

COUNTY OF STANISLAUS

SINGLE AUDIT REPORT

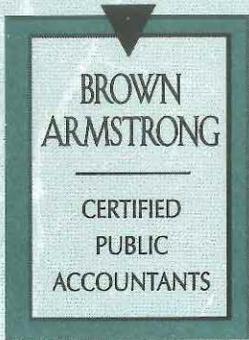
JUNE 30, 2017

**COUNTY OF STANISLAUS
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2017**

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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

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

10 RIVER PARK PLACE
EAST SUITE 208
FRESNO, CA 93720
TEL 559.476.3592

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92653
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT
AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

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

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, 2017, 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, 2017.

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*.

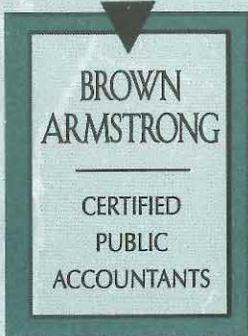
Purpose of This Report

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, 2017



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

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

10 RIVER PARK PLACE
EAST SUITE 208
FRESNO, CA 93720
TEL 559.476.3592

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92653
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT
AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

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, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its 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, 2017.

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, 2017, 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, 2017, 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 30, 2018

SCHEDULE

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017**

Federal grantor/pass-through grantor/program title	Catalog of federal assistance number	Passed through to subrecipients	Pass-through entity identifying number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	\$ -	16-8506-1211-CA	\$ 90,376
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	17-8506-1211-CA	112,815
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	16-8506-0689-CA	6,592
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	16-8506-0934-GR	54,658
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	16-8506-0934-GR	120,432
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	16-8506-0484-CA	192,355
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	17-8506-0484-CA	72,398
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	16-8506-1164-CA	2,917
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	16-8506-1164-CA	10,241
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	15-8506-0572-CA	3,490
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	16-8506-0572-CA	3,245
Subtotal		-		669,519
Meat, Poultry, and Egg Products Inspection	10.477	-	12-25-A-3269	1,717
Passed through California Department of Social Services:				
Supplemental Nutrition Assistance Program	10.551	184,942	13-20511	781,423
Passed through California Department of Education:				
National School Lunch Program	10.555	-		164,705
Passed through California Department of Health Care Services:				
Women, Infants, and Children (WIC)	10.557	-	15-10120	3,342,536
Passed through California Department of Aging:				
Supplemental Nutrition Assistance Program	10.561	23,801	16167CACA5Q3903	28,308
Passed through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	Stanislaus	11,405,177
Subtotal		23,801		11,433,485
Passed through California Department of Food and Agriculture:				
Seniors Farmers Market Nutrition Program	10.576	-	SFMNP-1617-30	20,000
TOTAL U.S. DEPARTMENT OF AGRICULTURE		208,743		16,413,385
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)				
Direct Federal Program				
Community Development Block Grants (CDBG)				
HUD-CDBG FY 11/12	14.218	-	B-11-UC-06-0100	127,623
HUD-CDBG FY 12/13	14.218	31,721	B-12-UC-06-0100	500,104
HUD-CDBG FY 13/14	14.218	-	B-13-UC-06-0100	270,350
HUD-CDBG FY 14/15	14.218	-	B-14-UC-06-0100	11,422
HUD-CDBG FY 15/16	14.218	100,781	B-15-UC-06-0100	908,126
HUD-CDBG FY 16/17	14.218	425,244	B-16-UC-06-0100	778,495
Subtotal		557,746		2,596,120
Direct Federal Program				
Emergency Solutions Grant Program				
HUD-ESG Funds 15/16	14.231	71,510	E-15-UC-06-0100	72,092
HUD-ESG Funds 16/17	14.231	143,216	E-16-UC-06-0100	151,374
Subtotal		214,726		223,466
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		772,472		2,819,586

(Continued)

COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

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 Justice and Delinquency Prevention	16.540	-		157,877
Crime Victim Assistance	16.575	-	99-00000.16	137,369
Crime Victim Assistance	16.575	20,775	99-00000.16	70,040
Crime Victim Assistance	16.575	110,716	99-00000.16	225,316
Crime Victim Assistance	16.575	-	99-00000.16	342,909
Subtotal		131,491		775,634
Violence Against Women Formula Grants	16.588	-	LE15 05 0500	104,046
Violence Against Women Formula Grants	16.588	-	LE16 06 0500	88,607
Subtotal		-		192,653
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	246,703	2016-WE-AX-0045	246,703
Passed through California Office of Justice:				
2013 Edward Byrne Memorial Justice Assistance Grant	16.738	104,118	2013-DJ-BX-0365	120,849
2014 Edward Byrne Memorial Justice Assistance Grant	16.738	116,640	2014-DJ-BX-1184	116,640
2015 Edward Byrne Memorial Justice Assistance Grant	16.738	112,491	2015-DJ-BX-0912	115,970
Passed through California Board of State and Community Corrections:				
2016 Edward Byrne Memorial Justice Assistance Grant	16.738	398,751	BSCC 675-15	474,382
2017 Edward Byrne Memorial Justice Assistance Grant	16.738	245,441	BSCC 675-17	338,195
Subtotal		977,441		1,166,036
TOTAL U.S. DEPARTMENT OF JUSTICE		1,355,635		2,538,903
U.S. DEPARTMENT OF LABOR				
Passed through California Department of Aging:				
Senior Community Service Employment Program	17.235	133,146	TV-1617-30	133,146
Passed through California Employment Development Department:				
WIOA Adult Program	17.258	-	K7102076	275,163
WIOA Adult Program	17.258	-	K698399	150,000
WIOA Adult Program	17.258	-	K7102076	1,882,125
WIOA Adult Program	17.258	452,339	K7102076	515,791
WIOA Adult Program	17.258	-	K7102076	8,481
WIOA Adult Program	17.258	-	K698399	754
WIOA Adult Program	17.258	-	K7102076	7,069
WIOA Youth Activities	17.259	-	K698399	442,226
WIOA Youth Activities	17.259	1,463,585	K7102076	1,776,430
WIOA Dislocated Worker Formula Grants	17.278	54,490	K7102076	354,662
WIOA Dislocated Worker Formula Grants	17.278	-	K7102076	404,697
WIOA Dislocated Worker Formula Grants	17.278	-	K7102076	29,942
WIOA Dislocated Worker Formula Grants	17.278	-	K698399	68,123
WIOA Dislocated Worker Formula Grants	17.278	-	K7102076	23,640
Subtotal WIOA Cluster		1,970,414		5,939,103
TOTAL U.S. DEPARTMENT OF LABOR		2,103,560		6,072,249

(Continued)

COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

Federal grantor/pass-through grantor/program title	Catalog of federal assistance number	Passed through to subrecipients	Pass-through entity identifying number	Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through California Department of Transportation:				
Highway Planning and Construction	20.205	-	BRLSZ-5938(176)	167,346
Highway Planning and Construction	20.205	-	BRLO-5938(157)	5,071
Highway Planning and Construction	20.205	-	BRLO-5938(188)	510,604
Highway Planning and Construction	20.205	-	STPL-5938(240)	303,586
Highway Planning and Construction	20.205	-	BRLO-5938(190)	130,076
Highway Planning and Construction	20.205	-	BRLO-5938(196)	44,481
Highway Planning and Construction	20.205	-	STPL-5938(228)	430,574
Highway Planning and Construction	20.205	-	STPL-5938(229)	88,647
Highway Planning and Construction	20.205	-	STPL-5938(236)	532
Highway Planning and Construction	20.205	-	BRLO-5938(226)	108,827
Highway Planning and Construction	20.205	-	BRLO-5938(227)	81,670
Highway Planning and Construction	20.205	-	BRLO-5938(189)	255,212
Highway Planning and Construction	20.205	-	STPLZ-5938(076)	11,642
Highway Planning and Construction	20.205	-	BRLO-5938(193)	104,893
Highway Planning and Construction	20.205	-	BRLO-5938(201)	121,077
Highway Planning and Construction	20.205	-	BRLO-5938(167)	335,007
Highway Planning and Construction	20.205	-	CML-5938(225)	140,766
Highway Planning and Construction	20.205	-	CML-5938(239)	89,081
Highway Planning and Construction	20.205	-	CML-5938(223)	82,410
Highway Planning and Construction	20.205	-	CML-5938(180)	6,080
Highway Planning and Construction	20.205	-	CML-5938(183)	201,186
Highway Planning and Construction	20.205	-	CML-5938(181)	190,254
Highway Planning and Construction	20.205	-	BRLO-5938(191)	34,326
Highway Planning and Construction	20.205	-	BRLO-5938(194)	9,788
Highway Planning and Construction	20.205	-	BRLO-5938(192)	39,570
Highway Planning and Construction	20.205	-	BRLO-5938(199)	254,212
Highway Planning and Construction	20.205	-	RPSTPL-5938(215)	33,710
Highway Planning and Construction	20.205	-	BPMPPL-5938(230)	87,113
Highway Planning and Construction	20.205	-	HSIPL-5938(234)	334
Subtotal		-		3,868,075
Formula Grants for Rural Areas	20.509	-	CA 18-X059	437,900
Passed through California Office of Traffic Safety:				
National Priority Safety Program	20.616	-	0521-0890-101	212,459
National Priority Safety Program	20.616	7,117	OP1611/OP1713	61,678
Subtotal		7,117	DI1404	274,137
TOTAL U.S. DEPARTMENT OF TRANSPORTATION		7,117		4,580,112
U.S. DEPARTMENT OF EDUCATION				
Passed through California Department of Rehabilitation:				
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	-	28295	85,423
TOTAL U.S. DEPARTMENT OF EDUCATION		-		85,423
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through California Department of Aging:				
Title VII(B), Elder Abuse Prevention	93.041	6,093	16AACAT7EA/17AACAT7EA	6,093
Title VII(A), Ombudsman Program	93.042	31,514	16AACAT7OM/17AACAT7OM	31,514
Title III-D, Supportive Services	93.043	26,339	16AACAT3PH/17AACAT3PH	26,339
Title III-B, Supportive Services	93.044	171,937	16AACAT3SS/17AACAT3SS	423,350
Title III-C1, Congregate Nutrition	93.045	199,513	16AAAT3CM/17AACAT3CM	265,996
Title III-C2 Home Delivered Nutrition	93.045	368,138	16AACAT3HD/17AACAT3HD	402,133
Nutrition Services Incentive Program	93.053	137,933	16AACANSIP/17AACANSIP	137,933
Subtotal Aging Cluster		877,521		1,229,412
National Family Caregiver Support, Title III, Part E	93.052	-	16AACAT3FC/17AACAT3FC	209,942
Passed through California Department of Education:				
Child Care and Development Block Grant	93.575	-	C3AP-6061	1,042,140

(Continued)

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017**

Federal grantor/pass-through grantor/program title	Catalog of federal assistance number	Passed through to subrecipients	Pass-through entity identifying number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed through California Department of Social Services:				
Temporary Assistance for Needy families (TANF)	93.558	202,821	Stanislaus	29,067,361
Temporary Assistance for Needy families (TANF)	93.558	-	Stanislaus	1,813,403
Temporary Assistance for Needy families (TANF)	93.558	-	Stanislaus	11,707,283
Temporary Assistance for Needy families (TANF)	93.558	-	Stanislaus	2,373,720
Temporary Assistance for Needy families (TANF)	93.558	-	Stanislaus	123,440
Subtotal		<u>202,821</u>		<u>45,085,207</u>
Passed through California Department of Health Care Services:				
Refugee and Entrant Assistance - State Administered Program	93.566	-	Stanislaus	76,817
Refugee and Entrant Assistance - State Administered Program	93.566	-	Stanislaus	322,554
Refugee and Entrant Assistance - State Administered Program	93.566	88,660	RESS 1508/1609	88,660
Refugee and Entrant Assistance - State Administered Program	93.566	119,640	TAFO 1508	119,640
Refugee and Entrant Assistance - State Administered Program	93.566	-		103
Passed through California Department of Public Health:				
Refugee and Entrant Assistance - State Administered Program	93.566	-	15-50-90840-00/16-50-90899-00	263,854
Subtotal		<u>208,300</u>		<u>871,628</u>
Guardianship Assistance	93.090	-	Stanislaus	212,780
Promoting Safe and Stable Families	93.556	363,584	Stanislaus	486,972
Community Based Child Abuse Prevention Grants	93.590	-	Stanislaus	26,623
Passed through California Department of Child Support Services:				
Child Support Enforcement	93.563	-	Stanislaus	9,122,030
Child Support Enforcement Research	93.564	-	PASS 1115	601,572
Passed through California Department of Social Services:				
Child Welfare Services/CWS Direct Cost IV-B	93.645	-	Stanislaus	365,127
Foster Care - Title IV-E Out of Home Placement Prevention	93.658	-		385,166
Foster Care - Title IV-E	93.658	-	Stanislaus	10,778,183
Subtotal		<u>-</u>		<u>11,163,349</u>
Adoptions Assistance	93.659	-	Stanislaus	6,374,800
Social Services Block Grant	93.667	-	Stanislaus	1,050,215
Independent Living - ILP	93.674	145,191	Stanislaus	145,191
Family Planning Services	93.217	-	Stanislaus	115,677
Public Health Emergency Preparedness	93.069	-	14-10551	389,138
National Bioterrorism Hospital Preparedness Program	93.889	-	14-10551	198,419
Teenage Pregnancy Prevention Program	93.297	-	16-10215	14,841
Passed through California Department of Aging:				
Centers for Medicare and Medicaid Services (CMS) Research Demonstrations and Evaluations	93.324	-	90SA0067-01-00/90SA0067-02-00	117,038
Medicare Enrollment Assistance Program	93.071	-	14AACAMSHI	19,127
Passed through California Department of Mental Health:				
Block Grants for Community Mental Health Services	93.958	470,499	Stanislaus	2,949,339
Subtotal		<u>470,499</u>		<u>2,949,339</u>
Transition from Homelessness (PATH)	93.150	-		146,152

(Continued)

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017**

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 HEALTH AND HUMAN SERVICES (Continued)				
Passed through California Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	320,081	Stanislaus	2,560,381
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34,015	Stanislaus	34,015
Block Grants for Prevention and Treatment of Substance Abuse	93.959	110,000	84.19	642,172
Block Grants for Prevention and Treatment of Substance Abuse	93.959	30,000	Stanislaus	30,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	269,960	Stanislaus	269,960
Subtotal		<u>764,056</u>		<u>3,536,528</u>
Passed through California Department of Public Health:				
Immunization Cooperative Agreements	93.268	-	15-10459	89,736
HIV Care Formula Grants	93.917	-	15-11079/16-10860	163,832
HIV Prevention Activities Health Department Based	93.940	-	15-10953	73,080
AIDS Surveillance	93.944	-	16-10810	38,397
Maternal and Child Health Services Block Grant to the States	93.994	-	201650	145,322
Maternal and Child Health Services Block Grant to the States	93.994	-	201650	349,542
Maternal and Child Health Services Block Grant to the States	93.994	-	15-10173	800,443
Subtotal		<u>-</u>		<u>1,295,307</u>
Passed through California Department of Public Health:				
Medical Assistance Program	93.778	-	14-10033	46,290
Passed through California Department of Aging:				
Multi Purposes Senior Services Program	93.778	-	1617-MSSP-14	658,267
Passed through California Department of Health Care Services:				
Medical Assistance Program - California Children's Services	93.778	-		1,538,150
Medical Assistance Program	93.778	150,511	13-900004 A01	1,017,164
Medical Assistance Program	93.778	-	50-1318	291,070
Medical Assistance Program	93.778	-	14-10033	124,789
Medical Assistance Program	93.778	-	201650	505,465
Medical Assistance Program	93.778	-		858,270
Medical Assistance Program	93.778	-		1,606,557
Medical Assistance Program	93.778	-		143,885
Medical Assistance Program	93.778	-		3,401,034
Medical Assistance Program	93.778	-		402,959
Medical Assistance Program	93.778	-		290,610
Medical Assistance Program	93.778	-		39,310,908
Medical Assistance Program	93.778	-		14,081,052
Medical Assistance Program	93.778	-		80,043
Medical Assistance Program	93.778	-		1,033,206
Subtotal		<u>150,511</u>		<u>65,389,719</u>
Grants for New and Expanded Services under the Health Center Program	93.527	-		88,964
Passed through California Department of Public Health:				
Tuberculosis Demonstration, Research, Public and Professional Education	93.947	-		43,690
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		<u>3,246,429</u>		<u>152,719,918</u>

(Continued)

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017**

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 HOMELAND SECURITY				
Passed through The Governor's Office of Emergency Services: Homeland Security Grant Program	97.067	-	099-00000	418,355
Homeland Security Grant Program	97.067	-		1,062
Subtotal		-		419,417
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		-		419,417
NATIONAL SCIENCE FOUNDATION				
Passed through Califa Group: Education and Human Resources	47.076	-	R795	630
TOTAL NATIONAL SCIENCE FOUNDATION		-		630
U.S. EXECUTIVE OFFICE OF THE PRESIDENT				
Passed through Office of National Drug Control Policy (ONDCP): 2015 High Intensity Drug Trafficking Areas (HIDTA)	95.001	-	G15CV002A	119,103
2016 High Intensity Drug Trafficking Areas (HIDTA)	95.001	-	G16CV002A	104,841
TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT		-		223,944
INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
Passed through California State Library: Adult Literacy Program	45.310	-	40-8607	590
Adult Literacy Program	45.310	-	40-8608	4,280
Adult Literacy Program	45.310	-	40-8535	2,753
Adult Literacy Program	45.310	-	40-8610	1,330
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES		-		8,953
TOTAL EXPENDITURES OF FEDERAL AWARDS		\$ 7,693,956		\$ 185,882,520

**COUNTY OF STANISLAUS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017**

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	\$ 274,058
Workforce Innovation and Opportunity Act - Adult and Dislocated Worker	17.258	Opportunity Stanislaus	178,281
Workforce Innovation and Opportunity Act - Youth	17.259	Central Valley Opportunity Center	10,773
Workforce Innovation and Opportunity Act - Youth	17.259	Ceres Unified School District	964,014
Workforce Innovation and Opportunity Act - Youth	17.259	Computer Tutor	488,798
Workforce Innovation and Opportunity Act - Adult and Dislocated Worker	17.278	Opportunity Stanislaus	54,490
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	25,937
Title III-B, Supportive Services	93.044	Senior Advocacy Network	76,000
Title VII-A, Ombudsman Program	93.042	Catholic Charities Diocese of Stockton	31,514
Title VII-B, Elder Abuse Prevention	93.041	Catholic Charities Diocese of Stockton	6,093
Title III-D	93.043	Healthy Aging Association	26,339
Title III-C1, Congregate Nutrition	93.045	Howard Training Center	199,513
Title III-C2, Home Delivered Nutrition	93.045	Howard Training Center	368,138
Nutrition Services Incentive Program	93.053	Howard Training Center	137,933
Supplemental Nutrition Assistance Program	10.551	Catholic Charities Diocese of Stockton	8,298
Supplemental Nutrition Assistance Program	10.551	Healthy Aging Association	9,882
Supplemental Nutrition Assistance Program	10.551	SCOE Child/Family Services	51,819
Supplemental Nutrition Assistance Program	10.551	El Concilio	15,096
Supplemental Nutrition Assistance Program	10.551	University of California Cooperative Extension	32,216
Supplemental Nutrition Assistance Program	10.551	SCOE - School Wellness	62,631
Supplemental Nutrition Assistance Program	10.551	Children Now	5,000
Supplemental Nutrition Assistance Program-Education (SNAP-ED) July 16 to September 16	10.561	Healthy Aging Association	7,793
Supplemental Nutrition Assistance Program-Education (SNAP-ED) October 16 to June 17	10.561	Healthy Aging Association	16,008
Senior Community Service Employment Department	17.235	Ser Jobs for Progress	133,146
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Center for Human Services	320,081
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Center for Human Services	140,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Center for Human Services	34,015
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Sierra Vista Children & Family Services	269,960
Block Grants for Community Mental Health Services	93.958	Turning Point Community Programs	470,499
Arrest Policies and Enforcement of Protection Orders Program	16.590	Stanislaus Family Justice Center	246,703
Community Development Block Grant	14.218	Alliance Small Business Development Center	8,031
Community Development Block Grant	14.218	Count Appointed Special Advocate	20,000
Community Development Block Grant	14.218	Center for Human Services	59,295
Community Development Block Grant	14.218	Children's Crisis Center	59,820
Community Development Block Grant	14.218	Disability Resource Agency Independent Living	4,621
Community Development Block Grant	14.218	Family Promise	19,377
Community Development Block Grant	14.218	Project Sentinel	24,900
Community Development Block Grant	14.218	Salvation Army Red Shield	38,304
Community Development Block Grant	14.218	Second Harvest	19,600
Community Development Block Grant	14.218	City of Ceres	247,790
Community Development Block Grant	14.218	City of Hughson	8,925
Community Development Block Grant	14.218	City of Newman	1,898
Community Development Block Grant	14.218	City of Oakdale	918
Community Development Block Grant	14.218	City of Patterson	11,443
Community Development Block Grant	14.218	City of Waterford	32,824
Community Development Block Grant - Emergency Solutions Grant	14.231	Children's Crisis Center	32,485
Community Development Block Grant - Emergency Solutions Grant	14.231	Community Housing and Shelter	34,173
Community Development Block Grant - Emergency Solutions Grant	14.231	Family Promise	32,041
Community Development Block Grant - Emergency Solutions Grant	14.231	Salvation Army	60,000
Community Development Block Grant - Emergency Solutions Grant	14.231	We Care	56,027
Crime Victim Assistance	16.575	Count Appointed Special Advocates for Children	31,245
Crime Victim Assistance	16.575	Stanislaus Family Justice Center Foundation	29,963
Crime Victim Assistance	16.575	Haven's Center of Stanislaus	49,508
Crime Victim Assistance	16.575	Stanislaus Family Justice Center Foundation	2,598
Crime Victim Assistance	16.575	Senior Law Project	7,857
Crime Victim Assistance	16.575	Catholic Charities	10,320

(Continued)

NOTE 5 – SUBRECIPIENTS (Continued)

Name of Program	CFDA	Subrecipient	Amount
2013 Edward Bryne Memorial Justice Assistance Grant	16.738	City of Modesto	104,118
2014 Edward Bryne Memorial Justice Assistance Grant	16.738	City of Modesto	116,640
2015 Edward Bryne Memorial Justice Assistance Grant	16.738	Stanislaus Family Justice Center	112,491
2016 Edward Bryne Memorial Justice Assistance Grant	16.738	City of Modesto	232,924
2016 Edward Bryne Memorial Justice Assistance Grant	16.738	Boys & Girls Club	96,610
2016 Edward Bryne Memorial Justice Assistance Grant	16.738	Stanislaus Family Justice Center	69,217
2017 Edward Bryne Memorial Justice Assistance Grant	16.738	City of Modesto	134,759
2017 Edward Bryne Memorial Justice Assistance Grant	16.738	Boys & Girls Club	46,388
2017 Edward Bryne Memorial Justice Assistance Grant	16.738	Stanislaus Family Justice Center	64,294
National Priority Safety Program	20.616	Aspiranet	1,039
National Priority Safety Program	20.616	Center for Human Services	2,258
National Priority Safety Program	20.616	Parent Resource Center	977
National Priority Safety Program	20.616	Sierra Vista	2,843
Temporary Assistance for Needy Families (TANF)	93.558	Modesto City Schools	147,660
Temporary Assistance for Needy Families (TANF)	93.558	International Rescue Committee	55,161
Refugee & Entrant Assistance - State Administered Program	93.566	International Rescue Committee	88,660
Refugee & Entrant Assistance - State Administered Program	93.566	International Rescue Committee	119,640
Promoting Safe and Stable Families	93.556	Sierra Vista	202,484
Promoting Safe and Stable Families	93.556	Center for Human Services	117,267
Promoting Safe and Stable Families	93.556	Aspiranet	43,833
Independent Living - ILP	93.674	Aspiranet	145,191
Medi-Cal Administrative Activities	93.778	Center for Human Services	74,194
Medi-Cal Administrative Activities	93.778	Ceres Partnership for Healthy Children	32,811
Medi-Cal Administrative Activities	93.778	Stanislaus County Public Guardian	43,506
		Total	<u>\$ 7,693,956</u>

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	\$ 2,839,383
17.259	WIOA Youth	2,218,656
17.278	WIOA Dislocated Workers	881,064
	Total	<u>\$ 5,939,103</u>

Aging Cluster:

93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	\$ 423,350
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	668,129
93.053	Nutrition Services Incentive Program	137,933
	Total	<u>\$ 1,229,412</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		Total	
		Federal Expenditures	State Expenditures	Federal Expenditures	State Expenditures	Federal Expenditures	State Expenditures
17.235	TV-1617-30	\$ 133,146	\$ -	\$ -	\$ -	\$ 133,146	\$ -
93.041	AP-1617-30	6,093	-	-	-	6,093	-
93.042	AP-1617-30	31,514	-	-	-	31,514	-
93.043	AP-1617-30	26,339	-	-	-	26,339	-
93.044	AP-1617-30	372,172	13,347	51,178	-	423,350	13,347
93.045	AP-1617-30	199,513	43,046	66,483	306	265,996	43,352
93.045	AP-1617-30	368,138	70,428	33,995	81	402,133	70,509
93.052	AP-1617-30	187,617	-	22,325	-	209,942	-
93.053	AP-1617-30	137,933	-	-	-	137,933	-
93.324	HI-1617-30	105,865	159,663	11,173	11,918	117,038	171,581
93.778	MSSP-1617-30	658,267	-	-	-	658,267	-
10.561	SP-1516-30 (July 16 to Sept 16)	7,793	-	226	-	8,019	-
10.561	SP-1617-30 (Oct 16 to June 17)	16,008	-	4,281	-	20,289	-
93.071	MI-1517-30	19,127	-	-	-	19,127	-
	Ombudsman Initiative - AP -1617-30	-	65,910	-	-	-	65,910
TOTAL		\$ 2,269,525	\$ 352,394	\$ 189,661	\$ 12,305	\$ 2,459,186	\$ 364,699

NOTE 9 – CALIFORNIA OFFICE OF EMERGENCY SERVICES (CaIOES) GRANTS

The following represents expenditures for CaIOES programs for the year ended June 30, 2017. 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, 2016	For the Year Ended June 30, 2017	Cumulative as of June 30, 2017	Federal Share	State Share	County Share
VW13320500 - Victim/Witness Assistance Program						
Personnel services	\$ 366,655	\$ 377,323	\$ 743,978	\$ 282,992	\$ 94,331	\$ -
Operating expenses	40,245	79,889	120,134	59,917	19,972	-
Totals	\$ 406,900	\$ 457,212	\$ 864,112	\$ 342,909	\$ 114,303	\$ -

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

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2016	For the Year Ended June 30, 2017	Cumulative as of June 30, 2017	Federal Share	State Share	County Share
<u>UV13040500 - Unserved/Underserved Advocacy & Outreach Program</u>						
Personnel services	\$ 76,848	\$ 144,206	\$ 221,054	\$ 127,506	\$ -	\$ 16,700
Operating expenses	34,585	35,895	70,480	9,863	-	26,032
Totals	<u>\$ 111,433</u>	<u>\$ 180,101</u>	<u>\$ 291,534</u>	<u>\$ 137,369</u>	<u>\$ -</u>	<u>\$ 42,732</u>
<u>XC1601050000 - County Victim Services Program</u>						
Personnel services	\$ -	\$ 87,607	\$ 87,607	\$ 87,607	\$ -	\$ -
Operating expenses	-	224,468	224,468	137,709	-	86,759
Totals	<u>\$ -</u>	<u>\$ 312,075</u>	<u>\$ 312,075</u>	<u>\$ 225,316</u>	<u>\$ -</u>	<u>\$ 86,759</u>
<u>XE1601050000 - Elder Abuse Program</u>						
Personnel services	\$ -	\$ 52,369	\$ 52,369	\$ 44,582	\$ -	\$ 7,787
Operating expenses	-	65,883	65,883	25,458	-	40,425
Totals	<u>\$ -</u>	<u>\$ 118,252</u>	<u>\$ 118,252</u>	<u>\$ 70,040</u>	<u>\$ -</u>	<u>\$ 48,212</u>
<u>LE14 04 0500 - Law Enforcement Specialized Units (LE) Program</u>						
Personnel services	\$ 67,331	\$ -	\$ 67,331	\$ -	\$ -	\$ -
Operating expenses	39,078	-	39,078	-	-	-
Totals	<u>\$ 106,409</u>	<u>\$ -</u>	<u>\$ 106,409</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>LE15 05 0500 - Law Enforcement Specialized Units (LE) Program</u>						
Personnel services	\$ 47,055	\$ 52,523	\$ 99,578	\$ 52,523	\$ -	\$ -
Operating expenses	29,550	51,523	81,073	51,523	-	-
Totals	<u>\$ 76,605</u>	<u>\$ 104,046</u>	<u>\$ 180,651</u>	<u>\$ 104,046</u>	<u>\$ -</u>	<u>\$ -</u>
<u>LE16 05 0500 - Law Enforcement Specialized Units (LE) Program</u>						
Personnel services	\$ -	\$ 54,847	\$ 54,847	\$ 54,847	\$ -	\$ -
Operating expenses	-	33,760	33,760	33,760	-	-
Totals	<u>\$ -</u>	<u>\$ 88,607</u>	<u>\$ 88,607</u>	<u>\$ 88,607</u>	<u>\$ -</u>	<u>\$ -</u>

FINDINGS AND QUESTIONED COSTS

**COUNTY OF STANISLAUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017**

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
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 the Uniform Guidance? | No |
| 4. Identification of major programs: | |

CFDA Number

Program

- | | |
|--|---|
| 10.557 | Special Supplemental Nutrition
Program for Women, Infants, and
Children (WIC) |
| 20.205 | Highway Planning and Construction |
| 93.658 | Foster Care Title IV-E |
| 93.778 | Medical Assistance Program |
| 5. Dollar threshold used to distinguish between
Type A and Type B programs? | \$3,000,000 |
| 6. Auditee qualified as a low-risk auditee under
the Uniform Guidance? | Yes |

Section 2

Financial Statement Findings

None.

**COUNTY OF STANISLAUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017**

Section 3

Federal Award Findings and Questioned Costs

None.

**COUNTY OF STANISLAUS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017**

No findings in the prior year.