

COUNTY OF TRINITY
SINGLE AUDIT REPORT
JUNE 30, 2011

COUNTY OF TRINITY

Single Audit Report
For the Year Ended June 30, 2011

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**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***

Board of Supervisors
County of Trinity
Weaverville, California

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 of Trinity, California (County) as of and for the year ended June 30, 2011, which collectively comprise the County’s financial statements and have issued our report thereon dated March 9, 2012. Our report includes a reference to other auditors. The report on business-type activities and Waterworks District No. 1 was qualified because the capital assets of the District were not audited. We conducted our audit in accordance with 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. Other auditors audited the financial statements of the Trinity County Waterworks District No. 1 as described in our report on the County’s financial statements. This report does not include the results of the auditors’ testing of internal control over financing reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County’s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

Board of Supervisors
County of Trinity

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 County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 11-FS-1 to be a material weakness.

Compliance and Other Matters

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

We noted certain matters that we reported to management of the County of Trinity in a separate letter dated March 9, 2012.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and accordingly, we express no opinion on the response.

This report is intended solely for the information of the County management, the Board of Supervisors, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Gallina LLP

Roseville, California
March 9, 2012



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Supervisors
County of Trinity
Weaverville, California

Compliance

We have audited the compliance of the County of Trinity (County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2011. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

As described in item 11-SA-2 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding eligibility tests that are applicable to its Medical Assistance Program. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to those programs.

Internal Control Over Compliance

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011.

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 11-SA-3 and 11-SA-4 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 11-SA-1 and 11-SA-2 to be significant deficiencies.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on the responses.

Board of Supervisors
County of Trinity

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, and business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2011, and have issued our report thereon dated March 9, 2012, which contained a qualified opinion on those financial statements. The report on business-type activities and Waterworks District No. 1 (District) was qualified because the capital assets of the District were not audited. We did not audit the financial statements of the Trinity County Waterworks District No. 1. Those financial statements were audited by other auditors, whose reports there on has been furnished to us, and our opinions, insofar as they related to the amounts included for the District is based solely on the reports of the other auditors. Our audit was performed 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

The Supplementary Schedule of the California Emergency Management Agency has not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

This report is intended solely for the information of the County management, the Board of Supervisors, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Gallina LLP

Roseville, California
March 9, 2012

COUNTY OF TRINITY

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Agriculture</u>			
Direct Program:			
Wetland Reserve Program	10.072	--	\$ 5,225
Passed through State Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	--	275,587
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	--	6,794
Subtotal CFDA Number 10.561			<u>282,381</u>
Passed through State Department of Health Care Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	--	<u>322,434</u>
Passed through State Controller's Office:			
Schools and Roads – Grants to States	10.665	--	2,477,935
Schools and Roads – Grants to States	10.665	--	6,578
Schools and Roads – Grants to Counties	10.666	--	294,406
Subtotal - Schools and Roads Cluster			<u>2,778,919</u>
Total U.S. Department of Agriculture			\$ <u>3,388,959</u>
<u>U.S. Department of Commerce</u>			
Direct Program:			
Public Health Emergency Response	11.206	--	57,031
ARRA - Habitat Conservation (NOAA)	11.463	--	<u>11,250</u>
Total U.S. Department of Commerce			\$ <u>68,281</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through State Department of Housing and Urban Development:			
Community Development Block Grant/State's Program	14.228	08-EDEF-5789	<u>143,690</u>
FY 07 Home Investment Partnership Program	14.239	07-HOME-3076	87,766
FY 09 Home Investment Partnership Program	14.239	09-HOME-6201	560,056
Subtotal CFDA Number 14.239			<u>647,822</u>
Total U.S. Department of Housing and Urban Development			\$ <u>791,512</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TRINITY

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of the Interior</u>			
Direct Programs:			
Payments in Lieu of Taxes	15.226	--	\$ 508,790
Hydrology Grant	15.512	--	20,750
ARRA - Klamath River Watershed Restoration Program	15.517	--	6,818
Trinity River Project - Fish & Wildlife Management	15.532	--	15,119
Partners for Fish & Wildlife Program	15.631	--	3,387
Total U.S. Department of the Interior			\$ 554,864
<u>U.S. Department of Justice</u>			
Direct Program:			
COPS Hiring Program	16.710	2010umwx0043	41,512
Passed through State of California Emergency Management Agency:			
Victim Witness Program	16.575	VW10150530	34,152
ARRA - Violence Against Women Formula Grants - Vertical Prosecution Recovery Act	16.588	VP09010530	64,290
Edward Byrne Memorial Justice Assistance Grant Program - Trinity County Drug ADA Task Force	16.738	DC10210530	126,636
Edward Byrne Memorial Justice Assistance Grant Program - Marijuana Suppression Grant	16.738	MS1001530	212,220
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government - Evidence-based Probation Supervision Program	16.804	ZP09010530	16,075
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government - Victim Witness Program	16.804	ZA090105300	200,576
Subtotal Pass-Through			653,949
Total U.S. Department of Justice			\$ 695,461
<u>U.S. Department of Transportation</u>			
Direct Program:			
Airport Improvement Program	20.106	06-0260-007	1,488
Airport Improvement Program	20.106	06-0273-08	3,474
Airport Improvement Program	20.106	06-0273-10	10,493
Airport Improvement Program	20.106	06-0102-07	92,079
Subtotal Direct Program			107,534

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TRINITY

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Transportation</u> (continued)			
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205	BRLO-5905(063)	\$ 116,497
Highway Planning and Construction	20.205	BRLS-5905(071)	81,598
Highway Planning and Construction	20.205	BRLO-5905(082)	672
Highway Planning and Construction	20.205	BRLS-5905(074)	802
Highway Planning and Construction	20.205	BRLO-5905(075)	406
Highway Planning and Construction	20.205	BRSESPL-5905(079)	215,725
Highway Planning and Construction	20.205	SPOA-5905(086)	110,869
Highway Planning and Construction	20.205	BRSESPL-5905(038)	103,771
Highway Planning and Construction	20.205	--	40,122
ARRA -Highway Planning and Construction	20.205	BRSESPL-5905(079)	55,339
Highway Planning and Construction	20.205	RPSTPLE-5905(068)	10,659
Highway Planning and Construction	20.205	RPSTPLE-5905(072)	43,328
Highway Planning and Construction	20.205	RPSTPLE-5905(073)	36,641
Highway Planning and Construction	20.205	HSIPL-5905(078)	414
Highway Planning and Construction	20.205	HSIPL-5905(088)	1,306
Highway Planning and Construction	20.205	HSIPL-5905(088)	6,156
Highway Planning and Construction	20.505	--	9,301
Subtotal CFDA Number 20.205			<u>833,606</u>
Federal Transit Capital Investment Grants	20.509	--	182,287
Hazardous Material Emergency Preparedness HMEP	20.703	--	11,366
Total U.S. Department of Transportation			<u>\$ 1,134,793</u>
<u>U.S. Department of Education</u>			
Passed through State Office of Education			
Special Education Grants (IDEA)	84.027A	--	32,881
Total U.S. Department of Education			<u>\$ 32,881</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through State Department of Social Services:			
Temporary Assistance for Needy Families	93.558	--	1,215,534
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	93.714	--	25,232
Subtotal TANF Cluster			<u>1,240,766</u>
Foster Care – Title IV-E	93.658	--	1,507,534
ARRA - Foster Care – Title IV-E	93.658	--	17,515
Subtotal CFDA Number 93.658			<u>1,525,049</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TRINITY

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services</u> (continued)			
Passed through State Department of Social Services (continued):			
Adoption Assistance Program	93.659	--	\$ 269,406
ARRA - Adoption Assistance Program	93.659	--	21,939
Subtotal CFDA Number 93.659			291,345
Family Preservation and Support Services	93.556	--	10,306
Community Based Child Abuse Prevention	93.590	--	31,159
Adoption Incentive Payment	93.603	--	6,341
Child Welfare Services – State Grants	93.645	--	14,654
In Home Supportive Services	93.667	--	84,973
Independent Living	93.674	--	21,843
Subtotal			169,276
Subtotal Pass-Through			3,226,436
Passed through State Department of Child Support Services:			
Child Support Enforcement	93.563	--	423,578
ARRA - Child Support Enforcement	93.563	--	17,511
Subtotal CFDA Number 93.563			441,089
Passed through State Department of Health Care Services:			
PSSF (Meth) Grant	93.087	--	62,639
Immunization Recovery	93.268	--	20,519
Children's Medical Services	93.767	--	4,882
Medical Assistance Programs	93.778	--	71,184
Medical Assistance Programs	93.778	--	231,006
Medical Assistance Programs Foster Care	93.778	--	14,924
Maternal and Child Health Services	93.994	--	63,000
Subtotal Pass-Through			468,154
Passed through State Department of Public Health:			
Public Health Emergency Preparedness Program	93.069	--	102,650
Passed through State Department of Mental Health:			
Assistance in Transitioning from Homelessness	93.150	--	10,000
Substance Abuse and Mental Health Services			
Administration (SAMSHA)	93.958	--	85,506
Medical Assistance Programs	93.778	--	1,145,278
Subtotal Pass-Through			1,240,784

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TRINITY

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Alcohol and Drug Abuse Programs:			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	\$ 392,489
Total U.S. Department of Health and Human Services			<u>5,871,602</u>
<u>U.S. Department of Homeland Security</u>			
Passed through State Department of Homeland Security:			
FY 08 Homeland Security Grant Program - HSGP	97.073	2008-0006	11,888
FY 09 Homeland Security Grant Program - HSGP	97.073	2009-0019	14,796
FY 10 Homeland Security Grant Program - HSGP	97.073	2010-0085	20,272
FY 07 Homeland Security Grant Program - TENS	97.073	2007-GE-T7-0008	11,138
Subtotal CFDA Number 97.073			<u>58,094</u>
Passed through State of California Emergency Management Agency:			
Emergency Management Planning Grant FY09	97.042	2009-0015	3,000
Emergency Management Planning Grant FY10	97.042	2010-0044	124,513
Subtotal CFDA Number 97.042			<u>127,513</u>
Total U.S. Department of Homeland Security			<u>\$ 185,607</u>
Total Expenditures of Federal Awards			<u>\$ 12,723,960</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TRINITY

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2011

Note 1: **General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Trinity. The County of Trinity 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 Entity and is presented on generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

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.

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 determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

Note 5: **Subrecipients**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County of Trinity provided federal awards to subrecipients as follows:

Federal CFDA	Program Title	Amount Provided to Subrecipients
14.228	Community Development Block Grant/State's Program	\$ 118,023

COUNTY OF TRINITY

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Note 6: **Program Clusters**

Federal programs, which must be audited as a program cluster, include the following:

<u>Federal</u> <u>CFDA</u>	<u>Program Title</u>	<u>Federal</u> <u>Expenditures</u>
<u>Schools and Roads Cluster:</u>		
10.665	Schools and Roads – Grants to States	\$ 2,477,935
10.665	Schools and Roads – Grants to States	6,578
10.666	Schools and Roads – Grants to Counties	<u>294,406</u>
	Total	<u>\$ 2,778,919</u>

JAG Program Cluster:

16.738	Edward Byrne Memorial Justice Assistance Grant Program – Marijuana Suppression Grant	\$ 122,626
16.738	Edward Byrne Memorial Justice Assistance Grant Program – Trinity County Drug ADA Task Force	126,636
16.738	Edward Byrne Memorial Justice Assistance Grant Program – Marijuana Suppression Grant	89,594
16.804	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government – Evidence-based Probation Supervision Program	16,075
16.804	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government – Victim Witness Program	<u>200,576</u>
	Total	<u>\$ 555,507</u>

Temporary Assistance for Needy Families (TANF) Cluster:

93.558	Temporary Assistance for Needy Families	\$ 1,215,534
93.714	ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	<u>25,232</u>
	Total	<u>\$ 1,240,766</u>

COUNTY OF TRINITY

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Note 7: **Total Federal awards expended by CFDA Number**

When there is more than one program under a single CFDA number, the Schedule of Expenditures of Federal Awards totals all programs under the one CFDA number. Occasionally, however, this total could not be conveniently displayed because all programs under one CFDA number were not contiguous. When this occurred, this total is not shown in the Schedule, but instead is provided below:

<u>CFDA No.</u>	<u>Total Federal Expenditures</u>
10.665	\$ 2,484,513
16.738	338,856
16.804	216,651
93.778	1,462,392

Note 8: **Loans with Continuing Compliance Requirements**

The following schedule presents the amount of outstanding loans by CFDA No. that have continuing compliance requirements. The County's loans are administered by the Trinity County Grants Department. All loans are provided by the U.S. Department of Housing and Urban Development and flow through the State Department of Housing and Urban Development:

<u>CFDA No.</u>	<u>Federal Program</u>	<u>Outstanding Loans</u>	<u>Prior Year Loans with Continuing Compliance Requirements</u>	<u>New Loans</u>
14.228	Community Development Block Grant/States Program	\$ 1,742,913	\$ 1,742,913	\$ -
14.239	Home Investment Partnership Program	2,852,859	2,322,043	530,816

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011

Section 1

Summary of Auditor's Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditor's report issued: | Unqualified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | Yes |
| b. Significant deficiencies identified not considered to be material weaknesses | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|-------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | Yes |
| b. Significant deficiencies identified not considered to be material weaknesses? | Yes |
| 2. Type of auditor's report issued on compliance for major programs: | |
| Adoption Assistance Program | Qualified |
| Medical Assistance Program | Qualified |
| All Other Major Programs | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | Yes |
| 4. Identification of major programs: | |

CFDA Number

Name of Federal Program

10.665, 10.666
14.228

14.239

15.226
16.738, 16.804

Schools and Roads Cluster
Community Development Block
Grant/State's Program
HOME Investment Partnerships
Program
Payment In Lieu of Taxes
JAG Program Cluster

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011

Section 1 (continued)

Federal Awards (continued)

4. Identification of major programs: (continued)

CFDA Number

Name of Federal Program

93.558, 93.714

Temporary Assistance for Needy
Families Cluster

93.658

Foster Care – Title IV-E

93.659

Adoption Assistance Program

93.778

Medical Assistance Program

5. Dollar threshold used to distinguish between
Type A and Type B programs:

\$ 519,592

6. Auditee qualified as a low-risk auditee under
OMB Circular A-133, Section 530?

No

Section 2

Financial Statement Findings

Construction in Progress

Finding 11-FS-1

Section 3

Federal Award Findings and Questioned Costs

CFDA Number 93.658

Finding 11-SA-1

CFDA Number 93.658

Finding 11-SA-2

CFDA Number 93.659

Finding 11-SA-3

CFDA Number 93.778

Finding 11-SA-4

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs Financial Statement Finding For the Year Ended June 30, 2011

<u>Program</u>	<u>Findings/Noncompliance</u>
Finding 11-FS-1	<p data-bbox="522 430 860 466"><i>Construction in Progress</i></p> <p data-bbox="522 504 633 539"><u>Criteria</u></p> <p data-bbox="522 577 1443 793">Expenditures incurred to construct a capital asset are accumulated as construction in progress until the project is completed. Upon completion of the project, the total project expenditures are transferred from construction in progress to the appropriate capital asset category such as buildings or infrastructure and the asset begins depreciating.</p> <p data-bbox="522 831 662 867"><u>Condition</u></p> <p data-bbox="522 905 1443 1050">The County had incurred a significant amount of expenditures on road construction over the past few years and had not been recording these amounts as construction in progress. Instead, the County waited until the project was complete before it was added to infrastructure.</p> <p data-bbox="522 1087 613 1123"><u>Cause</u></p> <p data-bbox="522 1161 1443 1270">County personnel were not aware that these expenditures should be recorded as construction in progress and then transferred to infrastructure once the project had been completed.</p> <p data-bbox="522 1308 868 1344"><u>Effective of the Condition</u></p> <p data-bbox="522 1381 1443 1453">By not recording current year expenditures as construction in progress, assets were understated and expenditures were overstated.</p> <p data-bbox="522 1491 760 1526"><u>Recommendation</u></p> <p data-bbox="522 1564 1443 1778">We recommend that the County's Department of Transportation provide a list of all open projects as well as projects completed during the year to the Auditor's Office at year-end. The Auditor's Office should then use this information to record the current year additions to construction in progress and the current year transfers from construction in progress to infrastructure.</p>

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
Financial Statement Finding
For the Year Ended June 30, 2011

<u>Program</u>	<u>Findings/Noncompliance</u>
Finding 11-FS-1 (continued)	<u>Management Response</u> We concur with the finding and will work together with the Auditor's office to provide the recommended documentation in order to accurately record the construction in progress.

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

Program	Findings/Noncompliance
Finding 11-SA-1	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Foster Care	<i>Pass-Through Entity: State Department of Social Services</i>
Title IV-E	<i>Compliance Requirement: Eligibility</i>
CFDA 93.658	
Award No. N/A	<u>Criteria</u>
Year: 2010/2011	A child must meet the eligibility requirements of the former Aid to Families with Dependent Children (AFDC) program that is, meeting the State established standard of need as of July 16, 1996, prior to enactment of the Personal Responsibility and Work Opportunity Reconciliation Act. (42 USC 672(a)).
and	
ARRA –	<u>Condition</u>
Foster Care	Of the 40 case files selected for eligibility testing, we noted two case files where the Department failed to receive and review the required documentation to support AFDC eligibility needed prior to placing the children in the foster family homes.
Title IV-E	
CFDA 93.658	
Award No. N/A	<u>Questioned Costs</u>
Year: 2010/2011	No costs are questioned.
	<u>Perspective</u>
	We selected 40 case files out of a population of 432. Of the 40 cases we examined, we noted two case files where the Department neglected to review satisfactory AFDC eligibility requirements for children living in foster family homes prior to placing the children in these foster family homes. The error rate for the sample was 2 / 40 = 5.00%.
	<u>Cause</u>
	At the time, the County was not using a checklist to ensure that all requirements for federal eligibility were being met.

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

Program	Findings/Noncompliance
Finding 11-SA-1 (continued)	<u>Effect of the Condition</u>
Foster Care Title IV-E CFDA 93.658	Without obtaining and reviewing required documentation, the Department could be placing children in foster family homes or child-care institutions and using federal funds when all eligibility requirements for federal funds have not been satisfied.
and	<u>Recommendation</u>
ARRA – Foster Care Title IV-E CFDA 93.658	We recommend the Department review the requirements for properly obtaining and executing AFDC eligibility requirements for all children in foster family homes. We further recommend the Department review its internal controls for Department employees to track and review eligibility records to ensure that all children living in foster family homes have satisfactorily met AFDC eligibility requirements prior to placing the children in foster family homes.
	<u>Corrective Action Plan</u>
	Although I cannot conclusively determine why this one particular case seemed to fall through the cracks back then, I can say that the county has since developed checklists to ensure that all requirements for federal eligibility (for both the initial applications and annual redeterminations) are reviewed according to regulations. At this time, the eligibility supervisor is still responsible for establishing and maintaining the foster care cases and utilizes these checklists as a control to ensure all required forms and documents are obtained prior to the authorization of federal funding. Furthermore, a thorough explanation of the federal determination for EVERY case is documented within the case narrative.
	The County does intend to shift responsibility of establishment & maintenance of the foster care cases from the Supervisor to a Lead Worker once proper training can be provided. Once this shift of responsibility has been implemented, the supervisor will establish a protocol to review a random sampling of cases on a monthly basis. The random sample will include cases established within the month of sample in addition to cases that are due for an annual redetermination.

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

<u>Program</u>	<u>Findings/Noncompliance</u>
Finding 11-SA-1 (continued)	<u>Corrective Action Plan</u> (continued)
Foster Care Title IV-E CFDA 93.658	We will utilize the functionality of the C-IV system to select these cases for review.
and	The contact persons and their telephone number for this corrective action are listed below:
ARRA – Foster Care Title IV-E CFDA 93.658	Linda Wright, Director Morgan Talkington, Eligibility Supervisor Trinity County Health and Human Services (530) 623-1265

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

Program	Findings/Noncompliance
Finding 11-SA-2	<i>Federal Grantor:</i> U.S. Department of Health and Human Services
Foster Care	<i>Pass-Through Entity:</i> State Department of Social Services
Title IV-E	<i>Compliance Requirement:</i> Eligibility
CFDA 93.658	
	<u>Criteria</u>
Award No. N/A	Foster Care maintenance payments are allowable only if the foster child was removed from the home of a relative specified in section 406(a) of the Social Security Act, as in effect on July 16, 1996, and placed in foster care by means of a judicial determination, as defined in 42 USC 672(a)(2), or pursuant to a voluntary placement agreement, as defined in 42 USC 672(f), (42 USC 672(a)(1) and (2) and 45 CFR section 1356.21).
Year: 2010/2011	
and	
ARRA –	
Foster Care	
Title IV-E	
CFDA 93.658	
Award No. N/A	<i>Reasonable efforts to prevent removal determination</i> – Within 60 days from the date of the removal from home pursuant to 45 CFR section 1356.21(k)(ii), there must be a judicial determination as to whether reasonable efforts were made or were not required to prevent the removal (e.g., child subjected to aggravated circumstances such as abandonment, torture, chronic abuse, sexual abuse, parent convicted of murder or voluntary manslaughter or aiding or abetting in such activities) (45 CFR sections 1356.21(b)(1) and (k)). The judicial determination must be explicitly documented, i.e., so stated in the court order and made on a case by case basis.
Year: 2010/2011	
	<u>Condition</u>
	Of the 40 case files selected for eligibility testing, we noted 3 case files where the Department failed to acquire the mandated judicial determinations to support removing the children from their homes.
	<u>Questioned Costs</u>
	No costs are questioned.

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

<u>Program</u>	<u>Findings/Noncompliance</u>
Finding 11-SA-2 (continued)	<u>Perspective</u> We selected 40 case files out of a population of 432. Of the 40 cases we examined, we noted three case files where the Department neglected acquire the mandated judicial determinations to support removing the children from their homes. The error rate for the sample was $3 / 40 = 7.50\%$.
Foster Care Title IV-E CFDA 93.658	
and	
ARRA – Foster Care Title IV-E CFDA 93.658	<u>Cause</u> All three cases noted in this finding were processed by a Lead Worker who had minimal knowledge of the foster care program requirements at the time these cases were established. The former supervisor who had been establishing and maintaining the foster care cases went out on an unexpected disability leave and was the only individual in the eligibility department who had sufficient knowledge of the program requirements. Because foster care payments must be issued, a Lead Worker was assigned the task of processing these cases with little to no knowledge and had received very minimal training in order to accomplish this task. This worker was overwhelmed by this task due to his lack of knowledge and had overlooked checking the court orders to ensure the proper findings had been made. Supervision was also a factor as the supervisor who replaced the former had no knowledge of the foster care program requirements and could not provide oversight to the Lead Worker.
	<u>Effect of the Condition</u> Without obtaining and reviewing required documentation, the Department could be removing children from their homes without sufficient cause and using federal funds when all eligibility requirements for federal funds have not been satisfied.
	<u>Recommendation</u> We recommend the Department review the requirements for properly obtaining and executing AFDC eligibility requirements for all children in foster family homes. We further recommend the Department review its internal controls for Department employees to track and review eligibility records to ensure that all children living in

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

Program	Findings/Noncompliance
Finding 11-SA-2 (continued)	<u>Recommendation</u> (continued)
Foster Care Title IV-E CFDA 93.658	foster family homes have satisfactorily met AFDC eligibility requirements prior to placing the children in foster family homes.
	<u>Corrective Action Plan</u>
and	It was during this time that the county developed and utilized a checklist for recording what documentation was/was not received from CWS in addition to reviewing the required findings on the court order. Both the Foster Care Eligibility Worker and the designated social worker from CWS have to initial the checklist to confirm that all required documentation was provided at the time of the exchange.
ARRA – Foster Care Title IV-E CFDA 93.658	For internal controls in Eligibility, we have developed and used a checklist prior to the authorization of federal eligibility which includes reviewing the court order to ensure all required findings were made.
	Since the use of these checklists was implemented, we have not authorized federal funding for a case without all required documentation and/or court order findings.
	At this time the Eligibility Supervisor is establishing and maintaining the foster care cases. Oversight is currently provided by the Administrative Office of the Courts who conducts a biannual audit of the foster care case records to ensure that appropriate findings are made on the court orders.
	The County does intend to shift responsibility of establishment & maintenance of the foster care cases from the Supervisor to a Lead Worker once proper training can be provided. Once this shift of responsibility has been implemented, the supervisor will establish a protocol to review a random sampling of cases on a monthly basis. The random sample will include cases established within the month of sample in addition to cases that are due for an annual redetermination.

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

<u>Program</u>	<u>Findings/Noncompliance</u>
Finding 11-SA-2 (continued)	<u>Corrective Action Plan</u> (continued)
Foster Care Title IV-E CFDA 93.658	We will utilize the functionality of the C-IV system to select these cases for review.
and	The contact persons and their telephone number for this corrective action are listed below:
ARRA – Foster Care Title IV-E CFDA 93.658	Linda Wright, Director Morgan Talkington, Eligibility Supervisor Trinity County Health and Human Services (530) 623-1265

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

Program	Findings/Noncompliance
<p>Finding 11-SA-3</p> <p>Adoption Assistance Program CFDA 93.659</p>	<p><i>Federal Grantor:</i> U.S. Department of Health and Human Services</p> <p><i>Pass-Through Entity:</i> State Department of Social Services</p> <p><i>Compliance Requirement:</i> Eligibility</p> <p><u>Criteria</u></p>
<p>Award No. N/A Year: 2010/2011</p> <p>and</p> <p>ARRA – Adoption Assistance Program CFDA 93.659</p>	<p>Federal Adoption Assistance cannot be paid unless federal eligibility is present. Generally, for federal eligibility, a child must be within specified income categories, be a child with certain “special needs,” be unable to be adopted without Adoption Assistance, and have the adoption assistance agreement in place before the adoption decree is entered. Title 22 California Code of Regulations §35331(a) requires that the determination of the child's eligibility for adoption assistance be documented in the case record on the Eligibility Certification - Adoption Assistance Program form (the AAP-4). Previous to the use of the AAP-4, a form FC 9 was used to document a child’s eligibility for Adoption Assistance.</p>
<p>Award No. N/A Year: 2010/2011</p>	<p><u>Condition</u></p> <p>Of the 40 case files selected for eligibility testing, we noted 15 case files where the Department failed to have the authorized official from the County Welfare Department sign and date the AAP-4. They also failed to complete the certification to determine federal eligibility by checking the appropriate box below the signature line. Our sample contained only federally-funded Adoption Assistance cases.</p>
	<p><u>Questioned Costs</u></p> <p>No costs are questioned. All of these cases were eligible for federal Adoption Assistance. The problem was that their eligibility was not properly documented, as required, on the AAP-4.</p>
	<p><u>Perspective</u></p> <p>We selected 40 case files out of a population of 566. Of the 40 cases we examined, we noted 15 case files where the Department neglected to complete and properly execute the AAP-4. The error rate for the sample was 15 / 40 = 37.50%.</p>

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

Program	Findings/Noncompliance
Finding 11-SA-3 (continued)	<u>Cause</u>
Adoption Assistance Program CFDA 93.659	The County did not have proper oversight to ensure that the forms were being properly reviewed and signed.
and	<u>Effect of the Condition</u>
ARRA – Adoption Assistance Program CFDA 93.659	The effect is Federal Adoption Assistance benefits might be paid on behalf of a child when a child is only eligible for state-funded Adoption Assistance.
	<u>Recommendation</u>
	We recommend that the Department instruct its eligibility staff to make sure a properly-executed AAP-4 is contained in the case file before approving federal Adoption Assistance. When any case is identified which does not have a properly-executed AAP-4, we recommend that a supervisor review the case file to make sure that the aid code for the case is correct.
	<u>Corrective Action Plan</u>
	Once the transfer of responsibility for processing the AAP cases changed to me, I developed an internal checklist to ensure that all required forms were received from the state and subsequently reviewed and certified by the appropriate county worker. Since this checklist was developed, all AAP 4 forms have been reviewed, signed, and eligibility for federal and/or state funding certified on the form.
	As of January 2012, responsibility for the establishment and maintenance of the AAP cases has transferred from the supervisor to a Lead Worker who has been instructed to utilize the checklist when processing AAP cases. In an effort to provide oversight and review, I will establish a protocol to review a random sampling of cases on a monthly basis. The random sample will include cases established within the month. We will utilize the functionality of the C-IV system to select these cases for review.

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

<u>Program</u>	<u>Findings/Noncompliance</u>
Finding 11-SA-3 (continued)	<u>Corrective Action Plan</u> (continued)
Adoption Assistance Program CFDA 93.659	The contact persons and their telephone number for this corrective action are listed below:
and	Linda Wright, Director Morgan Talkington, Eligibility Supervisor Trinity County Health and Human Services (530) 623-1265
ARRA – Adoption Assistance Program CFDA 93.659	

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs Federal Award Findings and Questioned Costs For the Year Ended June 30, 2011

Program	Findings/Noncompliance
Finding 11-SA-4 Medical Assistance Program CFDA 93.778 Award No. N/A Year: 2010/2011	<p data-bbox="527 430 1443 499"><i>Federal Grantor:</i> U.S. Department of Health and Human Services</p> <p data-bbox="527 506 1443 575"><i>Pass-Through Entity:</i> State Departments of Health Care Services and Mental Health</p> <p data-bbox="527 581 1443 617"><i>Compliance Requirement:</i> Eligibility</p> <p data-bbox="527 653 1443 688"><u>Criteria</u></p> <p data-bbox="527 724 1443 1010">Every 12 months the County must redetermine the eligibility of Medi-Cal recipients with respect to circumstances that may change (e.g., income eligibility). The County must have procedures designed to ensure that recipients make timely and accurate reports of any changes in circumstances that may affect their eligibility. The County must promptly reassess eligibility when it receives information about changes in a recipient's circumstances that may affect his or her eligibility (42 CFR 435.916).</p> <p data-bbox="527 1052 1443 1087"><u>Condition</u></p> <p data-bbox="527 1123 1443 1226">Of the 40 case files selected for eligibility testing, we noted 11 case files where the Department did not perform required annual redeterminations.</p> <p data-bbox="527 1268 1443 1304"><u>Questioned Costs</u></p> <p data-bbox="527 1339 1443 1442">No costs are questioned. All of these cases were eligible for federal assistance under this program. The problem was that their eligibility was not properly documented, as required.</p> <p data-bbox="527 1484 1443 1520"><u>Perspective</u></p> <p data-bbox="527 1556 1443 1703">We selected 40 case files out of a population of 19,564. Of the 40 cases we examined, we noted 11 case files where the Department neglected to perform annual determinations. The error rate for the sample was $11 / 40 = 27.50\%$.</p>

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

Program	Findings/Noncompliance
Finding 11-SA-4 (continued) Medical Assistance Program CFDA 93.778	<u>Cause</u> Factors contributing to redeterminations being done untimely, or not at all, were in large part due to position vacancies for extended periods of time. When there is one vacant position, caseloads are disbursed to remaining staff and the size of the re-disbursed caseloads is unmanageable. During these times staff has to re-prioritize eligibility functions to ensure that benefits, such as cash aid and food stamps, are calculated and issued correctly and changes processed promptly. Additional factors include time spent working on a backlog in other areas that are out of compliance, such as IEVS reports & pending applications which was a direct result of having little to no supervision for an extended period of time. <u>Effect of the Condition</u> Individuals who are no longer eligible for Medi-Cal Assistance might continue receiving this assistance if redeterminations are not conducted in a timely manner. <u>Recommendation</u> We recommend that a review process be implemented to ensure that the required annual redeterminations for the Medi-Cal Assistance Program are conducted. <u>Corrective Action Plan</u> Although we currently have one vacancy (which we are in the process of filling), we have approached the task of caseload coverage differently than we had in the past. In an effort to circumvent a huge increase of work to specific workers. We are taking a “team based” approach to caseload coverage whereas all remaining team members (including the supervisor) have a specifically assigned eligibility function, medi-cal redeterminations being one of them. This will ensure that the increase of workload has a much more minimal impact to remaining staff so they can still accomplish their own work in a timely manner.

COUNTY OF TRINITY

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

Program	Findings/Noncompliance
Finding 11-SA-4 (continued) Medical Assistance Program CFDA 93.778	<u>Corrective Action Plan</u> (continued) As a supervisor, I will utilize the reports within the C-IV system to identify which eligibility workers have current and overdue medi-cal redeterminations on a monthly basis. Once identified, I will meet with the worker to discuss an action plan to process the overdue redeterminations. During the course of the action plan period, I will continue to utilize the C-IV reports to check progress and follow up with the worker if he/she is not on target according to the agreed upon plan. If needed, I will provide coaching to the worker in an effort to reprioritize workload (if possible) so the overdue redeterminations can be processed. In the event that the worker is still not on progress, disciplinary action will be initiated for failure to meet job expectations. Our performance reviews include an evaluation for job performance in regards to quantity and quality of work done. In the past, overdue medi-cal renewals were not taken into consideration when evaluating these factors of performance as it was understood that medi-cal redeterminations were not being processed due to the factors listed above. As a condition of meeting the job expectations for each category, workers will be required to remain current on processing their monthly medi-cal redeterminations. If not, an unsatisfactory rating will be given and an additional corrective action plan will be developed to which the worker will be held accountable if not followed. The contact persons and their telephone number for this corrective action are listed below: Linda Wright, Director Morgan Talkington, Eligibility Supervisor Trinity County Health and Human Services (530) 623-1265

COUNTY OF TRINITY

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2011

Audit Reference Number	Status of Prior Year Audit Findings
Finding 2010-1	<p><i>Preparation of the Schedule of Federal Expenditures</i></p> <p><u>Recommendation</u></p> <p>We recognize the efforts that County employees have made in the preparation of the SEFA. We recommend that they continue to learn about the reporting requirements for the SEFA and share information with the individual departments for more accurate reporting.</p> <p><u>Status</u></p> <p>Implemented.</p>
Finding 2010-2	<p><i>Federal Grantor: U.S. Department of Health and Human Services</i></p> <p><i>Pass-Through Entity: State Department of Social Services</i></p> <p><i>Compliance Requirement: Eligibility</i></p> <p><u>Recommendation</u></p> <p>We recommend that the Department of Health and Human Services do the following:</p> <ol style="list-style-type: none">1) Develop a checklist for all required documentation to ensure all required information is in the client files.2) When the maximum IEVS requests are reached at the State, the Department makes a log of which clients need the information and at the beginning of the month, use the log to make sure that all missing IEVS reports are obtained and documented in the individual recipient files. <p><u>Status</u></p> <p>Implemented.</p>

**SUPPLEMENTARY SCHEDULE
OF
THE CALIFORNIA EMERGENCY
MANAGEMENT AGENCY PROGRAMS
GRANT EXPENDITURES**

COUNTY OF TRINITY

Schedule of the California Emergency Management Agency
and the Department of Corrections and Rehabilitation Grants Expenditures
For the Year Ended June 30, 2011

California Emergency Management Agency Grants

The following represents expenditures for California Emergency Management Agency (Cal EMA) grants for the year ended June 30, 2011. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2010	For the Year Ended June 30, 2011	Cumulative As of June 30, 2011	Federal Share	State Share	County Share
<u>VW10150530 - Victim Witness Program</u>						
Personal services	\$ --	\$ 70,361	\$ 70,361	\$ 34,152	\$ 36,209	\$ --
Operating expenses	--	7,138	7,138	--	7,138	--
Totals	<u>\$ --</u>	<u>\$ 77,499</u>	<u>\$ 77,499</u>	<u>\$ 34,152</u>	<u>\$ 43,347</u>	<u>\$ --</u>
<u>ZA09010530 - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government - Victim Witness Program</u>						
Personal services	\$ --	\$ 48,163	\$ 48,163	\$ 48,163	\$ --	\$ --
Operating expenses	--	15,549	15,549	15,549	--	--
Equipment	--	136,864	136,864	136,864	--	--
Totals	<u>\$ --</u>	<u>\$ 200,576</u>	<u>\$ 200,576</u>	<u>\$ 200,576</u>	<u>\$ --</u>	<u>\$ --</u>
<u>VP09010530 - ARRA - Violence Against Women Formula Grants - Vertical Prosecution Recovery Act</u>						
Personal services	\$ --	\$ 64,290	\$ --	\$ 64,290	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 64,290</u>	<u>\$ --</u>	<u>\$ 64,290</u>	<u>\$ --</u>	<u>\$ --</u>
<u>DC10210530 - Edward Byrne Memorial Justice Assistance Grant Program - Trinity County Drug ADA Task Force</u>						
Personal services	\$ --	\$ 47,044	\$ 47,044	\$ 47,044	\$ --	\$ --
Operating expenses	--	79,592	79,592	79,592	--	--
Totals	<u>\$ --</u>	<u>\$ 126,636</u>	<u>\$ 126,636</u>	<u>\$ 126,636</u>	<u>\$ --</u>	<u>\$ --</u>
<u>MS1001530 - Edward Byrne Memorial Justice Assistance Grant Program - Marijuana Suppression Program</u>						
Personal services	\$ --	\$ 94,543	\$ 94,543	\$ 94,543	\$ --	\$ --
Operating expenses	--	89,594	89,594	89,594	--	--
Equipment	--	28,083	28,083	28,083	--	--
Totals	<u>\$ --</u>	<u>\$ 212,220</u>	<u>\$ 212,220</u>	<u>\$ 212,220</u>	<u>\$ --</u>	<u>\$ --</u>

COUNTY OF TRINITY

Schedule of the California Emergency Management Agency
and the Department of Corrections and Rehabilitation Grants Expenditures
For the Year Ended June 30, 2011

California Emergency Management Agency Grants (continued)

<u>Program</u>	<u>Expenditures Claimed</u>			<u>Share of Expenditures Current Year</u>		
	<u>For the Period Through June 30, 2010</u>	<u>For the Year Ended June 30, 2011</u>	<u>Cumulative As of June 30, 2011</u>	<u>Federal Share</u>	<u>State Share</u>	<u>County Share</u>
	<u>ZP09010530 - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government - Evidence-based Probation Supervision Program</u>					
Personal services	\$ --	\$ 16,075		\$ 16,075	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 16,075</u>	<u>\$ --</u>	<u>\$ 16,075</u>	<u>\$ --</u>	<u>\$ --</u>