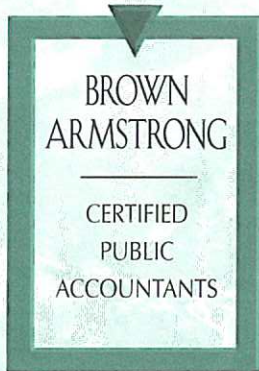


COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2014

**COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2014**

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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

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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, 2014, 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 5, 2014.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

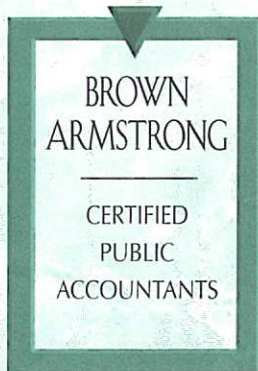
Purpose of this Report

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 5, 2014



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

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Report on Compliance for Each Major Federal Program

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, 2014. 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, 2014.

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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 5, 2014, which contained an unmodified opinion 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 6, 2015

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2014

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Contract or Program Number</u>	<u>Total Federal Expenditures</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Passed through State Department of Education School Breakfast Program and National School Lunch Program	10.555	54 10546 6054795 01	\$ 391,722
Passed through State Department of Health Services Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	11-10458	4,601,121
Passed through State Department of Social Services State Administrative Matching Grants for Food Stamp Program	10.561	Not Available	9,626,608
State Administrative Matching Grants for Food Stamp Program	10.561	13-20494	910,291
Subtotal			10,536,899
TOTAL U.S. DEPARTMENT OF AGRICULTURE			15,529,742
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Passed through State Department of Community Planning and Development Community Development Block Grants/Technical Assistance Program	14.227	11-PTEC-7642	52,680
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	334,256
Community Development Block Grants/State's Program	14.228	NSP 3 B-11-UN-06-007	137,281
Community Development Block Grants/State's Program	14.228	12-CDBG-8419	1,056,367
Subtotal			1,527,904
Passed through State Department of Community Planning and Development HOME Investment Partnerships Program	14.239	10-HOME-6344	5,613
HOME Investment Partnerships Program	14.239	10-HOME-6795 PROGRAM	3,529
Subtotal			9,142
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			1,589,726
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Programs			
Edward Byrne Memorial JAG Program	16.738	2009-WE-AX-0015	7,195
Edward Byrne Memorial JAG Program	16.738	BSCC 611-12	79,316
Edward Byrne Memorial JAG Program	16.738	BSCC 668-12	51,723
Edward Byrne Memorial JAG Program	16.738	BSCC 611-13	151,887
Edward Byrne Memorial JAG Program	16.738	BSCC 668-13	252,915
Edward Byrne Memorial JAG Program	16.738	2012-DJ-BX-1078	2,316
Edward Byrne Memorial JAG Program	16.738	2013-DJ-BX-0767	40,372
Subtotal			585,724

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2014

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Contract or Program Number</u>	<u>Total Federal Expenditures</u>
<u>U.S. DEPARTMENT OF JUSTICE (Continued)</u>			
Passed through Corrections Standards Authority			
Juvenile Accountability Block Grant	16.523	BSCC 174-13	27,638
Juvenile Accountability Block Grant	16.523	BSCC 219-13	36,953
Subtotal			64,591
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	152,889
Subtotal			265,740
Violence Against Women Vertical Prosecution	16.588	VV12040540	215,488
Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 529-13	183,846
ARRA Public Safety Partnership and Community Policing Services	16.710	2009RKWX0168	33,758
Public Safety Partnership and Community Policing Grants	16.710	2012-UM-WX-0037	83,976
Subtotal			117,734
TOTAL U.S. DEPARTMENT OF JUSTICE			1,433,123
<u>U.S. DEPARTMENT OF LABOR</u>			
Workforce Investment Act Program Cluster:			
Passed through State Department of Employment Development			
Workforce Investment Act-Adult Program	17.258	K386335	777,931
Workforce Investment Act-Adult Program	17.258	K386335	640,599
Workforce Investment Act-Adult Program	17.258	K491056	1,399,177
Workforce Investment Act-Adult Program	17.258	K491056	1,702,331
Subtotal			4,520,038
Workforce Investment Act - Title I Youth Formula	17.259	K386335	1,399,173
Workforce Investment Act - Title I Youth Formula	17.259	K491056	746,241
Subtotal			2,145,414
Workforce Investment Act - NEG-OJT	17.277	K386335	437,854
Workforce Investment Act - Rapid Response	17.278	K491056	208,298
Workforce Investment Act - Rapid Response	17.278	K386335	104,414
Workforce Investment Act - 25% Rapid Response	17.278	K282513	133,589
Subtotal			446,301
Total Workforce Investment Act Program Cluster			7,549,607
TOTAL U.S. DEPARTMENT OF LABOR			7,549,607
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Passed through State Department of Transportation			
Airport Improvement Program	20.106	FAA 3-06-0266-002-2013	841,044
Highway Planning and Construction Program - CMAQ	20.205	SRTSL-5946(118)	6,614
Highway Planning and Construction Program - CMAQ	20.205	BRLO-5946(054)	927
Highway Planning and Construction Program - CMAQ	20.205	BRLS-5946(080)	6,434,046
Highway Planning and Construction Program - CMAQ	20.205	BRLO-5946(107)	23,374
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(108)	79,130
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(109)	61,434
Highway Planning and Construction Program - CMAQ	20.205	BRLO-5946(110)	70,219
Highway Planning and Construction Program - CMAQ	20.205	BRLO-5946(111)	28,306

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2014

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Contract or Program Number</u>	<u>Total Federal Expenditures</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</u>			
Highway Planning and Construction Program - CMAQ	20.205	BRLO-5946(106)	11,035
Highway Planning and Construction Program - CMAQ	20.205	BRLO-5946(113)	5,591
Highway Planning and Construction Program - CMAQ	20.205	BRLO-5946(117)	3,379
Highway Planning and Construction Program - CMAQ	20.205	BPMP-5946(136)	40,752
Highway Planning and Construction Program - CMAQ	20.205	HRRRL-5946(120)	6,022
Highway Planning and Construction Program - CMAQ	20.205	RPSTPL-5946(129)	180,331
Highway Planning and Construction Program - TE	20.205	RPSTPL-5946(119)	1,443,267
Highway Planning and Construction Program - CMAQ	20.205	HSIPL-5946(128)	193,852
Highway Planning and Construction Program - CMAQ	20.205	BR-NBIL-5946(523)	189,332
Highway Planning and Construction Program - HSIP	20.205	HRRRL-5946(134)	21,718
Highway Planning and Construction Program - HES	20.205	HRRRL-5946(135)	7,442
Subtotal			<u>8,806,771</u>
Formula Grants for Rural Areas	20.509	643175	<u>180,000</u>
Passed through Office of Traffic Safety			
State and Community Highway Safety	20.600	AL1448	55,540
State and Community Highway Safety	20.600	AL1395	18,172
Subtotal			<u>73,712</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>9,901,527</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed through State Department of Health Services			
Public Health Emergency Preparedness	93.069	24362	224,361
Public Health Emergency Preparedness	93.069	24362	335,700
Subtotal			<u>560,061</u>
Disability Prevention	93.184	Not Available	<u>331,643</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>78,617</u>
Immunization Grants	93.268	11-10578	<u>135,084</u>
Community-Based Child Abuse Prevention Grants	93.590	Not Available	<u>29,934</u>
Community Transformation Grant	93.531	1017745	<u>377,945</u>
Promoting Safe and Stable Families (PSSF)	93.556	CFL 13/14-13	37,083
Promoting Safe and Stable Families (PSSF)	93.556	CFL 13/14-12	468,126
Subtotal			<u>505,209</u>
Medical Assistance Program (CCS)	93.778	Not Available	1,387,086
Medical Assistance Program (CCS)	93.778	01-15397	99,609
Medical Assistance Program (CCS)	93.778	Not Available	78,357
Medical Assistance Program	93.778	Not Available	187,843
Medical Assistance Program (MAA)	93.778	14132.47	184,694
Passed through State Department of Social Services			
Medical Assistance Program	93.778	Not Available	38,369
Medical Assistance Program	93.778	Not Available	178,547
Subtotal			<u>2,155,505</u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2014

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Contract or Program Number</u>	<u>Total Federal Expenditures</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>			
Passed through State Department of Health Services National Bioterrorism Hospital Preparedness Program	93.889	24362	346,651
Passed through State Department of Public Health Projects Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5U52PS900515	77,385
HIV Care Formula Grants	93.917	10-95302	159,548
Passed through State Maternal and Child Health Branch Maternal and Child Health (MCAH)	93.994	201354	359,500
Adolescent Family Life Program	93.995	201354	273,177
Passed through State Department of Mental Health Services Projects for Assistance in Transition from Homelessness (PATH)	93.150	Not Available	173,628
Block Grants for Community Mental Health Services (SAMHSA)	93.958	Not Available	841,898
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	Not Available	1,573,116
Passed through State Department of Social Services Temporary Assistance for Needy Families (TANF)	93.558	Not Available	32,122,981
Temporary Assistance for Needy Families (TANF)	93.558	Not Available	23,209,618
Temporary Assistance for Needy Families (TANF)	93.558	Not Available	311,774
Subtotal			55,644,373
Child Support Enforcement	93.563	Not Available	8,065,204
Child Support Enforcement	93.563	Not Available	398,269
Subtotal			8,463,473
Child Welfare Services - State Grants IV-B	93.645	Not Available	361,875
Foster Care - Title IV-E	93.658	Not Available	5,169,987
Foster Care - Title IV-E	93.658	Not Available	179,041
Passed through State Department of Health Services Foster Care - Title IV-E	93.658	Not Available	1,910,053
Foster Care - Title IV-E	93.658	Not Available	78,838
Foster Care - Title IV-E	93.658	Not Available	263,207
Foster Care - Title IV-E	93.658	Not Available	982,291
Foster Care - Title IV-E	93.658	Not Available	6,324
Foster Care - Title IV-E	93.658	Not Available	4,639,764
Subtotal			13,229,505
Passed through State Department of Social Services Adoption Assistance	93.659	Not Available	7,424,817
Adoption Assistance	93.659	Not Available	525,308
Subtotal			7,950,125
Social Services Block Grant - CWS Title XX	93.667	Not Available	37,086
Chafee Foster Care Independence Program	93.674	Not Available	309,875
Passed through State Department of Health Services, STD Control Branch Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	11-10070	200
Passed through State Department of Health Services, Maternal, Child and Adolescent Health Division Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	12-10238	264,074
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			94,239,487

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2014

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Contract or Program Number</u>	<u>Total Federal Expenditures</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Passed through State of California Emergency Management Agency (CalEMA)			
Emergency Management Performance Grants	97.042	2013-0047	235,734
Emergency Management Performance Grants	97.042	2012-0027	100,046
Subtotal			335,780
Homeland Security Grant Program - FY 12	97.067	2012-SS-00123	195,056
Homeland Security Grant Program - FY 11	97.067	2011-SS-0077	96,139
Homeland Security Grant Program - FY 13	97.067	2013-00110	203,070
Subtotal			494,265
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			830,045
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
Direct Federal Program			
Assistance to Firefighters Grant Program	97.044	EMW-2012-FO-00557	221,919
Federal Emergency Management Agency	97.036	FEMA-1952-DR-CA-OES ID#107-0000	164,787
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			386,706
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 131,459,963

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, 2014

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, 2014. 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, 2014 AND 2013

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, 2014</u>	<u>Outstanding Balance at June 30, 2013</u>
14.228	CDBG	Resource Management Agency	\$ 5,063,488	\$ 5,093,715
14.239	HOME	Resource Management Agency	8,273,440	8,072,646
			<u>\$ 13,336,928</u>	<u>\$ 13,166,361</u>

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 5 – AMOUNTS PROVIDED TO SUBRECIPIENTS

The County has provided federal awards to various subrecipients. For the fiscal year ended June 30, 2014, 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>
Workforce Investment Act - Adult 1A	17.258	Proteus	\$ 75,228
Workforce Investment Act - Adult 1A	17.258	CSET	1,734,472
Workforce Investment Act - Dislocated Worker 1A	17.258	Proteus	77,639
Workforce Investment Act - Dislocated Worker 1A	17.258	CSET	1,766,621
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	357,773
Workforce Investment Act - 25% Rapid Response	17.278	CSET	80,001
Workforce Investment Act - 25% Rapid Response	17.278	CSET	98,906
HIV Care Formula Grants	93.917	Family Services	53,268
Total			<u>\$ 6,006,341</u>

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 6 – CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES), CORRECTIONS STANDARDS AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAIMS BOARD (VCGC) DISCLOSURE

The following is the required disclosure of the detail of expenditures for CalOES, CSA, and VCGC grants for the year ended June 30, 2014. The following also represents CalOES, CSA, and VCGC grants with state and federal participation, including County matching requirements.

		Expenditures				
	Grant Award Number	Budget	Total Claimed	Federal Award/ Match	County Match	State Award/ Match
COP HIRING PROGRAM						
(Federal CFDA # 16.710)	DOJ					
Grant Period July 1, 2011 - May 31, 2015	2012UMWX0037					
Revenues		\$ 482,628		\$ 83,975	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 482,628	\$ 83,975	\$ 83,975	\$ -	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 482,628	\$ 83,975	\$ 83,975	\$ -	\$ -
INTER-AGENCY NARCOTICS ENFORCEMENT TEAM						
(Federal CFDA # 16.738)	CSA					
Grant Period October 1, 2013 - September 30, 2014	BSCC 611-13					
Revenues		\$ 204,476		\$ 151,887	\$ -	\$ -
Expenditures:						
Personnel Services		\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		204,476	151,887	151,887	-	-
Equipment		-	-	-	-	-
Total		\$ 204,476	\$ 151,887	\$ 151,887	\$ -	\$ -
INTER-AGENCY NARCOTICS ENFORCEMENT TEAM						
(Federal CFDA # 16.738)	CSA					
Grant Period October 1, 2012 - September 30, 2013	BSCC 611-12					
Revenues		\$ 211,963		\$ 79,316	\$ -	\$ -
Expenditures:						
Personnel Services		\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		211,963	79,316	79,316	-	-
Equipment		-	-	-	-	-
Total		\$ 211,963	\$ 79,316	\$ 79,316	\$ -	\$ -
JUVENILE ACCOUNTABILITY BLOCK						
(Federal CFDA # 16.523)	CSA					
Grant Period July 1, 2013 - June 30, 2014	BSCC 174-13					
Revenues		\$ 38,403		\$ 21,182	\$ 2,354	\$ -
Expenditures:						
Personnel Services		\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		30,709	23,536	21,182	2,354	-
Equipment		-	-	-	-	-
Total		\$ 30,709	\$ 23,536	\$ 21,182	\$ 2,354	\$ -

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 6 – CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES), CORRECTIONS STANDARDS AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAIMS BOARD (VCGC) DISCLOSURE (Continued)

		Expenditures				
	Grant Award Number	Budget	Total Claimed	Federal Award/ Match	County Match	State Award/ Match
JUVENILE ACCOUNTABILITY BLOCK						
(Federal CFDA # 16.523)						
Grant Period October 1, 2013 - September 30, 2015						
Revenues		\$ 38,403		\$ 36,953	\$ 4,620	\$ -
Expenditures:						
Personnel Services		\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		278,278	41,573	36,953	4,620	-
Equipment		10,333	-	-	-	-
Total		\$ 288,611	\$ 41,573	\$ 36,953	\$ 4,620	\$ -
JUVENILE ACCOUNTABILITY BLOCK						
(Federal CFDA # 16.738)						
Grant Period October 1, 2012 - September 30, 2016						
Revenues		\$ 40,372		\$ 40,372	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 40,372	\$ 40,372	\$ 40,372	\$ -	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 40,372	\$ 40,372	\$ 40,372	\$ -	\$ -
JUSTICE ASSISTANCE GRANT PROGRAM						
(Federal CFDA # 16.738)						
Grant Period October 1, 2011 - September 30, 2015						
Revenues		\$ 40,602		\$ 2,316	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 39,040	\$ 2,316	\$ 2,316	\$ -	\$ -
Operating Expenses		1,562	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 40,602	\$ 2,316	\$ 2,316	\$ -	\$ -
MARIJUANA SUPPRESSION PROGRAM						
(Federal CFDA # 16.738)						
Grant Period October 1, 2013 - September 30, 2014						
Revenues		\$ 319,778		\$ 252,915	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 83,277	\$ 83,277	\$ 83,277	\$ -	\$ -
Operating Expenses		227,462	169,638	169,638	-	-
Equipment		9,039	-	-	-	-
Total		\$ 319,778	\$ 252,915	\$ 252,915	\$ -	\$ -
MARIJUANA SUPPRESSION PROGRAM						
(Federal CFDA # 16.738)						
Grant Period October 1, 2012 - September 30, 2013						
Revenues		\$ 331,546		\$ 51,723	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 93,116	\$ 25,674	\$ 25,674	\$ -	\$ -
Operating Expenses		232,095	26,049	26,049	-	-
Equipment		6,335	-	-	-	-
Total		\$ 331,546	\$ 51,723	\$ 51,723	\$ -	\$ -

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 6 – CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES), CORRECTIONS STANDARDS AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAIMS BOARD (VCGC) DISCLOSURE (Continued)

			Expenditures			
	Grant Award Number	Budget	Total Claimed	Federal Award/ Match	County Match	State Award/ Match
RESIDENTIAL SUBSTANCE ABUSE TREATMENT						
(Federal CFDA#16.593 - 25% match)						
Grant Period July 22, 2013 - June 30, 2014						
Revenues	Cal EMA	\$ 266,667		\$ 183,520	\$ 61,174	\$ -
Expenditures:	BSCC 529-13					
Personnel Services		\$ 12,452	\$ 12,452	\$ 9,339	\$ 3,113	\$ -
Operating Expenses		234,784	232,242	174,181	58,061	-
Equipment		-	-	-	-	-
Total		\$ 247,236	\$ 244,694	\$ 183,520	\$ 61,174	\$ -
TULARE COUNTY SAFE DOMESTIC VIOLENCE						
(Federal CFDA#16.590)						
Grant Period October 1, 2009 to September 30, 2013						
Revenues	DOJ	\$ 7,195		\$ 7,195	\$ -	\$ -
Expenditures:	2009-WE-AX-0015					
Personnel Services		\$ 4,291	\$ 4,291	\$ 4,291	\$ -	\$ -
Operating Expenses		2,904	2,904	2,904	-	-
Equipment		-	-	-	-	-
Total		\$ 7,195	\$ 7,195	\$ 7,195	\$ -	\$ -
UNSERVED/UNDERSERVED VICTIM ADVOCACY PROGRAM						
Grant Period October 1, 2013 to September 30, 2014						
Revenues	CalEMA	\$ 145,525		\$ 102,181	\$ 25,545	\$ -
Expenditures:	UV13040540					
Personnel Services		\$ 125,463	\$ 102,008	\$ 81,606	\$ 20,402	\$ -
Operating Expenses		30,787	25,718	20,575	5,143	-
Equipment		-	-	-	-	-
Total		\$ 156,250	\$ 127,726	\$ 102,181	\$ 25,545	\$ -
VICTIM COMPENSATION AND GOVERNMENT CLAIMS BOARD						
Grant Period July 1, 2012 - June 30, 2015						
Revenues	VCGC	\$ 164,704		\$ -	\$ -	\$ 164,704
Expenditures:	VCGC2064					
Personnel Services		\$ 164,704	\$ 164,704	\$ -	\$ -	\$ 164,704
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 164,704	\$ 164,704	\$ -	\$ -	\$ 164,704
VICTIM COMPENSATION AND GOVERNMENT CLAIMS BOARD						
Grant Period July 1, 2013 - June 30, 2016						
Revenues	VCGC	\$ 82,235		\$ -	\$ -	\$ 78,486
Expenditures:	VCGC3088					
Personnel Services		\$ 64,360	\$ 64,060	\$ -	\$ -	\$ 64,060
Operating Expenses		17,875	14,426	-	-	14,426
Equipment		-	-	-	-	-
Total		\$ 82,235	\$ 78,486	\$ -	\$ -	\$ 78,486

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 6 – CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES), CORRECTIONS STANDARDS AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAIMS BOARD (VCGC) DISCLOSURE (Continued)

		Expenditures				
	Grant Award Number	Budget	Total Claimed	Federal Award/ Match	County Match	State Award/ Match
VICTIM WITNESS ASSISTANCE PROGRAM						
(Federal CFDA # 16.575)						
Grant Period July 1, 2013 - June 30, 2014						
Revenues	Cai EMA VW13320540	\$ 265,416		\$ 112,851	\$ -	\$ 152,565
Expenditures:						
Personnel Services		\$ 252,034	\$ 252,034	\$ 107,161	\$ -	\$ 144,873
Operating Expenses		13,382	13,382	5,690	-	7,692
Equipment		-	-	-	-	-
Total		\$ 265,416	\$ 265,416	\$ 112,851	\$ -	\$ 152,565
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION						
(Federal CFDA # 16.588 - 25% match)						
Grant Period July 1, 2013 - June 30, 2014						
Revenues	Cai EMA VV13050540	\$ 245,651		\$ 215,488	\$ 71,830	\$ -
Expenditures:						
Personnel Services		\$ 277,338	\$ 277,338	\$ 207,724	\$ 69,614	\$ -
Operating Expenses		9,980	9,980	7,764	2,216	-
Equipment		-	-	-	-	-
Total		\$ 287,318	\$ 287,318	\$ 215,488	\$ 71,830	\$ -

**COUNTY OF TULARE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

SECTION I – SUMMARY OF AUDIT RESULTS

Financial Statements:

Type of auditor's report issued	Unmodified	
Internal control over financial reporting:		
• Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
• Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

Federal Awards:

Internal control over major programs:		
• Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
• Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

Type of auditor's report issued on compliance for major programs:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section .510(a)?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.558	Temporary Assistance for Needy Families
93.778	Medical Assistance Program

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?	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no
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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, 2014

None.