

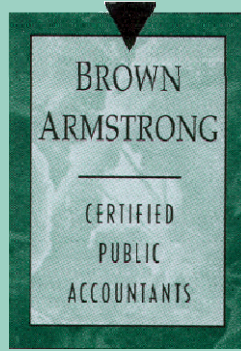
**COUNTY OF TULARE**  
**SINGLE AUDIT REPORTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**COUNTY OF TULARE  
SINGLE AUDIT REPORTS  
FOR THE YEAR ENDED JUNE 30, 2010**

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**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**

To the Honorable Members of the  
Board of Supervisors  
The County of Tulare, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of County of Tulare, California (the County), as of and for the year ended June 30, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 28, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings and Questioned Costs as items 2010-1 and 2010-2.

We noted certain matters that we reported to management of the County, in a separate letter dated December 28, 2010.

The County's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

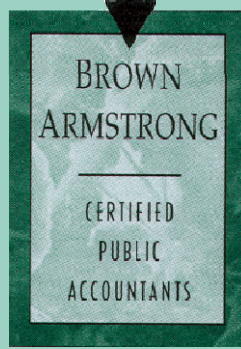
This report is intended solely for the information and use of management, County Council, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

A handwritten signature in black ink, appearing to read "G. H. K.", is positioned below the company name.

Bakersfield, California  
December 28, 2010

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Honorable Members of the  
Board of Supervisors  
The County of Tulare, California

Compliance

We have audited the compliance of County of Tulare, California (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2010. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects, with the 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, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2010-1 and 2010-2.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as items 2010-1 and 2010-2. 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.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2010, and have issued our report thereon dated December 28, 2010. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, County Council, others within the County, federal awarding agencies, and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION



Bakersfield, California  
December 28, 2010

**COUNTY OF TULARE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2010**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
Passed through State Department of Education School Breakfast Program & National School Lunch Program	10.555	54 10546 6054795 01	\$ 518,329
Passed through State Department of Health Services Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	08-85433	4,511,761
Passed through State Department of Social Service Food Stamps Cluster State Administration Matching Grants for Food Stamp Program	10.561	Allocations	8,852,102
State Administrative Matching Grants for Food Stamp Program	10.561	08-85161	56,316
Subtotal			8,908,418
Passed through State Department of Forestry and Fire Protection Cooperative Forestry Assistance	10.766	00-36	11,000
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>13,949,508</b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
Passed through State Department of Community Planning and Development Community Development Block Grants/State's Program	14.228*	07-EDEF-3721	8,548
Community Development Block Grants/State's Program	14.228*	06-STBG-2598	429,978
Community Development Block Grants/State's Program	14.228*	08-PTAE-5420	1,859
Community Development Block Grants/State's Program	14.228*	08-EDBG-EF	706
Community Development Block Grants/State's Program	14.228*	08 PTAG-5366	1,563
Community Development Block Grants/State's Program	14.228*	09-NPS1-Ivanhoe; Cutler; Orosi	1,277,928
Subtotal			1,720,582
Passed through State Department of Community Planning and Development HOME Investment Partnerships Program	14.229	07-HOME-3083	496,376
Passed through State Department of Health Services Housing Opportunities for Persons with AIDS (HOPWA)	14.241	07-65544	55,224
ARRA Community Development Block Grants/State's Program	14.255	09 STAR 6387	21,252
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>2,293,434</b>
<b><u>U.S. DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</u></b>			
Direct Federal Program Payments in Lieu of Taxes (PILT)	15.226	N/A	2,574,565
<b>TOTAL U.S. DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</b>			<b>2,574,565</b>

\* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2010**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Direct Programs			
Gang Resistance Education and Training	16.737	2008-JV-FX-0023	<u>97,588</u>
Edward Byrne Memorial Justice Assistance Grants Program	16.738*	DC09220540	398,056
Edward Byrne Memorial Justice Assistance Grants Program	16.738*	2007-DJ-BX-0342	42,700
Edward Byrne Memorial Justice Assistance Grants Program - Gang Prevention Specialist/School Liaison Project	16.738*	2009-DJ-BX-0236	<u>84,477</u>
Subtotal			<u>525,233</u>
ARRA VOCA Stimulus	16.801	VS09010540	<u>18,159</u>
ARRA Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grant to Units of Local Government	16.804*	ZG09010540	4,749
ARRA Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.804*	2009-SB-B9-0677	887,009
ARRA Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grant to Units of Local Government	16.804*	ZA 09010540	23,084
ARRA Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.804*	ZO09010540	<u>146,704</u>
Subtotal			<u>1,061,546</u>
Passed through Corrections Standard Authority			
Juvenile Accountability Incentive Block Grants	16.523	CSA 174-09	24,146
Juvenile Accountability Incentive Block Grants - Anger Management and Youth Violence	16.523	CSA 174-08	<u>15,801</u>
Subtotal			<u>39,947</u>
Passed through Office of Emergency Services			
Victim Witness Assistance Program	16.575	VW 09280540	124,562
Victim Witness Assistance Program - Special Emphasis Victim Witness Program	16.575	SE 09110540	110,000
Victim Witness Assistance Program - Elder Abuse Advocacy and Outreach Program	16.575	EA 08110540	<u>12,961</u>
Subtotal			<u>247,523</u>
Elder Abuse Advocacy and Outreach Program (Byrne Formula Grant)	16.579	EA 09120540	<u>33,947</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - Action Project	16.580	2008-DD-BX-0425	62,061
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grant Program	16.580	RA07 01 0540	<u>55,276</u>
Subtotal			<u>117,337</u>
Violence Against Women Vertical Prosecution	16.588	VV0910540	199,151
ARRA VAWA Stimulus Grant	16.588	RV0910540	<u>12,231</u>
Subtotal			<u>211,382</u>
Rural Domestic Violence, Dating Violence, Sexual Assault, Stalking, and Child Abuse Enforcement Assist. Program	16.589	2007-WR-AX-0069	<u>114,103</u>
The Community - Defined Solutions to Violence Against Women Grant Program	16.590	2004-WE-AX-0029	61,666
The Community - Defined Solutions to Violence Against Women Grant Program	16.590	2009-WE-AX-0015	<u>146,883</u>
Subtotal			<u>208,549</u>

\* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.



**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2010**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF JUSTICE (Continued)</u></b>			
Residential Substance Abuse Treatment for State Prisoners	16.593	RT 09010540	130,404
Residential Substance Abuse Treatment for State Prisoners	16.593	RT 07070540	44,957
Subtotal			<u>175,361</u>
Community Capacity Development Office	16.595	2009-WS-QX-0056	63,728
Community Capacity Development Office (Weed and Seed)	16.595	2008-WS-QX-0002	88,807
Subtotal			<u>152,535</u>
COPS Methamphetamine Initiative Grant	16.710*	2007CKWX0314	156,333
ARRA Public Safety Partnership and Community Policing Services	16.710*	2009RKWX0168	564,029
Subtotal			<u>720,362</u>
Passed through Office of California Emergency Management Agency (CalEMA) ARRA Evidence-Based Probation Supervision Program	16.803	ZP09010540	136,999
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b><u>3,860,571</u></b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
Passed through State Department of Employment Development			
ARRA Workforce Investment Act - Adult Formula	17.258*	R970575	1,346,280
Workforce Investment Act - Adult Program	17.258*	K074179	4,506,650
Subtotal			<u>5,852,930</u>
ARRA Workforce Investment Act - Youth Formula	17.529*	R970575	501,033
Workforce Investment Act - Title I Youth Formula	17.529*		1,237,982
Subtotal			<u>1,739,015</u>
ARRA Workforce Investment Act - Dislocated Workers	17.260*	R970575	315,347
Workforce Investment Act - Title I DW Formula	17.260*	N/A	1,731,940
ARRA Workforce Investment Act- RR Additional Assistant	17.260*	K074179	636,041
Subtotal			<u>2,683,328</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b><u>10,275,273</u></b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
Passed through State Department of Transportation			
Airport Improvement Program	20.106	3-06-2066-04	1,275,219
Airport Improvement Program	20.106	3-06-2066-03	14,991
Subtotal			<u>1,290,210</u>
Highway Planning and Construction Program - CMAQ	20.205	06-9275965L	154,768
Highway Planning and Construction Program - CMAQ	20.205	06-927538L	8,060
Highway Planning and Construction Program - FHWA	20.205	N/A	594
Highway Planning and Construction Program - FHWA	20.205	N/A	472,416
Highway Planning and Construction Program - FHWA	20.205	N/A	99,045
Subtotal			<u>734,883</u>

\* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2010**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</u></b>			
Passed through Office of Traffic Safety			
State and Community Highway Safety	20.600	AL1012	149,933
State and Community Highway Safety - HSIP	20.600	N/A	<u>326,737</u>
Subtotal			<u>476,670</u>
Passed through Federal Highway Administration			
FHWA	20.505	N/A	969,915
FHWA	20.505	N/A	60,844
FHWA	20.505	N/A	<u>36,046</u>
Subtotal			<u>1,066,805</u>
			<u><b>3,568,568</b></u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
Passed through State Department of Alcohol and Drug Abuse Programs			
Safe and Drug-Free Schools and Communities - State Grants	84.185	N/A	<u>248,738</u>
			<u><b>248,738</b></u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Passed through State Department of Health Services			
Emergency Preparedness	11.133L	24362	<u>35,276</u>
Emergency Preparedness	11.206	24362	326,811
Emergency Preparedness	11.206	24363	<u>521,914</u>
Subtotal			<u>848,725</u>
Emergency Preparedness	93.069	24362	494,324
Emergency Preparedness	93.069	24362	<u>222,217</u>
Subtotal			<u>716,541</u>
Child Health and Disability Prevention	93.184	N/A	<u>294,943</u>
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	05-45180	<u>782</u>
Immunization Sub-Prevention Grants	93.268	09-11309	<u>237,785</u>
Promoting Safe and Stable Families (PSSF)	93.556	CFL09/10-22	<u>735,801</u>
Emergency Preparedness	93.889	24362	<u>177,885</u>
Passed through State Maternal and Child Health Branch			
Maternal and Child Health Services Block Grant to the States	93.994	200954	<u>187,098</u>
Adolescent Family Life - Demonstration Projects	93.995	200954	<u>537,878</u>
Passed through State Department of Mental Health Services			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	<u>66,862</u>

\* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2010**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u></b>			
Block Grants for Community Mental Health Services (SAMHSA)	93.958	N/A	869,568
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	N/A	1,774,795
Passed through State Department of Social Services			
CalWorks - Temporary Assistance for Needy Families (TANF)	93.558*	N/A	38,276,332
TANF - Administration	93.558*	N/A	18,367,391
CWS TANF	93.558*	N/A	1,683,125
ARRA Calworks ECF Sub Emp	93.714*	Allocations	2,878,231
Subtotal - TANF Cluster			61,205,079
Child Support Enforcement	93.563*	N/A	7,638,734
ARRA Child Support Enforcement	93.563*	1004CA4002	1,760,532
Child Support Enforcement	93.563*	N/A	347,412
Subtotal			9,746,678
Child Welfare Services - State Grants IV B	93.645	N/A	410,327
Adoption Assistance - Assistance	93.659*	N/A	6,713,257
ARRA - Adoption Assistance - Assistance	93.659*	N/A	293,821
Adoption Assistance - Administration	93.659*	N/A	516,286
Subtotal			7,523,364
Social Services Block Grant - Child Care Stage 1	93.667	N/A	2,771,225
Social Services Block Grant - CWS Title XX	93.667		796,450
Subtotal			3,567,675
Chafee Foster Care Independence Program	93.674	CFL 09/10-26	291,642
Passed through State Department of Social Services			
Foster Care - Title IV-E	93.658	N/A	1,785,602
Foster Care/Child Welfare Services - Assistance	93.658	N/A	4,300,452
ARRA Foster Care/Child Welfare Services - Assistance	93.658	N/A	237,356
Foster Care/Child Welfare Services - Admin	93.658	N/A	459,528
Passed through State Department of Health Services			
Foster Care - Title IV-E	93.658	N/A	1,506,150
Subtotal			8,289,088
Passed through State Department of Health Services			
Medical Assistance Program (CCS)	93.778	N/A	1,211,786
Medical Administrative Activities (MAA)	93.778	14132.47	179,452
Targeted Case Management (TCM)	93.778	14132.44	37,013
Passed through State Department of Social Services			
Medical Assistance Program	93.778	N/A	712,024
Subtotal			2,140,275
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>99,658,067</b>

\* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2010**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
Passed through State of California Emergency Management Agency (CalEMA) Hazard Mitigation Grant Program (HMGP)	97.039	1731-0054	<u>6,320</u>
Emergency Management Performance Grants	97.042	2009-15	<u>130,803</u>
Homeland Security Grant Program - FY 08	97.067	2008-0006	442,834
ACTION Homeland Security Grant Program	97.067	2007-0008 OES ID#107-95003	<u>87,948</u>
Subtotal			<u>530,782</u>
State Homeland Security Program (SHSP) - FY 07	97.073	2007-0008	10,182
State Homeland Security Program (SHSP) - FY 09	97.073	2009-0919	<u>294,111</u>
Subtotal			<u>304,293</u>
Law Enforcement Terrorism Prevention Programs (LETPP)	97.074	2007-008	<u>15,181</u>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b><u>987,379</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b><u>\$ 137,416,103</u></b>

\* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2010**

**NOTE 1 – GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all of the federal award programs of the County of Tulare, California (the County), for the fiscal year ended June 30, 2010. 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**

Consistent with the County’s method of filing federal financial reports, the accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting.

**NOTE 3 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Information reported in the accompanying Schedule of Expenditures of Federal Awards is in substantial agreement with the information reported in related federal financial reports for the major federal programs.

**NOTE 4 – OUTSTANDING LOANS OF FEDERAL FUNDS AS OF JUNE 30, 2010**

The following schedule presents the amount of outstanding loans by CFDA No.:

<u>CFDA No.</u>	<u>Federal Grantor</u>	<u>County Department Administering Loans</u>	<u>Outstanding Balance at June 30, 2010</u>
14.228	CDBG	Resource Management Agency	\$ 4,962,361
14.239	Home	Resource Management Agency	8,107,179
			<u>\$ 13,069,540</u>

**NOTE 5 – AMOUNTS PROVIDED TO SUBRECIPIENTS**

The County has provided federal awards to various subrecipients. For the fiscal year ended June 30, 2010, amounts provided to subrecipients from each federal program are identified in the Schedule of Expenditures of Federal Awards.

**NOTE 6 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA), CORRECTIONS STANDARDS AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAMS BOARD (VCGC) DISCLOSURE**

The following is the required disclosure of the detail of expenditures for CalEMA, CSA, and VCGC grants for the year ended June 30, 2010. The following also represents CalEMA, CSA, and VCGC grants with state and federal participation, including County matching requirements.

	Grant Award Number	Budget	Expenditures			
			Total Claimed	Federal Award/ Match	County Match	State Award/ Match
<b>CLANDESTINE LAB ENFORCEMENT UNIT</b>						
Grant Period December 1, 2008 - June 30, 2011	CalEMA MH08080540					
Revenues		\$ 923,716		\$ -	\$ -	\$ 778,667
Expenditures:						
Personnel Services		473,167	\$ 447,266	-	-	447,266
Operating Expenses		205,466	101,877	-	-	101,877
Equipment		245,083	229,524	-	-	229,524
Total		\$ 923,716	\$ 778,667	\$ -	\$ -	\$ 778,667
<b>CLANDESTINE LAB ENFORCEMENT UNIT</b>						
(Federal CFDA # 16.804)	CalEMA ZM09010540					
Grant Period March 1, 2010 - February 28, 2012						
Revenues		\$ 119,607		\$ -	\$ -	\$ -
Expenditures:						
Personnel Services		117,747	\$ -	-	-	-
Operating Expenses		1,860	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 119,607	\$ -	\$ -	\$ -	\$ -
<b>ELDER ABUSE ADVOCACY &amp; OUTREACH</b>						
(Federal CFDA # 16.575 - 20% match)	OES EA08110540					
Grant Period October 1, 2008 - September 30, 2009						
Revenues		\$ 68,000		\$ 12,014	\$ 3,003	\$ -
Expenditures:						
Personnel Services		68,000	\$ 15,017	12,014	3,003	-
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 68,000	\$ 15,017	\$ 12,014	\$ 3,003	\$ -
<b>ELDER ABUSE ADVOCACY &amp; OUTREACH</b>						
(Federal CFDA # 16.575 - 20% match)	CalEMA EA09120540					
Revenues		\$ 80,000		\$ 33,947	\$ 8,487	\$ -
Expenditures:						
Personnel Services		76,077	\$ 40,204	32,163	8,041	-
Operating Expenses		3,923	2,230	1,784	446	-
Equipment		-	-	-	-	-
Total		\$ 80,000	\$ 42,434	\$ 33,947	\$ 8,487	\$ -
<b>EVIDENCE-BASED PROBATION SUPERVISION PROGRAM</b>						
(Federal CFDA # 16.804)	CalEMA ZP09010540					
Grant Period October 1, 2009 - September 30, 2012						
Revenues		\$ 635,044		\$ 136,999	\$ -	\$ -
Expenditures:						
Personnel Services		633,484	\$ 136,999	136,999	-	-
Operating Expenses		1,560	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 635,044	\$ 136,999	\$ 136,999	\$ -	\$ -

**NOTE 6 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA), CORRECTIONS STANDARDS AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAMS BOARD (VCGC) DISCLOSURE** (Continued)

	Grant Award Number	Budget	Expenditures		
			Total Claimed	Federal Award/ Match	County Match
<b>GANG RESISTANCE AND TRAINING (G.R.E.A.T.) PROJECT</b> (Federal CFDA # 16.737 - 10% match) Grant Period June 1, 2008 - November 30, 2009					
	DOJ 2008-JV-FX-0023				
Revenues		\$ 202,328		\$ 97,588	\$ 35,617
Expenditures:					
Personnel Services		152,828	\$ 104,076	76,903	27,173
Operating Expenses		49,500	29,129	20,685	8,444
Equipment		-	-	-	-
Total		\$ 202,328	\$ 133,205	\$ 97,588	\$ 35,617
<b>HOMELAND SECURITY</b> (Federal CFDA # 97.073) Grant Period February 18, 2009 - December 31, 2010					
	CalEMA / OES 2007-0008 / 107-95003				
Revenues		\$ 225,500		\$ 87,948	\$ -
Expenditures:					
Personnel Services		143,070	\$ -	-	-
Operating Expenses		82,430	87,948	87,948	-
Equipment		-	-	-	-
Total		\$ 225,500	\$ 87,948	\$ 87,948	\$ -
<b>INTER-AGENCY NARCOTICS ENFORCEMENT TEAM</b> (Federal CFDA # 16.804) Grant Period March 1, 2010 - February 28, 2012					
	CalEMA ZA09010540				
Revenues		\$ 336,123		\$ 23,084	\$ -
Expenditures:					
Personnel Services		77,593	\$ -	-	-
Operating Expenses		258,530	23,084	23,084	-
Equipment		-	-	-	-
Total		\$ 336,123	\$ 23,084	\$ 23,084	\$ -
<b>INTER-AGENCY NARCOTICS ENFORCEMENT TEAM</b> (Federal CFDA # 16.738) Grant Period July 1, 2009 - June 30, 2010					
	CalEMA DC09220540				
Revenues		\$ 398,056		\$ 398,056	\$ -
Expenditures:					
Personnel Services		94,471	\$ 94,471	94,471	-
Operating Expenses		303,585	303,585	303,585	-
Equipment		-	-	-	-
Total		\$ 398,056	\$ 398,056	\$ 398,056	\$ -
<b>JUSTICE ASSISTANCE GRANT PROGRAM</b> (Federal CFDA # 16.804) Grant Period March 1, 2009 - February 28, 2013					
	DOJ 2009-SB-BP-0677				
Revenues		\$ 1,170,879		\$ 887,009	\$ -
Expenditures:					
Personnel Services		468,699	\$ 128,092	128,092	-
Operating Expenses		515,919	758,917	758,917	-
Equipment		186,261	-	-	-
Total		\$ 1,170,879	\$ 887,009	\$ 887,009	\$ -

**NOTE 6 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA), CORRECTIONS STANDARDS AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAMS BOARD (VCGC) DISCLOSURE** (Continued)

	Grant Award Number	Budget	Expenditures			
			Total Claimed	Federal Award/ Match	County Match	State Award/ Match
<b>METHAMPHETAMINE INITIATIVE</b>						
Grant Period September 1, 2007 to August 31, 2010	DOJ 2007CKWX0314					
Revenues		\$ 473,500		\$ 156,332	\$ -	\$ -
Expenditures:						
Personnel Services		446,960	\$ 153,532	153,532	-	-
Operating Expenses		23,500	2,800	2,800	-	-
Equipment		3,040	-	-	-	-
Total		\$ 473,500	\$ 156,332	\$ 156,332	\$ -	\$ -
<b>Residential Substance Abuse Treatment (RSAT)</b>						
(Federal CFDA # 16.593 - 25% match)	CalEMA RT07070540					
Grant Period October 1, 2007 - September 30, 2009						
Revenues		\$ 288,222		\$ 44,957	\$ 14,986	\$ -
Expenditures:						
Personnel Services		16,274	\$ 2,711	2,033	678	-
Operating Expenses		271,948	57,232	42,924	14,308	-
Equipment		-	-	-	-	-
Total		\$ 288,222	\$ 59,943	\$ 44,957	\$ 14,986	\$ -
<b>Residential Substance Abuse Treatment (RSAT)</b>						
(Federal CFDA # 16.593 - 25% match)	CalEMA RT09010540					
Grant Period September 1, 2009 - December 31, 2010						
Revenues		\$ 238,783		\$ 130,404	\$ 43,468	\$ -
Expenditures:						
Personnel Services		21,018	\$ 13,589	10,192	3,397	-
Operating Expenses		217,765	160,283	120,212	40,071	-
Equipment		-	-	-	-	-
Total		\$ 238,783	\$ 173,872	\$ 130,404	\$ 43,468	\$ -
<b>REGION V ANTI-GANG NETWORK</b>						
(Federal CFDA # 16.580)	CalEMA RA0701540					
Grant Period May 1, 2008 - December 31, 2009						
Revenues		\$ 200,000		\$ 55,276	\$ -	\$ -
Expenditures:						
Personnel Services		125,319	\$ 36,453	36,453	-	-
Operating Expenses		40,407	18,823	18,823	-	-
Equipment		34,274	-	-	-	-
Total		\$ 200,000	\$ 55,276	\$ 55,276	\$ -	\$ -
<b>REGION V ANTI-GANG NETWORK</b>						
(Federal CFDA # 16.804)	CalEMA ZG09010540					
Grant Period November 1, 2009 - September 30, 2012						
Revenues		\$ 300,000		\$ 4,749	\$ -	\$ -
Expenditures:						
Personnel Services		204,604	\$ 2,053	2,053	-	-
Operating Expenses		95,396	2,696	2,696	-	-
Equipment		-	-	-	-	-
Total		\$ 300,000	\$ 4,749	\$ 4,749	\$ -	\$ -
<b>RURAL CRIME PREVENTION PROGRAM</b>						
(Federal CFDA # 16.804)	CalEMA RU08100540					
Grant Period July 1, 2008 - June 30, 2011						
Revenues		\$ 1,093,229		\$ -	\$ -	\$ 590,558
Expenditures:						
Personnel Services		1,008,948	\$ 548,912	-	-	548,912
Operating Expenses		84,281	41,646	-	-	41,646
Equipment		-	-	-	-	-
Total		\$ 1,093,229	\$ 590,558	\$ -	\$ -	\$ 590,558



**NOTE 6 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA), CORRECTIONS STANDARDS AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAIMS BOARD (VCGC) DISCLOSURE (Continued)**

	Grant Award Number	Budget	Expenditures			
			Total Claimed	Federal Award/ Match	County Match	State Award/ Match
SPECIAL EMPHASIS VICTIM ASSISTANCE						
(Federal CFDA # 16.575 - 20% match)						
Grant Period July 1, 2009 - September 30, 2010						
Revenues	CalEMA SE09110540	\$ 171,876		\$ 110,000	\$ 27,500	\$ -
Expenditures:						
Personnel Services		171,876	\$ 137,500	110,000	27,500	-
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 171,876	\$ 137,500	\$ 110,000	\$ 27,500	\$ -
TULARE COUNTY ACTION TEAM						
Grant Period September 1, 2008 to August 31, 2010						
Revenues	DOJ 2008-DD-BX-0425	\$ 335,381		\$ 62,062	\$ -	\$ -
Expenditures:						
Personnel Services		297,792	\$ 2,334	2,334	-	-
Operating Expenses		37,589	59,728	59,728	-	-
Equipment		-	-	-	-	-
Total		\$ 335,381	\$ 62,062	\$ 62,062	\$ -	\$ -
TULARE COUNTY SAFE TEAM						
Grant Period July 1, 2008 to June 30, 2011						
Revenues	OES SF08030540	\$ 1,019,373		\$ -	\$ -	\$ 572,619
Expenditures:						
Personnel Services		872,821	\$ 502,834	-	-	502,834
Operating Expenses		136,280	59,513	-	-	59,513
Equipment		10,272	10,272	-	-	10,272
Total		\$ 1,019,373	\$ 572,619	\$ -	\$ -	\$ 572,619
VERTICAL PROSECUTION BLOCK GRANT						
Grant Period July 1, 2008 - June 30, 2010						
Revenues	CalEMA VB08060540	\$ 788,843		\$ -	\$ -	\$ 428,791
Expenditures:						
Personnel Services		788,843	\$ 428,791	-	-	428,791
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 788,843	\$ 428,791	\$ -	\$ -	\$ 428,791
VICTIM COMPENSATION & GOVERNMENT CLAIMS BOARD						
Grant Period July 1, 2009 - June 30, 2010						
Revenues	VCGC VCGC9088	\$ 85,000		\$ -	\$ -	\$ 76,257
Expenditures:						
Personnel Services		74,656	\$ 68,209	-	-	68,209
Operating Expenses		10,344	8,048	-	-	8,048
Equipment		-	-	-	-	-
Total		\$ 85,000	\$ 76,257	\$ -	\$ -	\$ 76,257

**NOTE 6 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA), CORRECTIONS STANDARDS AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAIMS BOARD (VCGC) DISCLOSURE (Continued)**

	Grant Award Number	Budget	Expenditures		
			Total Claimed	Federal Award/ Match	County Match
VICTIM COMPENSATION & GOVERNMENT CLAIMS BOARD					
Grant Period July 1, 2009 - June 30, 2012					
	VCGC				
	VCGC9064				
Revenues		\$ 518,727	\$ -	\$ -	\$ 170,074
Expenditures:					
Personnel Services		504,946	\$ 167,305	-	167,305
Operating Expenses		9,581	1,768	-	1,768
Equipment		4,200	1,001	-	1,001
Total		\$ 518,727	\$ 170,074	\$ -	\$ 170,074
VICTIM WITNESS ASSISTANCE PROGRAM					
(Federal CFDA # 16.575)					
Grant Period July 1, 2009 - June 30, 2010					
	CalEMA				
	VW09280540				
Revenues		\$ 281,244	\$ 124,562	\$ -	\$ 147,688
Expenditures:					
Personnel Services		253,135	\$ 244,141	111,702	132,439
Operating Expenses		28,109	28,109	12,860	15,249
Equipment		-	-	-	-
Total		\$ 281,244	\$ 272,250	\$ 124,562	\$ 147,688
VICTIM/WITNESS ASSISTANCE PROGRAM					
VAWA STIMULUS RECOVERY ACT					
(Federal CFDA # 16.588 - 25% match)					
Grant Period July 1, 2009 - June 30, 2010					
	CalEMA				
	RV09010540				
Revenues		\$ 16,308	\$ 12,231	\$ 4,077	\$ -
Expenditures:					
Personnel Services		4,077	\$ 4,077	-	4,077
Operating Expenses		12,231	12,231	12,231	-
Equipment		-	-	-	-
Total		\$ 16,308	\$ 16,308	\$ 12,231	\$ 4,077
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION					
(Federal CFDA # 16.588 - 25% match)					
Grant Period July 1, 2009 - June 30, 2010					
	CalEMA				
	VV09010540				
Revenues		\$ 266,667	\$ 199,151	\$ 66,384	\$ -
Expenditures:					
Personnel Services		263,640	\$ 262,675	197,006	65,669
Operating Expenses		3,027	2,860	2,145	715
Equipment		-	-	-	-
Total		\$ 266,667	\$ 265,535	\$ 199,151	\$ 66,384
VOCA STIMULUS VICTIM/WITNESS					
(Federal CFDA # 16.801 - 20% match)					
Grant Period July 1, 2009 - June 30, 2010					
	CalEMA				
	VS09010540				
Revenues		\$ 22,699	\$ 18,159	\$ 4,540	\$ -
Expenditures:					
Personnel Services		18,102	\$ 18,102	13,562	4,540
Operating Expenses		4,597	4,597	4,597	-
Equipment		-	-	-	-
Total		\$ 22,699	\$ 22,699	\$ 18,159	\$ 4,540

**COUNTY OF TULARE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2010**

**SECTION I – SUMMARY OF AUDIT RESULTS**

Financial Statements:

Type of auditor's report issued	Unqualified	
Internal control over financial reporting:		
• Material weakness(es) identified?	___ yes	_x_ no
• Significant deficiencies identified not considered to be material weaknesses?	___ yes	_x_ no
Noncompliance material to financial statements noted?	___ yes	_x_ no

Federal Awards:

Internal control over major programs:		
• Material weakness(es) identified?	___ yes	_x_ no
• Significant deficiencies identified not considered to be material weaknesses?	_x_ yes	___ no

Type of auditor's report issued on compliance for major programs:	Unqualified
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Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section .510(a)?	_x_ yes	___ no
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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grants
16.804	ARRA-Edward Byrne Memorial Justice Assistance Grant Program
16.738	Edward Byrne Memorial Justice Assistance Grant Program
16.710	COPS Assistance Grant
17.258-17.260	Workforce Investment Act Cluster, including ARRA Grant
93.558, 93.714	TANF/ARRA CalWorks ECF
93.563	Child Support Enforcement, including ARRA Grant
93.659	Adoption Assistance

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000
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Auditee qualified as low-risk auditee?	_x_ yes	___ no
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## SECTION II – FINANCIAL STATEMENT FINDINGS

None.

## SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

### Finding 2010-1

**Program: Community Development Block Grants (CDBG)**

**CFDA No.: 14.228**

**Federal Agency: U.S. Department of Housing and Urban Development**

**Passed-through: None**

**Award Year: Fiscal Year 2009-2010**

**Compliance Requirement: Subrecipient Monitoring**

**Questioned Costs: None**

#### **Criteria:**

The June 2010 OMB Circular A-133 *Compliance Supplement* requires that a pass-through entity be responsible for *During-the-Award Monitoring*, whereby the County is required to monitor the subrecipient's use of Federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that the performance goals are achieved.

#### **Condition:**

The County Resource Management Agency (RMA) did not have a monitoring policy in place as of June 30, 2010. The County RMA did not perform required monitoring procedures on subrecipient awards for the CDBG.

#### **Context:**

The condition noted above was identified during our examination of the County's subrecipient monitoring procedures.

#### **Effect:**

The County risks noncompliance with subrecipient monitoring requirements as set forth in the OMB Circular A-133 *Compliance Supplement*.

#### **Cause:**

The County RMA does not monitor the CDBG subrecipients nor does the County RMA maintain a documented plan for monitoring subrecipients in accordance with federal or California requirements.

#### **Recommendation:**

We recommend that the County implement formal procedures to monitor all subrecipients to ensure required subrecipient monitoring requirements are being met with federal requirements.

#### **Views of Responsible Officials and Planned Corrective Actions:**

Agree. We have implemented new procedures to monitor all sub-recipient awards starting in fiscal year 2010/11.

#### **Contact Information of Responsible Official:**

Sophia Almanza

Telephone: (559) 624-7030

Email: [SLAlmanza@co.tulare.ca.us](mailto:SLAlmanza@co.tulare.ca.us)

**Finding 2010-2**

**Program: Community Development Block Grants (CDBG)**

**CFDA No.: 14.228**

**Federal Agency: U.S. Department of Housing and Urban Development**

**Passed-through: None**

**Award Year: Fiscal Year 2009-2010**

**Compliance Requirement: Matching**

**Questioned Costs: \$42,424**

**Criteria:**

The June 2010 OMB Circular A-133 *Compliance Supplement* requires that a pass-through entity be responsible for matching the funds used for administrative costs beyond the first \$100,000 on a one-to-one basis , as further described under III.G.3.b, 'Matching Level of Effort, Earmarking – Earmarking' (24 CFR section 570.489(a)(1)).

**Condition:**

The County Resource Management Agency (RMA) did not maintain and reconcile federal expenditures to ensure matching requirements were being maintained in a timely manner. Due to the County RMA's inability to track matching requirements on a timely basis, the County over requested \$42,424 in Federal dollars.

**Context:**

The condition noted above was identified during our examination of the County's matching and earmarking procedures.

**Effect:**

The County risks noncompliance with matching requirements as set forth in the OMB Circular A-133 *Compliance Supplement*.

**Cause:**

The County RMA does not maintain and reconcile federal expenditures to ensure that matching requirements are met on a timely basis.

**Recommendation:**

We recommend the County track all program expenditures and ensure all matching requirements are being maintained. We also recommend these costs be reconciled to the General Ledger for ease of reference.

**Views of Responsible Officials and Planned Corrective Actions:**

Agree. We have put forth new accounting measures to track all program expenditures and ensure all matching requirements are being maintained.

**Contact Information of Responsible Official:**

Sophia Almanza

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Email: [SLAlmanza@co.tulare.ca.us](mailto:SLAlmanza@co.tulare.ca.us)

**COUNTY OF TULARE  
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2010**

None.