

COUNTY OF CALAVERAS

SINGLE AUDIT REPORT

JUNE 30, 2008

COUNTY OF CALAVERAS

Single Audit Report
For the Year Ended June 30, 2008

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**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 and Grand Jury
County of Calaveras
San Andreas, 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 Calaveras as of and for the year ended June 30, 2008, which collectively comprise the County's financial statements and have issued our report thereon dated December 31, 2008. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Calaveras' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or

Board of Supervisors and Grand Jury
County of Calaveras

Internal Control Over Financial Reporting (continued)

material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Calaveras' 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 that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of County of Calaveras in a separate letter dated December 31, 2008.

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



Roseville, California
December 31, 2008



**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Supervisors and Grand Jury
County of Calaveras
San Andreas, California

Compliance

We have audited the compliance of the County of Calaveras (the County) with the types of compliance requirements described in *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. 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.

In our opinion, 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, 2008.

Internal Control Over Compliance

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 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

Board of Supervisors and Grand Jury
County of Calaveras

Internal Control Over Compliance (continued)

in accordance with OMB Circular A-133. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control* deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant* deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the County as of and for the year ended June 30, 2008, and have issued our report thereon dated December 31, 2008. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Office of Emergency Services Supplementary Schedules, on page 15, have not been subjected to auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on them.

Board of Supervisors and Grand Jury
County of Calaveras

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

Gallina LLP

Roseville, California
December 31, 2008

COUNTY OF CALAVERAS

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through State Department of Food and Agriculture:			
Light Brown Apple Moth	10.025	07-8520-1118-CA	\$ 1,972
Pest Detection/Emergency Projects	10.025	--	22,967
Organic Inspection	10.025	--	115
Glassy Winged Sharpshooter	10.025	08-8500-0484-CA	32,847
Noxious Weeds	10.680	06-DG-11052021-172	5,315
Weed Management Area	10.680	06-DG-11052021-172	10,000
Subtotal			<u>73,216</u>
Passed through State Department of Social Services:			
Food Stamps	10.551 *	--	2,932,373
State Administrative Matching Grants for Food Stamp Program	10.561 *	--	378,617
Subtotal			<u>3,310,990</u>
Passed through State Controller's Office:			
Schools and Roads – Grants to States	10.665	--	149,361
Schools and Roads – Grants to Counties	10.666	--	32,539
Subtotal			<u>181,900</u>
Total U.S. Department of Agriculture			<u>\$ 3,566,106</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through State Department of Housing and Community Development:			
Community Development Block Grants/Technical Assistance Program	14.227	06-STBG-2500	17,857
Community Development Block Grants/State's Program	14.228	05-STBG-1525	20,193
Community Development Block Grants/State's Program	14.228	05-STBG-1523	373,771
Subtotal			<u>393,964</u>
Home Investment Partnerships Program	14.239	04-HOME-0708	31,000
Total U.S. Department of Housing and Urban Development			<u>\$ 442,821</u>
<u>U.S. Department of the Interior</u>			
Direct program:			
Payments in Lieu of Taxes	15.226	--	73,671
Total U.S. Department of the Interior			<u>\$ 73,671</u>

* Major Program

COUNTY OF CALAVERAS

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Justice</u>			
Direct Program:			
Domestic Cannabis Eradication/Suppression Program	16.000	2008-17	\$ 11,408
Passed through State Office of Emergency Services:			
Victim Witness Assistance Program	16.575	VW07120050	43,554
Narcotics Enforcement Unit	16.579	DC07170050	119,304
Subtotal			<u>162,858</u>
Total U.S. Department of Justice			\$ <u>174,266</u>
<u>U.S. Department of Transportation</u>			
Direct program:			
Airport Improvement Program	20.106	03-06-0207-04	206,699
Airport Improvement Program	20.106	03-06-0207-05	432,724
Airport Improvement Program	20.106	03-06-0207-06	800,080
Subtotal			<u>1,439,503</u>
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205	BHLO-5930(029)	74,160
Federal Transit Administration (5310 Grant)	20.503	--	332,873
Federal Transit Administration (5309 Grant)	20.500	--	103,953
Federal Transit Administration (5311 Grant)	20.509	--	179,713
Federal Transit Administration (5311 Grant)	20.509	--	159,196
Subtotal			<u>775,735</u>
Total U.S. Department of Transportation			\$ <u>2,289,398</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through State Department of Aging:			
Special Programs for the Aging Title III, Part B	93.044	--	<u>183,173</u>
Passed through State Department of Social Services:			
Promoting Safe and Stable Families	93.556	--	32,791
Temporary Assistance for Needy Families	93.558	--	3,123,845
Child Welfare Services – State Grants	93.645	--	78,117
Foster Care – Title IV-E	93.658 *	--	981,382
Adoption Assistance Program	93.659	--	365,778
Social Services Block Grant	93.667	--	26,001
Independent Living	93.674	--	37,821
Subtotal			<u>4,645,735</u>

* Major Program

COUNTY OF CALAVERAS

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

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 (continued)</u>			
Passed through State Department of Health Services:			
Immunization Assistance Program	93.268	--	\$ 12,904
Public Health Preparedness and Response to Bioterrorism	93.283	EPO 06-06	26,765
Public Health Preparedness and Response to Bioterrorism	93.069	EPO 07-06	124,663
California Children's Services -- Healthy Families (Title XXI)	93.767	--	12,670
National Bioterrorism Hospital Preparedness Program	93.889	EPO 06-06	66,075
National Bioterrorism Hospital Preparedness Program	93.889	EPO 07-06	36,714
Maternal Child and Adolescent Health (Title V)	93.994	--	29,373
Subtotal			<u>309,164</u>
Medi-Cal Administration	93.778 *	--	652,428
California Children's Services -- Administrative Program	93.778 *	--	43,694
Child Health and Disability Program (Title XIX)	93.778 *	--	61,500
Health Care Program for Children in Foster Care	93.778 *	--	16,480
Maternal Child and Adolescent Health (Title XIX)	93.778 *	--	30,383
Subtotal CFDA 93.778			<u>804,485</u>
Passed through Calaveras/Mariposa Community Action Agency:			
Community Services Block Grant	93.569	06F-4707	5,000
Community Services Block Grant	93.569	07F-4707	10,000
Subtotal CFDA 93.569			<u>15,000</u>
Passed through State Department of Mental Health:			
Block Grant for Community Mental Health Services (SAMSHA)	93.958	--	122,412
Passed through State Department of Alcohol and Drug Abuse Programs:			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	401,784
Total U.S. Department of Health and Human Services			<u>\$ 6,481,753</u>
<u>U.S. Department of Homeland Security</u>			
Passed through State Office of Homeland Security:			
Homeland Security Grant 2006	97.004	2006-0071	174,799
Homeland Security Grant 2007	97.004	2007-0008	172,918
Passed through State Office of Emergency Services:			
Emergency Management Performance Grant - 2007	97.042	2007-6	55,152
Subtotal			<u>55,152</u>
Total U.S. Department of Homeland Security			<u>\$ 402,869</u>
Total Expenditures of Federal Awards Excluding Loans			<u><u>\$ 13,430,884</u></u>

* Major Program

COUNTY OF CALAVERAS

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>Federal Loan Balances With a Continuing Compliance Requirement at Year End</u>			
<u>U.S. Department of Housing and Urban Development</u>			
Passed through State Department of Housing and Community Development:			
Community Development Block Grants/State's Program	14.228	--	\$ 1,558,130
Home Investment Partnerships Program	14.239	--	<u>1,159,045</u>
Federal Loan Balances with a Continuing Compliance Requirement			<u>2,717,175</u>
Total Expenditures of Federal Awards Including Loans			<u><u>\$ 16,148,059</u></u>

COUNTY OF CALAVERAS

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30,2008

Note 1: **Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Calaveras. The County of Calaveras 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 on accounting principles generally accepted in the United States of America. 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: **Subrecipients**

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

<u>Federal CFDA</u>	<u>Subrecipient</u>	<u>Amount</u>
14.228	Community Development Block Grants/State’s Program	\$ 14,493
14.239	HOME Investment Partnerships Program	31,000
93.889	National Bioterrorism Hospital Preparedness Program	<u>9,125</u>
	Total	<u>\$ 54,618</u>

Note 5: **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

COUNTY OF CALAVERAS

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30,2008

Note 5: **Pass-Through Entities' Identifying Number** (continued)

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 6: **Program Clusters**

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>Food Stamp Cluster:</u>		
10.551	Food Stamps	\$ 2,932,373
10.561	State Administrative Matching Grants for Food Stamp Program	<u>378,617</u>
	TOTAL	<u>\$ 3,310,990</u>
<u>Schools and Roads Cluster:</u>		
10.665	Schools and Roads – Grants to States	\$ 149,361
10.666	Schools and Roads – Grants to Counties	<u>32,539</u>
	TOTAL	<u>\$ 181,900</u>

COUNTY OF CALAVERAS

Schedule of Findings and Questioned Costs
For the Year Ended June 30,2008

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? | No |
| 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? | 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: | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No |

- | | |
|--------------------------------------|---|
| 4. Identification of major programs: | |
| <u>CFDA Number</u> | <u>Name of Federal Program</u> |
| 10.551 | Food Stamps |
| 10.561 | State Administrative Matching Grants for Food Stamp Program |
| 93.658 | Foster Care – Title IV-E |
| 93.778 | Medical Assistance Program |

- | | |
|---|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$ 484,442 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes |

COUNTY OF CALAVERAS

Schedule of Findings and Questioned Costs
For the Year Ended June 30,2008

Section 2

Financial Statement Findings

None Reported

Section 3

Federal Award Findings and Questioned Costs

None Reported

COUNTY OF CALAVERAS

Summary Schedule of Prior Audit Findings
For the Year Ended June 30,2008

<u>Audit Reference Number</u>	<u>Status of Prior Year Audit Findings</u>
N/A	None Reported

**SUPPLEMENTARY SCHEDULES OF
THE OFFICE OF EMERGENCY SERVICES
GRANT EXPENDITURES**

COUNTY OF CALAVERAS

Supplementary Schedules of the Office of Emergency Services
 Grant Expenditures
 For the Year Ended June 30, 2008

Office of Emergency Services Grants

The following represents expenditures for Office of Emergency Services (OES) programs for the year ended June 30, 2008. 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, 2007	For the Year Ended June 30, 2008	Cumulative As of June 30, 2008	Federal Share	State Share	County Share
<u>DC07170050</u>						
Narcotics Enforcement Unit						
Personal services	\$ 106,614	\$ 107,057	\$ 213,671	\$ 107,057	\$ --	\$ --
Operating expenses	12,120	6,810	18,930	6,810	--	--
Equipment	--	5,437	5,437	5,437	--	--
Totals	<u>\$ 118,734</u>	<u>\$ 119,304</u>	<u>\$ 238,038</u>	<u>\$ 119,304</u>	<u>\$ --</u>	<u>\$ --</u>
<u>VW07120050</u>						
Victim Witness Assistance Program						
Personal services	\$ 82,760	\$ 81,543	\$ 164,303	\$ 43,554	\$ 37,989	\$ --
Operating expenses	23,339	25,481	48,820	--	25,481	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 106,099</u>	<u>\$ 107,024</u>	<u>\$ 213,123</u>	<u>\$ 43,554</u>	<u>\$ 63,470</u>	<u>\$ --</u>

**SUPPLEMENTARY SCHEDULES
OF THE DEPARTMENT
OF
COMMUNITY SERVICES
AND DEVELOPMENT
GRANT REVENUES AND EXPENDITURES**

COUNTY OF CALAVERAS

Supplementary Schedules of Revenue and Expenditures
 CSD Contract No. _CSBG 06F-4707 (CSBG - \$20,000.00)
 For The Period January 1, 2007 through December 31, 2007

	January 1, 2007 through June 30, 2007	July 1, 2007 through December 31, 2007	Totals
<u>Revenue</u>			
Grant revenue	\$ 5,000	\$ 5,000	\$ 10,000
Interest income	--	--	--
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 10,000</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 5,000	\$ 5,000	\$ 10,000
Fringe benefits	--	--	--
Travel	--	--	--
Space	--	--	--
Consumable supplies	--	--	--
Equipment Lease/purchase	--	--	--
Consultant services	--	--	--
Other costs	--	--	--
	<hr/>	<hr/>	<hr/>
Subtotal Administrative Costs	<u>5,000</u>	<u>5,000</u>	<u>10,000</u>
Program Costs:			
Salaries and wages	--	--	--
Fringe benefits	--	--	--
Travel	--	--	--
Consumable supplies	--	--	--
Equipment Lease/purchase	--	--	--
Other costs	--	--	--
	<hr/>	<hr/>	<hr/>
Subtotal Program Costs	<u>--</u>	<u>--</u>	<u>--</u>
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 10,000</u>

COUNTY OF CALAVERAS

Supplementary Schedules of Revenue and Expenditures
 CSD Contract No. CSBG 07F-4707 (CSBG - \$20,000.00)
 For The Period January 1, 2008 through December 31, 2008

	January 1, 2008 through June 30, 2008	July 1, 2008 through December 31, 2008	Totals
<u>Revenue</u>			
Grant revenue	\$ 10,000	\$ --	\$ 10,000
Interest income	--	--	--
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 10,000</u>	<u>\$ --</u>	<u>\$ 10,000</u>
 <u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 10,000	\$ --	\$ 10,000
Fringe benefits	--	--	--
Travel	--	--	--
Space	--	--	--
Consumable supplies	--	--	--
Equipment Lease/purchase	--	--	--
Consultant services	--	--	--
Other costs	--	--	--
	<hr/>	<hr/>	<hr/>
Subtotal Administrative Costs	<u>10,000</u>	<u>--</u>	<u>10,000</u>
 Program Costs:			
Salaries and wages	--	--	--
Fringe benefits	--	--	--
Travel	--	--	--
Consumable supplies	--	--	--
Equipment Lease/purchase	--	--	--
Other costs	--	--	--
	<hr/>	<hr/>	<hr/>
Subtotal Program Costs	<u>--</u>	<u>--</u>	<u>--</u>
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 10,000</u>	<u>\$ --</u>	<u>\$ 10,000</u>