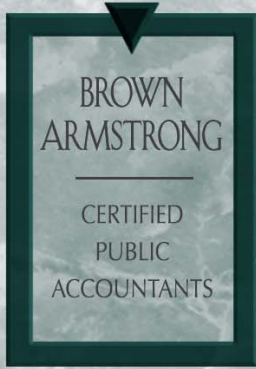


**COUNTY OF TULARE**  
**SINGLE AUDIT REPORTS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**COUNTY OF TULARE  
SINGLE AUDIT REPORTS  
FOR THE YEAR ENDED JUNE 30, 2013**

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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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Tulare (the County), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated December 20, 2013.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### MAIN OFFICE

#### 4200 TRUXTUN AVENUE

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

#### 560 CENTRAL AVENUE

SHAFTER, CALIFORNIA 93263  
TEL 661.746.2145  
FAX 661.746.1218

#### 7673 N. INGRAM AVENUE

SUITE 101  
FRESNO, CALIFORNIA 93711  
TEL 559.476.3592  
FAX 559.476.3593

#### 221 E. WALNUT STREET

SUITE 260  
PASADENA, CALIFORNIA 91101  
TEL 626.204.6542  
FAX 626.204.6547

#### 5250 CLAREMONT AVENUE

SUITE 237  
STOCKTON, CA 95207  
TEL 209.451.4833



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

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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*.

We noted certain matters that we reported to management of the County in a separate letter dated December 20, 2013.

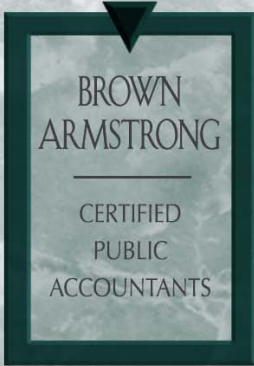
## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
December 20, 2013



BROWN ARMSTRONG
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

MAIN OFFICE

4200 TRUXTON AVENUE

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

560 CENTRAL AVENUE

SHAFTER, CALIFORNIA 93263 TEL 661.746.2145 FAX 661.746.1218

7673 N. INGRAM AVENUE

SUITE 101 FRESNO, CALIFORNIA 93711 TEL 559.476.3592 FAX 559.476.3593

221 E. WALNUT STREET

SUITE 260 PASADENA, CALIFORNIA 91101 TEL 626.204.6542 FAX 626.204.6547

5250 CLAREMONT AVENUE

SUITE 237 STOCKTON, CA 95207 TEL 209.451.4833

Report on Compliance for Each Major Federal Program

We have audited County of Tulare's (the County) compliance with the types of compliance requirements described in the 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, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.



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

## **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 20, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

*Brown Armstrong  
Accountancy Corporation*

Bakersfield, California  
March 14, 2014

**COUNTY OF TULARE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2013**

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	12-8500-656-CA	\$ 520,041
Passed through State Department of Education			
School Breakfast Program and National School Lunch Program	10.555	54 10546 6054795 01	442,240
Passed through State Department of Health Services			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	11-10458	4,643,485
SNAP Cluster:			
Passed through State Department of Social Service			
State Administrative Matching Grants for Food Stamp Program	10.561	Mandated Program	9,257,383
State Administrative Matching Grants for Food Stamp Program	10.561	12-10187	436,612
Total SNAP Cluster			9,693,995
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>15,299,761</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	09-EDEF-6541	17,736
Community Development Block Grants/Technical Assistance Program	14.227	11-PTEC-7642	54,898
Subtotal			72,634
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	09-STBG-6419	60,884
Community Development Block Grants/State's Program	14.228	NSP 3 B-11-UN-06-007	2,643,023
Community Development Block Grants/State's Program	14.228	12-CDBG-8419	20,474
Total CDBG - State Administered Small Cities Program Cluster			2,724,381
Passed through State Department of Community Planning and Development			
HOME Investment Partnerships Program	14.239	10-HOME-6344	20,441
HOME Investment Partnerships Program	14.239	10-HOME-6795 PROGRAM	401,537
Subtotal			421,978
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>3,218,993</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, 2013**

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	MS10010540	32,065
Edward Byrne Memorial Justice Assistance Grants Program	16.738	BSCC 611-12	132,647
Edward Byrne Memorial Justice Assistance Grants Program	16.738	BSCC 668-12	279,823
Edward Byrne Memorial Justice Assistance Grants Program	16.738	DC11240540	28,618
Edward Byrne Memorial Justice Assistance Grants Program	16.738	2011-DJ-BX-0011	17,304
Edward Byrne Memorial Justice Assistance Grants Program	16.738	2012-DJ-BX-1078	<u>38,286</u>
Subtotal			<u>528,743</u>
ARRA Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grant to Units of Local Government	16.804	ZG09010540	<u>74,611</u>
Subtotal			<u>74,611</u>
Total JAG Program Cluster			<u>603,354</u>
Passed through Corrections Standard Authority Juvenile Accountability Block Grant	16.523	CSA 174-12	<u>34,563</u>
Passed through Office of California Emergency Management Agency (CalEMA) Victim Witness Assistance Program	16.575	VW 12310540	112,851
Unserved/Underserved Victim Advocacy and Outreach Program	16.575	UV 12030540	<u>87,435</u>
Subtotal			<u>200,286</u>
Violence Against Women Vertical Prosecution	16.588	VV12040540	<u>184,238</u>
Rural Domestic Violence, Dating Violence, Sexual Assault, Stalking, and Child Abuse Enforcement Assistance Program	16.589	2010-WR-AX-0013	<u>69,834</u>
The Community - Defined Solutions to Violence Against Women Grant Program	16.590	2009-WE-AX-0015	<u>221,466</u>
Residential Substance Abuse Treatment for State Prisoners	16.593	RT 10020540	<u>127,099</u>
ARRA Public Safety Partnership and Community Policing Services	16.710	2009RKWX0168	456,288
Public Safety Partnership and Community Policing Grants	16.710	2012-UM-WX-0037	<u>57,685</u>
Subtotal			<u>513,973</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<u><b>1,954,813</b></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, 2013**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<b>U.S. DEPARTMENT OF LABOR</b>			
Workforce Investment Act Program Cluster:			
Passed through State Department of Employment Development			
Workforce Investment Act-Adult Program	17.258	K282513	382,748
Workforce Investment Act-Adult Program	17.258	K282513	474,351
Workforce Investment Act-Adult Program	17.258	K386335	2,256,324
Workforce Investment Act-Adult Program	17.258	K386335	<u>793,290</u>
Subtotal			<u>3,906,713</u>
Workforce Investment Act - Title I Youth Formula	17.259	K282513	1,430,837
Workforce Investment Act - Title I Youth Formula	17.259	K386335	<u>1,035,746</u>
Subtotal			<u>2,466,583</u>
Workforce Investment Act - Promoters	17.277	K178698	215,035
ARRA Workforce Investment Act - REI-NEG	17.277	Not Available	710,174
Workforce Investment Act - NEG-OJT	17.277	K074179	415,000
Workforce Investment Act - NEG-OJT	17.277	K282513	400,000
Workforce Investment Act - NEG-OJT	17.277	K386335	<u>62,146</u>
Subtotal			<u>1,802,355</u>
Workforce Investment Act - Rapid Response	17.278	K386335	162,524
Workforce Investment Act - 25% Rapid Response	17.278	K386335	<u>812,013</u>
Subtotal			<u>974,537</u>
Total Workforce Investment Act Program Cluster			<u>9,150,188</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b><u>9,150,188</u></b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Passed through State Department of Transportation			
Highway Planning and Construction Program - CMAQ	20.205*	SRTS-5946(118)	20,940
Highway Planning and Construction Program - CMAQ	20.205*	BRLO-5946(054)	1,392,945
Highway Planning and Construction Program - CMAQ	20.205*	BRLS-5946(080)	8,701,981
Highway Planning and Construction Program - CMAQ	20.205*	BRLO-5946(107)	73,609
Highway Planning and Construction Program - HBP	20.205*	BRLO-5946(108)	40,615
Highway Planning and Construction Program - HBP	20.205*	BRLO-5946(109)	34,724
Highway Planning and Construction Program - CMAQ	20.205*	BRLO-5946(110)	34,405
Highway Planning and Construction Program - CMAQ	20.205*	BRLO-5946(111)	48,638
Highway Planning and Construction Program - CMAQ	20.205*	HPLUL-5946(122)	676,386
Highway Planning and Construction Program - CMAQ	20.205*	HSIPI-5946(093)	37,895
Highway Planning and Construction Program - CMAQ	20.205*	HRRRL-5946(120)	17,928
Highway Planning and Construction Program - CMAQ	20.205*	CML-5946(123)	281,000
Highway Planning and Construction Program - CMAQ	20.205*	CML-5946(124)	435,564
Highway Planning and Construction Program - CMAQ	20.205*	CML-5946(125)	78,000
Highway Planning and Construction Program - TE	20.205*	RPSTPL-5946(064)	6,619
Highway Planning and Construction Program - CMAQ	20.205*	RPSTPL-5946(102)	1,490,936
Highway Planning and Construction Program - CMAQ	20.205*	RPSTPL-5946(119)	11,850,839
Highway Planning and Construction Program - HSIP	20.205*	HSIPL-5946(128)	22,000
Highway Planning and Construction Program - HES	20.205*	STPLHSR-5946(127)	254,106
Highway Planning and Construction Program - HBP	20.205*	BR-NBIL-5946(523)	35,799
Highway Planning and Construction Program - HRRRL	20.205*	HRRRL-5946(134)	6,088
Highway Planning and Construction Program - HRRRL	20.205*	HRRRL-5946(135)	<u>3,808</u>
Subtotal			<u>25,544,825</u>
Formula Grants for Rural Areas	20.509	#642179	<u>180,000</u>
Passed through Office of Traffic Safety			
State and Community Highway Safety	20.600	20170	17,045
State and Community Highway Safety	20.600	AL1395	<u>51,543</u>
Subtotal			<u>68,588</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b><u>25,793,413</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, 2013**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Passed through State Department of Health Services			
Public Health Emergency Preparedness	93.069	24362	358,239
Public Health Emergency Preparedness	93.069	24362	<u>224,255</u>
Subtotal			<u>582,494</u>
Disability Prevention	93.184	Not Available	<u>306,636</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>84,833</u>
Immunization Grants	93.268	11-10578	<u>146,875</u>
Community-Based Child Abuse Prevention Grant	93.590	Not Available	<u>30,518</u>
Community Transformation Grant	93.531	Not Available	<u>234,121</u>
Promoting Safe and Stable Families (PSSF)	93.556	CFL12/13-11	541,155
Promoting Safe and Stable Families (PSSF)	93.556	Not Available	<u>580,913</u>
Subtotal			<u>1,122,068</u>
Medical Assistance Program (CCS)	93.778	Not Available	697,439
Medical Assistance Program (MAA)	93.778	14132.47	243,712
Medical Assistance Program (TCM)	93.778	14132.44	370,010
Passed through State Department of Social Services			
Medical Assistance Program	93.778	Not Available	<u>669,075</u>
Subtotal			<u>1,980,236</u>
Passed through State Department of Health Services			
National Bioterrorism Hospital Preparedness Program	93.889	24362	<u>224,606</u>
Passed through State Department of Public Health			
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	Not Available	<u>70,984</u>
HIV Care Formula Grants	93.917	10-95302	<u>165,873</u>
Passed through State Maternal and Child Health Branch			
Maternal and Child Health (MCAH)	93.994	201254	<u>540,935</u>
Adolescent Family Life Program	93.995	201254	<u>342,803</u>
Passed through State Department of Mental Health Services			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Not Available	<u>175,990</u>
Block Grants for Community Mental Health Services (SAMHSA)	93.958	Not Available	<u>772,245</u>
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	Not Available	<u>735,394</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, 2013**

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):	93.558	Not Available	32,534,837
Temporary Assistance for Needy Families (TANF):	93.558	Not Available	20,102,709
Temporary Assistance for Needy Families (TANF):	93.558	Not Available	243,254
Subtotal			<u>52,880,800</u>
Child Support Enforcement	93.563*	Not Available	8,456,762
Child Support Enforcement	93.563*	Not Available	369,880
Subtotal			<u>8,826,642</u>
Child Welfare Services - State Grants IV-B	93.645	Not Available	379,987
Foster Care - Title IV-E	93.658*	Not Available	5,386,344
Foster Care - Title IV-E	93.658*	Not Available	191,097
Passed through State Department of Health Services			
Foster Care - Title IV-E	93.658*	Not Available	1,502,954
Foster Care - Title IV-E	93.658*	Not Available	55,485
Foster Care - Title IV-E	93.658*	Not Available	311,897
Foster Care - Title IV-E	93.658*	Not Available	982,496
Foster Care - Title IV-E	93.658*	Not Available	62,591
Foster Care - Title IV-E	93.658*	Not Available	4,351,779
Subtotal			<u>12,844,643</u>
Passed through State Department of Social Services			
Adoption Assistance	93.659*	Not Available	7,068,717
Adoption Assistance	93.659*	Not Available	506,422
Subtotal			<u>7,575,139</u>
Department of Social Services- ILP	93.674	Not Available	324,424
Pass through State Department of Health Services, STD Control Branch			
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	11-10070	100
Pass through State Department of Health Services, Maternal, Child and Adolescent Health Division			
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	12-10238	360,331
<b><i>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</i></b>			<b><u>90,708,677</u></b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
Passed through State of California Emergency Management Agency (CalEMA)			
Emergency Management Performance Grants	97.042	2011-0048	53,479
Emergency Management Performance Grants	97.042	2012-0027	175,032
Subtotal			<u>228,511</u>
Homeland Security Grant Program - FY 09	97.067	2010-0085	117,243
Homeland Security Grant Program - FY 09	97.067	2011-SS-0077	489,411
Homeland Security Grant Program - FY 10	97.067	2012-SS-00123	194,500
Subtotal			<u>801,154</u>
<b><i>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</i></b>			<b><u>1,029,665</u></b>
<b><u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>			
Direct Federal Program			
Assistance to Firefighters Grant Program	97.044	EMW-2011-FO-09711	878,688
Assistance to Firefighters Grant Program	97.044	EMW-2011-FO-00723	59,596
Subtotal			<u>938,284</u>
FEMA	97.036	FEMA-1952-DR-CA-OES ID#107-0000	11,620
<b><i>TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</i></b>			<b><u>949,904</u></b>
<b><i>TOTAL EXPENDITURES OF FEDERAL AWARDS</i></b>			<b><u>\$ 148,105,414</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, 2013**

**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, 2013. 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, 2013 AND 2012**

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, 2013</u>	<u>Outstanding Balance at June 30, 2012</u>
14.228	CDBG	Resource Management Agency	\$ 5,093,715	\$ 5,181,819
14.239	HOME	Resource Management Agency	8,072,646	8,085,524
			<u>\$ 13,166,361</u>	<u>\$ 13,267,343</u>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**NOTE 5 – AMOUNTS PROVIDED TO SUBRECIPIENTS**

The County has provided federal awards to various subrecipients. For the fiscal year ended June 30, 2013, amounts provided to subrecipients from each federal program are as follows:

Name of Program	CFDA No.	Subrecipient	Amount
State Administrative Matching Grants for Food Stamp Program	10.561	Kaweah Delta Health District & Food Link	\$ 68,318
Workforce Investment Act-Adult 1A	17.258	Proteus	81,250
Workforce Investment Act-Adult 1A	17.258	CSET	2,037,169
Workforce Investment Act- Dislocated Worker 1A	17.258	CSET	792,675
Workforce Investment Act - Title I Youth Formula	17.259	Proteus	349,993
Workforce Investment Act - Title I Youth Formula	17.259	CSET	703,973
Workforce Investment Act - Title I Youth Formula	17.259	TCOE	708,467
Workforce Investment Act - NEG-OJT	17.277	CSET	399,573
Workforce Investment Act - Promoters	17.277	CSET	25,374
Workforce Investment Act - 25% Rapid Response	17.278	Proteus	43,750
Workforce Investment Act - 25% Rapid Response	17.278	CSET	530,053
HIV Care Formula Grants	93.917	Family Services	68,660
Total			<u>\$ 5,809,255</u>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**NOTE 6 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA), CORRECTIONS STANDARDS AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAIMS 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, 2013. 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>COP HIRING PROGRAM</b>						
(Federal CFDA # 16.710)	DOJ					
Grant Period July 1, 2011 - May 31, 2015	2012UMWX0037					
Revenues		\$ 482,628		\$ 57,685	\$ -	\$ -
Expenditures:						
Personal Services		\$ 482,628	\$ 57,685	\$ 57,685	\$ -	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 482,628</u>	<u>\$ 57,685</u>	<u>\$ 57,685</u>	<u>\$ -</u>	<u>\$ -</u>
<b>INTER-AGENCY NARCOTICS ENFORCEMENT TEAM</b>						
(Federal CFDA # 16.738)	Cal EMA					
Grant Period July 1, 2011 - June 30, 2013	DC11240540					
Revenues		\$ 262,108		\$ -	\$ -	
Expenditures:						
Personal Services		\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		262,108	28,618	28,618	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 262,108</u>	<u>\$ 28,618</u>	<u>\$ 28,618</u>	<u>\$ -</u>	<u>\$ -</u>
<b>JUVENILE ACCOUNTABILITY BLOCK</b>						
(Federal CFDA # 16.523)	CSA					
Grant Period July 1, 2012 - June 30, 2013	CSA 174-12					
Revenues		\$ 38,403		\$ 34,563	\$ 3,820	\$ -
Expenditures:						
Personal Services		\$ 38,403	\$ 38,383	\$ 34,563	\$ 3,820	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 38,403</u>	<u>\$ 38,383</u>	<u>\$ 34,563</u>	<u>\$ 3,820</u>	<u>\$ -</u>
<b>JUVENILE ACCOUNTABILITY BLOCK</b>						
(Federal CFDA # 16.738)	DOJ					
Grant Period October 1, 2010 - September 30, 2014	2011-DJ-BX-0011					
Revenues		\$ 17,304		\$ 17,304	\$ -	\$ -
Expenditures:						
Personal Services		\$ 16,670	\$ 16,670	\$ 16,670	\$ -	\$ -
Operating Expenses		634	634	634	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 17,304</u>	<u>\$ 17,304</u>	<u>\$ 17,304</u>	<u>\$ -</u>	<u>\$ -</u>
<b>JUSTICE ASSISTANCE GRANT PROGRAM</b>						
(Federal CFDA # 16.738)	DOJ					
Grant Period October 1, 2011 - September 30, 2015	2012-DJ-BX-1078					
Revenues		\$ 40,602		\$ 38,286	\$ -	\$ -
Expenditures:						
Personal Services		\$ 39,040	\$ 36,721	\$ 36,721	\$ -	\$ -
Operating Expenses		1,562	1,565	1,565	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 40,602</u>	<u>\$ 38,286</u>	<u>\$ 38,286</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**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
MARIJUANA SUPPRESSION PROGRAM (Federal CFDA # 16.738) Grant Period October 1, 2012 - September 30, 2013	CSA BSCC 668-12					
Revenues		\$ 331,546		\$ 279,823	\$ -	\$ -
Expenditures:						
Personal Services		\$ 93,116	\$ 67,442	\$ 67,442	\$ -	\$ -
Operating Expenses		232,095	206,046	206,046	-	-
Equipment		6,335	6,335	6,335	-	-
Total		\$ 331,546	\$ 279,823	\$ 279,823	\$ -	\$ -
REGION V ANTI-GANG NETWORK (Federal CFDA#16.804) Grant Period November 1, 2009 - September 30, 2012	Cal EMA ZG09010540					
Revenues		\$ 300,000		\$ 74,611	\$ -	\$ -
Expenditures:						
Personal Services		\$ 130,217	\$ 16,854	\$ 16,854	\$ -	\$ -
Operating Expenses		169,783	57,757	57,757	-	-
Equipment		-	-	-	-	-
Total		\$ 300,000	\$ 74,611	\$ 74,611	\$ -	\$ -
RESIDENTIAL SUBSTANCE ABUSE TREATMENT (Federal CFDA#16.593 - 25% match) Grant Period October 1, 2010 - June 30, 2013	Cal EMA RT10020540					
Revenues		\$ 266,667		\$ 127,099	\$ 42,361	\$ -
Expenditures:						
Personal Services		\$ 41,018	\$ 2,277	\$ 1,707	\$ 570	\$ -
Operating Expenses		225,649	167,183	125,392	41,791	-
Equipment		-	-	-	-	-
Total		\$ 266,667	\$ 169,460	\$ 127,099	\$ 42,361	\$ -
RURAL CRIME PREVENTION PROGRAM (Federal CFDA#16.589) Grant Period October 1, 2010 - September 30, 2012	DOJ 2010-WR-AX-0013					
Revenues		\$ 69,834		\$ 69,834	\$ -	\$ -
Expenditures:						
Personal Services		\$ 24,790	\$ 25,611	\$ 25,611	\$ -	\$ -
Operating Expenses		45,044	44,223	44,223	-	-
Equipment		-	-	-	-	-
Total		\$ 69,834	\$ 69,834	\$ 69,834	\$ -	\$ -
SOUTH VALLEY MARIJUANA SUPPRESSION PROGRAM (Federal CFDA#16.738) Grant Period July 1, 2010 - June 30, 2013	Cal EMA MS10010540					
Revenues		\$ 460,655		\$ 32,065	\$ -	\$ -
Expenditures:						
Personal Services		\$ 61,023	\$ -	\$ -	\$ -	\$ -
Operating Expenses		359,778	32,065	32,065	-	-
Equipment		39,854	-	-	-	-
Total		\$ 460,655	\$ 32,065	\$ 32,065	\$ -	\$ -
TULARE COUNTY SAFE DOMESTIC VIOLENCE (Federal CFDA#16.590) Grant Period October 1, 2009 to September 30, 2013	DOJ 2009-WE-AX-0015					
Revenues		\$ 207,947		\$ 221,467	\$ -	\$ -
Expenditures:						
Personal Services		\$ 97,170	\$ 100,216	\$ 100,216	\$ -	\$ -
Operating Expenses		110,777	121,251	121,251	-	-
Equipment		-	-	-	-	-
Total		\$ 207,947	\$ 221,467	\$ 221,467	\$ -	\$ -



**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**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
<b>TULARE COUNTY SAFE TEAM</b>					
Grant Period July 1, 2008 to June 30, 2013	Cal EMA SF08030540				
Revenues		\$ 347,882	\$ -	\$ -	\$ 10,428
Expenditures:					
Personal Services		\$ 298,917	\$ 10,428	\$ -	\$ 10,428
Operating Expenses		48,965	-	-	-
Equipment		-	-	-	-
Total		\$ 347,882	\$ 10,428	\$ -	\$ 10,428
<b>Unserviced/Underserved Victim Advocacy Program</b>					
Grant Period October 1, 2012 to September 30, 2013	CalEMA UV12030540				
Revenues		\$ 145,525	\$ 87,435	\$ 21,888	\$ -
Expenditures:					
Personal Services		\$ 142,884	\$ 108,210	\$ 21,642	\$ -
Operating Expenses		2,641	1,113	246	-
Equipment		-	-	-	-
Total		\$ 145,525	\$ 109,323	\$ 21,888	\$ -
<b>VICTIM COMPENSATION &amp; GOVERNMENT CLAIMS BOARD</b>					
Grant Period July 1, 2012 - June 30, 2015	VCGC VCGC2064				
Revenues		\$ 164,704	\$ -	\$ -	\$ 167,432
Expenditures:					
Personal Services		\$ 164,704	\$ 167,432	\$ -	\$ 167,432
Operating Expenses		-	-	-	-
Equipment		-	-	-	-
Total		\$ 164,704	\$ 167,432	\$ -	\$ 167,432
<b>VICTIM COMPENSATION &amp; GOVERNMENT CLAIMS BOARD</b>					
Grant Period July 1, 2012 - June 30, 2013	VCGC VCGC2088				
Revenues		\$ 82,235	\$ -	\$ -	\$ 81,673
Expenditures:					
Personal Services		\$ 69,681	\$ 66,819	\$ -	\$ 66,819
Operating Expenses		12,554	14,854	-	14,854
Equipment		-	-	-	-
Total		\$ 82,235	\$ 81,673	\$ -	\$ 81,673
<b>VICTIM WITNESS ASSISTANCE PROGRAM</b>					
(Federal CFDA # 16.575)	Cal EMA VW12310540				
Grant Period July 1, 2012 - June 30, 2013					
Revenues		\$ 265,416	\$ 112,851	\$ -	\$ 152,565
Expenditures:					
Personal Services		\$ 250,143	\$ 250,143	\$ -	\$ 143,858
Operating Expenses		15,273	15,273	-	8,707
Equipment		-	-	-	-
Total		\$ 265,416	\$ 265,416	\$ 112,851	\$ 152,565
<b>VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION</b>					
(Federal CFDA # 16.588 - 25% match)	Cal EMA VV12040540				
Grant Period July 1, 2012 - June 30, 2013					
Revenues		\$ 245,651	\$ 184,238	\$ 61,413	\$ -
Expenditures:					
Personal Services		\$ 240,595	\$ 240,595	\$ 60,149	\$ -
Operating Expenses		5,056	5,056	1,264	-
Equipment		-	-	-	-
Total		\$ 245,651	\$ 245,651	\$ 61,413	\$ -

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**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
INTER-AGENCY NARCOTICS ENFORCEMENT TEAM (Federal CFDA # 16.738) Grant Period October 1, 2012 - June 30, 2013						
Revenues		\$ 211,963		\$ 132,647	\$ -	\$ -
Expenditures:						
Personal Services		\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		211,963	132,647	132,647	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 211,963</u>	<u>\$ 132,647</u>	<u>\$ 132,647</u>	<u>\$ -</u>	<u>\$ -</u>
CSA BSCC 611-12						

**COUNTY OF TULARE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2013**

**SECTION I – SUMMARY OF AUDIT RESULTS**

Financial Statements:

Type of auditor's report issued	Unmodified	
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?	___ yes	_x_ no

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction Program
93.563	Child Support Enforcement
93.658	Foster Care - Title IV-E
93.659	Adoption Assistance

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

**COUNTY OF TULARE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2013**

**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, 2013**

None.