Nutrition	93.045	428,816	AP-1516-30	461,732
Nutrition Services Incentive Program	93.053	137,535	AP-1516-30	137,535
Subtotal Aging Cluster		948,783		1,319,233
Title III-E, Family Caregiver	93.052	-	AP-1516-30	195,701
Passed through California Department of Education:				
Stage 3 Child Care (D)	93.575	-	C3AP-5061	762,234
Passed through State Department of Social Services:				
Temporary Assistance for Needy Families (TANF)	93.558	100,000	Stanislaus	158,777

(Continued)

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2016**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Catalog of federal domestic assistance number</u>	<u>Passed through to subrecipients</u>	<u>Pass-through entity 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	351,984	Stanislaus	31,045,138
Temporary Assistance for Needy families (TANF)	93.558	-	Stanislaus	1,826,683
Temporary Assistance for Needy families (TANF)	93.558	-	Stanislaus	12,483,822
Temporary Assistance for Needy families (TANF)	93.558	-	Stanislaus	2,517,802
Subtotal		<u>351,984</u>		<u>47,873,445</u>
Refugee and Entrant Assistance - State Administered Program	93.566	-	Stanislaus	92,736
Refugee and Entrant Assistance - State Administered Program	93.566	-	Stanislaus	198,012
Refugee and Entrant Assistance - State Administered Program	93.566	150,964	RESS1108/1208	171,665
Refugee and Entrant Assistance - State Administered Program	93.566	-	14-50-90840-00	228,741
Refugee and Entrant Assistance - State Administered Program	93.566	43,854	TAFO 1408	43,854
Passed through State Department of Social Services:				
SAWS CIV Refugee	93.566	-	Stanislaus	121
Subtotal		<u>194,818</u>		<u>735,129</u>
Guardianship Assistance	93.090	-	Stanislaus	161,637
Promoting Safe and Stable Families	93.556	445,572	Stanislaus	528,494
Community Based Child Abuse Prevention	93.590	-	Stanislaus	27,383
California Children's Services	93.767	-		260,260
Passed through State Department of Social Services:				
Child Support Enforcement	93.563	-	Stanislaus	9,240,019
Child Support Enforcement Research	93.564	-	PASS 1115	390,925
Child Welfare Services/CWS Direct Cost IVB	93.645	-	Stanislaus	371,780
Foster Care - Title IV-E Out of Home Placement Prevention	93.658	-		458,328
Foster Care - Title IV-E	93.658	-	Stanislaus	9,477,275
Subtotal		<u>-</u>		<u>9,935,603</u>
Adoptions Assistance	93.659	-	Stanislaus	6,349,109
CWS Title XX	93.667	-	Stanislaus	1,701,029
Independent Living - ILP	93.674	150,520	Stanislaus	150,520
Family Planning Services Title X	93.217	-	Stanislaus	151,108
Emergency Preparedness	93.069	-	14-10551	421,036
Hospital Preparedness Program	93.889	-	14-10551	182,914
Information and Education Prevention Program	93.297	-	11-10301	11,990
Passed through California Department of Aging:				
Health Insurance Advocacy Program (HICAP)	93.779	-	HI-1516-30	115,623
Center for Medicare and Medicaid Services	93.071	-	MI-1517-30	15,988
Passed through State Department of Mental Health:				
Block Grants for Community Mental Health Services	93.958	-		1,313,564
Block Grants for Community Mental Health Services	93.958	-		351,165
Block Grants for Community Mental Health Services	93.958	-		196,617
Block Grants for Community Mental Health Services	93.958	419,440		1,000,000
Block Grants for Community Mental Health Services	93.958	-		119,592
Subtotal		<u>419,440</u>		<u>2,980,938</u>
Transition from Homelessness (PATH)	93.150	-		144,495

(Continued)

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2016**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Catalog of federal domestic assistance number</u>	<u>Passed through to subrecipients</u>	<u>Pass-through entity identifying number</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed through State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	333,549		1,971,505
Block Grants for Prevention and Treatment of Substance Abuse	93.959	28,678		28,678
Block Grants for Prevention and Treatment of Substance Abuse	93.959	120,218		601,210
Block Grants for Prevention and Treatment of Substance Abuse	93.959	28,147	84.19	28,147
Block Grants for Prevention and Treatment of Substance Abuse	93.959	87,346		87,346
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-		61,958
Subtotal		<u>597,938</u>		<u>2,778,844</u>
Immunization Assistance Program	93.268	-	15-10459	105,757
HIV Care	93.917	-	15-11079	178,131
HIV Education and Prevention	93.940	-	15-10953	69,590
AIDS Surveillance	93.944	-	13-20166	36,379
Tuberculosis Prevention	93.116	-	Stanislaus	70,988
Maternal and Child Health Services Block Grant to the States	93.994	-	201550	165,322
Maternal and Child Health Services Block Grant to the States	93.994	-	201550	188,799
Maternal and Child Health Services Block Grant to the States	93.994	-	201150	750,672
Subtotal		<u>-</u>		<u>1,104,793</u>
Passed through State Department of Health Services:				
Medical Assistance Program	93.778	-	13-90004 A01	484,699
Medical Assistance Program	93.778	-		401,301
Medical Assistance Program	93.778	-		170,420
Medical Assistance Program	93.778	-	50-1318	744,482
Medical Assistance Program	93.778	-		1,436,980
Medical Assistance Program	93.778	-	201550	121,711
Medical Assistance Program	93.778	-	14-10033	32,931
Passed through California Department of Aging:				
Medical Assistance Program	93.778	-	Stanislaus	1,128,493
Passed through State Department of Social Services:				
Medical Assistance Program	93.778	-	Stanislaus	821,046
Medical Assistance Program	93.778	-	Stanislaus	1,484,237
Medical Assistance Program	93.778	-	Stanislaus	111,863
Medical Assistance Program	93.778	-	Stanislaus	2,725,449
Medical Assistance Program	93.778	-	Stanislaus	199,086
Medical Assistance Program	93.778	-	Stanislaus	48,190
Medical Assistance Program	93.778	-	Stanislaus	34,719,766
Medical Assistance Program	93.778	-	Stanislaus	13,866,298
Medical Assistance Program	93.778	-	Stanislaus	51,602
Senior Services Program	93.778	-	MSSP-1516-14	677,933
Subtotal		<u>-</u>		<u>59,226,487</u>
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program				
	93.527	-		99,339
<b>TOTAL U.S. DEPARTMENT OF HUMAN AND HEALTH SERVICES</b>		<u>3,272,111</u>		<u>147,918,734</u>

(Continued)

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2016**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Catalog of federal domestic assistance number</u>	<u>Passed through to subrecipients</u>	<u>Pass-through entity 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	-	2015-0049	235,184
Homeland Security Grant Program FY14	97.067	-	2014-00093	490,427
Homeland Security Grant Program FY15	97.067	-	2014-00093	29,742
Subtotal		-		520,169
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		-		755,353
INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
Passed through Adult Literacy Program	45.310	-		43,559
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES		-		43,559
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 7,361,208</u>		<u>\$ 186,394,545</u>

**COUNTY OF STANISLAUS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2016**

**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 the Uniform Guidance.

**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 – INDIRECT COST RATE**

The County has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 5 – 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
Workforce Innovation and Opportunity Act - Adult	17.258	Friends Outside	\$ 295,373
Workforce Innovation and Opportunity Act - Youth	17.259	Central Valley Opp. Ctr.	252,032
Workforce Innovation and Opportunity Act - Youth	17.259	Ceres Unified School District	691,880
Workforce Innovation and Opportunity Act - Youth	17.259	Computer Tutor	405,905
Title III-B, Supportive Services	93.044	Catholic Charities Diocese of Stockton	70,000
Title III-B, Supportive Services	93.044	Catholic Charities Diocese of Stockton	23,855
Title III-B, Supportive Services	93.044	Senior Advocacy Network	76,000
Title VII-A, Ombudsman Program	93.042	Catholic Charities Diocese of Stockton	30,562
Title VII-B, Elder Abuse Prevention	93.041	Catholic Charities Diocese of Stockton	6,082
Title III-D	93.043	Healthy Aging Association	26,412
Title III-C1, Congregate Nutrition	93.045	Howard Training Center	212,577
Title III-C2, Home Delivered Nutrition	93.045	Howard Training Center	428,816
Nutrition Services Incentive Program	93.053	Howard Training Center	137,535
Supplemental Nutrition Assistance Program-Education(SNAP-ED) July15 to September 15	10.561	Healthy Aging Association	3,173
Supplemental Nutrition Assistance Program-Education(SNAP-ED) October15 to June 16	10.561	Healthy Aging Association	15,582
Senior Community Service Employment Department	17.235	Ser Jobs for Progress	136,889
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Center for Human Services	333,549
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Center for Human Services	28,678
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Center for Human Services	120,218
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Center for Human Services	28,147
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Sierra Vista Children & Family Services	87,346
Block Grants for Community Mental Health Services	93.958	Turning Point Community Programs	419,440
Arrest Policies and Enforcement of Protection Orders Program	16.590	Stanislaus Family Justice Center	195,503
Community Development Block Grant	14.218	Center for Human Services	39,797
Community Development Block Grant	14.218	Children's Crisis Center	9,955
Community Development Block Grant	14.218	Healthy Start	6,302
Community Development Block Grant	14.218	Salvation Army Red Shield	30,201
Community Development Block Grant	14.218	Second Harvest Food Bank	25,256
Community Development Block Grant	14.218	We Care	15,113
Community Development Block Grant	14.218	Central Valley Youth for Christ	9,665
Community Development Block Grant	14.218	Fair Housing	19,990
Community Development Block Grant	14.218	Stan County Public Works	1,240
Community Development Block Grant	14.218	City of Ceres	183,144
Community Development Block Grant	14.218	City of Hughson	150,257
Community Development Block Grant	14.218	City of Newman	3,925
Community Development Block Grant	14.218	City of Oakdale	308,242
Community Development Block Grant	14.218	City of Patterson	167,416
Community Development Block Grant	14.218	City of Waterford	411,494
Community Development Block Grant - Emergency Solutions Grant	14.231	Children's Crisis Center	20,920
Community Development Block Grant - Emergency Solutions Grant	14.231	Community Housing and Shelter	65,789
Community Development Block Grant - Emergency Solutions Grant	14.231	Family Promise	30,554
Community Development Block Grant - Emergency Solutions Grant	14.231	We Care	37,285
2012 Edward Bryne Memorial Justice Assistance Grant	16.738	City of Modesto	11,169
2015 Edward Bryne Memorial Justice Assistance Grant	16.738	City of Modesto	145,860
2015 Edward Bryne Memorial Justice Assistance Grant	16.738	Stanislaus Family Justice Center	31,090
2015 Edward Bryne Memorial Justice Assistance Grant	16.738	Boys & Girls Club	119,292
2016 Edward Bryne Memorial Justice Assistance Grant	16.738	City of Modesto	145,985
2016 Edward Bryne Memorial Justice Assistance Grant	16.738	Stanislaus Family Justice Center	43,794
2016 Edward Bryne Memorial Justice Assistance Grant	16.738	Boys & Girls Club	59,025
Temporary Assistance for Needy Families (TANF)	93.558	Refugee Social Services Employment Services	100,000
Temporary Assistance for Needy Families (TANF)	93.558	Domestic Violence WtW	213,000
Temporary Assistance for Needy Families (TANF)	93.558	Participant Advisor Services	138,984
Refugee & Entrant Assistance - State Administered Program	93.566	Refugee Social Services Employment Services	150,964
Refugee & Entrant Assistance - State Administered Program	93.566	Refugee Social Services Employment Services	43,854
Promoting Safe and Stable Families	93.556	Counseling	181,974
Promoting Safe and Stable Families	93.556	Family Resource Center - Turlock	43,833
Promoting Safe and Stable Families	93.556	Family Resource Center - Ceres	42,733
Promoting Safe and Stable Families	93.556	Family Resource Center - Eastside	36,902
Promoting Safe and Stable Families	93.556	Family Resource Center - Westside	37,632
Promoting Safe and Stable Families	93.556	Family Resource Center - Modesto	10,602
Promoting Safe and Stable Families	93.556	Family Resource Center - Hughson	25,061
Promoting Safe and Stable Families	93.556	Family Resource Center - North Modesto	66,835
Independent Living - ILP	93.674	Independent Living Skills Program & Youth Center	150,520
	Total		\$ 7,361,208

**NOTE 6 – PROGRAM CLUSTERS**

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

Federal CFDA	Program Title	Federal Expenditures
<u>WIOA Cluster:</u>		
17.258	WIOA Adult	\$ 3,553,397
17.259	WIOA Youth	1,740,554
17.278	WIOA Dislocated Workers	<u>1,290,460</u>
	Total	<u>\$ 6,584,411</u>

Aging Cluster:

93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	\$ 426,093
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	755,605
93.053	Nutrition Services Incentive Program	<u>137,535</u>
	Total	<u>\$ 1,319,233</u>

**NOTE 7 – 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 8 – 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-1516-30	\$ 136,889	\$ -	\$ -	\$ -
93.041	AP-1516-30	6,082	-	-	-
93.042	AP-1516-30	30,562	-	-	-
93.043	AP-1516-30	26,412	-	-	-
93.044	AP-1516-30	373,786	12,908	52,307	-
93.045	AP-1516-30	228,630	42,174	65,243	312
93.045	AP-1516-30	428,816	42,622	32,916	83
93.052	AP-1516-30	173,835	-	21,866	-
93.053	AP-1516-30	137,535	-	-	-
93.779	HI-1516-30	104,060	159,686	11,563	11,918
10.576	SFMNP-1516-30	20,000	-	-	-
93.778	MSSP-1516-14	677,933	-	-	-
10.561	SP-1516-30 (July 14 to Sept 14)	5,122	-	-	-
10.561	SP-1516-30 (Oct 14 to June 15)	15,582	-	2,371	-
93.071	MI-1415-30	4,929	-	-	-
93.071	MI-1517-30	11,059	-	-	-
	Ombudsman Initiative - AP -1314-30	-	64,456	-	-
	TOTAL	\$ 2,381,232	\$ 321,846	\$ 186,266	\$ 12,313

**NOTE 9 – CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES) GRANTS**

The following represents expenditures for CalOES programs for the year ended June 30, 2016. 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, 2015	For the Year Ended June 30, 2016	Cumulative as of June 30, 2016	Federal Share	State Share	County Share
<u>VW13320500 - Victim/Witness Assistance Program</u>						
Personnel services	\$ 338,764	\$ 366,655	\$ 705,419	\$ 189,172	\$ 177,483	\$ -
Operating expenses	5,846	40,245	46,091	34,484	3,550	2,211
Totals	\$ 344,610	\$ 406,900	\$ 751,510	\$ 223,656	\$ 181,033	\$ 2,211

**NOTE 9 – CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES) GRANTS** (Continued)

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2015	For the Year Ended June 30, 2016	Cumulative as of June 30, 2016	Federal Share	State Share	County Share
<u>UV13040500 - Unserved/Underserved Advocacy &amp; Outreach Program</u>						
Personnel services	\$ 73,961	\$ 76,848	\$ 150,809	\$ 76,848	\$ -	\$ -
Operating expenses	64,456	34,585	99,041	34,585	-	-
Totals	<u>\$ 138,417</u>	<u>\$ 111,433</u>	<u>\$ 249,850</u>	<u>\$ 111,433</u>	<u>\$ -</u>	<u>\$ -</u>
<u>LE13 03 0500 - Law Enforcement Specialized Units (LE) Program</u>						
Personnel services	\$ 66,585	\$ -	\$ 66,585	\$ -	\$ -	\$ -
Operating expenses	54,711	-	54,711	-	-	-
Totals	<u>\$ 121,296</u>	<u>\$ -</u>	<u>\$ 121,296</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>LE14 04 0500 - Law Enforcement Specialized Units (LE) Program</u>						
Personnel services	\$ 57,389	\$ 67,331	\$ 124,720	\$ 67,331	\$ -	\$ -
Operating expenses	16,486	39,078	55,564	39,078	-	-
Totals	<u>\$ 73,875</u>	<u>\$ 106,409</u>	<u>\$ 180,284</u>	<u>\$ 106,409</u>	<u>\$ -</u>	<u>\$ -</u>
<u>LE15 05 0500 - Law Enforcement Specialized Units (LE) Program</u>						
Personnel services	\$ -	\$ 47,055	\$ 47,055	\$ 47,055	\$ -	\$ -
Operating expenses	-	29,550	29,550	29,550	-	-
Totals	<u>\$ -</u>	<u>\$ 76,605</u>	<u>\$ 76,605</u>	<u>\$ 76,605</u>	<u>\$ -</u>	<u>\$ -</u>

## **FINDINGS AND QUESTIONED COSTS**

**COUNTY OF STANISLAUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2016**

**Section 1**

Financial Statements

Summary of Auditor's Results

- |   |               |
|---|---------------|
| 1. Type of auditor's report issued:   | Unmodified    |
| 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:                                      | Unmodified |
| 3. Any audit findings disclosed that are required to be<br>reported in accordance with the Uniform Guidance? | No         |

4. Identification of major programs:

CFDA Number

Program

10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Food Stamps)
93.558	Temporary Assistance for Needy Families (TANF)
93.563	Child Support Enforcement Program
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse

- |  |             |
|--|-------------|
| 5. Dollar threshold used to distinguish between<br>Type A and Type B programs? | \$3,000,000 |
| 6. Auditee qualified as a low-risk auditee under<br>the Uniform Guidance?      | Yes         |

**Section 2**

Financial Statement Findings

None.

**COUNTY OF STANISLAUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2016**

**Section 3**

Federal Award Findings and Questioned Costs

No findings in the current year.

**COUNTY OF STANISLAUS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2016**

**2015-001**

**Program:** Foster Care – IV-E

**CFDA No.:** 93.658

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

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

**Award Numbers:** Various

**Award Year:** Fiscal Year 2014/15

**Compliance Requirement:** Eligibility

**Questioned Costs:** \$0

**Criteria:**

The March 2015 OMB Circular A-133 *Compliance Supplement* requirements for eligibility state that the pass-through entity must determine whether required eligibility determinations were made, that cases 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 for eligible cases.

**Condition Found:**

Out of the 40 participants selected for eligibility testing, we noted the following:

- 1 case file whereby the participant was paid an incorrect monthly benefit payment for one month.

**Effect:**

Participant was paid an incorrect amount for one month.

**Recommendation:**

We recommend that the County adhere to established policies and procedures with regards to ensuring all participants are paid the correct monthly benefit payments.

**Views of Responsible Officials:**

Effective July 1, 2014, the monthly amount to be paid to the participants under this program changed from \$656 to \$671, an increase of \$14. For the case in question, the customer was paid the unadjusted amount of \$656 for the month of July 2014. The case was discontinued as of August 1, 2014, which moved it to an inactive status.

**Corrective Plan:**

- The oversight was brought to the Department's attention on September 17, 2015, and a payment of \$14 was subsequently issued to the client.
- Going forward, individual case manager's inventory (caseloads) list, including active and inactive participants, will be printed effective July 1<sup>st</sup> and monitored with the Statewide C-IV system to ensure accurate payments are issued.

**Current Year Status:**

Implemented in the current year.