



UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL - AUDIT
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JAN - 3 2013

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BOARD OF SUPERVISORS

County of Stanislaus, California
Attn: Board of Supervisors
Post Office Box 770
Modesto, California 95353-0770

Subject: Fiscal Year (FY) 2010 Desk Review of County of Stanislaus, California

Dear Board of Supervisors:

We have completed our desk review of the single audit performed by Brown Armstrong Accountancy Corporation which included Federal assistance programs administered by the County of Stanislaus, California for the fiscal year ended June 30, 2010. We obtained these reports from the Federal Audit Clearinghouse. The *Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with Office of Management and Budget (OMB) Circular A-133* for FY 2010 included unqualified opinions for all major programs, except for Catalog of Federal Domestic Assistance (CFDA) numbers 20.205 and 93.658. For these two programs, a qualified opinion was issued. No findings were reported in regards to the financial statements. However the report contained two significant deficiencies related to Federal programs, specifically CFDA numbers 93.658 and 20.205.

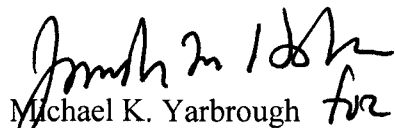
Our review was limited to an examination of the audit report. We did not examine the related audit documentation to evaluate the adequacy of the audit work performed. In our opinion, the audit report generally met Federal reporting requirements. However, we noted the following issue that does not require correction in the current year, but is being brought to your attention so that you may correct it in subsequent years.

The corrective action plan did not include the anticipated (or actual) completion date for all corrective actions. In addition the corrective action plan for one finding did not identify the planned corrective action. In accordance with *OMB Circular A-133*, Section .315(c), the corrective action plan should provide the planned corrective action and the anticipated completion date. If the auditor believes that no corrective action is required, then the corrective action plan should include an explanation and specific reason. For one of the findings (10-02), the auditee did not indicate a completion date for the corrective actions. For another finding (10-01), the corrective action plan did not identify a corrective action. The auditee concurred with the finding, stated why the deficiency occurred, but did not identify how it would prevent or address similar occurrence in the future. Additionally, the auditee did not indicate that corrective action was not required. In subsequent years, please ensure that the corrective action plan includes all information required by *OMB Circular A-133*.

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A copy of this report is being provided to the accounting firm that conducted the audit, Brown Armstrong Accountancy Corporation, and to each Federal funding agency to make them aware of the results of our review. If you have any questions regarding this letter, please contact Marbie Baugh, National Single Audit Coordinator for the U.S. Department of Agriculture, at (404)730- 3763, or via email at marbie.baugh@oig.usda.gov.

Sincerely,


Michael K. Yarbrough *for*
Regional Director

cc:

Brown Armstrong Accountancy Corporation
U.S. Department of Labor
U.S. Department of Justice
U.S. Department of Housing and Urban Development
U.S. Department of Transportation
U.S. Environmental Protection Agency
U.S. Department of Commerce
U.S. Department of Homeland Security
U.S. Department of Health and Human Services