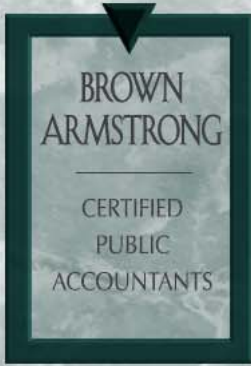


**COUNTY OF TULARE**  
**SINGLE AUDIT REPORTS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**COUNTY OF TULARE  
SINGLE AUDIT REPORTS  
FOR THE YEAR ENDED JUNE 30, 2015**

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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

### **BAKERSFIELD OFFICE (MAIN OFFICE)**

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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, the aggregate discretely presented component units, 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, 2015, 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 18, 2015.

### **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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2015-001.

## **The County's Response to Finding**

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

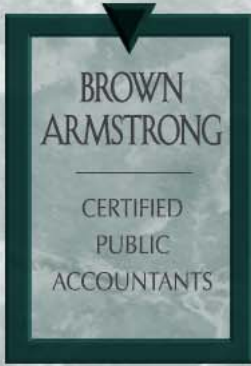
## **Purpose of this Report**

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 18, 2015



BROWN ARMSTRONG  
Certified Public Accountants

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

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

**BAKERSFIELD OFFICE  
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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, 2015. 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, 2015.

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2015-001. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 18, 2015, 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.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong  
Accountancy Corporation*

Bakersfield, California  
March 24, 2016

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2015**

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	14-0434-FR	\$ 70,335
Plant and Animal Disease, Pest Control, and Animal Care	10.025	13-0263-FR	147,690
Plant and Animal Disease, Pest Control, and Animal Care	10.025	13-0258-FR	<u>629,428</u>
Total Plant and Animal Disease, Pest Control, and Animal Care			<u>847,453</u>
Passed through State Department of Education			
School Breakfast Program and National School Lunch Program	10.555	54 10546 6054795 01	<u>421,191</u>
Passed through State Department of Health Services			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	14-10245	<u>4,578,315</u>
Passed through State Department of Social Services			
Calfresh Foodstamps	10.561	Not Available	10,057,954
State Administrative Matching Grants for Food Stamp Program	10.561	13-20494	<u>970,340</u>
Subtotal			<u>11,028,294</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b><u>16,875,253</u></b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
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	NSP 3 B-11-UN-06-007	<u>8,736</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b><u>8,736</u></b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Justice Assistance Grant (JAG) Program Cluster:			
Direct Programs			
Grants to Encourage Arrest Policies and Enforcement of Protections Orders	16.738	2014-WE-AX-0052	55,864
Edward Byrne Memorial JAG Program	16.738	BSCC 611-13	52,589
Edward Byrne Memorial JAG Program	16.738	BSCC 668-13	66,863
Edward Byrne Memorial JAG Program	16.738	BSCC 668-14	171,635
Edward Byrne Memorial JAG Program	16.738	2014-DJ-BX-0506	<u>45,791</u>
Subtotal			<u>392,742</u>
Passed through Corrections Standards Authority			
Juvenile Accountability Block Grant	16.523	BSCC 174-13	22,520
Juvenile Accountability Block Grant	16.523	BSCC 219-13	<u>10,197</u>
Subtotal			<u>32,717</u>
Passed through California Governor's Office of Emergency Services (CalOES)			
Victim Witness Assistance Program	16.575	VW 12310540	154,377
Unserved/Underserved Victim Advocacy and Outreach Program	16.575	UV 14050540	<u>124,966</u>
Subtotal			<u>279,343</u>
Violence Against Women Vertical Prosecution	16.588	VV14060540	<u>212,897</u>
Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 529-14	<u>211,974</u>
Public Safety Partnership and Community Policing Grants	16.710	2012-UM-WX-0037	<u>71,256</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b><u>1,200,929</u></b>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.



**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2015**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
Workforce Investment Act Program Cluster:			
Passed through State Department of Employment Development			
Workforce Investment Act-Adult Program Adult 1A	17.258	K491056	607,201
Workforce Investment Act-Adult Program Adult 1A	17.258	K594799	1,463,686
Workforce Investment Act-Adult Program Project 15%	17.258	K491056	86,900
Subtotal			<u>2,157,787</u>
Workforce Investment Act - Title I Youth Formula	17.259	K594799	783,755
Workforce Investment Act - Title I Youth Formula	17.259	K491056	1,417,587
Subtotal			<u>2,201,342</u>
Workforce Investment Act - Disabled Worker 1A	17.278	K491056	549,184
Workforce Investment Act - Disabled Worker 1A	17.278	K594799	1,323,937
Workforce Investment Act - Rapid Response	17.278	K491056	14,497
Workforce Investment Act - Rapid Response	17.278	K594799	188,509
Workforce Investment Act - 25% AADW	17.278	K491056	763,198
Workforce Investment Act - RR Layoff Aversion	17.278	K594799	37,616
Workforce Investment Act - WAF Project 25%	17.278	K491056	41,314
Subtotal			<u>2,918,255</u>
Total Workforce Investment Act Program Cluster			<u>7,277,384</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b><u>7,277,384</u></b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
Passed through State Department of Transportation			
Highway Planning and Construction Program	20.205	SRTSL-5946(118)	263,883
Highway Planning and Construction Program - HBP	20.205	BRLS-5946(080)	153,893
Highway Planning and Construction Program - HBP	20.205	BRLS-5946(130)	237,129
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(107)	343,022
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(108)	27,361
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(109)	19,309
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(110)	116,647
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(111)	28,002
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(106)	318,590
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(112)	4,192
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(113)	84,409
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(117)	124,221
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(144)	49,737
Highway Planning and Construction Program - HBP	20.205	BHLO-5946(114)	7,349
Highway Planning and Construction Program - HBP	20.205	BHLO-5946(115)	4,852
Highway Planning and Construction Program - HBP	20.205	BHLO-5946(116)	90,000
Highway Planning and Construction Program - HSIP	20.205	BPMP-5946(136)	98,240
Highway Planning and Construction Program - HSIP	20.205	HSIPL-5946(128)	217,656
Highway Planning and Construction Program - HSIP	20.205	HSIPL-5946(146)	9,564
Highway Planning and Construction Program - HSIP	20.205	HSIPL-5946(147)	18,561
Highway Planning and Construction Program - HBP	20.205	BR-NBIL-5946(523)	349,677
Highway Planning and Construction Program - HRRL	20.205	HRRRL-5946(134)	33,757
Highway Planning and Construction Program - HRRL	20.205	HRRRL-5946(135)	18,212
Highway Planning and Construction Program - CMAQ and HRRL	20.205	CHRMML-5946(121)	612,894
Highway Planning and Construction Program - Emergency Opening	20.205	ER-18D(004)	18,070
Subtotal			<u>3,249,227</u>
Formula Grants for Rural Areas	20.509	6414178	220,000
Passed through Office of Traffic Safety			
State and Community Highway Safety	20.600	AL1448	18,336
State and Community Highway Safety	20.600	AL1508	55,608
Subtotal			<u>73,944</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b><u>3,543,171</u></b>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2015**

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	<u>706,261</u>
Subtotal			<u>706,261</u>
Disability Prevention	93.184	Not Available	<u>353,555</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>97,312</u>
Immunization Grants	93.268	11-10578	<u>141,967</u>
Community Transformation Grant	93.531	1017745	<u>80,354</u>
Promoting Safe and Stable Families (PSSF)	93.556	CFL 14/15-06	616,916
Promoting Safe and Stable Families (PSSF Case Worker Visits)	93.556	Not Available	<u>46,704</u>
Subtotal			<u>663,620</u>
Foster Care - Title IV-E	93.658	Not Available	6,476,060
Foster Care - Title IV-E	93.658	Not Available	213,395
Foster Care - Title IV-E	93.658	Not Available	237,022
Foster Care - Title IV-E Licensing FFH	93.658	Not Available	104,380
Foster Care - Title IV-E Non CWS Alloc	93.658	Not Available	443,318
Foster Care - Title IV-E CWS TANF	93.658	Not Available	978,786
Foster Care - Title IV-E SACWIS	93.658	Not Available	61,934
Foster Care - Title IV-E CWS Title IV-E	93.658	Not Available	<u>4,651,155</u>
Subtotal			<u>13,166,050</u>
Medical Assistance Program (CCS)	93.778	Not Available	1,118,582
Medical Assistance Program (CCS)	93.778	Not Available	143,216
Medical Assistance Program (CCS)	93.778	01-15397	1,251,686
Passed through State Department of Social Services			
Medical Assistance Program	93.778	Not Available	86,015
Medical Assistance Program	93.778	Not Available	<u>70,680</u>
Subtotal			<u>2,670,179</u>
Passed through State Department of Health Services			
National Bioterrorism Hospital Preparedness Program	93.889	24362	<u>224,644</u>
Passed through State Department of Public Health			
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5U52PS900515	<u>71,497</u>
HIV Care Formula Grants	93.917	13-20078	<u>161,974</u>
Passed through State Maternal and Child Health Branch			
Maternal and Child Health (MCAH)	93.994	201454	<u>362,177</u>
Adolescent Family Life Program	93.995	201454	<u>227,822</u>
Passed through State Department of Mental Health Services			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Not Available	<u>170,950</u>
Block Grants for Community Mental Health Services (SAMHSA)	93.958	Not Available	<u>963,091</u>
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	Not Available	<u>2,288,297</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, 2015**

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	31,026,620
Temporary Assistance for Needy Families (Calworks Single)	93.558	Not Available	27,550,576
Temporary Assistance for Needy Families (Kingap)	93.558	Not Available	<u>367,352</u>
Subtotal			<u>58,944,548</u>
Child Support Enforcement	93.563	Not Available	7,350,601
Child Support Enforcement	93.563	Not Available	<u>380,932</u>
Subtotal			<u>7,731,533</u>
Child Welfare Services - State Grants IV-B	93.645	Not Available	<u>384,284</u>
Passed through State Department of Social Services			
Adoption Assistance	93.659	Not Available	7,800,537
Adoptions	93.659	Not Available	<u>565,887</u>
Subtotal			<u>8,366,424</u>
Social Services Block Grant - CWS Title XX	93.667	Not Available	<u>38,151</u>
Dept of Social Services - ILP	93.674	Not Available	<u>297,895</u>
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	<u>232,947</u>
<b><i>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</i></b>			<b><u>98,345,532</u></b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
Passed through State of California Emergency Management Agency California Governors' Office of Emergency Services (CalOES)			
FY 13 Emergency Management Performance Grants	97.042	2013-0047	46,459
FY 14 Emergency Management Performance Grants	97.042	2014-0070	<u>263,457</u>
Subtotal			<u>309,916</u>
FY13 Homeland Security Grant Program (HSGP)	97.067	2013-00110	258,781
FY14 Homeland Security Grant Program (HSGP)	97.067	2014-00093	<u>262,622</u>
Subtotal			<u>521,403</u>
<b><i>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</i></b>			<b><u>831,319</u></b>
<b><u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u></b>			
Direct Federal Program			
Grants to States	45.310	40-8415	<u>4,996</u>
<b><i>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES</i></b>			<b><u>4,996</u></b>
<b><i>TOTAL EXPENDITURES OF FEDERAL AWARDS</i></b>			<b><u>\$ 128,087,320</u></b>

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, 2015**

**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, 2015. 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, 2015 AND 2014**

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, 2015</u>	<u>Outstanding Balance at June 30, 2014</u>
14.228	CDBG	Resource Management Agency	\$ 4,372,039	\$ 5,063,488
14.239	HOME	Resource Management Agency	8,095,267	8,273,440
			<u>\$ 12,467,306</u>	<u>\$ 13,336,928</u>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 5 – AMOUNTS PROVIDED TO SUBRECIPIENTS**

The County has provided federal awards to various subrecipients. For the fiscal year ended June 30, 2015, amounts provided to subrecipients from each federal program are as follows:

Name of Program	CFDA No.	Subrecipient	Amount
WIA Adult 1A	17.258	Proteus	\$ 75,228
WIA Adult 1A	17.258	CSET	1,131,985
WIA Dis.Worker 1A	17.278	Proteus	77,639
WIA Dis.Worker 1A	12.278	CSET	1,132,114
WIA Youth 1B	17.259	Proteus	315,925
WIA Youth 1B	17.259	CSET	631,850
WIA Youth 1B	17.259	TCOE	631,850
Rapid Response	17.278	CSET	46,536
25% RRAA	17.278	CSET	550,125
Workforce Accelerator Fund	17.258	CSET	76,205
Workforce Accelerator Fund	17.278	CSET	50,000
Medial Assistance Program (Medicaid)	93.778	Alpaugh Unified S.D.	16,630
Medial Assistance Program (Medicaid)	93.778	Alta Vista Elem S.D.	38,466
Medial Assistance Program (Medicaid)	93.778	Burton Elem S.D.	65,253
Medial Assistance Program (Medicaid)	93.778	College of the Sequoias	13,452
Medial Assistance Program (Medicaid)	93.778	Dinuba Unified S.D.	56,524
Medial Assistance Program (Medicaid)	93.778	Ducor Union Elem S.D.	1,588
Medial Assistance Program (Medicaid)	93.778	Earlimart S.D.	90,299
Medial Assistance Program (Medicaid)	93.778	Eleanor Roosevelt S. D.	5,068
Medial Assistance Program (Medicaid)	93.778	Exeter Union Elem S.D.	46,972
Medial Assistance Program (Medicaid)	93.778	Exeter Union H.S.D.	42,728
Medial Assistance Program (Medicaid)	93.778	Kings River Union Elem S.D.	17,642
Medial Assistance Program (Medicaid)	93.778	Monson-Sultana Jt. Elem S.D.	48,416
Medial Assistance Program (Medicaid)	93.778	Pixley Union S.D.	41,614
Medial Assistance Program (Medicaid)	93.778	Pleasant View S.D.	39,876
Medial Assistance Program (Medicaid)	93.778	Porterville Unified S.D.	22,027
Medial Assistance Program (Medicaid)	93.778	Richgrove Elem S.D.	28,929
Medial Assistance Program (Medicaid)	93.778	Strathmore Union Elem S.D.	94,094
Medial Assistance Program (Medicaid)	93.778	Sundale Union Elem S.D.	27,780
Medial Assistance Program (Medicaid)	93.778	Sunnyside Union Elem S.D.	47,568
Medial Assistance Program (Medicaid)	93.778	Terra Bella Union Elem S.D.	63,298
Medial Assistance Program (Medicaid)	93.778	Traver Jt. Elem S.D.	59,115
Medial Assistance Program (Medicaid)	93.778	Tulare County Office of Education - Child Care	74,667
Medial Assistance Program (Medicaid)	93.778	Tulare County Office of Education - Special Services	2,047
Medial Assistance Program (Medicaid)	93.778	Tulare Joint Union H.S. District	82,411
Medial Assistance Program (Medicaid)	93.778	Valley Life Charter School	7,560
Medial Assistance Program (Medicaid)	93.778	Woodlake Family Resource Ctr.	67,879
Medial Assistance Program (Medicaid)	93.778	Woodlake Union Elem S.D.	52,955
Medial Assistance Program (Medicaid)	93.778	Woodlake Union H.S. District	41,116
Medial Assistance Program (Medicaid)	93.778	Golden State YMCA	4,309
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Farmersville Police Department	53,605
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Exeter Police Department	65,249
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Tulare County Office of Education	136,161
Edward Byrne Memorial Justice Assistance Grant Program	16.738	ProYouth Heart	50,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Dr. Logan Robertson	50,000
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.738	Family Services of Tulare County	61,770
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.738	Tulare County Probation	92,253
<b>Total</b>			<b>\$ 6,428,777</b>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**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, 2015. The following also represents CalOES, CSA, and VCGC grants with state and federal participation, including County matching requirements.

	Grant Award Number	Expenditures				
		Budget	Total Claimed	Federal Award/ Match	County Match	State Award/ Match
<b>COP HIRING PROGRAM</b>						
(Federal CFDA # 16.710)	DOJ					
Grant Period June 1, 2012 - May 31, 2015	2012UMWX0037					
Revenues		\$ 482,628		\$ 71,256	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 482,628	\$ 67,492	\$ 67,492	\$ -	\$ -
Operating Expenses		-	3,764	3,764	-	-
Equipment		-	-	-	-	-
Total		\$ 482,628	\$ 71,256	\$ 71,256	\$ -	\$ -
<b>INTER-AGENCY NARCOTICS ENFORCEMENT TEAM</b>						
(Federal CFDA # 16.738)	CSA					
Grant Period October 1, 2013 - September 30, 2014	BSCC 611-13					
Revenues		\$ 204,476		\$ 52,589	\$ -	\$ -
Expenditures:						
Personnel Services		\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		204,476	52,589	52,589	-	-
Equipment		-	-	-	-	-
Total		\$ 204,476	\$ 52,589	\$ 52,589	\$ -	\$ -
<b>JUVENILE ACCOUNTABILITY BLOCK GRANT</b>						
(Federal CFDA # 16.523)	CSA					
Grant Period July 1, 2014 - June 30, 2015	BSCC 174-14					
Revenues		\$ 25,022		\$ 22,520	\$ 2,502	\$ -
Expenditures:						
Personnel Services		\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		25,022	25,022	22,520	2,502	-
Equipment		-	-	-	-	-
Total		\$ 25,022	\$ 25,022	\$ 22,520	\$ 2,502	\$ -
<b>JUVENILE ACCOUNTABILITY BLOCK GRANT</b>						
(Federal CFDA # 16.523)	CSA					
Grant Period October 1, 2013 - September 30, 2015	BSCC 219-13					
Revenues		\$ 288,611		\$ 10,197	\$ 1,275	\$ -
Expenditures:						
Personnel Services		\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		278,278	11,472	10,197	1,275	-
Equipment		10,333	-	-	-	-
Total		\$ 288,611	\$ 11,472	\$ 10,197	\$ 1,275	\$ -
<b>JUVENILE ACCOUNTABILITY BLOCK GRANT</b>						
(Federal CFDA # 16.738)	DOJ					
Grant Period October 1, 2013 - September 30, 2017	2014-DJ-BX-0506					
Revenues		\$ 45,793		\$ 45,791	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 45,793	\$ 45,791	\$ 45,791	\$ -	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 45,793	\$ 45,791	\$ 45,791	\$ -	\$ -

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2015**

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

	Grant Award Number	Expenditures				
		Budget	Total Claimed	Federal Award/ Match	County Match	State Award/ Match
JUSTICE ASSISTANCE GRANT PROGRAM (Federal CFDA # 16.738) Grant Period March 1, 2015 - December 31, 2015	CSA BSCC 611-14					
Revenues		\$ 715,000		\$ 171,635	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 210,619	\$ 53,924	\$ 53,924	\$ -	\$ -
Operating Expenses		504,381	117,711	117,711	-	-
Equipment		-	-	-	-	-
Total		\$ 715,000	\$ 171,635	\$ 171,635	\$ -	\$ -
MARIJUANA SUPPRESSION PROGRAM (Federal CFDA # 16.738) Grant Period October 1, 2013 - September 30, 2014	CSA BSCC 668-13					
Revenues		\$ 319,778		\$ 66,863	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 83,277	\$ -	\$ -	\$ -	\$ -
Operating Expenses		227,462	57,824	57,824	-	-
Equipment		9,039	9,039	9,039	-	-
Total		\$ 319,778	\$ 66,863	\$ 66,863	\$ -	\$ -
RESIDENTIAL SUBSTANCE ABUSE TREATMENT (Federal CFDA # 16.593 - 25% match) Grant Period July 01, 2014 - June 30, 2015	CalOES BSCC 529-14					
Revenues		\$ 217,656		\$ 211,974	\$ 70,658	\$ -
Expenditures:						
Personnel Services		\$ 47,622	\$ 42,682	\$ 32,012	\$ 10,670	\$ -
Operating Expenses		170,034	239,950	179,963	59,987	-
Equipment		-	-	-	-	-
Total		\$ 217,656	\$ 282,632	\$ 211,975	\$ 70,657	\$ -
TULARE COUNTY SAFE DOMESTIC VIOLENCE (Federal CFDA # 16.738) Grant Period October 1, 2014 to September 30, 2017	DOJ 2014-WE-AX-0052					
Revenues		\$ 158,664		\$ 55,864	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 75,005	\$ 21,521	\$ 21,521	\$ -	\$ -
Operating Expenses		83,659	34,344	34,344	-	-
Equipment		-	-	-	-	-
Total		\$ 158,664	\$ 55,865	\$ 55,865	\$ -	\$ -
UNSERVED/UNDERSERVED VICTIM ADVOCACY PROGRAM (Federal CFDA # 16.575) Grant Period October 1, 2013 to September 30, 2014	CalOES UV14050540					
Revenues		\$ 162,166		\$ 124,966	\$ 25,536	\$ -
Expenditures:						
Personnel Services		\$ 162,166	\$ 150,502	\$ 124,966	\$ 25,536	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 162,166	\$ 150,502	\$ 124,966	\$ 25,536	\$ -
VICTIM COMPENSATION AND GOVERNMENT CLAIMS BOARD Grant Period July 1, 2012 - June 30, 2015	VCGC VCGC2064					
Revenues		\$ 164,704		\$ -	\$ -	\$ 178,167
Expenditures:						
Personnel Services		\$ 164,704	\$ 178,167	\$ -	\$ -	\$ 178,167
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 164,704	\$ 178,167	\$ -	\$ -	\$ 178,167

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2015**

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

	Grant Award Number	Expenditures				
		Budget	Total Claimed	Federal Award/ Match	County Match	State Award/ Match
VICTIM COMPENSATION AND GOVERNMENT CLAIMS BOARD	VCGC					
Grant Period July 1, 2013 - June 30, 2016	VCGC3088					
Revenues		\$ 82,235		\$ -	\$ -	\$ 74,649
Expenditures:						
Personnel Services		\$ 65,696	\$ 60,639	\$ -	\$ -	\$ 60,639
Operating Expenses		16,539	14,010	-	-	14,010
Equipment		-	-	-	-	-
Total		<u>\$ 82,235</u>	<u>\$ 74,649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,649</u>
VICTIM WITNESS ASSISTANCE PROGRAM	CalOES					
(Federal CFDA # 16.575)	VW14330540					
Grant Period July 1, 2014 - June 30, 2015						
Revenues		<u>\$ 306,942</u>		<u>\$ 154,377</u>	<u>\$ -</u>	<u>\$ 152,565</u>
Expenditures:						
Personnel Services		\$ 254,240	\$ 254,240	\$ 138,998	\$ -	\$ 115,242
Operating Expenses		52,702	52,702	15,379	-	37,323
Equipment		-	-	-	-	-
Total		<u>\$ 306,942</u>	<u>\$ 306,942</u>	<u>\$ 154,377</u>	<u>\$ -</u>	<u>\$ 152,565</u>
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION	CalOES					
(Federal CFDA # 16.588 - 25% match)	VV14060540					
Grant Period July 1, 2014 - June 30, 2015						
Revenues		<u>\$ 283,863</u>		<u>\$ 212,897</u>	<u>\$ 70,966</u>	<u>\$ -</u>
Expenditures:						
Personnel Services		\$ 280,744	\$ 280,744	\$ 210,558	\$ 70,186	\$ -
Operating Expenses		3,119	3,119	2,339	780	-
Equipment		-	-	-	-	-
Total		<u>\$ 283,863</u>	<u>\$ 283,863</u>	<u>\$ 212,897</u>	<u>\$ 70,966</u>	<u>\$ -</u>



**COUNTY OF TULARE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2015**

**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	___ <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:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section .510(a)?	___ <u>x</u> yes	___ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)
17.258, 17.259, 17.278	Workforce Investment Act Program Cluster
20.205	Highway Planning and Construction Program
93.563	Child Support Enforcement

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.

**COUNTY OF TULARE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2015**

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

**Finding 2015-001**

**Program:** Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)  
**CFDA No.:** 10.557  
**Federal Agency:** U.S. Department of Agriculture  
**Passed Through:** State of California Department of Health Services  
**Award Year:** Fiscal Year 2014-15  
**Compliance Requirement:** Eligibility  
**Questioned Costs:** None

**Criteria:**

The June 2015 U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* Federal Law requires that all participants receiving benefits provide proof of residency before receiving any benefits.

**Condition:**

During our testing, we audited 40 WIC cases to ensure the County of Tulare (the County) properly collected all eligibility requirements of all WIC participants. One of the WIC eligibility requirements tested is to verify that WIC participants are residents of California. We noted that for 1 out of the 40 cases the County did not verify the address of that participant.

**Context:**

The condition noted above was identified during our examination of the County's eligibility compliance requirements.

**Effect:**

The County risks noncompliance with OMB Circular A-133.

**Cause:**

For 1 out of the 40 cases selected for testing, the eligibility workers did not collect proof of residency from the participant.

**Recommendation:**

The County should consider implementing stronger internal controls to determine that proof of residency is collected prior to awarding any benefits.

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

Management concurs with the findings and recommendations.

**COUNTY OF TULARE  
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2015**

None.