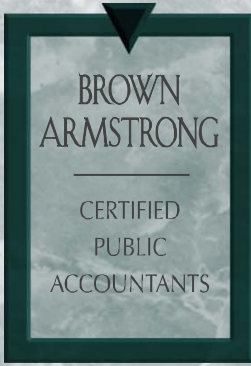


**COUNTY OF TULARE**  
**SINGLE AUDIT REPORTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**COUNTY OF TULARE  
SINGLE AUDIT REPORTS  
FOR THE YEAR ENDED JUNE 30, 2011**

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# 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**

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

### **MAIN OFFICE**

#### **4200 TRUXTUN AVENUE**

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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 of Tulare (the County), as of and for the year ended June 30, 2011, which collectively comprise the County’s basic financial statements and have issued our report thereon dated December 28, 2011. 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 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*.

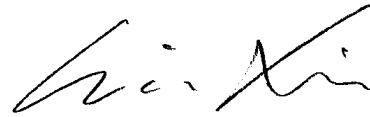


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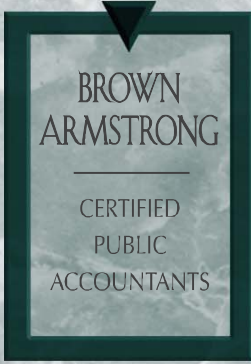
We noted certain matters that we reported to management of the County, in a separate letter dated December 28, 2011.

This report is intended solely for the information and use of management, County Board of Supervisors, others within the County, 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.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

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

Bakersfield, California  
December 28, 2011



BROWN ARMSTRONG
Certified Public Accountants

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

MAIN OFFICE

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Compliance

We have audited the County of Tulare's (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2011. 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 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, 2011.

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 to determine the 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.



REGISTERED with the Public Company Accounting Oversight Board and MEMBER of the American Institute of Certified Public Accountants

*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.

#### 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, 2011, and have issued our report thereon dated December 28, 2011, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by OMB 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.

This report is intended solely for the information and use of management, County Board of Supervisors, others within the County, 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.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION



Bakersfield, California  
March 28, 2012

**COUNTY OF TULARE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
Direct Federal Program			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8500-656-CA	\$ 657,949
Passed through State Department of Education			
School Breakfast Program & National School Lunch Program	10.555	54 10546 6054795 01	499,581
Passed through State Department of Health Services			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	08-85433	4,846,680
Passed through State Department of Social Service Food Stamps Cluster			
State Administrative Matching Grants for Food Stamp Program	10.561	Allocations	9,962,612
<b><i>TOTAL U.S. DEPARTMENT OF AGRICULTURE</i></b>			<b>15,966,822</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/Technical Assistance Program	14.227	08-PTAE-5420	33,458
Community Development Block Grants/Technical Assistance Program	14.227	09-EDEF-5420	795
Subtotal			34,253
Community Development Block Grants (CDBG) -			
State Administered Small Cities Program Cluster:			
Passed through State Department of Community Planning and Development			
Community Development Block Grants/State's Program	14.228*	07-EDEF-3721	220,411
Community Development Block Grants/State's Program	14.228*	08-EDBG-EF	8,113
Community Development Block Grants/State's Program	14.228*	09-NPS1-Ivanhoe; Cutler; Orosi	1,165,479
Community Development Block Grants/State's Program	14.228*	09-STBG-6419	12,232
Community Development Block Grants/State's Program	14.228*	NSP 3 B-11-UN-06-007	21,514
Subtotal			1,427,749
Passed through State Department of Health Services			
ARRA Community Development Block Grants/State's Program	14.255*	09 STAR 6387	647,477
Total CDBG - State Administered Small Cities Program Cluster			2,075,226
Passed through State Department of Community Planning and Development			
HOME Investment Partnerships Program	14.239	07-HOME-3083	242
HOME Investment Partnerships Program	14.239	10-HOME-6344	29,032
HOME Investment Partnerships Program	14.239	10-HOME-6795	3,094
			32,368
Passed through State Department of Health Services			
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	07-65544	78,931
<b><i>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</i></b>			<b>2,220,778</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	2,523,680
<b><i>TOTAL U.S. DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</i></b>			<b>2,523,680</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, 2011**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
JAG Program Cluster:			
Direct Programs			
Edward Byrne Memorial Justice Assistance Grants Program	16.738*	DC10230540	310,872
Edward Byrne Memorial Justice Assistance Grants Program	16.738*	2007-DJ-BX-0587	2,410
Edward Byrne Memorial Justice Assistance Grants Program	16.738*	2008-DJ-BX-0342	7,302
Edward Byrne Memorial Justice Assistance Grants Program	16.738*	MS10010540	420,188
Edward Byrne Memorial Justice Assistance Grants Program - Gang Prevention Specialist/School Liaison Project	16.738*	2010-DJ-BX-0321	113,237
		2009-DJ-BX-0236	<u>73,562</u>
Subtotal			<u>927,571</u>
ARRA Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grant to Units of Local Government	16.804*	ZG09010540	106,679
ARRA Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grant to Units of Local Government	16.804*	2009-SB-B9-0677	251,637
ARRA Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grant to Units of Local Government	16.804*	ZA 09010540	154,966
ARRA Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grant to Units of Local Government	16.804*	ZM 09010540	18,636
ARRA Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grant to Units of Local Government	16.804*	ZO09010540	<u>366,982</u>
Subtotal			<u>898,900</u>
Passed through Office of California Emergency Management Agency (CalEMA) ARRA Evidence-Based Probation Supervision Program	16.803*	ZP09010540	<u>461,251</u>
Total JAG Program Cluster			<u>2,287,722</u>
Passed through Corrections Standard Authority			
Juvenile Accountability Incentive Block Grants	16.523	CSA 174-09	27,538
Juvenile Accountability Incentive Block Grants - Anger Management and Youth Violence	16.523	CSA 174-08	<u>15,473</u>
Subtotal			<u>43,011</u>
Passed through Office of California Emergency Management Agency (CalEMA)			
Victim Witness Assistance Program	16.575	VW 09280540	136,187
Victim Witness Assistance Program - Special Emphasis Victim Witness Program	16.575	SE 09110540	27,501
Victim Witness Assistance Program - Elder Abuse Advocacy and Outreach Program	16.575	UV 10010540	<u>75,594</u>
Subtotal			<u>239,282</u>
Elder Abuse Advocacy and Outreach Program (Byrne Formula Grant)	16.579	EA 09120540	<u>14,347</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - Action Project	16.580	2008-DD-BX-0425	<u>2,138</u>
Violence Against Women Vertical Prosecution	16.588	W10020540	<u>215,500</u>
Rural Domestic Violence, Dating Violence, Sexual Assault, Stalking, and Child Abuse Enforcement Assistance Program	16.589	2010-WR-AX-0013	<u>76,578</u>
The Community - Defined Solutions to Violence Against Women Grant Program	16.590	2009-WE-AX-0015	<u>201,596</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, 2011**

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	48,683
Residential Substance Abuse Treatment for State Prisoners	16.593	RT 10020540	<u>103,331</u>
Subtotal			<u>152,014</u>
Community Capacity Development Office	16.595	2009-WS-QX-0056	78,235
Community Capacity Development Office (Weed and Seed)	16.595	2010-WS-QX-0002	<u>75,388</u>
Subtotal			<u>153,623</u>
ARRA Public Safety Partnership and Community Policing Services	16.710*	2009RKWX0168	<u>879,794</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b><u>4,265,605</u></b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
Workforce Investment Act Program Cluster:			
Passed through State Department of Employment Development			
ARRA Workforce Investment Act - Adult Formula	17.258*	K074179	1,022,165
Workforce Investment Act - Adult Program	17.258*	K178698	<u>1,364,625</u>
Subtotal			<u>2,386,790</u>
Workforce Investment Act - Title I Youth Formula	17.259*	K178698	<u>2,769,336</u>
ARRA Workforce Investment Act - Rapid Response Additional Assistant	17.260*	K074179	<u>636,041</u>
Total Workforce Investment Act Program Cluster			<u>5,792,167</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b><u>5,792,167</u></b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
Direct Federal Program			
Highway Training and Education	20.215	N/A	<u>54,532</u>
Federal Highway Administration	20.505	N/A	<u>941,240</u>
Passed through State Department of Transportation			
Airport Improvement Program	20.106	3-06-2066-04	<u>12,581</u>
Highway Planning and Construction Program - CMAQ	20.205*	BRLO-5946(054)	45,108
Highway Planning and Construction Program - CMAQ	20.205*	BRLS-5946(080)	917,317
Highway Planning and Construction Program - CMAQ	20.205*	RPSTPL-5946(102)	3,372,362
Highway Planning and Construction Program - CMAQ	20.205*	N/A	508
Highway Planning and Construction Program - CMAQ	20.205*	HSIPI-5946(079)	9,798
ARRA - Highway Planning and Construction Program - CMAQ	20.205*	ESPLHPP-5946(094)	2,593,380
ARRA - Highway Planning and Construction Program - CMAQ	20.205*	ESPL-5946(096)	2,758,487
ARRA - Highway Planning and Construction Program - CMAQ	20.205*	ESPL-5946(097)	<u>4,124,000</u>
Subtotal			<u>13,820,960</u>
Passed through Office of Traffic Safety			
State and Community Highway Safety	20.600	AL1012	<u>188,893</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b><u>15,018,206</u></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, 2011**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<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	Not Available	<u>245,645</u>
<b><i>TOTAL U.S. DEPARTMENT OF EDUCATION</i></b>			<b><u>245,645</u></b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Passed through State Department of Health Services Emergency Preparedness	93.069	24362	<u>292,669</u>
Emergency Preparedness	93.069	24363	<u>35,856</u>
Emergency Preparedness	93.069	24362	<u>789,464</u>
Guardianship Assistance Program	93.090	Not Available	<u>16,312</u>
Child Health and Disability Prevention	93.184	Not Available	<u>317,909</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>55,828</u>
Immunization Sub-Prevention Grants	93.268	09-11309	<u>150,110</u>
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	Not Available	<u>65,983</u>
HIV Care Formula Grants	93.917	10-95302	<u>142,266</u>
Promoting Safe and Stable Families (PSSF)	93.556	CFL09/10-22	<u>563,191</u>
Subtotal			<u>2,429,588</u>
Passed through State Maternal and Child Health Branch Maternal and Child Health Services Block Grant to the States	93.994	200954	<u>338,240</u>
Adolescent Family Life - Demonstration Projects	93.995	201054	<u>373,991</u>
Subtotal			<u>712,231</u>
Passed through State Department of Mental Health Services Projects for Assistance in Transition from Homelessness (PATH)	93.150	Not Available	<u>179,295</u>
Block Grants for Community Mental Health Services (SAMHSA)	93.958	Not Available	<u>860,658</u>
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	Not Available	<u>2,214,935</u>
Subtotal			<u>3,254,888</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, 2011**

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>			
Passed through State Department of Social Services			
Temporary Assistance for Needy Families (TANF) Cluster:			
CalWorks - TANF	93.558*	Not Available	36,476,927
TANF - Administration	93.558*	Not Available	19,230,660
CalWorks TANF	93.558*	Not Available	1,881,759
ARRA Calworks Emergency Contingency Funds	93.714*	Allocations	<u>3,335,074</u>
Subtotal - TANF Cluster			<u>60,924,420</u>
Foster Care - Title IV-E	93.658	Not Available	4,348,408
Foster Care/Child Welfare Services - Assistance	93.658	Not Available	4,270,711
Foster Care/Child Welfare Services - Administration	93.658	Not Available	<u>376,486</u>
Subtotal			<u>8,995,605</u>
Child Support Enforcement	93.563	Not Available	8,723,039
ARRA Child Support Enforcement	93.563	1004CA4002	403,284
Child Support Enforcement	93.563	Not Available	<u>360,947</u>
Subtotal			<u>9,487,270</u>
Adoption Incentive Payments	93.603	Not Available	<u>15,363</u>
Child Welfare Services - State Grants IV B	93.645	Not Available	<u>404,130</u>
Adoption Assistance - Assistance	93.659	Not Available	6,571,017
Adoption Assistance - Administration	93.659	Not Available	<u>494,326</u>
Subtotal			<u>7,065,343</u>
Social Services Block Grant - Child Care Stage 1	93.667*	Not Available	<u>2,725,196</u>
Chafee Foster Care Independence Program	93.674	CFL 09/10-26	<u>344,890</u>
Subtotal			<u>89,962,217</u>
Passed through State Department of Health Services			
Medical Assistance Program (CCS)	93.778	Not Available	1,340,953
Medical Administrative Activities (MAA)	93.778	14132.47	223,092
Targeted Case Management (TCM)	93.778	14132.44	33,471
Medical Assistance Program (Medicaid)	93.778	01-15397	662,318
Passed through State Department of Social Services			
Medical Assistance Program	93.778	Not Available	<u>256,563</u>
Subtotal			<u>2,516,397</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b><u>98,875,321</u></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, 2011**

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>72,520</u>
Emergency Management Performance Grants	97.042	2010-0085	<u>201,238</u>
Homeland Security Grant Program - FY 08	97.067	2008-0006	319,474
ACTION Homeland Security Grant Program	97.067	2007-0008 OES ID#107-95003	33,208
Homeland Security Grant Program - FY 09	97.067	2009-0019	278,798
Homeland Security Grant Program - FY 10	97.067	2010-0044	<u>371,540</u>
Subtotal			<u>1,003,020</u>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<u><b>1,276,778</b></u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><b>\$ 146,185,002</b></u>

\* 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, 2011**

**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, 2011. 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, 2011 AND 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, 2011</u>	<u>Outstanding Balance at June 30, 2010</u>
14.228	CDBG	Resource Management Agency	\$ 5,131,675	\$ 4,962,361
14.239	Home	Resource Management Agency	8,096,799	8,107,179
			<u>\$ 13,228,474</u>	<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, 2011, amounts provided to subrecipients from each federal program are as follows:

<u>Name of Program</u>	<u>CFDA No.</u>	<u>Subrecipient</u>	<u>Amount</u>
Community Development Block Grant	14.228	CSET	\$ 53,900
Community Development Block Grant	14.228	Valley	74,661
Community Development Block Grant	14.228	CSET	302,111
Community Development Block Grant	14.228	City of Tulare	140,659
Community Development Block Grant	14.228	City of Porterville	87,004
JAG Recovery	16.804	City of Porterville	107,860
JAG Recovery	16.804	City of Tulare	183,472
JAG Recovery	16.804	City of Dinuba	68,213
JAG Recovery	16.804	City of Lindsay	32,521
JAG Recovery	16.804	City of Farmersville	20,190
JAG Recovery	16.804	City of Woodlake	15,448
JAG Recovery	16.804	City of Exeter	17,887
JAG Recovery	16.804	City of Visalia	351,363
Tulare County DUI Probation & Prosecution Partnership	20.600	County of Tulare DA's Office	<u>116,960</u>
Total			<u>\$ 1,572,249</u>

**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, 2011. 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, 2012						
CalEMA MH08080540						
Revenues		\$ 1,222,299		\$ -	\$ -	\$ 418,336
Expenditures:						
Personnel Services		837,130	\$ 389,864	-	-	389,864
Operating Expenses		151,580	24,407	-	-	24,407
Equipment		233,589	4,065	-	-	4,065
Total		\$ 1,222,299	\$ 418,336	\$ -	\$ -	\$ 418,336
<b>CLANDESTINE LAB ENFORCEMENT UNIT</b>						
(Federal CFDA # 16.804)						
Grant Period March 1, 2010 - February 28, 2012						
CalEMA ZM09010540						
Revenues		\$ 119,607		\$ 18,636	\$ -	\$ -
Expenditures:						
Personnel Services		117,747	\$ 18,636	18,636	-	-
Operating Expenses		1,860	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 119,607	\$ 18,636	\$ 18,636	\$ -	\$ -
<b>CUTLER-OROSI WEED AND SEED PROGRAM</b>						
Grant Period October 1, 2009 - December 31, 2011						
DOJ 2009-WS-QX-0056						
Revenues		\$ 141,963		\$ 78,235	\$ -	\$ -
Expenditures:						
Personnel Services		21,066	\$ 4,685	4,685	-	-
Operating Expenses		101,861	73,550	73,550	-	-
Equipment		19,036	-	-	-	-
Total		\$ 141,963	\$ 78,235	\$ 78,235	\$ -	\$ -
<b>ELDER ABUSE ADVOCACY AND OUTREACH</b>						
(Federal CFDA # 16.575 - 20% match)						
Grant Period October 1, 2009 - September 30, 2010						
CalEMA EA09120540						
Revenues		\$ 80,000		\$ 9,484	\$ 2,371	\$ -
Expenditures:						
Personnel Services		76,077	\$ 11,687	9,350	2,337	-
Operating Expenses		3,923	168	134	34	-
Equipment		-	-	-	-	-
Total		\$ 80,000	\$ 11,855	\$ 9,484	\$ 2,371	\$ -
<b>EVIDENCE-BASED PROBATION SUPERVISION PROGRAM</b>						
(Federal CFDA # 16.804)						
Grant Period October 1, 2009 - September 30, 2012						
CalEMA ZP09010540						
Revenues		\$ 635,044		\$ 461,250	\$ -	\$ -
Expenditures:						
Personnel Services		633,484	\$ 461,250	461,250	-	-
Operating Expenses		1,560	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 635,044	\$ 461,250	\$ 461,250	\$ -	\$ -

**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
CUTLER-OROSI WEED AND SEED PROGRAM						
Grant Period October 1, 2010 - September 30, 2011						
Revenues	DOJ 2010-WS-QX-0010	\$ 209,591		\$ 75,388	\$ -	\$ -
Expenditures:						
Personnel Services		31,047	\$ 8,906	8,906	-	-
Operating Expenses		168,544	66,482	66,482	-	-
Equipment		10,000	-	-	-	-
Total		\$ 209,591	\$ 75,388	\$ 75,388	\$ -	\$ -
HOMELAND SECURITY						
(Federal CFDA # 97.073)						
Grant Period February 18, 2009 - December 31, 2010						
Revenues	CalEMA / OES 2007-0008 / 107-95003	\$ 225,500		\$ 33,208	\$ -	\$ -
Expenditures:						
Personnel Services		-	\$ -	-	-	-
Operating Expenses		143,070	33,208	33,208	-	-
Equipment		82,430	-	-	-	-
Total		\$ 225,500	\$ 33,208	\$ 33,208	\$ -	\$ -
INTER-AGENCY NARCOTICS ENFORCEMENT TEAM						
(Federal CFDA # 16.804)						
Grant Period March 1, 2010 - February 28, 2012						
Revenues	CalEMA ZA09010540	\$ 336,123		\$ 154,966	\$ -	\$ -
Expenditures:						
Personnel Services		77,593	\$ 19,407	19,407	-	-
Operating Expenses		258,530	135,559	135,559	-	-
Equipment		-	-	-	-	-
Total		\$ 336,123	\$ 154,966	\$ 154,966	\$ -	\$ -
INTER-AGENCY NARCOTICS ENFORCEMENT TEAM						
(Federal CFDA # 16.738)						
Grant Period July 1, 2010 - June 30, 2011						
Revenues	CalEMA DC10230540	\$ 310,872		\$ 310,872	\$ -	\$ -
Expenditures:						
Personnel Services		-	\$ -	-	-	-
Operating Expenses		310,872	310,872	310,872	-	-
Equipment		-	-	-	-	-
Total		\$ 310,872	\$ 310,872	\$ 310,872	\$ -	\$ -
JUSTICE ASSISTANCE GRANT PROGRAM						
(Federal CFDA # 16.804)						
Grant Period March 1, 2009 - February 28, 2013						
Revenues	DOJ 2009-SB-BP-0677	\$ 1,170,879		\$ 266,849	\$ -	\$ -
Expenditures:						
Personnel Services		468,699	\$ 66,688	66,688	-	-
Operating Expenses		515,919	200,161	200,161	-	-
Equipment		186,261	-	-	-	-
Total		\$ 1,170,879	\$ 266,849	\$ 266,849	\$ -	\$ -



**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 - August 31, 2010						
Revenues	DOJ 2007CKWX0314	\$ 473,500		\$ -	\$ -	\$ -
Expenditures:						
Personnel Services		446,960	\$ -	-	-	-
Operating Expenses		23,500	-	-	-	-
Equipment		3,040	-	-	-	-
Total		\$ 473,500	\$ -	\$ -	\$ -	\$ -
<b>RESIDENTIAL SUBSTANCE ABUSE TREATMENT (RSAT)</b>						
(Federal CFDA # 16.593 - 25% match)						
Grant Period October 1, 2010 - September 30, 2011						
Revenues	CalEMA RT10020540	\$ 266,667		\$ 103,331	\$ 34,442	\$ -
Expenditures:						
Personnel Services		41,018	\$ 10,871	8,154	2,717	-
Operating Expenses		225,649	126,902	95,177	31,725	-
Equipment		-	-	-	-	-
Total		\$ 266,667	\$ 137,773	\$ 103,331	\$ 34,442	\$ -
<b>RESIDENTIAL SUBSTANCE ABUSE TREATMENT (RSAT)</b>						
(Federal CFDA # 16.593 - 25% match)						
Grant Period September 1, 2009 - December 31, 2010						
Revenues	CalEMA RT09010540	\$ 238,783		\$ 46,683	\$ 16,229	\$ -
Expenditures:						
Personnel Services		21,018	\$ 7,429	5,571	1,858	-
Operating Expenses		217,765	57,483	43,112	14,371	-
Equipment		-	-	-	-	-
Total		\$ 238,783	\$ 64,912	\$ 48,683	\$ 16,229	\$ -
<b>RURAL CRIME PREVENTION PROGRAM</b>						
Grant Period July 1, 2008 - December 31, 2011						
Revenues	CalEMA RU08100540	\$ 1,278,495		\$ -	\$ -	\$ 188,879
Expenditures:						
Personnel Services		1,193,990	\$ 188,879	-	-	188,879
Operating Expenses		84,505	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 1,278,495	\$ 188,879	\$ -	\$ -	\$ 188,879
<b>REGION V ANTI-GANG NETWORK</b>						
(Federal CFDA # 16.804)						
Grant Period November 1, 2009 - September 30, 2012						
Revenues	CalEMA ZG09010540	\$ 300,000		\$ 106,679	\$ -	\$ -
Expenditures:						
Personnel Services		181,007	\$ 66,234	66,234	-	-
Operating Expenses		118,993	40,445	40,445	-	-
Equipment		-	-	-	-	-
Total		\$ 300,000	\$ 106,679	\$ 106,679	\$ -	\$ -
<b>SOUTH VALLEY MARIAJUANA SUPPRESSION PROGRAM</b>						
Grant Period July 1, 2010 - December 31, 2011						
Revenues	CalEMA MS10010540	\$ 550,000		\$ 420,188	\$ -	\$ -
Expenditures:						
Personnel Services		78,087	\$ 78,087	78,087	-	-
Operating Expenses		398,589	301,495	301,495	-	-
Equipment		73,324	40,606	40,606	-	-
Total		\$ 550,000	\$ 420,188	\$ 420,188	\$ -	\$ -

**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
<b>SPECIAL EMPHASIS VICTIM ASSISTANCE</b>						
(Federal CFDA # 16.575 - 20% match)						
Grant Period July 1, 2009 - September 30, 2010						
Revenues	CalEMA SE09110540	\$ 171,876		\$ 22,403	\$ 5,601	\$ -
Expenditures:						
Personnel Services		171,876	\$ 28,004	22,403	5,601	-
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 171,876	\$ 28,004	\$ 22,403	\$ 5,601	\$ -
<b>TULARE COUNTY ACTION TEAM</b>						
Grant Period September 1, 2008 - August 31, 2010						
Revenues	DOJ 2008-DD-BX-0425	\$ 335,381		\$ 2,138	\$ -	\$ -
Expenditures:						
Personnel Services		297,792	\$ -	-	-	-
Operating Expenses		37,589	2,138	2,138	-	-
Equipment		-	-	-	-	-
Total		\$ 335,381	\$ 2,138	\$ 2,138	\$ -	\$ -
<b>TULARE COUNTY SAFE TEAM</b>						
Grant Period July 1, 2008 - June 30, 2011						
Revenues	OES SF08030540	\$ 1,330,047		\$ -	\$ -	\$ 234,235
Expenditures:						
Personnel Services		1,156,228	\$ 217,813	-	-	217,813
Operating Expenses		163,547	16,422	-	-	16,422
Equipment		10,272	-	-	-	-
Total		\$ 1,330,047	\$ 234,235	\$ -	\$ -	\$ 234,235
<b>VICTIM COMPENSATION AND GOVERNMENT CLAIMS BOARD</b>						
Grant Period July 1, 2009 - June 30, 2010						
Revenues	VCGC VCGC9088	\$ 170,000		\$ -	\$ -	\$ 54,428
Expenditures:						
Personnel Services		149,312	\$ 47,862	-	-	47,862
Operating Expenses		20,688	6,566	-	-	6,566
Equipment		-	-	-	-	-
Total		\$ 170,000	\$ 54,428	\$ -	\$ -	\$ 54,428
<b>VICTIM COMPENSATION AND GOVERNMENT CLAIMS BOARD</b>						
Grant Period July 1, 2009 - June 30, 2012						
Revenues	VCGC VCGC9064	\$ 518,727		\$ -	\$ -	\$ 165,632
Expenditures:						
Personnel Services		504,946	\$ 162,400	-	-	162,400
Operating Expenses		9,581	958	-	-	958
Equipment		4,200	2,274	-	-	2,274
Total		\$ 518,727	\$ 165,632	\$ -	\$ -	\$ 165,632
<b>VICTIM WITNESS ASSISTANCE PROGRAM</b>						
(Federal CFDA # 16.575)						
Grant Period July 1, 2010 - June 30, 2011						
Revenues	CalEMA VW10290540	\$ 281,244		\$ 128,679	\$ -	\$ 152,565
Expenditures:						
Personnel Services		271,000	\$ 271,000	123,986	-	147,014
Operating Expenses		10,244	10,244	4,693	-	5,551
Equipment		-	-	-	-	-
Total		\$ 281,244	\$ 281,244	\$ 128,679	\$ -	\$ 152,565

**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
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION (Federal CFDA # 16.588 - 25% match) Grant Period July 1, 2010 - June 30, 2011						
	CalEMA VV10020540					
Revenues		\$ 296,000		\$ 214,972	\$ 71,656	\$ -
Expenditures:						
Personnel Services		284,080	\$ 274,708	206,031	68,677	-
Operating Expenses		11,920	11,920	8,941	2,979	-
Equipment		-	-	-	-	-
Total		\$ 296,000	\$ 286,628	\$ 214,972	\$ 71,656	\$ -
JUVENILE ACCOUNTABILITY BLOCK Grant Period July 1, 2009 - December 31, 2011						
	CSA CSA 174-09 AMYVPT					
Revenues		\$ 67,368		\$ 15,473	\$ 1,703	\$ -
Expenditures:						
Personnel Services		11,965	\$ 17,176	15,473	1,703	-
Operating Expenses		53,122	-	-	-	-
Equipment		2,281	-	-	-	-
Total		\$ 67,368	\$ 17,176	\$ 15,473	\$ 1,703	\$ -
JUVENILE ACCOUNTABILITY BLOCK Grant Period July 1, 2009 - June 30, 2011						
	CalEMA CSA 174-10					
Revenues		\$ 30,292		\$ 27,538	\$ 2,754	\$ -
Expenditures:						
Personnel Services		30,292	\$ 30,292	27,538	2,754	-
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 30,292	\$ 30,292	\$ 27,538	\$ 2,754	\$ -

**COUNTY OF TULARE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2011**

**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	___ <u>x</u> no
• Significant deficiencies identified not considered to be material weaknesses?	___ yes	___ <u>x</u> no
Noncompliance material to financial statements noted?	___ yes	___ <u>x</u> no

Federal Awards:

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228, 14.255	Community Development Block Grants Cluster, including ARRA Grant
16.803, 16.804, 16.738 16.710	JAG Program Cluster, including ARRA Grant ARRA COPS Assistance Grant
17.258, 17.259, 17.260	Workforce Investment Act Cluster, including ARRA Grant
93.558, 93.714 20.205	TANF Cluster, including ARRA Grant Highway Planning and Construction, including ARRA Grant
93.667	Social Services Block Grant

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000
Auditee qualified as low-risk auditee?	___ <u>x</u> yes      ___ no

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None.

**COUNTY OF TULARE  
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2011**

**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)

**Current Year Status:**

Implemented.

**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 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

Telephone: (559) 624-7030

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

**Current Year Status:**

Implemented.