

COUNTY OF NEVADA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED
JUNE 30, 2016



COUNTY OF NEVADA

Single Audit Report
For the Year Ended June 30, 2016

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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 and Grand Jury
County of Nevada
Nevada City, California

Report on Compliance for Each Major Federal Program

We have audited the County of Nevada's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) 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 (CFR) 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.

To the Honorable Members of the
Board of Supervisors and Grand Jury
County of Nevada

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 weakness 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

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, were audited by Gallina LLP, whose practice became part of CliftonLarsonAllen LLP as of January 1, 2017, and whose report dated December 28, 2016, expressed an unmodified opinion on those statements. Their audit was conducted for the purpose of forming opinions on the financial statements as a whole. 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 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 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 financial statements or to the 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

To the Honorable Members of the
Board of Supervisors and Grand Jury
County of Nevada

Other Matters

Supplementary Schedules

The Supplementary Schedule of the California Emergency Management Agency Grants Expenditures and Supplemental Statement of Revenue and Expenditures CSD Contracts have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on it.

Roseville, California
January 26, 2017 except for the Schedule
of Expenditures of Federal Awards, which is
dated December 28, 2016

WORKING DRAFT

COUNTY OF NEVADA

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2016

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures	Passed through to Subrecipients
<u>U.S. Department of Agriculture</u>				
Direct Program:				
Rural Housing Preservation Grants	10.433	--	\$ 18,229	\$ --
Cooperative Forestry Assistance	10.664	14-0112-FR	12,890	--
Cooperative Law Enforcement	10.704	12-LE-11051360-005	13,763	--
Passed through State Department of Education:				
National School Lunch Program	10.555	--	28,850	--
Passed through State Department of Social Services:				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	--	1,510,984	--
Passed through CA Department of Public Health:				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	13-20530	289,602	117,150
Subtotal CFDA 10.561			<u>1,800,586</u>	<u>117,150</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	14-10263	180,329	--
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15-10096	433,477	--
Subtotal CFDA 10.557			<u>613,806</u>	<u>--</u>
Passed through CA Department of Food and Agriculture:				
European Grapevine Moth Trapping	10.025	16-8506-1317-CA	7,817	--
European Grapevine Moth Trapping	10.025	14-0518-FR	4,676	--
Pierce's Disease/Glassy Wing Sharp Shooter	10.025	13-0258-FR	7,729	--
Light Brown Apple Moth Detection	10.025	15-8506-1164-CA	1,198	--
Sudden Oak Death	10.025	15-8506-0572-CA	12	--
Subtotal CFDA 10.025			<u>21,432</u>	<u>--</u>
County Invasive Weed Control	10.680	14-0001-FR	27,646	--
Passed through the CA State Controller's Office:				
Schools and Roads - Grants to States				
Title I Federal Forest Reserve	10.665	--	175,327	--
Total U.S. Department of Agriculture			<u>\$ 2,712,529</u>	<u>\$ 117,150</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed through the State Department of Housing and Community Development:				
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	Outstanding Loans	1,378,043	--
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	13 CDBG 8931	287,760	243,446
Subtotal CFDA 14.228			<u>1,665,803</u>	<u>243,446</u>
Home Investment Partnership Program	14.239	14-HOME-10037	345,801	--
Home Investment Partnership Program	14.239	Outstanding Loans	2,825,364	--
Subtotal CFDA 14.229			<u>3,171,165</u>	<u>--</u>
Housing Opportunities for Persons with AIDS	14.241	13-20425	24,900	--

See accompanying notes to Schedule of Federal Awards

WORKING DRAFT

COUNTY OF NEVADA

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2016

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures	Passed through to Subrecipients
<u>U.S. Department of Housing and Urban Development (continued)</u>				
Passed through the State Department of Housing and Community Development (continued):				
Continuum of Care	14.267	CA1093L9T151302	\$ 53,181	\$ 36,193
Continuum of Care	14.267	CA1262L9T151300	11,902	--
Shelter Plus Care	14.267	CA0978C9T151000	31,960	31,960
Supportive Housing	14.267	CA1093L9T151403	50,337	50,337
Subtotal CFDA 14.267			147,380	118,490
Total U.S. Department of Housing and Urban Development			\$ 5,009,248	\$ 361,936
<u>U.S. Department of the Interior</u>				
Direct Program:				
Payments in Lieu of Taxes	15.226	--	416,806	--
Total U.S. Department of of the Interior			\$ 416,806	\$ --
<u>U.S. Department of Justice</u>				
Direct Programs:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0020	14,388	--
Equitable Sharing Program	16.922	CA0290000	350,415	--
Passed through State Emergency Management Agency:				
Crime Victim Assistance	16.575	UV 1405 0290	97,483	--
Crime Victim Assistance	16.575	VW 1428 0290	97,017	--
Subtotal CFDA 16.575			194,500	--
Passed through Department of Drug Enforcement Agency:				
Domestic Cannabis Eradication and Suppression	16.111	2015-42	42,030	--
Controlled Substance Eradication and Suppression	16.111	2016-36	40,958	--
Subtotal CFDA 16.111			82,988	--
Total U.S. Department of Justice			\$ 642,291	\$ --
<u>U.S. Department of Transportation</u>				
Passed through Federal Aviation Administration:				
Airport Improvement Program	20.106	3-06-0095-016-2014	62,922	--
Airport Improvement Program	20.106	3-06-0095-017-2015	12,938	--
Subtotal CFDA 20.106			75,860	--
Passed through California Department of Transportation:				
Formula Grants for Rural Services	20.509	64BO15-00252	886,585	
Highway Planning and Construction	20.205	BRLO-5917(045)	42,622	--
Highway Planning and Construction	20.205	BRLO-5917(069)	126,578	--
Highway Planning and Construction	20.205	BRLO-5917(076)	8,808	--
Highway Planning and Construction	20.205	BRLO-5917(078)	60,872	--
Highway Planning and Construction	20.205	BRLO-5917(079)	59,422	--
Highway Planning and Construction	20.205	BRLO-5917(080)	135,614	--
Highway Planning and Construction	20.205	BRLO-5917(081)	110,896	--
Highway Planning and Construction	20.205	BRLO-5917(082)	126,171	--
Highway Planning and Construction	20.205	BRLO-5917(083)	53,797	--

See accompanying notes to Schedule of Federal Awards

WORKING DRAFT

COUNTY OF NEVADA

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2016

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures	Passed through to Subrecipients
<u>U.S. Department of Transportation</u>				
Passed through California Department of Transportation:				
Highway Planning and Construction	20.205	BRLO-5917(084)	\$ 7,989	\$ --
Highway Planning and Construction	20.205	CML-5917(070)	44,949	--
Highway Planning and Construction	20.205	CML-5917(090)	35,076	--
Highway Planning and Construction	20.205	CML-5917(092)	340	--
Highway Planning and Construction	20.205	CML-5917(097)	340	--
Highway Planning and Construction	20.205	HRRRL-5917(088)	39,081	--
Highway Planning and Construction	20.205	HSIPL-5917(086)	520,164	--
Subtotal CFDA 20.205			1,372,718	--
Total U.S. Department of Transportation			\$ 2,335,163	\$ --
<u>U.S. Institute of Museum and Library Services</u>				
Passed through the California State Library				
Grants to States	45.310	40-8430	29,359	--
Grants to States	45.310	92980	3,790	--
Subtotal CFDA 45.310			33,149	--
Total U.S. Institute of Museum and Library Services			\$ 33,149	\$ --
<u>U.S. Department of Health and Human Services</u>				
Passed through CA Secretary of State:				
HAVA Polling Place	93.617	14G26126	12,370	--
Passed through State Department of Social Services:				
KinGap IV-E	93.090	CEC-29-2013	1,274	--
Promoting Safe and Stable Families	93.556	CEC-29-2013	50,304	29,027
Refugee Administration	93.566	CEC-29-2013	302	--
Community-Based Child Abuse Prevention Grants	93.590	--	23,274	2,095
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CEC-29-2013	32,061	--
Chafee Foster Care Independence Program	93.674	CEC-29-2013	32,330	--
Social Services Block Grant	93.667	CEC-29-2013	44,250	--
Temporary Assistance for Needy Families	93.558	CEC-29-2013	3,212,822	75,785
Temporary Assistance for Needy Families	93.558	800-29-2013	878,297	--
Subtotal CFDA 93.558			4,091,119	75,785
Foster Care - Title IV-E	93.658	CEC-29-2013	630,327	121,634
Foster Care - Title IV-E	93.658	800-29-2013	749,387	--
Subtotal CFDA 93.658			1,379,714	121,634
Adoption Assistance	93.659	CEC-29-2013	22,524	--
Adoption Assistance	93.659	800-29-2013	1,287,353	--
Subtotal CFDA 93.659			1,309,877	--
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563	Sierra-Nevada	1,530,779	--
Passed through CA Department of Health Care Services:				
Public Health Emergency Preparedness	93.074	14-10909	5,031	--
Hospital Preparedness Program	93.074	14-10525	153,977	--
Subtotal CFDA 93.074			159,008	--

See accompanying notes to Schedule of Federal Awards

WORKING DRAFT

COUNTY OF NEVADA

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2016

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures	Passed through to Subrecipients
<u>U.S. Department of Health and Human Services (continued)</u>				
Passed through CA Department of Health Care Services (continued):				
Public Health Emergency Preparedness	93.069	14-10525	\$ 141,834	\$ --
Real-Time Allotment	93.116	--	6,948	--
Childhood Lead Poisoning Prevention Projects				
Poisoning Prevention and Surveillance of Blood Lead Levels	93.197	14-10066	12,999	--
Immunization Cooperative Agreements	93.268	15-10437	47,391	--
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood				
Home Visiting Program	93.505	15-10165	794,828	691,686
Mental Health Block Grant	93.958	C292908	129,235	--
Maternal and Child Health Services Block Grant to the States	93.994	201529	161,869	--
HIV Care Formula Grants	93.917	13-20063	42,954	--
HIV Care Formula Grants	93.917	15-11066	12,293	--
Subtotal CFDA 93.917			<u>55,247</u>	<u>--</u>
Medical Assistance Program	93.959	14-90076	392,833	236,312
Medical Assistance Program	93.778	14-90039	326,054	--
Medical Assistance Program	93.778	CHDP	77,079	--
Medical Assistance Program	93.778	CCS	204,334	--
Medical Assistance Program	93.778	HCPCFC	168,247	--
Medical Assistance Program	93.778	IHSS	417,540	--
Medical Program Cluster			<u>1,193,254</u>	<u>--</u>
Passed through State Department of Mental Health Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150		16,093	15,950
Block Grants for Community Mental Health Services	93.243	TI-13-005	388,380	--
Passed through California Family Health Council, Inc.:				
Family Planning - Services	93.217	9903-5320-71209-15	92,669	--
Community Services Block Grant	93.569	15F-2029	214,953	85,283
Community Services Block Grant	93.569	16F-5029	52,852	30,000
Subtotal CFDA 93.569			<u>267,805</u>	<u>115,283</u>
Total U.S. Department of Health and Human Services			<u>\$ 12,368,047</u>	<u>\$ 1,287,772</u>
<u>U.S. Department of Homeland Security</u>				
Passed through State Department of Boating and Waterways:				
Boating Law Enforcement	97.012	C15L0610	12,843	--
Passed through State Office of Emergency Services:				
Emergency Management Performance Grants	97.042	057-00000	145,365	--
Homeland Security Grant Program	97.067	2015-0078	99,795	--
Homeland Security Grant Program	97.067	057-00000	69,993	--
Subtotal CFDA 97.067			<u>169,788</u>	<u>--</u>
Total U.S. Department of Homeland Security			<u>\$ 327,996</u>	<u>\$ --</u>
Total Expenditures of Federal Awards			<u>\$ 23,845,229</u>	<u>\$ 1,766,858</u>

See accompanying notes to Schedule of Federal Awards

COUNTY OF NEVADA

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2016

NOTE 1: **REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Nevada. The County of Nevada's reporting entity is defined in Note 1 to the County's basic financial statements. All 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**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented based on accounting principles generally accepted in the United States of America. For program expenditures accounted for in governmental funds, the modified accrual basis of accounting is used and for program expenditures accounted for in proprietary funds, the accrual basis of accounting is used. Such expenditures are recognized following the cost principles contained in the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3: **RELATIONSHIP TO FINANCIAL STATEMENTS**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds and grant revenue in the Enterprise funds.

NOTE 4: **PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County either determined that no identifying number is assigned for the program or was simply unable to obtain an identifying number from the pass-through entity.

NOTE 5: **INDIRECT COST RATE**

The County did not elect to use the 10% de minimis indirect cost rate as covered in 2 CFR §200.414. Uniform Guidance, §200.510(6), requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

COUNTY OF NEVADA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

NOTE 6: **LOANS WITH CONTINUING COMPLIANCE REQUIREMENT**

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2016 as follows:

Federal CFDA #	Program Title	SEFA June 30, 2016	FY 15/16 Paydowns	County Balance June 30, 2016
14.228	Community Development Block Grants/State's Program	\$ 1,378,043	\$ 40,105	\$ 1,337,938
14.229	HOME Investment Partnerships Program	\$ 2,825,364	\$ 225,408	\$ 2,599,956

COUNTY OF NEVADA

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2016

Section 1 – Summary of Audit Results

Financial Statements

Summary of Auditor's Results

- | | |
|--|------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal controls over financial reporting: | |
| a. Material weaknesses identified? | Yes |
| b. Significant deficiencies identified not considered to be material weaknesses? | No |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None reported |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | No |
| 4. Identification of major programs: | |

CFDA Number

Name of Federal Program

- | | |
|---|---|
| 20.509 | Federal Transit Capital Investment Program |
| 93.505 | ACA Maternal, Infant, and Early Childhood Home Visiting Program |
| 93.558 | Temporary Assistance for Needy Families |
| 93.659 | Adoptions Assistance Program |
| 5. Dollar Threshold used to distinguish between Type A and Type B programs? | \$750,000 |
| 6. Auditee qualified as a low-risk auditee under OMB Uniform Guidance, Section 520? | Yes |

Section 2

Financial Statement Findings

SEFA Reporting	2016-001
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COUNTY OF NEVADA

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section 3

Federal Award Findings and Questioned Costs

None Reported

COUNTY OF NEVADA

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2016

Reference Number 2016-001

Schedule of Expenditures of Federal Awards

Criteria

The auditee's responsibility per the Uniform Guidance, section 200.508 part b, is to "prepare appropriate financial statements, including the schedule of expenditures of Federal awards."

Condition

Our audit procedures identified an omitted federal program expenditure from the County prepared SEFA.

Cause

The County's internal controls are inadequate to ensure all federal program expenditures are identified and reported. The SEFA preparer relies on information from multiple departments which may or may not be complete.

Effect of Condition

The County's SEFA was understated by more than \$800,000. Due to this error, we were required to perform additional procedures and audit this program to complete the federal audit. The omission of the expenditure on the SEFA affected total required audit coverage and had the program not been audited, the County would not be in compliance with the Single Audit Act.

Recommendation

We recommend that the County establish procedures to test for the completeness of the SEFA to ensure that all federal program expenditures are included on future SEFAs.

Corrective Action Plan

We will develop a refined process for reconciliations and train departments on how the data needs to be gathered and reported to improve the accuracy of Federal expenditure reporting. Further, additional analysis comparing current year to historical amounts will be employed to highlight and identify variances and their sources.

COUNTY OF NEVADA

Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2016

Reference Number	2015-001
Federal Program Title	Temporary Assistance to Needy Families
CFDA Number	93.558
Federal Agency	U.S. Department of Health and Human Services
Pass Through Entity	State Department of Social Services

Recommendation

We recommend that the County review its current system of ensuring that the sixty-month, time-on-aid limit is not exceeded and determine whether or not training, a review process and/or a revision to the system is warranted.

Status

Test work performed during the audit did not indicate deficiencies in this area. Recommendation implemented.

WORKING DRAFT

COUNTY OF NEVADA

Schedule of the California Emergency Management Agency
and the Board of State and Community Corrections Grants Expenditures
For the Year Ended June 30, 2016

Program	Expenditures Claimed			Shares of Expenditures Current Year		
	For the Period Through June 30, 2015	For the Year Ended June 30, 2016	Cumulative As of June 30, 2016	Federal Share	State Share	County Share
Grant Name; Contract #:	VW14280290	VW15290290				
Personal services	\$ 126,181	\$ 140,892	\$ 267,073	\$ 68,138	\$ 72,754	\$ --
Operating expenses	3,063	34,499	37,562	28,879	5,620	--
Total	<u>\$ 129,244</u>	<u>\$ 175,391</u>	<u>\$ 304,635</u>	<u>\$ 97,017</u>	<u>\$ 78,374</u>	<u>\$ --</u>
Grant Name; Contract #:	UV14050290	UV14050290				
Personal services	\$ 91,176	\$ 94,600	\$ 185,776	\$ 75,584	\$ --	\$ 19,016
Operating expenses	32,616	21,899	54,515	21,899	--	--
Total	<u>\$ 123,792</u>	<u>\$ 116,499</u>	<u>\$ 240,291</u>	<u>\$ 97,483</u>	<u>\$ --</u>	<u>\$ 19,016</u>

WORKING DRAFT

COUNTY OF NEVADA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 15F-2029 (CSBG - \$260,833) and 16F-5029, (CSBG - \$269,979)
 For the Period July 1, 2015 through June 30, 2016

	Contract No. 15F-2029			Contract No. 16F-5029		
	July 1, 2015 through June 30, 2016	Add Unearned Revenue Used	Totals	January 1, 2016 through June 30, 2016	Less Unearned Revenue	Totals
<u>Revenue</u>						
Grant revenue	\$ 171,481	\$ 43,472	\$ 214,953	\$ 77,950	\$ (25,098)	\$ 52,852
Total Revenue	\$ 171,481	\$ 43,472	\$ 214,953	\$ 77,950	\$ (25,098)	\$ 52,852
 <u>Expenditures</u>						
Administrative Costs:						
Salaries and wages	\$ 14,353	\$ --	\$ 14,353	\$ 5,779	\$ --	\$ 5,779
Fringe benefits	8,995	--	8,995	3,500	--	3,500
Consultant services	720	--	720	--	--	--
Other costs	75,640	--	75,640	2,367	--	2,367
Subtotal Administrative Costs	99,708	--	99,708	11,646	--	11,646
Program Costs:						
Salaries and wages	13,014	--	13,014	6,992	--	6,992
Fringe benefits	8,129	--	8,129	4,194	--	4,194
Consumable supplies	94,102	--	94,102	30,020	--	30,020
Subtotal Program Costs	115,245	--	115,245	41,206	--	41,206
Total Expenditures	\$ 214,953	\$ --	\$ 214,953	\$ 52,852	\$ --	\$ 52,852