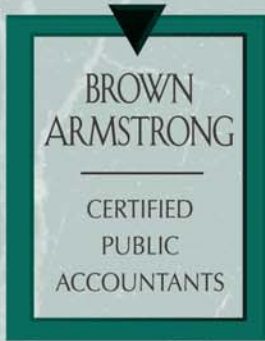


**COUNTY OF TULARE**  
**SINGLE AUDIT REPORTS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

**COUNTY OF TULARE  
SINGLE AUDIT REPORTS  
FOR THE YEAR ENDED JUNE 30, 2017**

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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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 20, 2017.

### **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. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2017-001, that we consider to be a material weakness.

## **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*.

## **The County's Response to the 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.

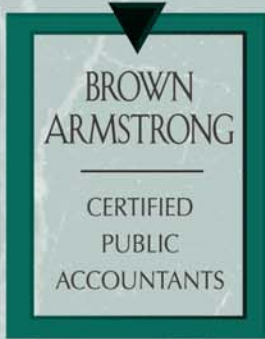
## **Purpose of this Report**

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 20, 2017



# 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, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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, 2017.

## 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 identified a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2017-002, that we consider to be a significant deficiency.

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.

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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 20, 2017, 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

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
March 12, 2018

**COUNTY OF TULARE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2017**

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 Programs				
Emergency Community Water Systems Grant	10.763	00-45	\$ -	\$ 460,423
Emergency Community Water Systems Grant	10.763	00-44	-	500,000
Total Emergency Community Water Systems Grant - ECWAG			-	960,423
Passed through California Department of Agriculture				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-1121-CA	-	69,263
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-1211-CA	-	138,759
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-1317-CA	-	48,363
Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-8506-1164-CA	-	4,907
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-1164-CA	-	1,259
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-0072	-	173,288
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0484-CA	-	382,134
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0484-CA	-	353,560
Total Plant and Animal Disease, Pest Control, and Animal Care			-	1,171,533
Passed through California Department of Education				
National School Lunch Program	10.555	54 10546 6054795 01	-	364,622
Passed through California Department of Health Care Services				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15-10078	-	4,729,786
Passed through California Department of Public Health				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	13-20494	409,194	1,086,159
Passed through California Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	-	9,080,435
Total State Administrative Matching Grants for Supplement Nutrition Program			409,194	10,166,594
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>409,194</b>	<b>17,392,958</b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
Passed through California Department of Housing and Community Development				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	14-CDBG-9892	-	431,723
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>-</b>	<b>431,723</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
Direct Programs				
Services for Trafficking Victims	16.320	2016-VT-BX-K004	62,125	134,478
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	2015-EW-AX-K006	-	5,060
Passed through California Governor's Office of Emergency Services				
Crime Victim Assistance	16.575	VW 16350540	-	322,214
Crime Victim Assistance	16.575	UV 15010540	-	184,601
Crime Victim Assistance	16.575	HA 15020540	-	14,544
Crime Victim Assistance	16.575	HA 16030540	-	40,671
Crime Victim Assistance	16.575	XE16010540	-	58,863
Subtotal			-	620,893
Violence Against Women Formula Grants	16.588	VV 16080540	-	202,545
Passed through Board of State and Community Corrections				
Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 529-16	-	158,454
Direct Programs				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-WE-AX-0052	72,685	116,957
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0201	-	46,020
Passed through Board of State and Community Corrections				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 611-15	333,959	561,134
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 611-17	113,369	272,679
Subtotal			520,013	996,790
Direct Program				
Body Worn Camera Policy and Implementation	16.835	2016-BC-BX-K093	-	3,000
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>582,138</b>	<b>2,121,220</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, 2017**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF LABOR</u></b>				
Direct Program				
Reentry Employment Opportunities	17.270	PE-29749-16-60-A-6	36,704	57,591
Workforce Innovation and Opportunity Act (WIOA) Cluster				
Passed through California Employment Development Department				
WIOA Adult Program	17.258	K698400	222,333	432,506
WIOA Adult Program	17.258	K7102077	145,958	291,948
WIOA Adult Program	17.258	K7102077	726,135	1,365,025
Subtotal			1,094,426	2,089,479
WIOA Youth Activities	17.259	K7102077	267,787	314,562
WIOA Youth Activities	17.259	K698400	1,367,898	1,703,743
Subtotal			1,635,685	2,018,305
WIOA Dislocated Worker Formula Grants	17.278	K698400	285,915	627,967
WIOA Dislocated Worker Formula Grants	17.278	K698400	425,712	583,183
WIOA Dislocated Worker Formula Grants	17.278	K698400	182,013	400,780
WIOA Dislocated Worker Formula Grants	17.278	K7102077	-	6,961
WIOA Dislocated Worker Formula Grants	17.278	K7102077	-	26,229
WIOA Dislocated Worker Formula Grants	17.278	K7102077	-	24,574
WIOA Dislocated Worker Formula Grants	17.278	K7102077	-	104,545
WIOA Dislocated Worker Formula Grants	17.278	K7102077	174,542	381,914
WIOA Dislocated Worker Formula Grants	17.278	K7102077	409,378	839,482
WIOA Dislocated Worker Formula Grants	17.278	K698400	-	19,873
Subtotal			1,477,560	3,015,508
Total WIOA Cluster			4,207,671	7,123,292
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>4,244,375</b>	<b>7,180,883</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
Direct Programs				
Airport Improvement Program	20.106	3-06-0266-008-2015	-	17,339
Airport Improvement Program	20.106	3-06-0266-007-2015	-	25,278
Subtotal			-	42,617
Passed through California Department of Transportation				
Highway Planning and Construction	20.205	BRLO-5946(106)	-	207,635
Highway Planning and Construction	20.205	BRLO-5946(108)	-	120,471
Highway Planning and Construction	20.205	BRLO-5946(109)	-	133,556
Highway Planning and Construction	20.205	BRLO-5946(110)	-	18,470
Highway Planning and Construction	20.205	BRLO-5946(111)	-	2,978
Highway Planning and Construction	20.205	BRLO-5946(112)	-	161,282
Highway Planning and Construction	20.205	BRLO-5946(113)	-	323,500
Highway Planning and Construction	20.205	BHLO-5946(114)	-	197,682
Highway Planning and Construction	20.205	BHLO-5946(115)	-	167,566
Highway Planning and Construction	20.205	BHLO-5946(116)	-	36,407
Highway Planning and Construction	20.205	BRLO-5946(117)	-	69,844
Highway Planning and Construction	20.205	BRLO-5946(138)	-	17,986
Highway Planning and Construction	20.205	BRLS-5946(139)	-	13,580
Highway Planning and Construction	20.205	BRLO-5946(140)	-	20,330
Highway Planning and Construction	20.205	BRLO-5946(141)	-	4,887
Highway Planning and Construction	20.205	BRLO-5946(142)	-	5,097
Highway Planning and Construction	20.205	BRLO-5946(143)	-	4,674
Highway Planning and Construction	20.205	BRLO-5946(144)	-	11,759
Highway Planning and Construction	20.205	BRLO-5946(158)	-	4,727
Highway Planning and Construction	20.205	BRLS-5946(130)	-	85,451
Highway Planning and Construction	20.205	BR-NBIL(523)	-	106,410
Highway Planning and Construction	20.205	HSIPL-5946(147)	-	990,970
Highway Planning and Construction	20.205	HSIPL-5946(163)	-	12,825
Highway Planning and Construction	20.205	HSIPL-5946(162)	-	14,074
Highway Planning and Construction	20.205	HSIPL-5946(161)	-	13,827
Highway Planning and Construction	20.205	HRRRL-5946(135)	-	745,624
Highway Planning and Construction	20.205	HRRRL-5946(146)	-	47,971
Highway Planning and Construction	20.205	BPMP-5946(136)	-	18,936
Highway Planning and Construction	20.205	ATPL-5946(148)	-	187,135
Highway Planning and Construction	20.205	ATPL-5946(150)	-	75,284
Highway Planning and Construction	20.205	CML(151)	-	132,000
Highway Planning and Construction	20.205	STPL-5946(156)	-	39,891
Passed through California High Speed Rail Authority				
Highway Planning and Construction	20.205	HSR13-14	-	13,654
Highway Planning and Construction	20.205	HSR13-57 Sub Utility Agreement 1.01-1.09	-	92,609
Highway Planning and Construction	20.205	HSR13-57 Sub Utility Agreement 1.10	-	52,288
Highway Planning and Construction	20.205	HSR13-57 Sub Utility Agreement 2.01-2.05	-	1,145
Subtotal			-	4,152,525

(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, 2017**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</u></b>				
Direct Program				
Formula Grants for Rural Areas	20.509	64BO15-00291	-	220,000
Passed through Office of Traffic Safety				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL1651	-	21,550
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL1713	-	56,611
Subtotal			-	78,161
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			-	<b>4,493,303</b>
<b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>				
Passed through California State Water Resources Control Board				
Capitalization Grants for Drinking Water State Revolving Funds	66.468	14-617-550	172,585	222,300
Capitalization Grants for Drinking Water State Revolving Funds	66.468	D15-02021	8,947	11,821
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			<b>181,532</b>	<b>234,121</b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
Passed through California Department of Health Care Services				
Public Health Emergency Preparedness	93.069	24362	-	631,459
Passed through California Department of Public Health				
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	15-10306	-	259,628
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU52PS004656	-	71,405
Passed through California Department of Health Care Services				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Not Available	-	172,751
Disability Prevention	93.184	Not Available	-	333,940
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	05-45180	-	113,645
Passed through California Department of Public Health				
Immunization Cooperative Agreements	93.268	15-10463	-	150,435
Passed through California Department of Social Services				
Promoting Safe and Stable Families	93.556	CFL 16/17-27	-	650,359
Promoting Safe and Stable Families	93.556	Not Available	-	5,379
Subtotal			-	655,738
Temporary Assistance to Needy Families	93.558	Not Available	-	26,367,911
Temporary Assistance to Needy Families	93.558	Not Available	-	26,174,427
Temporary Assistance to Needy Families	93.558	Not Available	-	782,160
Subtotal			-	53,324,498
Child Support Enforcement	93.563	Not Available	-	7,658,678
Child Support Enforcement	93.563	Not Available	-	402,767
Subtotal			-	8,061,445
Community-Based Child Abuse Prevention Grants	93.590	1808	-	26,605
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Not Available	-	374,468
Foster Care Title IV-E	93.658	Not Available	-	44,236
Foster Care Title IV-E	93.658	Not Available	-	1,000,672
Foster Care Title IV-E	93.658	Not Available	-	1,013,195
Foster Care Title IV-E	93.658	Not Available	-	330,325
Foster Care Title IV-E	93.658	Not Available	-	94,723
Foster Care Title IV-E	93.658	Not Available	-	5,053,126
Foster Care Title IV-E	93.658	Not Available	-	6,343,446
Foster Care Title IV-E	93.658	Not Available	-	184,370
Passed through Department of Health and Human Services				
Foster Care Title IV-E	93.658	Not Available	-	170,885
Subtotal			-	14,234,978

(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, 2017**

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 California Department of Social Services				
Adoption Assistance	93.659	Not Available	-	9,110,930
Adoption Assistance	93.659	Not Available	-	553,644
Subtotal			-	9,664,574
Chafee Foster Care Independence Program	93.674	Not Available	-	295,239
Passed through California Department of Health Care Services				
Lifeline of Wellness	93.757	14-10714	-	464,338
Medical Assistance Program	93.778	Not Available	-	1,823,958
Medical Assistance Program	93.778	Not Available	-	358,252
Medical Assistance Program	93.778	01-15397	1,118,359	1,249,592
Passed through California Department of Social Services				
Medical Assistance Program	93.778	Not Available	-	144,392
Subtotal			1,118,359	3,576,194
Passed through California Department of Health Care Services				
National Bioterrorism Hospital Preparedness Program	93.889	24362	-	198,677
Passed through State Department of Public Health				
HIV Care Formula Grants	93.917	15-11080	-	275,721
Passed through California Department of Health Care Services				
Block Grants for Community Mental Health Services	93.958	Not Available	-	999,859
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-904113	392,283	1,987,466
Passed through State Department of Public Health				
Maternal and Child Health Services Block Grant to the States	93.994	201654	-	487,505
Adolescent Family Life Program	93.995	201654	-	272,725
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>1,510,642</b>	<b>96,633,293</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
Passed through California Governor's Office of Emergency Services				
Hazard Mitigation Grant	97.039	DR4240-0101	-	52,499
Emergency Management Performance Grants	97.042	2016-0010	-	220,881
Fire Management Assistance Grant	97.046	FEMA-5150-FM-CA	-	12,005
Homeland Security Grant Program	97.067	2016-0102	-	2,387
Homeland Security Grant Program	97.067	2015-00078	70,461	214,301
Subtotal			70,461	216,688
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b>70,461</b>	<b>502,073</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS, EXCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b>\$ 6,998,342</b>	<b>\$ 128,989,574</b>
<b>FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</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	N/A	\$ -	\$ 3,786,708
Direct Program				
Home Investment Partnership Program	14.239	N/A	-	7,626,556
<b>TOTAL FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b>-</b>	<b>11,413,264</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS, INCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b>\$ 6,998,342</b>	<b>\$ 140,402,838</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, 2017**

**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 year ended June 30, 2017. 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, 2017 AND 2016**

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, 2017</u>	<u>Outstanding Balance at June 30, 2016</u>
14.228	CDBG	Resource Management Agency	\$ 3,786,708	\$ 4,051,241
14.239	HOME	Resource Management Agency	7,626,556	7,803,099
			<u>\$ 11,413,264</u>	<u>\$ 11,854,340</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.

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE 6 – AMOUNTS PROVIDED TO SUBRECIPIENTS**

The County has provided federal awards to various subrecipients. For the year ended June 30, 2017, amounts provided to subrecipients from each federal program are as follows:

Name of Program	CFDA No.	Subrecipient	Amount
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Foodlink for Tulare County Inc.	\$ 33,678
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Family Healthcare Network	67,170
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Tulare County Superintendent of Schools	249,990
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Kaweah Delta Hospital Foundation	58,356
Services for Trafficking Victims	16.320	Tulare County Sheriff	62,125
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Farmersville Police Department	89,472
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Exeter Police Department	122,900
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Tulare County Office of Education	133,102
Edward Byrne Memorial Justice Assistance Grant Program	16.738	ProYouth	60,055
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Dr. Robertson	41,800
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Family Services of Tulare County	22,755
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Tulare County District Attorney	5,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Tulare County Probation	44,931
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus	15,283
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	207,050
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus	10,033
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	135,925
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus	49,912
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	676,223
Workforce Innovation and Opportunity Act Youth Activities	17.259	Proteus	247,169
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	684,038
Workforce Innovation and Opportunity Act Youth Activities	17.259	Tulare County Office of Education	436,691
Workforce Innovation and Opportunity Act Youth Activities	17.259	Proteus	48,387
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	133,911
Workforce Innovation and Opportunity Act Youth Activities	17.259	Tulare County Office of Education	85,489
Reentry Employment Opportunities	17.270	CSET	36,704
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	21,104
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	264,811
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	13,435
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	168,578
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	12,883
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	161,659
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	30,217
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	379,161
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	22,505
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	403,207
Capitalization Grants for Drinking Water State Revolving Funds	66.468	Community Water Center	31,952
Capitalization Grants for Drinking Water State Revolving Funds	66.468	Rural Community Assistance Corporation	133,772
Capitalization Grants for Drinking Water State Revolving Funds	66.468	Self Help Enterprises	6,861
Capitalization Grants for Drinking Water State Revolving Funds	66.468	Self Help Enterprises	8,947
Medical Assistance Program	93.778	Burton Elem S.D.	73,081
Medical Assistance Program	93.778	Earlimart S.D.	33,785
Medical Assistance Program	93.778	Exeter Unified S.D.	64,589
Medical Assistance Program	93.778	Pixley Union S.D.	38,252
Medical Assistance Program	93.778	Porterville Unified S.D.	69,093
Medical Assistance Program	93.778	Strathmore Union Elem S.D.	19,578
Medical Assistance Program	93.778	Sundale Union Elem S.D.	19,507
Medical Assistance Program	93.778	Sunnyside Union Elem S.D.	13,355
Medical Assistance Program	93.778	Tulare City S.D.	148,193
Medical Assistance Program	93.778	Tulare Joint Union H.S. District	72,269
Medical Assistance Program	93.778	Visalia Unified S.D.	347,046
Medical Assistance Program	93.778	Woodlake Family Resource Center	12,492
Medical Assistance Program	93.778	Family Services	43,714
Medical Assistance Program	93.778	Parenting Network	163,404
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Family Services of Tulare County	59,995
Block Grants for Prevention and Treatment of Substance Abuse	93.959	National Council on Alcoholism Inc	170,016
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Tulare County Superintendent of Schools	59,070
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Community Services Employment Training	103,201
Homeland Security Grant Program	97.067	City of Porterville	40,399
Homeland Security Grant Program	97.067	Exeter District Ambulance	5,145
Homeland Security Grant Program	97.067	Visalia Fire Department	23,484
Homeland Security Grant Program	97.067	Woodlake Fire Department	1,433
<b>TOTAL PASSED THROUGH TO SUBRECIPIENTS</b>			<b>\$ 6,998,342</b>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE 7 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CalOES), BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC), CALIFORNIA VICTIM COMPENSATION BOARD (CalVCB), AND DEPARTMENT OF JUSTICE (DOJ) DISCLOSURE**

The following is the required disclosure of the detail of expenditures for CalOES, BSCC, CalVCB, and DOJ grants for the year ended June 30, 2017. The following also represents CalOES, BSCC, CalVCB, and DOJ grants with state and federal participation, including County matching requirements.

	Grant Award Number	Expenditures				
		Budget	Total Expenditures	Federal Match	County Match	State Match
CRIME VICTIM ASSISTANCE (Federal CFDA# 16.575) Grant Period October 1, 2015 - September 30, 2016	CalOES HA15020540					
Revenues		\$ 86,323		\$ 14,544	\$ 3,636	\$ -
Expenditures						
Personnel Services		\$ 62,855	\$ 13,047	\$ 10,438	\$ 2,609	\$ -
Operating Expenses		23,468	5,133	4,106	1,027	-
Equipment		-	-	-	-	-
		<u>\$ 86,323</u>	<u>\$ 18,180</u>	<u>\$ 14,544</u>	<u>\$ 3,636</u>	<u>\$ -</u>
CRIME VICTIM ASSISTANCE (Federal CFDA# 16.575) Grant Period October 1, 2016 - September 30, 2017	CalOES HA16030540					
Revenues		\$ 86,323		\$ 40,671	\$ 10,169	\$ -
Expenditures						
Personnel Services		\$ 62,855	\$ 49,164	\$ 39,331	\$ 9,833	\$ -
Operating Expenses		23,468	1,676	1,340	336	-
Equipment		-	-	-	-	-
		<u>\$ 86,323</u>	<u>\$ 50,840</u>	<u>\$ 40,671</u>	<u>\$ 10,169</u>	<u>\$ -</u>
CRIME VICTIM ASSISTANCE (Federal CFDA# 16.575) Grant Period July 1, 2016 - June 30, 2018	CalOES XE16010540					
Revenues		\$ 500,000		\$ 58,863	\$ 14,718	\$ -
Expenditures						
Personnel Services		\$ 356,393	\$ 61,445	\$ 49,155	\$ 12,290	\$ -
Operating Expenses		143,607	12,136	9,708	2,428	-
Equipment		-	-	-	-	-
		<u>\$ 500,000</u>	<u>\$ 73,581</u>	<u>\$ 58,863</u>	<u>\$ 14,718</u>	<u>\$ -</u>
CRIME VICTIM ASSISTANCE (Federal CFDA# 16.575) Grant Period April 1, 2016 - March 31, 2017	CalOES UV15010540					
Revenues		\$ 218,750		\$ 184,601	\$ 46,149	\$ -
Expenditures						
Personnel Services		\$ 135,157	\$ 147,184	\$ 117,747	\$ 29,437	\$ -
Operating Expenses		83,593	83,566	66,854	16,712	-
Equipment		-	-	-	-	-
		<u>\$ 218,750</u>	<u>\$ 230,750</u>	<u>\$ 184,601</u>	<u>\$ 46,149</u>	<u>\$ -</u>
CRIME VICTIM ASSISTANCE (Federal CFDA# 16.575) Grant Period July 1, 2016 - June 30, 2017	CalOES VW16350540					
Revenues		\$ 584,998		\$ 322,214	\$ -	\$ 136,018
Expenditures						
Personnel Services		\$ 404,881	\$ 317,268	\$ 209,991	\$ -	\$ 107,277
Operating Expenses		140,617	110,205	81,464	-	28,741
Equipment		39,500	30,759	30,759	-	-
		<u>\$ 584,998</u>	<u>\$ 458,232</u>	<u>\$ 322,214</u>	<u>\$ -</u>	<u>\$ 136,018</u>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE 7 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CalOES), BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC), CALIFORNIA VICTIM COMPENSATION BOARD (CalVCB), AND DEPARTMENT OF JUSTICE (DOJ) DISCLOSURE (Continued)**

	Grant Award Number	Expenditures				
		Budget	Total Expenditures	Federal Match	County Match	State Match
CalOES						
VIOLENCE AGAINST WOMEN FORMULA GRANTS						
(Federal CFDA# 16.588)						
Grant Period July 1, 2016 - June 30, 2017						
Revenues						
		\$ 270,060		\$ 202,545	\$ 67,515	\$ -
Expenditures						
Personnel Services		\$ 270,060	\$ 270,060	\$ 202,545	\$ 67,515	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
		<u>\$ 270,060</u>	<u>\$ 270,060</u>	<u>\$ 202,545</u>	<u>\$ 67,515</u>	<u>\$ -</u>
BSCC						
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS						
(Federal CFDA# 16.593 - 25% County match)						
Grant Period July 1, 2016 - June 30, 2017						
Revenues						
		\$ 219,204		\$ 158,454	\$ 52,819	\$ -
Expenditures						
Personnel Services		\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		219,204	211,273	158,454	52,819	-
Equipment		-	-	-	-	-
		<u>\$ 219,204</u>	<u>\$ 211,273</u>	<u>\$ 158,454</u>	<u>\$ 52,819</u>	<u>\$ -</u>
BSCC						
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM						
(Federal CFDA# 16.738)						
Grant Period January 1, 2016 - December 31, 2016						
Revenues						
		\$ 800,940		\$ 561,134	\$ -	\$ -
Expenditures						
Personnel Services		\$ 407,388	\$ 205,386	\$ 205,386	\$ -	\$ -
Operating Expenses		375,552	339,772	339,772	-	-
Equipment		18,000	15,976	15,976	-	-
		<u>\$ 800,940</u>	<u>\$ 561,134</u>	<u>\$ 561,134</u>	<u>\$ -</u>	<u>\$ -</u>
BSCC						
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM						
(Federal CFDA# 16.738)						
Grant Period January 1, 2017 - December 31, 2017						
Revenues						
		\$ 670,948		\$ 272,679	\$ -	\$ -
Expenditures						
Personnel Services		\$ 364,110	\$ 159,310	\$ 159,310	\$ -	\$ -
Operating Expenses		306,838	113,369	113,369	-	-
Equipment		-	-	-	-	-
		<u>\$ 670,948</u>	<u>\$ 272,679</u>	<u>\$ 272,679</u>	<u>\$ -</u>	<u>\$ -</u>
DOJ						
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM						
(Federal CFDA# 16.738)						
Grant Period October 1, 2014 to September 30, 2017						
Revenues						
		\$ 126,271		\$ 116,957	\$ -	\$ -
Expenditures						
Personnel Services		\$ 50,896	\$ 48,422	\$ 48,422	\$ -	\$ -
Operating Expenses		75,375	68,535	68,535	-	-
Equipment		-	-	-	-	-
		<u>\$ 126,271</u>	<u>\$ 116,957</u>	<u>\$ 116,957</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE 7 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CalOES), BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC), CALIFORNIA VICTIM COMPENSATION BOARD (CalVCB), AND DEPARTMENT OF JUSTICE (DOJ) DISCLOSURE (Continued)**

	Grant Award Number	Expenditures				
		Budget	Total Expenditures	Federal Match	County Match	State Match
DOJ						
BODY WORN CAMERA POLICY AND IMPLEMENTATION						
(Federal CFDA# 16.835)						
Grant Period October 1, 2016 to September 30, 2018						
Revenues		\$ 194,864		\$ 3,000	\$ 7,631	\$ -
Expenditures						
Personnel Services		\$ 9,287	\$ 7,631	\$ -	\$ 7,631	\$ -
Operating Expenses		185,577	3,000	3,000	-	-
Equipment		-	-	-	-	-
		<u>\$ 194,864</u>	<u>\$ 10,631</u>	<u>\$ 3,000</u>	<u>\$ 7,631</u>	<u>\$ -</u>
DOJ						
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE						
GRANT PROGRAM						
(Federal CFDA# 16.738)						
Grant Period October 1, 2015 - September 30, 2019						
Revenues		\$ 46,020		\$ 46,020	\$ -	\$ -
Expenditures						
Personnel Services		\$ 43,442	\$ 40,253	\$ 40,253	\$ -	\$ -
Operating Expenses		2,578	5,767	5,767	-	-
Equipment		-	-	-	-	-
		<u>\$ 46,020</u>	<u>\$ 46,020</u>	<u>\$ 46,020</u>	<u>\$ -</u>	<u>\$ -</u>
CalVCB						
CALIFORNIA VICTIM COMPENSATION BOARD						
Grant Period July 1, 2015 - June 30, 2018						
Revenues		\$ 168,004		\$ -	\$ -	\$ 99,560
Expenditures						
Personnel Services		\$ 164,854	\$ 96,722	\$ -	\$ -	\$ 96,722
Operating Expenses		3,150	2,838	-	-	2,838
Equipment		-	-	-	-	-
		<u>\$ 168,004</u>	<u>\$ 99,560</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,560</u>
CalVCB						
CALIFORNIA VICTIM COMPENSATION BOARD						
Grant Period July 1, 2016 - June 30, 2017						
Revenues		\$ 80,586		\$ -	\$ -	\$ 80,596
Expenditures						
Personnel Services		\$ 68,282	\$ 68,708	\$ -	\$ -	\$ 68,708
Operating Expenses		12,304	11,888	-	-	11,888
Equipment		-	-	-	-	-
		<u>\$ 80,586</u>	<u>\$ 80,596</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,596</u>
CalOES						
HOMELAND SECURITY GRANT PROGRAM						
(Federal CFDA# 97.067)						
Grant Period September 1, 2015 - May 31, 2018						
Revenues		\$ 542,933		\$ 214,301	\$ -	\$ -
Expenditures						
Personnel Services		\$ 25,853	\$ 10,204	\$ 10,204	\$ -	\$ -
Operating Expenses		517,080	204,097	204,097	-	-
Equipment		-	-	-	-	-
		<u>\$ 542,933</u>	<u>\$ 214,301</u>	<u>\$ 214,301</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE 7 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CalOES), BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC), CALIFORNIA VICTIM COMPENSATION BOARD (CalVCB), AND DEPARTMENT OF JUSTICE (DOJ) DISCLOSURE (Continued)**

Grant Award Number	Expenditures				
	Budget	Total Expenditures	Federal Match	County Match	State Match
CalOES					
HOMELAND SECURITY GRANT PROGRAM					
(Federal CFDA# 97.067)					
Grant Period September 1, 2016 - May 31, 2019					
Revenues	\$ 546,478		\$ 2,387	\$ -	\$ -
Expenditures					
Personnel Services	\$ 520,456	\$ 113	\$ 113	\$ -	\$ -
Operating Expenses	26,022	2,274	2,274	-	-
Equipment	-	-	-	-	-
	<u>\$ 546,478</u>	<u>\$ 2,387</u>	<u>\$ 2,387</u>	<u>\$ -</u>	<u>\$ -</u>
CalOES					
HAZARD MITIGATION GRANT					
(Federal CFDA# 97.039)					
Grant Period July 20, 2016 - July 21, 2017					
Revenues	\$ 100,000		\$ 52,498	\$ 17,500	\$ -
Expenditures					
Personnel Services	\$ 25,000	\$ 12,873	\$ 9,654	\$ 3,219	\$ -
Operating Expenses	75,000	57,125	42,844	14,281	-
Equipment	-	-	-	-	-
	<u>\$ 100,000</u>	<u>\$ 69,998</u>	<u>\$ 52,498</u>	<u>\$ 17,500</u>	<u>\$ -</u>
CalOES					
EMERGENCY MANAGEMENT PERFORMANCE GRANT					
(Federal CFDA# 97.042)					
Grant Period July 1, 2016 through June 30, 2017					
Revenues	\$ 441,762		\$ 220,881	\$ 337,425	\$ -
Expenditures					
Personnel Services	\$ 363,988	\$ 310,286	\$ 156,346	\$ 153,940	\$ -
Operating Expenses	77,774	248,020	64,535	183,485	-
Equipment	-	-	-	-	-
	<u>\$ 441,762</u>	<u>\$ 558,306</u>	<u>\$ 220,881</u>	<u>\$ 337,425</u>	<u>\$ -</u>



**COUNTY OF TULARE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2017**

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

Federal Awards:

Internal control over major programs:		
• Material weakness(es) identified?	<u>    </u> yes	<u>  x  </u> no
• Significant deficiencies identified not considered to be material weaknesses?	<u>  x  </u> yes	<u>    </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?	<u>    </u> 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>
10.025	Plant and Animal Disease, Pest Control, and Animal Care
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?	<u>  x  </u> yes	<u>    </u> no
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**SECTION II – FINANCIAL STATEMENT FINDINGS**

2017-001 Understatement of Liabilities

During the financial statement audit, we considered the following deficiency in internal control to be a material weakness:

Condition:

During the search for unrecorded liabilities test-work, we noted 11 out of 57 items that should have been accrued for the fiscal year 2016-17 were not accrued and that aggregated to \$8.07 million.

**COUNTY OF TULARE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2017**

Criteria:

Per accounting principles generally accepted in the United States of America (GAAP) and Governmental Accounting Standards, the transactions occurring before year-end that are paid after year-end should be accrued properly for the fiscal year being audited.

Cause of Condition:

Numerous transactions and weak internal control over recording liabilities at the department level. The Auditor-Controller's Office was not able to timely identify the unrecorded liabilities.

Potential Effect of Condition:

Understatement of the liabilities and expenditures/expenses in the County's current year financial statements.

Recommendation:

We recommend to set up a cut off day for liability accrual purpose, carefully review subsequent cash disbursement transactions against the Account Payable listing, and make sure to be in compliance with GAAP and Governmental Accounting Standards.

Management Response:

The Auditor-Controller's Office will work closely with County departments to ensure clear instruction is provided on how to correctly handle year-end procedures. Training for all department accountants will be provided by our office in the spring of 2018 and will address a variety of issues, including proper year-end accruals for accounts payable. Furthermore, in an effort to catch any unrecorded accruals, we will expand our search for unrecorded liabilities to include all funds. If unrecorded liabilities are found, departments will immediately be contacted and instructed to post necessary accruals.

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

**2017-002**

**Program:** Plant and Animal Disease, Pest Control, and Animal Care  
**CFDA No.:** 10.025  
**Federal Agency:** U.S. Department of Agriculture  
**Passed-Through:** California Department of Agriculture  
**Award Number:** 16-0587-SF  
**Award Year:** Fiscal Year 2016-17  
**Compliance Requirement:** Allowable Costs/Cost Principles, Control Activities  
**Questioned Costs:** \$0

Criteria:

Per cost principles of the Uniform Guidance, the expenditures used in the program should be properly accountable.

Condition:

During our payroll testing, we noted that 3 employee time cards out of 21 samples tested were not approved by a supervisor as required by the California Department of Food and Agriculture.

**COUNTY OF TULARE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2017**

Cause:

Lack of oversight by the supervisors.

Context and Effect:

The County risks noncompliance with the Uniform Guidance.

Questioned Costs:

None.

Recommendation:

The County should consider implementing stronger internal controls to ensure that all timecards are properly approved.

Views of Responsible Officials of the Auditee and Corrective Action Plan:

Management concurs with the recommendation and will implement proper supervision upon the approval of time cards.

Contact Information of Responsible Official:

Name: Melissa Scheffel  
Position: Accountant III  
Telephone: (559) 684-3385  
E-mail: mscheffel@co.tulare.ca.us

**COUNTY OF TULARE  
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2017**

None.