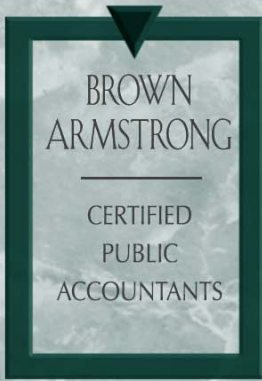


**COUNTY OF TULARE**  
**SINGLE AUDIT REPORTS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**COUNTY OF TULARE  
SINGLE AUDIT REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

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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, 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, 2016, 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 21, 2016.

**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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

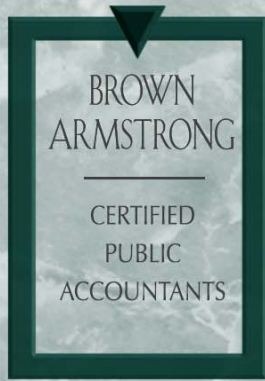
## Purpose of this Report

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

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style and is positioned below the printed name of the firm.

Bakersfield, California  
December 21, 2016



# 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 THE UNIFORM GUIDANCE**

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

### **BAKERSFIELD OFFICE (MAIN 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 Budget (OMB) *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, 2016. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2016.

## 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 the Uniform Guidance, 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.

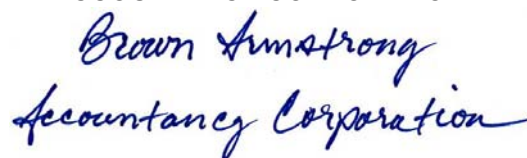
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 21, 2016, 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 the Uniform Guidance 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

Handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation".

Bakersfield, California  
March 23, 2017

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	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	\$ -	\$ 80,465
Plant and Animal Disease, Pest Control, and Animal Care	10.025	13-0263-FR	-	130,094
Plant and Animal Disease, Pest Control, and Animal Care	10.025	13-0258-FR	-	808,799
Total Plant and Animal Disease, Pest Control, and Animal Care			-	1,019,358
Rural Community Development Initiative	10.446	04-054-0946000545	-	30,000
Passed through Rural Utilities Service				
Emergency Community Water Systems Grant - ECWAG	10.763	Not Available	-	39,578
Passed through State Department of Education				
Child Nutrition Cluster - National School Lunch Program	10.555	54 10546 6054795 01	-	400,188
Passed through State Department of Health Services				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	14-10245	-	4,610,656
Passed through State Department of Social Services				
State Administrative Matching Grants for Supplement Nutrition Program	10.561	Mandated Program	-	9,498,110
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			-	<b>15,597,890</b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
Passed through State Department of Community Planning and Development				
Community Development Block Grants/State's Program	14.228	14-CDBG-9892	-	105,183
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			-	<b>105,183</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
Direct Programs				
Grants to Encourage Arrest Policies and Enforcement of Protections Orders	16.738	2014-WE-AX-0052	55,300	104,039
Edward Byrne Memorial JAG Program	16.738	2015-DJ-BX-0236	-	44,249
Passed through Board of State and Community Corrections (BSCC)				
Edward Byrne Memorial Justice Assistance Grants Program	16.738	BSCC 611-14	239,973	415,266
Edward Byrne Memorial Justice Assistance Grants Program	16.738	BSCC 611-15	52,698	239,806
Subtotal			347,971	803,360
Passed through Board of State and Community Corrections (BSCC)				
Juvenile Accountability Block Grant	16.523	BSCC 174-15	-	23,216
Juvenile Accountability Block Grant	16.523	BSCC 219-13	-	202,850
Subtotal			-	226,066
Passed through California Governor's Office of Emergency Services (CalOES)				
Crime Victim Assistance	16.575	VW15340540	-	248,681
Crime Victim Assistance	16.575	UV 14050540	-	116,040
Crime Victim Assistance	16.575	HA14010540	-	61,102
Crime Victim Assistance	16.575	HA15020540	-	51,748
Subtotal			-	477,571

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2016**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF JUSTICE (Continued)</u></b>				
Passed through California Governor's Office of Emergency Services (CalOES)				
Violence Against Women Vertical Prosecution	16.588	VV15070540	-	218,526
Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 529-15	-	212,037
Public Safety Partnership and Community Policing Grants	16.710	2012-UM-WX-0037	-	31,976
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>347,971</b>	<b>1,969,536</b>
<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	K594799	378,488	487,555
Workforce Investment Act - Adult Program Adult 1A	17.258	K698400	840,052	1,660,560
Workforce Investment Act - Adult Program Project 15%	17.258	K491056	18,194	20,298
Subtotal			1,236,734	2,168,413
Workforce Investment Act - Title I Youth Formula	17.259	K594799	1,060,223	1,270,304
Workforce Investment Act - Title I Youth Formula	17.259	K698400	369,063	500,877
Subtotal			1,429,286	1,771,181
Workforce Investment Act - Dislocated Worker 1A	17.278	K594799	534,962	809,565
Workforce Investment Act - Dislocated Worker 1A	17.278	K698400	531,322	1,296,086
Workforce Investment Act - Rapid Response	17.278	K698400	46,536	146,985
Workforce Investment Act - RR Layoff Aversion	17.278	K594799	-	9,403
Workforce Investment Act - RR Layoff Aversion	17.278	K698400	-	31,217
Workforce Investment Act - 25% DWAA	17.278	K491056	177,922	186,802
Workforce Investment Act - WAF Project 25%	17.278	K491056	7,149	7,973
Subtotal			1,297,891	2,488,031
Total Workforce Investment Act Program Cluster			3,963,911	6,427,625
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>3,963,911</b>	<b>6,427,625</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
Direct Federal Program				
Airport Improvement Program - AWOS (Design)	20.106	3-06-0266-008-2015	73,038	64,901
Airport Improvement Program - ALP Update	20.106	3-06-0266-007-2015	77,157	68,453
Subtotal			150,195	133,354
Passed through State Department of Transportation				
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(106)	-	209,857
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(108)	-	31,281
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(109)	-	19,858
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(110)	-	1,414,094
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(111)	-	653,839
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(112)	-	27,765
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(113)	-	325,104
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(114)	-	64,480
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(115)	-	8,534
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(116)	-	340,326
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(117)	-	350,672
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(138)	-	2,535
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(139)	-	3,148
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(140)	-	2,021
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(144)	-	1,338
Highway Planning and Construction Program - HBP	20.205	BRLO-5946(130)	-	280,729
Highway Planning and Construction Program - HBP	20.205	BR-NBIL(523)	-	3,254,638
Highway Planning and Construction Program - HSIP	20.205	HSIPL-5946(147)	-	26,438
Highway Planning and Construction Program - HRRRL	20.205	HRRRL-5946(134)	-	839,046
Highway Planning and Construction Program - HRRRL	20.205	HRRRL-5946(135)	-	25,537
Highway Planning and Construction Program - HRRRL	20.205	HRRRL-5946(136)	-	112,048
Highway Planning and Construction Program - PM00071	20.205	BPMP-5946(136)	-	2,081
Highway Planning and Construction Program - ATP	20.205	ATPL-5946(148)	-	247,135
Highway Planning and Construction Program - ATP	20.205	ATPL-5946(150)	-	171,777
Highway Planning and Construction Program - CMAQ and HRRRL	20.205	CMHRL-5946(121)	-	16,373
Highway Planning and Construction Program - STP	20.205	STPL-5946(156)	-	10,109
Highway Planning and Construction Program - SR2S	20.205	SRTSL-5946(118)	-	4,262
Passed through California High Speed Rail Authority				
Highway Planning and Construction Program - California High Speed Rail Authority	20.205	HSR 13-57	-	72,571
Subtotal			-	8,517,596

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.



**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2016**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number		Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</u></b>				
Passed through Department of Transportation Federal Transit Administration Formula Grants for Rural Areas	20.509	64BO15-00291	220,000	220,000
Passed through Office of Traffic Safety				
State and Community Highway Safety	20.600	AL1652	-	55,593
State and Community Highway Safety	20.600	AL1508	-	20,411
Subtotal			-	76,004
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>370,195</b>	<b>8,946,954</b>
<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	-	338,207
Public Health Emergency Preparedness	93.069	24362	-	315,856
Subtotal			-	654,063
Disability Prevention	93.184	Not Available	-	284,787
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	05-45180	-	96,575
Medical Assistance Program (CCS)	93.778	Not Available	-	1,752,679
Medical Assistance Program (CCS)	93.778	Not Available	-	217,813
Medical Assistance Program (MAA)	93.778	WIC Section 14132.47	-	337,348
Medical Assistance Program	93.778	01-15397	1,943,598	2,108,808
Passed through State Department of Social Services				
Medical Assistance Program	93.778	Mandated Program	-	96,256
Subtotal			1,943,598	4,512,904
National Bioterrorism Hospital Preparedness Program	93.889	24362	-	200,891
Passed through State Department of Public Health				
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	Base Award	-	81,888
Immunization Grants	93.268	15-10146	-	153,794
Passed through Department of Health Services Office of AIDS, Care Section				
HIV Care Formula Grants	93.917	13-20078	-	138,798
Passed through State Maternal and Child Health Branch				
Maternal and Child Health (MCAH)	93.994	201554	-	409,276
Adolescent Family Life Program	93.995	201554	-	192,194
Passed through State Department of Mental Health Services				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Not Available	-	170,950
Block Grants for Community Mental Health Services (SAMHSA)	93.958	Not Available	-	1,085,137
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	Not Available	-	1,512,616

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2016**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u></b>				
Passed through State Department of Social Services				
Promoting Safe and Stable Families - Program and Case Worker Visits	93.556	CFL 15/16-11	-	637,824
Promoting Safe and Stable Families - Case Worker Visits	93.556	Mandated Program	-	34,123
Subtotal			-	671,947
Temporary Assistance to Needy Families - Calworks Single				
Temporary Assistance to Needy Families - Kingap	93.558	Not Available	-	25,624,014
Temporary Assistance to Needy Families - TANF	93.558	Not Available	-	579,660
Temporary Assistance to Needy Families - TANF	93.558	Not Available	-	28,666,515
Subtotal			-	54,870,189
Child Support Enforcement				
Child Support Enforcement	93.563	Not Available	-	7,465,156
Child Support Enforcement	93.563	Not Available	-	398,358
Subtotal			-	7,863,514
Child Welfare Services - State Grants IV-B	93.645	Not Available	-	381,291
Foster Care Title IV-E - Licensing FFH				
Foster Care Title IV-E - Non CWS Alloc	93.658	Mandated Program	-	80,309
Foster Care Title IV-E - CWS TANF	93.658	Mandated Program	-	545,043
Foster Care Title IV-E - SACWIS	93.658	Mandated Program	-	979,439
Foster Care Title IV-E - CSEC	93.658	Mandated Program	-	117,721
Foster Care Title IV-E - CWS	93.658	Mandated Program	-	23,931
Foster Care Title IV-E - CWS	93.658	Mandated Program	-	4,946,741
Foster Care Title IV-E	93.658	Mandated Program	-	6,739,366
Foster Care Title IV-E - Foster Care	93.658	Mandated Program	-	194,123
Passed through State Department of Health Services				
Foster Care Title IV-E	93.658	Not Available	-	175,428
Subtotal			-	13,802,101
Passed through State Department of Social Services				
Adoption Assistance	93.659	Mandated Program	-	8,344,584
Adoption Assistance	93.659	Mandated Program	-	524,757
Subtotal			-	8,869,341
Social Services Block Grant - CWS Title XX	93.667	Not Available	-	369,756
Dept of Social Services - ILP	93.674	Not Available	-	306,075
Passed through State Department of Health Services, Maternal, Child and Adolescent Health Division Affordable Care Act (ACA) Personal Responsibility Education Program				
Health Division Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	12-10238	-	245,731
Passed through Department of Social Services, Child Abuse Prevention, Intervention, and Treatment				
Community-Based Child Abuse Prevention Grants - CTF	93.590	Not Applicable	-	27,189
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>1,943,598</b>	<b>96,901,007</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
Passed through California Governors' Office of Emergency Services (CalOES)				
Emergency Management Performance Grants	97.042	2015-0049	-	221,235
Homeland Security Grant Program	97.067	2014-00093	-	279,551
Homeland Security Grant Program	97.067	2015-00078	-	159,307
Subtotal			-	438,858
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b>-</b>	<b>660,093</b>

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2016**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u></b>				
Direct Federal Program				
Grants to States	45.310	40-8537	-	3,500
<b>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>			-	<b>3,500</b>
<b><u>ENVIRONMENTAL PROTECTION AGENCY OFFICE OF WATER</u></b>				
Passed through California State Water Resources Control Board				
Capital Grants for Drinking Water State Revolving Funds	66.468	2013P118	48,039	92,149
Capital Grants for Drinking Water State Revolving Funds	66.468	2013P115	-	57,837
Capital Grants for Drinking Water State Revolving Funds	66.468	D1502021	9,388	11,458
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY OFFICE OF WATER</b>			<b>57,427</b>	<b>161,444</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS, EXCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b>\$ 6,683,102</b>	<b>\$ 130,773,232</b>
<b>FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>				
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
Direct Federal Program				
Home Investment Partnership Program	14.239	N/A	\$ -	\$ 7,803,099
Passed through State Department of Community Planning and Development				
Community Development Block Grants/State's Program	14.228	N/A	-	4,051,241
<b>TOTAL FEDEARL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			-	<b>11,854,340</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS, INCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b>\$ 6,683,102</b>	<b>\$ 142,627,572</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, 2016**

**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, 2016. 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, 2016 AND 2015**

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

CFDA No.	Federal Grantor	County Department Administering Loans	Outstanding Balance at June 30, 2016	Outstanding Balance at June 30, 2015
14.228	CDBG	Resource Management Agency	\$ 4,051,241	\$ 4,372,039
14.239	HOME	Resource Management Agency	7,803,099	8,095,267
			<u>\$ 11,854,340</u>	<u>\$ 12,467,306</u>

**NOTE 5 – INDIRECT COST RATE**

The County has elected to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance for some federal grants.

**NOTE 6 – AMOUNTS PROVIDED TO SUBRECIPIENTS**

The County has provided federal awards to various subrecipients. For the fiscal year ended June 30, 2016, amounts provided to subrecipients from each federal program are as follows:

Name of Program	CFDA No.	Subrecipient	Amount
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Farmersville Police Department	\$ 78,632
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Exeter Police Department	45,770
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Tulare County Office of Education	78,925
Edward Byrne Memorial Justice Assistance Grant Program	16.738	ProYouth	41,468
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Dr. Robertson	47,875

(Continued)

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 6 – AMOUNTS PROVIDED TO SUBRECIPIENTS (Continued)**

Name of Program	CFDA No.	Subrecipient	Amount
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.738	Family Services of Tulare County	19,549
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.738	Tulare County District Attorney	5,000
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.738	Tulare County Probation	30,751
Workforce Investment Act - Adult Program Adult 1A	17.258	Proteus	23,389
Workforce Investment Act - Adult Program Adult 1A	17.258	CSET	355,099
Workforce Innovation and Opportunity Act - Adult Program Adult 1A	17.258	Proteus	51,839
Workforce Innovation and Opportunity Act - Adult Program Adult 1A	17.258	CSET	788,213
Workforce Investment Act - Youth 1B	17.259	Proteus	221,302
Workforce Investment Act - Youth 1B	17.259	CSET	392,258
Workforce Investment Act - Youth 1B	17.259	TCOE	446,663
Workforce Innovation and Opportunity Act - Youth 1B	17.259	Proteus	74,152
Workforce Innovation and Opportunity Act - Youth 1B	17.259	CSET	224,992
Workforce Innovation and Opportunity Act - Youth 1B	17.259	TCOE	69,919
Workforce Investment Act - Dislocated Worker 1A	17.278	Proteus	22,678
Workforce Investment Act - Dislocated Worker 1A	17.278	CSET	512,284
Workforce Innovation and Opportunity Act - Dislocated Worker 1A	17.278	Proteus	54,961
Workforce Innovation and Opportunity Act - Dislocated Worker 1A	17.278	CSET	476,361
Workforce Investment Act - Rapid Response	17.278	CSET	46,536
Workforce Investment Act - 25% DWAA	17.278	CSET	177,922
Workforce Investment Act - WAF Project 15%	17.258	CSET	18,194
Workforce Investment Act - WAF Project 25%	17.278	CSET	7,149
Airport Improvement Program - AWOS (Design)	20.106	Aviation Fund	73,038
Airport Improvement Program - ALP Update	20.106	Aviation Fund	77,157
Formula Grants for Rural Areas - 5311 Operating Assistance	20.509	TCAT	220,000
Medial Assistance Program (Medicaid)	93.778	Alpaugh Unified S. D.	7,448
Medial Assistance Program (Medicaid)	93.778	Alta Vista Elem S.D.	11,464
Medial Assistance Program (Medicaid)	93.778	Burton Elem S.D.	111,007
Medial Assistance Program (Medicaid)	93.778	College of the Sequoias	36,468
Medial Assistance Program (Medicaid)	93.778	Dinuba Unified S.D.	84,324
Medial Assistance Program (Medicaid)	93.778	Ducor Union Elem. S.D.	4,497
Medial Assistance Program (Medicaid)	93.778	Earlimart S.D	77,960
Medial Assistance Program (Medicaid)	93.778	Exeter Unified S.D.	108,016
Medial Assistance Program (Medicaid)	93.778	Kings River Union Elem S.D.	22,027
Medial Assistance Program (Medicaid)	93.778	Monson-Sultana Jt. Elem S.D.	15,372
Medial Assistance Program (Medicaid)	93.778	Pixley Union S.D.	44,890
Medial Assistance Program (Medicaid)	93.778	Pleasant View S.D.	23,528
Medial Assistance Program (Medicaid)	93.778	Porterville Unified S.D.	113,727
Medial Assistance Program (Medicaid)	93.778	Richgrove Elem S.D.	19,017
Medial Assistance Program (Medicaid)	93.778	Strathmore Union Elem S.D.	41,181
Medial Assistance Program (Medicaid)	93.778	Sundale Union Elem S.D.	39,238
Medial Assistance Program (Medicaid)	93.778	Sunnyside Union Elem S.D.	31,502
Medial Assistance Program (Medicaid)	93.778	Terra Bella Union Elem S.D.	40,653
Medial Assistance Program (Medicaid)	93.778	Tipton Elem. S.D.	27,237
Medial Assistance Program (Medicaid)	93.778	Traver Jt. Elem S.D.	49,162
Medial Assistance Program (Medicaid)	93.778	Tulare City S.D.	210,611
Medial Assistance Program (Medicaid)	93.778	TCOE - Child Care	29,244
Medial Assistance Program (Medicaid)	93.778	TCOE - School Health	56,198
Medial Assistance Program (Medicaid)	93.778	Tulare Joint Union H.S. District	83,990
Medial Assistance Program (Medicaid)	93.778	Valley Life Charter School	10,520
Medial Assistance Program (Medicaid)	93.778	Visalia Unified S.D.	324,705
Medial Assistance Program (Medicaid)	93.778	Woodlake Family Resource Center	54,612
Medial Assistance Program (Medicaid)	93.778	Woodlake Unified S.D.	74,410
Medial Assistance Program (Medicaid)	93.778	Family Services	50,237
Medial Assistance Program (Medicaid)	93.778	Parenting Network	140,354
Capital Grants for Drinking Water State Revolving Funds	66.468	Orosi Public Utility District	48,039
Capital Grants for Drinking Water State Revolving Funds	66.468	Self Help Enterprises	9,388
<b>TOTAL PASSED THROUGH TO SUBRECIPIENTS</b>			<b><u>\$6,683,102</u></b>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 7 – 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, 2016. The following also represents CalOES, CSA, and VCGC grants with state and federal participation, including County matching requirements.

	Grant Award Number	Expenditures				
		Budget	Total Expenditures	Federal Match	County Match	State Match
RESIDENTIAL SUBSTANCE ABUSE TREATMENT (Federal CFDA#16.593 - 25% match) Grant Period July 01, 2015 - June 30, 2016	CalOES BSCC 529-15					
Revenues		\$ 297,525		\$ 212,037	\$ 70,675	\$ -
Expenditures:						
Personnel Services		\$ 53,939	\$ 49,250	\$ 36,939	\$ 12,311	\$ -
Operating Expenses		243,586	233,462	175,098	58,364	-
Equipment		-	-	-	-	-
Total		\$ 297,525	\$ 282,712	\$ 212,037	\$ 70,675	\$ -
HUMAN TRAFFICKING ADVOCACY PROGRAM (Federal CFDA # 16.575) Grant Period October 01, 2014 - September 30, 2015	CalOES HA14010540					
Revenues		\$ 86,323		\$ 61,102	\$ 15,276	\$ -
Expenditures:						
Personnel Services		\$ 57,114	\$ 12,157	\$ 9,726	\$ 2,431	\$ -
Operating Expenses		29,209	64,221	51,376	12,845	-
Equipment		-	-	-	-	-
Total		\$ 86,323	\$ 76,378	\$ 61,102	\$ 15,276	\$ -
HUMAN TRAFFICKING ADVOCACY PROGRAM (Federal CFDA # 16.575) Grant Period October 01, 2015 - September 30, 2016	CalOES HA15020540					
Revenues		\$ 86,323		\$ 51,748	\$ 12,937	\$ -
Expenditures:						
Personnel Services		\$ 61,787	\$ 47,990	\$ 38,392	\$ 9,598	\$ -
Operating Expenses		24,536	16,695	13,356	3,339	-
Equipment		-	-	-	-	-
Total		\$ 86,323	\$ 64,685	\$ 51,748	\$ 12,937	\$ -
UNSERVED/UNDERSERVED VICTIM ADVOCACY PROGRAM (Federal CFDA# 16.575) Grant Period October 01, 2014 to March 31, 2016	CalOES UV14050540					
Revenues		\$ 240,291		\$ 116,040	\$ 29,011	\$ -
Expenditures:						
Personnel Services		\$ 240,291	\$ 143,998	\$ 115,198	\$ 28,800	\$ -
Operating Expenses		-	1,053	842	211	-
Equipment		-	-	-	-	-
Total		\$ 240,291	\$ 145,051	\$ 116,040	\$ 29,011	\$ -
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION (Federal CFDA # 16.588) Grant Period July 1, 2015 - June 30, 2016	CalOES VV15070540					
Revenues		\$ 291,367		\$ 218,526	\$ 78,715	\$ -
Expenditures:						
Personnel Services		\$ 288,128	\$ 291,498	\$ 216,096	\$ 75,402	\$ -
Operating Expenses		3,239	5,743	2,430	3,313	-
Equipment		-	-	-	-	-
Total		\$ 291,367	\$ 297,241	\$ 218,526	\$ 78,715	\$ -

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 7 – 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 Expenditures	Federal Match	County Match	State Match
CalOES						
VICTIM WITNESS ASSISTANCE PROGRAM						
(Federal CFDA # 16.575)						
Grant Period July 1, 2015 - June 30, 2016						
Revenues						
		\$ 431,661		\$ 248,681	\$ -	\$ 152,565
Expenditures:						
Personnel Services		\$ 323,374	\$ 297,709	\$ 178,460	\$ -	\$ 119,249
Operating Expenses		75,087	71,441	38,125	-	33,316
Equipment		33,200	32,096	32,096	-	-
Total		<u>\$ 431,661</u>	<u>\$ 401,246</u>	<u>\$ 248,681</u>	<u>\$ -</u>	<u>\$ 152,565</u>
CSA						
JUVENILE ACCOUNTABILITY BLOCK GRANT						
(Federal CFDA# 16.523)						
Grant Period July 01, 2015 - June 30, 2016						
Revenues:						
		\$ 25,796		\$ 23,216	\$ 2,580	\$ -
Expenditures:						
Personnel Services		\$ 25,796	\$ 25,796	\$ 23,216	\$ 2,580	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 25,796</u>	<u>\$ 25,796</u>	<u>\$ 23,216</u>	<u>\$ 2,580</u>	<u>\$ -</u>
CSA						
JUVENILE ACCOUNTABILITY BLOCK GRANT						
(Federal CFDA# 16.523)						
Grant Period October 01, 2013 - September 30, 2015						
Revenues:						
		\$ 277,778		\$ 202,850	\$ 21,883	\$ -
Expenditures:						
Personnel Services		\$ 108,333	\$ -	\$ -	\$ -	\$ -
Operating Expenses		42,767	224,733	202,850	21,883	-
Equipment		126,678	-	-	-	-
Total		<u>\$ 277,778</u>	<u>\$ 224,733</u>	<u>\$ 202,850</u>	<u>\$ 21,883</u>	<u>\$ -</u>
CSA						
JUSTICE ASSISTANCE GRANT PROGRAM						
(Federal CFDA # 16.738)						
Grant Period March 1, 2015 - December 31, 2015						
Revenues						
		\$ 715,000		\$ 415,266	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 321,730	\$ 101,810	\$ 101,810	\$ -	\$ -
Operating Expenses		393,270	313,456	313,456	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 715,000</u>	<u>\$ 415,266</u>	<u>\$ 415,266</u>	<u>\$ -</u>	<u>\$ -</u>
CSA						
JUSTICE ASSISTANCE GRANT PROGRAM						
(Federal CFDA # 16.738)						
Grant Period January 1, 2016 - December 31, 2016						
Revenues						
		\$ 672,841		\$ 239,806	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 370,301	\$ 125,355	\$ 125,355	\$ -	\$ -
Operating Expenses		302,540	114,451	114,451	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 672,841</u>	<u>\$ 239,806</u>	<u>\$ 239,806</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**NOTE 7 – 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 Expenditures	Federal Match	County Match	State Match
COP HIRING PROGRAM (Federal CFDA# 16.710) Grant Period June 01, 2012 - November 30, 2016						
Revenues	2012-UM-WX-0037	\$ 35,545		\$ 31,976	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 35,545	\$ 30,292	\$ 30,292	\$ -	\$ -
Operating Expenses		-	1,684	1,684	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 35,545</u>	<u>\$ 31,976</u>	<u>\$ 31,976</u>	<u>\$ -</u>	<u>\$ -</u>
TULARE COUNTY SAFE DOMESTIC VIOLENCE (Federal CFDA#16.738) Grant Period October 1, 2014 to September 30, 2017						
Revenues	DOJ 2014-WE-AX-0052	\$ 116,008		\$ 104,039	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 50,416	\$ 48,739	\$ 48,739	\$ -	\$ -
Operating Expenses		65,592	55,300	55,300	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 116,008</u>	<u>\$ 104,039</u>	<u>\$ 104,039</u>	<u>\$ -</u>	<u>\$ -</u>
TULARE COUNTY SAFE DOMESTIC VIOLENCE (Federal CFDA#16.738) Grant Period October 1, 2014 to September 30, 2018						
Revenues	DOJ 2015-DJ-BX-0236	\$ 44,249		\$ 44,249	\$ -	\$ -
Expenditures:						
Personnel Services		\$ 41,827	\$ 39,538	\$ 39,538	\$ -	\$ -
Operating Expenses		2,422	4,711	4,711	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 44,249</u>	<u>\$ 44,249</u>	<u>\$ 44,249</u>	<u>\$ -</u>	<u>\$ -</u>
VICTIM COMPENSATION & GOVERNMENT CLAIMS BOARD Grant Period July 1, 2013 - June 30, 2016						
Revenues	VCGC VCGC3088	\$ 82,235		\$ -	\$ -	\$ 82,235
Expenditures:						
Personnel Services		\$ 65,696	\$ 68,691	\$ -	\$ -	\$ 68,691
Operating Expenses		16,539	13,544	-	-	13,544
Equipment		-	-	-	-	-
Total		<u>\$ 82,235</u>	<u>\$ 82,235</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,235</u>
VICTIM COMPENSATION & GOVERNMENT CLAIMS BOARD Grant Period July 1, 2015 - June 30, 2018						
Revenues	VCGC VCGC5064	\$ 164,704		\$ -	\$ -	\$ 164,704
Expenditures:						
Personnel Services		\$ 164,704	\$ 164,704	\$ -	\$ -	\$ 164,704
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 164,704</u>	<u>\$ 164,704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 164,704</u>



**COUNTY OF TULARE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**SECTION I – SUMMARY OF AUDITOR’S 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
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Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	___ yes	___ <u>x</u> no
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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)
20.205	Highway Planning and Construction Program
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse

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?	___ <u>x</u> yes	___ no
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**SECTION II – FINANCIAL STATEMENT FINDINGS**

None.

**COUNTY OF TULARE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2016**

**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, 2016**

**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.

**Current Year Status:**

Implemented.