



**COUNTY OF SACRAMENTO  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION**

**SINGLE AUDIT REPORTS  
(OMB CIRCULAR A-133)  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2011**

**COUNTY OF SACRAMENTO, CALIFORNIA**

**Single Audit Report  
(OMB Circular A-133)**

**For the Fiscal Year Ended June 30, 2011**

**COUNTY OF SACRAMENTO, CALIFORNIA**

**SINGLE AUDIT REPORT  
(OMB CIRCULAR A-133)**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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**INDEPENDENT AUDITORS' 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**

Honorable Board of Supervisors  
County of Sacramento, 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 Sacramento (the County), California, as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 22, 2011. Our report was modified to include an explanatory paragraph regarding the County's General Fund Unassigned Fund Balance deficit and the adoption of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and GASB Statement No. 59, *Financial Instruments Omnibus*, as of July 1, 2010. 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

Management of the County is responsible for establishing and maintaining effective 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 opinions 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as item 2011-01 that we consider to be a significant deficiency in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

#### 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 in a separate letter dated December 22, 2011.

The County's response to the findings 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 them.

This report is intended solely for the information and use of the Board of Supervisors, County management, 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.

Vavrinick, Trine, Day & Co. LLP

Sacramento, California  
December 22, 2011



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, INTERNAL CONTROL OVER COMPLIANCE, AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Board of Supervisors  
County of Sacramento, California

Compliance

We have audited the County of Sacramento, California's (the County), compliance with the types of compliance requirements described in the *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 auditors' 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 items 2011-03 and 2011-12, in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding eligibility that are applicable to its Medicaid Cluster programs, and requirements regarding subrecipient monitoring that are applicable to its Supportive Housing Program. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to those programs.

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 could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2011-02, 2011-04, 2011-05, 2011-07, 2011-08, 2011-09, 2011-10, 2011-11, and 2011-13.

#### 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 the requirements that could have a direct and material effect on a major federal program in order to determine the 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 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. We consider deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2011-03 and 2011-12 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or 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 in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2011-02, 2011-06, 2011-07, 2011-08, 2011-09, and 2011-11 to be significant deficiencies.

## Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2011, and have issued our report thereon dated December 22, 2011. Our report was modified to include an explanatory paragraph regarding the County's General Fund Unassigned Fund Balance deficit and the adoption of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and GASB Statement No. 59, *Financial Instruments Omnibus*, as of July 1, 2010. Our audit was performed for the purpose of forming our 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, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We noted certain matters that we reported to management of the County in a separate letter dated March 30, 2012.

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 them.

This report is intended solely for the information and use of the Board of Supervisors, County management, 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.

*Vavrinik, Trine, Day & Co. LLP*

Sacramento, California

March 30, 2012, except for the Schedule of Expenditures of Federal Awards  
as to which the date is December 22, 2011



**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
<b><u>U.S. CORPORATION FOR NATIONAL &amp; COMM. SVC.</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
CNCS Retired Senior Volunteer Program (2)	94.002	10-SRPCA016	\$ 105,000	56,090
CNCS Retired Senior Volunteer Program (1)	94.002	10-SRPCA012	133,669 <sup>\$</sup>	133,669
CATALOG TOTAL			<u>238,669</u>	<u>189,759</u>
CNCS Foster Grandparents Program (2)	94.011	11SFPCA004	442,816	232,787
CNCS Foster Grandparents Program (1)	94.011	08SFPCA003	442,816	235,219
CATALOG TOTAL			<u>885,632</u>	<u>468,006</u>
CNCS Senior Companion Program (2)	94.016	10-SCPCA001	106,120	38,432
CNCS Senior Companion Program (1)	94.016	10-SCPCA001	106,120	54,908
CATALOG TOTAL			<u>212,240</u>	<u>93,340</u>
TOTAL DIRECT PROGRAMS:			<u>1,336,541</u>	<u>751,105</u>
TOTAL U.S. CORPORATION FOR NATIONAL & COMM. SVC.			<u>\$ 1,336,541</u>	<u>\$ 751,105</u>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
PASSED THROUGH STATE				
DEPARTMENT OF FOOD AND AGRICULTURE:				
Canine Surveillance Program	10.025	10-0270	\$ 192,304	188,856
CATALOG TOTAL			<u>192,304<sup>\$</sup></u>	<u>188,856</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
PASSED THROUGH STATE				
<u>DEPARTMENT OF HEALTH SERVICES:</u>				
Women, Infants and Children (WIC)	10.557	08-85462	\$ 5,834,140	5,834,140
CATALOG TOTAL			<u>5,834,140</u> \$	<u>5,834,140</u>
PASSED THROUGH STATE				
<u>DEPARTMENT OF SOCIAL SERVICES:</u>				
Supplemental Nutrition Assistance Program (SNAP)	10.561		23,462,416	23,462,416
SNAP FS – CalWIN Project	10.561		<u>1,332,744</u>	<u>1,321,493</u>
CATALOG TOTAL			<u>24,795,160</u>	<u>24,783,909</u>
TOTAL PASS THROUGH PROGRAMS:			<u>30,821,604</u>	<u>30,806,905</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>\$ 30,821,604</u>	<u>\$ 30,806,905</u>
<b><u>U.S. DEPARTMENT OF DEFENSE</u></b>				
<u>DIRECT PROGRAMS:</u>				
Environmental Services Coop Agreement II	12.607		\$ 15,100,000	\$ 1,931,864
Environmental Services Coop Agreement III	12.607	FA89030820001	11,200,000	3,618,826
McClellan Gateway 3 & 5 Overlay Project	12.607	SPO453-08-02	5,600,000	444,579
Environmental Services Coop Agreement IV	12.607	FA89030920002	<u>23,493,475</u>	<u>4,455,018</u>
CATALOG TOTAL			<u>55,393,475</u>	<u>10,450,287</u>
TOTAL DIRECT PROGRAMS:			<u>55,393,475</u>	<u>10,450,287</u>
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>\$ 55,393,475</u>	<u>\$ 10,450,287</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
PASSED THROUGH STATE DEPARTMENT OF MENTAL HEALTH:				
Federal IDEA	84.326		\$ 1,966,526	1,966,526
CATALOG TOTAL			<u>1,966,526</u> \$	<u>1,966,526</u>
TOTAL PASS THROUGH PROGRAMS:			<u>1,966,526</u>	<u>1,966,526</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>\$ 1,966,526</u>	<u>\$ 1,966,526</u>
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SVCS.</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
McKinney Homeless Grant	93.244	H80CS00045	\$ 548,775	548,775
CATALOG TOTAL			<u>548,775</u> \$	<u>548,775</u>
ARRA – Capital Improvement Program	93.703	C81CS14040	890,219	396,721
CATALOG TOTAL			<u>890,219</u>	<u>396,721</u>
Ryan White Part A (2)	93.914	H89HA00048	2,654,867	490,431
Ryan White Part A (1)	93.914	H89HA00048	2,643,080	2,565,652
CATALOG TOTAL			<u>5,297,947</u>	<u>3,056,083</u>
TOTAL DIRECT PROGRAMS:			<u>6,736,941</u>	<u>4,001,579</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
PASSED THROUGH AREA 4				
<u>AGENCY ON AGING:</u>				
A4AA Mental Health (Loneliness) (1)	93.044	31-10-34-10	\$ 97,670	\$ 97,670
A4AA Mental Health (Loneliness) (2)	93.044	31-10-34-11	91,346	91,346
A4AA Mental Health (Loneliness) – OTO	93.044	31-10-34-11	3,141	3,141
CATALOG TOTAL			<u>192,157</u>	<u>192,157</u>
TOTAL PASSED THROUGH AREA 4 AGENCY ON AGING:			<u>192,157</u>	<u>192,157</u>
PASSED THROUGH CALIFORNIA				
<u>DEPARTMENT OF HEALTH CARE SERVICES:</u>				
School Based Medi-Cal Admin. Activities (SMAA)	93.778	08-85032	1,000,000	799,000
County Based Medi-Cal Admin. Activities (CMAA)	93.778	08-85126	6,000,000	1,903,000
Child Health Disability Protection (CHDP) – Medi – Cal and Foster	93.778		<u>2,284,505</u>	<u>1,264,081</u>
CATALOG TOTAL			<u>9,284,505</u>	<u>3,966,081</u>
TOTAL PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES:			<u>9,284,505</u>	<u>3,966,081</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
<b>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH:</b>				
Public Health Emergency Response (PHER) No Cost Expansion (NCE)	93.069	EPOCDCP3-34	1,089,171	835,367
Public Health Emergency Response for Disease Control and Prevention	93.069	EPOCDC10-34	1,655,463	1,371,265
CATALOG TOTAL			<u>2,744,634</u>	<u>2,206,632</u>
Tuberculosis Program – Augmentation	93.116		49,569	49,569
Tuberculosis Program	93.116		547,167	328,300
CATALOG TOTAL			<u>596,736</u>	<u>377,869</u>
Refugee Health Basic	93.566	10-34-90840-00	546,847	546,847
CATALOG TOTAL			<u>546,847</u>	<u>546,847</u>
Hospital Preparedness Program (HPP) – H1N1	93.889	EPOHPP10-34	653,308	606,878
CATALOG TOTAL			<u>653,308</u>	<u>606,878</u>
HIV CARE (SAM & MAI)	93.917	10-95282	980,532	980,532
CATALOG TOTAL			<u>980,532</u>	<u>980,532</u>
<b>TOTAL PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH:</b>			<u>5,522,057</u>	<u>4,718,758</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
<b>PASSED THROUGH STATE DEPARTMENT OF ALCOHOL &amp; DRUG:</b>				
Alcohol & Drug Medi-Cal	93.778		\$ 4,821,385	\$ 4,821,385
ARRA – Alcohol & Drug Medi-Cal	93.778		<u>483,260</u>	<u>483,260</u>
CATALOG TOTAL			<u>5,304,645</u>	<u>5,304,645</u>
Alcohol & Drug – Substance Abuse Prevention & Treatment	93.959		<u>7,077,232</u>	<u>7,077,232</u>
CATALOG TOTAL			<u>7,077,232</u>	<u>7,077,232</u>
<b>TOTAL PASSED THROUGH STATE DEPARTMENT OF ALCOHOL &amp; DRUG:</b>			<u>12,381,877</u>	<u>12,381,877</u>
<b>PASSED THROUGH STATE DEPARTMENT OF HEALTH SERVICES:</b>				
Community Challenge Grant	93.235	05-45319	<u>210,000</u>	<u>201,546</u>
CATALOG TOTAL			<u>210,000</u>	<u>201,546</u>
Immunization Assistance Program (IAP)	93.268	10-95394	<u>441,922</u>	<u>441,922</u>
CATALOG TOTAL			<u>441,922</u>	<u>441,922</u>
Refugee Preventive Health Program	93.566	10-34-90841-00	<u>100,000</u>	<u>75,334</u>
CATALOG TOTAL			<u>100,000</u>	<u>75,334</u>
Targeted Case Management (TCM)	93.778	34-0712	<u>1,301,004</u>	<u>1,140,197</u>
CATALOG TOTAL			<u>1,301,004</u>	<u>1,140,197</u>
AIDS MG – HIV Prevention Program	93.940	10-95282	<u>419,230</u>	<u>402,606</u>
CATALOG TOTAL			<u>419,230</u>	<u>402,606</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
Maternal, Child & Adolescent Health (MCAH)	93.994		\$ 161,059	\$ 156,493
Black Infant Health (BIH)	93.994	201034	<u>427,354</u>	<u>392,537</u>
CATALOG TOTAL			<u>588,413</u>	<u>549,030</u>
TOTAL PASSED THROUGH STATE DEPARTMENT OF HEALTH SERVICES:			<u>3,060,569</u>	<u>2,810,635</u>
PASSED THROUGH STATE DEPARTMENT OF MENTAL HEALTH:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150		<u>466,857</u>	<u>466,857</u>
CATALOG TOTAL			<u>466,857</u>	<u>466,857</u>
Children Affected by Methamphetamine (CAM)	93.243	1H79TI023291-01	<u>370,000</u>	<u>87,987</u>
CATALOG TOTAL			<u>370,000</u>	<u>87,987</u>
Substance Abuse & Mental Health Srv. Admin.	93.958		<u>1,855,886</u>	<u>1,855,886</u>
CATALOG TOTAL			<u>1,855,866</u>	<u>1,855,886</u>
(SAMHSA) TOTAL PASSED THROUGH STATE DEPARTMENT OF MENTAL HEALTH:			<u>2,692,743</u>	<u>2,410,730</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
<b>PASSED THROUGH STATE DEPARTMENT OF SOCIAL SERVICES:</b>				
PSSF – Monthly Caseworker Visits	93.556		\$ 78,724	\$ 78,724
Promoting Safe and Stable Families (PSSF)	93.556		<u>1,118,078</u>	<u>1,118,078</u>
CATALOG TOTAL			<u>1,196,802</u>	<u>1,196,802</u>
CalWORKS – CalWIN Project	93.558		1,089,781	1,080,581
CalWORKS (Assist)	93.558		75,844,331	75,844,331
Child Welfare Services – EA TANF	93.558		12,416,111	
CalWORKS – Administration	93.558		84,406,187	84,406,187
Stage One Child Care	93.558		<u>16,214,976</u>	<u>16,214,976</u>
CATALOG TOTAL			<u>189,971,386</u>	<u>12,416,111</u> <u>189,962,186</u>
Child Support Administration II	93.563		270,896	178,791
ARRA – Child Support Administration	93.563		825,926	825,926
Child Support Admin. – Early Intervention	93.563		691,721	456,536
Child Support Administration	93.563		<u>20,650,991</u>	<u>20,650,991</u>
CATALOG TOTAL			<u>22,439,534</u>	<u>22,112,244</u>
Refugee Cash Asst. (RCA) & Other Refugee Program (Assist)	93.566		496,845	496,845
RCA – CalWIN Project	93.566		1,673	1,659
Refugee Cash Asst. (RCA) & Other Refugee Program (Admin.)	93.566		<u>53,848</u>	<u>53,848</u>
CATALOG TOTAL			<u>552,366</u>	<u>552,352</u>



**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
Federal Adoptions Incentive	93.603		\$ 106,209	106,209
CATALOG TOTAL			<u>106,209</u>	<u>106,209</u>
State Family Preservation (FFP)	93.645		35,701	35,701
Child Welfare Services – Title IV-B	93.645			
Group Home Monthly Visits	93.645		225,470	225,470
CATALOG TOTAL			<u>2,480,639</u>	<u>2,480,639</u>
Emergency Assistance Foster Care	93.658	2,219,468	902,755	2,219,468 902,755
Foster Care – Residentially Based Services	93.658			
Child Welfare Services – Title IV-E	93.658			
Foster Care (AFDC) – Assistance	93.658		19,229,625	19,229,625
Family Children Care Home	93.658		311,891	311,891
ARRA – Foster Care (AFDC) – Assistance	93.658	<del>2,556,384</del>	1,415,339	<del>2,556,384</del> 1,415,339
CWSOIP/COHORT1	93.658		556,145	556,145
Community Care Licensing (CCL) – Foster Family Homes (FFH)	93.658		313,062	313,062
Foster Parent Training & Recruitment (AB 2129)	93.658		106,186	106,186
Foster Care (AFDC) – ADMINISTRATION	93.658		1,702,525	1,702,525
Family Preservation (FFP)	93.658		35,701	35,701
ARRA – Foster Care – Residentially Based Services	93.658		16,489	16,489
CATALOG TOTAL			<u>46,376,997</u>	<u>46,376,997</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
ARRA – Adoption Assistance Program (AAP)	93.659		\$ 1,776,807	\$ 1,776,807
Adoption Assistance	93.659		2,030,591	2,030,591
Adoption Program Administrative	93.659		457,790	457,790
Adoption Assistance Program (AAP)	93.659		<u>21,707,969</u>	<u>21,707,969</u>
CATALOG TOTAL			<u>25,973,157</u>	<u>25,973,157</u>
Child Welfare Services – Title XX	93.667		<u>3,283,636</u>	<u>3,283,636</u>
CATALOG TOTAL			<u>3,283,636</u>	<u>3,283,636</u>
Independent Living Program	93.674		<u>756,854</u>	<u>756,854</u>
CATALOG TOTAL			<u>756,854</u>	<u>756,854</u>
ARRA – Emergency Contingency Fund Non-Recurrent Short Term Benefits	93.714		1,970,418	1,970,418
ARRA – Emergency Contingency Fund Subsidized Employment	93.714		<u>1,382,379</u>	<u>1,382,379</u>
CATALOG TOTAL			<u>3,352,797</u>	<u>3,352,797</u>
Medi-Cal Assistance-CalWIN Project	93.778		2,183,743	2,165,308
In-Home Support Services (IHSS)	93.778		10,085,979	8,559,679
Child Welfare Services – Title XIX	93.778		3,526,618	1,789,444
Community Services Block Grant (CSBG)	93.778		244,804	244,804
Medi-Cal Administrative	93.778		22,334,800	22,334,800
Adult Protective Services	93.778		<u>3,672,952</u>	<u>3,672,952</u>
CATALOG TOTAL			<u>42,048,896</u>	<u>38,766,987</u>
TOTAL PASSED THROUGH STATE DEPARTMENT OF SOCIAL SERVICES:			<u>338,539,273</u>	<u>334,920,860</u>
TOTAL PASS THROUGH PROGRAMS:			<u>371,673,181</u>	<u>361,401,098</u>
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SVCS.			<u>\$ 378,410,122</u>	<u>\$ 365,402,677</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
<b><u>U.S. DEPARTMENT OF HUD</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
Supporting Housing Programs:				
SAEHC – Omega Expansion (2)	14.235	CA0144B9T030801	\$ 128,148	\$ 73,757
SAEHC – Casas de Esperanza (1)	14.235	CA0133B9T030802		
NOVA House (1)	14.235	CA142B9T031003	102,107	31,818
SAEHC – Casas de Esperanza (2)	14.235	CA0133B9T031003		
SAEHC – Casas Serenes (2)	14.235	CA0134B9T030802	256,032	205,838
SAEHC – Casas Serenes (1)	14.235	CA0134B9T031003	327,869 256,032	203,875 71,371
Omega Project (1)	14.235	CA0143B9T030801	316,033	27,241
SAEHC – Omega Expansion (1)	14.235	CA01B703004	327,869 128,148	127,029 4,735
Families Beyond Transition (1)	14.235	CA0136B9T031003	398,509	27,097
NOVA House (2)	14.235	CA142B9T030802	102,107	53,221
St. John’s Shelter – Greenway (1)	14.235	CA0128B9T030800	110,250	70,776
McClellan Park (2)	14.235	CA0140B9T030801	226,000	108,546
St. John’s Shelter – Greenway (2)	14.235	CA0128B9T030801	110,250	20,458
Friendship Housing Expansion (1)	14.235	CA0750B9T031002	314,738	47,670
VOA – Adolfo Housing For Emancipated Youth	14.235	CA0130B9T030802	259,830	198,967
Families Beyond Transition (2)	14.235	CA0136B9T030802	398,509	343,475
Omega Project (2)	14.235	CA0143B9T030802	316,033	253,542
AIDS Housing – Avalon (2)	14.235	CA0131B9T030802	81,746	31,959
LSS – Transitional Housing For Youth (2)	14.235	CA0156B9T030801	178,849	73,684
Friendship Housing (1)	14.235	CA0137B9T030801	154,110	75,417
LSS – Transitional Housing For Families (1)	14.235	CA0155B9T031003	229,107	75,293
LSS – Transitional Housing For Families (2)	14.235	CA0155B9T030802	229,107	152,225
LSS – Teen Trans. Housing Connections (1)	14.235	CA0135B9T031003	275,838	45,601
LSS – Teen Trans. Housing Connections (2)	14.235	CA0135B9T030802	275,838	221,490
Friendship Housing Expansion (2)	14.235	CA0750B9T030901	314,738	267,327
AIDS Housing Alliance – Avalon (1)	14.235	CA0131B9T030801	81,746	50,825
LSS – Transitional Housing For Youth (1)	14.235	CA0156B9T030802	178,849	68,649
AIDS Housing Alliance/THP	14.235	CA0154B9T030802	89,932	89,932
LSS – Saybrook Apartments (2)	14.235	CA0150B9T030802	499,037	400,738

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
LSS – Building Bridges (2)	14.235	CA0132B9T031003	362,022	107,713
LSS – Building Bridges (1)	14.235	CA0132B9T030802	\$ 362,022	\$ 226,043
LSS – Adolfo PH Emancipated Youth (1)	14.235	CA0129B9T030802	497,726	452,317
LSS – Adolfo PH Emancipated Youth (2)	14.235	CA012B9T030801	497,726	43,965
Homeless Management Information System	14.235	CA0138B9T030802	99,959	61,690
LSS – Saybrook Apartments (1)	14.235	CA0150B9T031003	499,037	138,420
Resource For Independent Living (1)	14.235	CA0157B9T031003	123,496	21,467
Friendship Housing (2)	14.235	CA0137B9T030802	154,110	78,841
McClellan Park (1)	14.235	CA0140B9T030802	226,000	98,221
Homeless Management Information System (2)	14.235	CA0138B9T030801	99,959	28,758
Quinn Cottages (1)	14.235	CA0147B9T030802	312,138	194,823
Quinn Cottages (2)	14.235	CA0147B9T030801	312,138	101,427
Sacramento Children’s Home Crisis Nursery (1)	14.235	CA0148B9T031003	187,714	52,104
Sacramento Children’s Home Crisis Nursery (2)	14.235	CA014B9T030802	187,714	137,950
Mather Community Campus (1)	14.235	CA0139B9T030801	3,061,636	1,225,684
Resource For Independent Living (2)	14.235	CA0157B9T030802	123,496	104,582
Mercy Housing Center – King Project (2)	14.235	CA0751B9T030901	154,345	122,442
Mercy Housing Center – King Project (1)	14.235	CA01B303001	152,986	67,040
Mather Community Campus (2)	14.235	CA139B9T030802	<u>3,061,636</u>	<u>2,147,967</u>
CATALOG TOTAL			<u>17,143,221</u>	<u>8,834,010</u>
Shelter Plus Care – Shasta Hotel (18 Units) (1)	14.238	CA0151C9T030802	121,392	37,437
Shelter Plus Care (2)	14.238	CA0153C9T030802	4,169,256	3,035,247
Shelter Plus Care (1)	14.238	CA0153C9T031003	4,213,380	700,273
Shelter Plus Care – Shasta Hotel (18 Units) (2)	14.238	CA0151C9T030801	<u>114,696</u>	<u>60,863</u>
CATALOG TOTAL			<u>8,618,724</u>	<u>3,833,820</u>
TOTAL DIRECT PROGRAMS:			<u>25,761,945</u>	<u>12,667,830</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
<b>PASSED THROUGH SACRAMENTO HOUSING &amp; REDEVELOPMENT AGENCY:</b>				
Community Development Block Grant	14.218		\$ 715,620	548,552
CATALOG TOTAL			<u>715,620</u>	<u>548,552</u>
<b>PASSED THROUGH SACRAMENTO HOUSING &amp; REDEVELOPMENT AGENCY:</b>				
Community Development Block Grant (CDBG) (1)	14.218		\$ 575,489	\$ 575,489
Community Development Block Grant (CDBG) (2)	14.218		<u>203,744</u>	<u>203,744</u>
CATALOG TOTAL			<u>779,233</u>	<u>779,233</u>
<b>TOTAL PASSED THROUGH SACRAMENTO HOUSING &amp; REDEVELOPMENT AGENCY:</b>			<u>1,494,853</u>	<u>1,327,785</u>
<b>TOTAL U.S. DEPARTMENT OF HUD</b>			<u>\$ 27,256,798</u>	<u>\$ 13,995,615</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
FY 2009 Edward Byrne Justice Assistance Grant (JAG) Program	16.738	2009-DJ-BX-0451	\$ 471,225	454,978
CATALOG TOTAL			<u>471,225</u>	<u>454,978</u>
State Criminal Alien Assistance Program	16.606	2010-AP-BX-0450	<u>1,723,019</u>	<u>1,723,019</u>
CATALOG TOTAL			<u>1,723,019</u>	<u>1,723,019</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
DNA Cold Case Apprehension & Prosecution (DCCAP)	16.710	2008-DN-BX-K147	392,160	14,644
COPS Technology 2008 Program	16.710	2008CKWX0473 <sup>\$</sup>	327,355 <sup>\$</sup>	8,248
Internet Crimes Against Children	16.710	2010-MC-CX-K003	315,925	292,057
ARRA – COPS Hiring Program	16.710	2010ULWX0006	<u>21,382,750</u>	<u>4,522,520</u>
CATALOG TOTAL			<u>22,418,190</u>	<u>4,837,469</u>
Forensic Casework DNA Backlog Reduction Program - FY 2009	16.741	2009-DN-BX-K065	533,345	309,047
Forensic Casework DNA Backlog Reduction Program - FY 2008	16.741	2008-DN-BX-K031	513,600	196,764
Forensic Casework DHA Backlog Reduction Program - FY 2010	16.741	2010-DN-BX-K071	<u>435,152</u>	<u>1,134</u>
CATALOG TOTAL			<u>1,482,097</u>	<u>506,945</u>
Paul Coverdell Forensic Science Improvement Program - FY 2010	16.742	2010-CD-BX-0056	<u>99,190</u>	<u>99,190</u>
CATALOG TOTAL			<u>99,190</u>	<u>99,190</u>
Intellectual Property Enforcement Program	16.752	2010-BE-BX0003	<u>403,758</u>	<u>189,363</u>
CATALOG TOTAL			<u>403,758</u>	<u>189,363</u>
ARRA – Internet Crimes Against Children	16.800	2009-SN-B9-K001	<u>702,838</u>	<u>373,252</u>
CATALOG TOTAL			<u>702,838</u>	<u>373,252</u>
ARRA – Gang Suppression Unit Project	16.804	2009-SB-B9-0746	<u>1,936,990</u>	<u>1,045,394</u>
CATALOG TOTAL			<u>1,936,990</u>	<u>1,045,394</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
Family Based Prisoner Substance Abuse Program	16.812	2010-RN-0020	\$ 300,000	\$ 66,799
OJJDP FY10 Second Chance Act Adults & Juvenile Offender Reentry Demonstration Project	16.812	2010-CZ-BX-0068	<u>750,000</u>	<u>256,443</u>
CATALOG TOTAL			<u>1,050,000</u>	<u>323,242</u>
TOTAL DIRECT PROGRAMS:			<u>30,287,307</u>	<u>9,552,852</u>
PASSED THROUGH CALIFORNIA DEPARTMENT OF CORRECTIONS & REHABILITATION:				
FY 2010-11 Juvenile Accountability Block Grant (JABG)	16.523	CSA 173-10	159,222	159,222
Anger Management & Youth Prevention Training	16.523	CSA17309AMYVPT	<u>30,410</u>	<u>13,230</u>
CATALOG TOTAL			<u>189,632</u>	<u>172,452</u>
Enhanced Disp. Minority Contact Tech. Asst. Prj. II (DMC TAP II)	16.540	CSA 361-09	<u>125,000</u>	<u>121,224</u>
CATALOG TOTAL			<u>125,000</u>	<u>121,224</u>
TOTAL PASSED THROUGH CALIFORNIA DEPARTMENT OF CORRECTIONS & REHABILITATION:			<u>314,632</u>	<u>293,676</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
<b>PASSED THROUGH CALIFORNIA EMERGENCY MANAGEMENT AGENCY:</b>				
Unserved/Underserved Victim Advocacy and Outreach	16.575	UV10010340	\$ 88,377	\$ 88,377
Victim Witness Assistance Program	16.575	VW10290340	420,822	420,822
Elder Abuse Advocacy & Outreach Program	16.575	EA09120340	65,851	2,254
Victim/Witness Special Emphasis	16.575	SE09190340	<u>23,792</u>	<u>23,792</u>
CATALOG TOTAL			<u>598,842</u>	<u>535,245</u>
ARRA – Victim Witness Assistance Program	16.588	RV09010340	24,461	24,461
ARRA – 2009 Probation Specialized Units	16.588	PR09010340	259,075	91,730
Violence Against Women Vertical Prosecution	16.588	VV10020340	<u>230,382</u>	<u>230,382</u>
CATALOG TOTAL			<u>513,918</u>	<u>346,573</u>
Residential Substance Abuse Treatment (RSAT) Program	16.593	RT10020340	200,000	140,409
Residential Substance Abuse Treatment (RSAT) Program	16.593	RT09010340	<u>200,000</u>	<u>57,534</u>
CATALOG TOTAL			<u>400,000</u>	<u>197,943</u>
(2) Project Safe Neighborhoods	16.609	US09010340	<u>145,000</u>	<u>40,625</u>
CATALOG TOTAL			<u>145,000</u>	<u>40,625</u>
Anti-Drug and Child Abuse Enforcement Team	16.738	DC10230340	<u>757,540</u>	<u>757,540</u>
CATALOG TOTAL			<u>757,540</u>	<u>757,540</u>
Paul Coverdell Forensic Science Improvement Program - FY 2008	16.742	CQ08060340	104,036	19,134
Paul Coverdell Forensic Science Improvement Program - FY 2010	16.742	CQ10070340	<u>174,676</u>	<u>154,379</u>
CATALOG TOTAL			<u>278,712</u>	<u>173,513</u>



**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
ARRA – Victim Witness Recovery Act/VOCA	16.801	VS09010340	\$ 36,318	\$ 1,287
CATALOG TOTAL			<u>36,318</u>	<u>1,287</u>
ARRA – Collaborative Court Deferred Program (CCDP)	16.803	Z0009010340	1,535,965	1,084,200
ARRA – Regional Anti-Gang Intelligence LED	16.803	ZG09010340	300,000	218,627
ARRA – Adult Day Reporting Center	16.803	ZP09010340	1,622,107	681,614
ARRA – Cal-MMET	16.803	ZM09010340	490,228	202,034
ARRA – Anti-Drug and Child Abuse Enforcement Team	16.803	ZA09010340	492,869	286,555
ARRA – Anti-Human Trafficking	16.803	ZH09010340	500,000	195,601
CATALOG TOTAL			<u>4,941,169</u>	<u>2,668,631</u>
TOTAL PASSED THROUGH CALIFORNIA EMERGENCY MANAGEMENT AGENCY:			<u>7,671,499</u>	<u>4,721,357</u>
TOTAL PASS THROUGH PROGRAMS:			<u>7,986,131</u>	<u>5,017,013</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>\$ 38,273,438</u>	<u>\$ 14,567,855</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
Airport Improvement Program 0204-44	20.106	3-06-0204-44	8,971,604	309,207
Airport Improvement Program 0204-45	20.106	3-06-0204-45 <sup>\$</sup>	8,653,770 <sup>\$</sup>	8,653,770
Airport Improvement Program 0205-09	20.106	3-06-0205-09	627,463	11,963
Airport Improvement Program 0204-47	20.106	3-06-0204-47	1,115,687	1,115,687
Airport Improvement Program 0204-46	20.106	3-06-0204-46	<u>140,442</u>	<u>140,442</u>
CATALOG TOTAL			<u>19,508,966</u>	<u>10,231,069</u>
TOTAL DIRECT PROGRAMS:			<u>19,508,966</u>	<u>10,231,069</u>
<b><u>PASSED THROUGH STATE DEPARTMENT TRAFFIC SAFETY:</u></b>				
Traffic Safety Resource Prosecutor Program (TSRP)	20.601	AL1106	\$ 1,300,000	\$ 836,493
DUI County Recidivist Arrests and Sweeps Hit (CRASH) Team	20.601	AL1108	<u>432,000</u>	<u>327,063</u>
CATALOG TOTAL			<u>1,732,000</u>	<u>1,163,556</u>
DUI Prosecution & Community Awareness	20.609	AL1039	<u>1,312,724</u>	<u>501,088</u>
CATALOG TOTAL			<u>1,312,724</u>	<u>501,088</u>
Recidivist DUI Arrest Program	26.600	AL0909	<u>500,000</u>	<u>56,016</u>
CATALOG TOTAL			<u>500,000</u>	<u>56,016</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
PASSED THROUGH STATE DEPARTMENT OF TRAFFIC SAFETY:			\$ 3,544,724	\$ 1,720,660
<u>PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION:</u>				
Safe, Accountable, Flexible, Efficient Transportation Equity (SAFETEA-LU) 1	20.205	03-5924R	383,569	383,569
ARRA – Safe, Accountable, Flexible, Efficient Transportation (SAFETEA-LU) 1	20.205	03-5924R	6,790,071	6,790,071
Safe, Accountable, Flexible, Efficient Transportation Equity (SAFETEA-LU) 2	20.205	03-5924R	7,131,222	7,131,222
ARRA – Safe, Accountable, Flexible, Efficient Transportation (SAFETEA-LU) 2	20.205	03-5924R	460,009	460,009
Transportation Equity Act for the 21 <sup>st</sup> Century (TEA-21)	20.205	03-928515	1,506,625	925,851
CATALOG TOTAL			<u>16,271,496</u>	<u>15,690,722</u>
 TOTAL PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION:			<u>16,271,496</u>	<u>15,690,722</u>
TOTAL PASS THROUGH PROGRAMS:			<u>19,816,220</u>	<u>17,411,382</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>\$ 39,325,186</u>	<u>\$ 27,642,451</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
<b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
River Friendly Landscaping to Reduce GHGs	66.041	AF-83452801-0	\$ 486,668	111,478
CATALOG TOTAL			<u>486,668</u> \$	<u>111,478</u>
TOTAL DIRECT PROGRAMS			<u>486,668</u>	<u>111,478</u>
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH:</u></b>				
ARRA – SCWA Hood Water System Meter Retrofit	66.458	AR09FP36	181,698	172,047
ARRA – SCWA E Walnut Grove Meter Retrofit	66.458	AR09FP35	367,310	341,978
ARRA – SCWA Southwest Tract Water System Meter Retrofit	66.458	AR09FP43	108,561	99,026
CATALOG TOTAL			<u>657,569</u>	<u>613,051</u>
TOTAL PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH:			<u>657,569</u>	<u>613,051</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			<u>\$ 1,144,237</u>	<u>\$ 724,529</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
Law Enforcement Officer Reimbursement Agreement Program	97.090	HSTS0208HSLR348	\$ 1,609,103	321,821
CATALOG TOTAL			<u>1,609,103</u> \$	<u>321,821</u>
TOTAL DIRECT PROGRAMS:			<u>1,609,103</u>	<u>321,821</u>
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF CORRECTIONS &amp; REHABILITATION:</u></b>				
Flood Insurance Rate Map Study	97.045	EMF2009GR0918	300,000	196,992
CATALOG TOTAL			<u>300,000</u>	<u>196,992</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
<b>PASSED THROUGH CALIFORNIA EMERGENCY MANAGEMENT AGENCY:</b>				
FY 2010 Pre-Disaster Mitigation Competitive Program	97.047	PDMC-09-CA-10	\$ 145,300	\$ 109,599
CATALOG TOTAL			<u>145,300</u>	<u>109,599</u>
Interoperable Emergency Communications Grant Program	97.055	2009-0015	54,750	54,448
CATALOG TOTAL			<u>54,750</u>	<u>54,448</u>
FY 2008 Regional Terrorism Threat Assessment Center (RTTAC)	97.067		1,000,000	595,992
FY 2010 State Homeland Security Grant Program (SHSGP)	97.067	2010-0085	3,942,866	485,364
FY 2009 State Homeland Security Grant Program (SHSGP)	97.067	2009-0019	2,911,057	1,484,528
FY 2010 Metropolitan Medical Response System (MMRS)	97.067	2010-0085	317,419	88,433
FY 2007 Urban Areas Security Initiative (UASI)	97.067	2007-0008	700,000	634,295
FY 2007 State Homeland Security Grant Program (SHSGP)	97.067	2007-0008	1,610,604	65,905
FY 2009 Regional Terrorism Threat Assessment Center (RTTAC)	97.067	2009-0019	1,000,000	309,908
FY 2009 Metropolitan Medical Response System (MMRS)	97.067	2009-0019	321,221	106,373
Emergency Management Performance Grant (EMPG)	97.067	2010-0044	414,994	372,494
FY 2008 State Homeland Security Grant Program (SHSGP)	97.067	2008-0006	3,020,965	549,926
CATALOG TOTAL			<u>15,239,126</u>	<u>4,693,218</u>

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
FY 2006 Competitive Training Grant Program	97.068	2006-GT-T6-K006	\$ 3,291,338	789,724
CATALOG TOTAL			3,291,338 <sup>\$</sup>	789,724
TOTAL PASSED THROUGH CALIFORNIA EMERGENCY MANAGEMENT AGENCY:			18,730,514	5,646,989
TOTAL PASS THROUGH PROGRAMS:			19,030,514	5,843,981
TOTAL U.S. DEPARTMENT OF HOMELAND			\$ 20,639,617	\$ 6,165,802
<b>SECURITY</b>				
<b><u>U.S. DEPARTMENT OF BUSINESS &amp; COMMERCE</u></b>				
<b>DIRECT PROGRAMS:</b>				
McClellan EDA Grant Project 2 – South McClellan District Street Improvement	11.300	07-01-05640	\$ 4,046,270	616,119
CATALOG TOTAL			4,046,270 <sup>\$</sup>	616,119
TOTAL DIRECT PROGRAMS:			4,046,270	616,119
TOTAL U.S. DEPARTMENT OF BUSINESS & COMMERCE			\$ 4,046,270	\$ 616,119
<b><u>U.S. DEPARTMENT OF ENERGY</u></b>				
<b>DIRECT PROGRAMS:</b>				
ARRA – CA Energy Efficiency and Conservation Block Grant	81.128	DE-EE0000900	\$ 5,364,600	1,058,027
CATALOG TOTAL			5,364,600 <sup>\$</sup>	1,058,027
TOTAL DIRECT PROGRAMS:			5,364,600	1,058,027
TOTAL U.S. DEPARTMENT OF ENERGY			\$ 5,364,600	\$ 1,058,027

**COUNTY OF SACRAMENTO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<b>FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>	<b>AWARD AMOUNT</b>	<b>FEDERAL EXPENDITURES</b>
<b><u>U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
Central Valley CA High Intensity Drug Trafficking Area III	95.001	I8PCVP504Z	2,100,000	239,497
Central Valley CA High Intensity Drug Trafficking Area IV	95.001	G09CV0002A	4,694,620	1,868,573
Central Valley CA High Intensity Drug Trafficking Area V	95.001	G10CV0002	4,206,702	1,609,891
Central Valley CA High Intensity Drug Trafficking Area VI	95.001	G11CV0002	3,060,000	46,586
Central Valley CA High Intensity Drug Trafficking Area II	95.001	I8PCVP502Z	2,856,392	60,272
Central Valley CA High Intensity Drug Trafficking Area I	95.001	I7PCVP502A	1,900,000	15,694
CATALOG TOTAL			<u>18,817,714</u>	<u>3,840,513</u>
TOTAL DIRECT PROGRAMS:			<u>18,817,714</u>	<u>3,840,513</u>
TOTAL U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY			<u>\$ 18,817,714</u>	<u>\$ 3,840,513</u>
TOTAL DIRECT PROGRAMS			<u>169,349,530</u>	<u>53,602,680</u>
TOTAL PASS THROUGH PROGRAMS			<u>453,446,598</u>	<u>424,385,761</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 622,796,128</u>	<u>\$ 477,988,441</u>

**COUNTY OF SACRAMENTO, CALIFORNIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

***NOTE 1 – GENERAL***

The accompanying schedule of expenditures of federal awards (SEFA) for the fiscal year ended June 30, 2011, presents the activity of all federal financial assistance programs of the County of Sacramento, California (the County). The County reporting entity is defined in Note 1 to the County's basic financial statements. All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies, is included on the SEFA.

***NOTE 2 – BASIS OF ACCOUNTING***

The accompanying SEFA is presented using the modified accrual basis of accounting for most grants accounted for in the governmental fund types, and the accrual basis of accounting for most grants accounted for in the proprietary fund types, as described in Note 1 to the County's basic financial statements. 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.

***NOTE 3 – FEDERAL CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS***

The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

***NOTE 4 – MEDICAID CLUSTER***

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the schedule of expenditures of federal awards. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the schedule of expenditures of federal awards or in determining major programs. The County assists the State of California (the State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities. Medi-Cal administrative expenditures are included in the schedule of expenditures of federal awards as they do not represent fees for services.

***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 pass-through entity. When no identifying number is shown, the County has 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.



**COUNTY OF SACRAMENTO, CALIFORNIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE #5 – AMOUNT PROVIDED TO SUBRECIPIENTS**

Federal assistance provided to subrecipients is treated as an expenditure when it is paid to the subrecipient and is summarized as follows:

<u>PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PROJECT NAME</u>	<u>PASS- THROUGH AMOUNT</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Women, Infants and Children (WIC)	\$ 320,011
Community Development Block Grants/ Entitlement Grants	14.218	Community Development Block Grant	\$ 408,731
Supportive Housing Program	14.235	AIDS Housing Alliance – Avalon (1)	\$ 50,825
	14.235	AIDS Housing Alliance – Avalon (2)	30,105
	14.235	Families Beyond Transition (1)	26,646
	14.235	Families Beyond Transition (2)	334,241
	14.235	Friendship Housing (1)	74,628
	14.235	Friendship Housing (2)	75,396
	14.235	Friendship Housing Expansion (1)	46,546
	14.235	Friendship Housing Expansion (2)	260,630
	14.235	LSS - Adolfo PH Emancipated Youth (1)	440,651
	14.235	LSS - Adolfo PH Emancipated Youth (2)	43,965
	14.235	LSS - Building Bridges (1)	220,551
	14.235	LSS - Building Bridges (2)	104,943
	14.235	LSS - Saybrook Apartments (1)	135,373
	14.235	LSS - Saybrook Apartments (2)	400,738
	14.235	LSS - Teen Transitional Housing Connections (1)	45,601

**COUNTY OF SACRAMENTO, CALIFORNIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

*NOTE #5 - AMOUNT PROVIDED TO SUBRECIPIENTS (Continued)*

<u>PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PROJECT NAME</u>	<u>PASS- THROUGH AMOUNT</u>
Supportive Housing Program (Continued)	14.235	LSS - Teen Transitional Housing Connections (2)	221,409
	14.235	LSS - Transitional Housing For Families (1)	75,293
	14.235	LSS - Transitional Housing For Families (2)	152,225
	14.235	LSS - Transitional Housing For Youth (1)	68,649
	14.235	LSS - Transitional Housing For Youth (2)	73,684
	14.235	Mather Community Campus (1)	1,225,684
	14.235	Mather Community Campus (2)	2,147,967
	14.235	McClellan Park (1)	94,904
	14.235	McClellan Park (2)	106,397
	14.235	Mercy Housing Center - King Project (1)	65,458
	14.235	Mercy Housing Center - King Project (2)	118,768
	14.235	NOVA House (1)	29,559
	14.235	NOVA House (2)	53,221
	14.235	Omega Project (1)	26,116
	14.235	Omega Project (2)	246,017
	14.235	Quinn Cottages (1)	189,016
	14.235	Quinn Cottages (2)	99,139
	14.235	Resource For Independent Living (1)	20,742
	14.235	Resource For Independent Living (2)	102,623
	14.235	Sacramento Children's Home Crisis Nursery (1)	51,175
	14.235	Sacramento Children's Home Crisis Nursery (2)	135,526
	14.235	SAEHC - Casas de Esperanza (1)	194,892
	14.235	SAEHC - Casas de Esperanza (2)	124,860
	14.235	SAEHC - Casas Serenes (1)	69,448
	14.235	SAEHC - Casas Serenes (2)	200,946

**COUNTY OF SACRAMENTO, CALIFORNIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE #5 - AMOUNT PROVIDED TO SUBRECIPIENTS (Continued)**

<u>PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PROJECT NAME</u>	<u>PASS- THROUGH AMOUNT</u>
Supportive Housing Program (Continued)	14.235	SAEHC - Omega Expansion (1)	3,409
	14.235	SAEHC - Omega Expansion (2)	70,706
	14.235	St. John's Shelter - Greenway (1)	66,523
	14.235	St. John's Shelter - Greenway (2)	19,263
	14.235	VOA - Adolfo Transitional Housing For Emancipated Youth	192,781
Shelter Plus Care	14.238	Shelter Plus Care - Shasta Hotel (18 Units) (1)	37,437
	14.238	Shelter Plus Care - Shasta Hotel (18 Units) (2)	60,863
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Anti-Drug and Child Abuse Enforcement Team	\$ 757,540
Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	ARRA – Anti-Drug and Child Abuse Enforcement Team	\$ 286,555
	16.803	ARRA – Cal-MMET	202,034
	16.803	ARRA – Collaborative Court Deferred Program (CCDP)	469,713
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	Traffic Safety Resource Prosecutor Program (TSRP)	\$ 747,827
Safety Belt Performance Grants	20.609	DUI Prosecution & Community Awareness	\$ 182,056
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	Federal IDEA	\$ 1,966,526

**COUNTY OF SACRAMENTO, CALIFORNIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE #5 - AMOUNT PROVIDED TO SUBRECIPIENTS (Continued)**

<u>PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PROJECT NAME</u>	<u>PASS- THROUGH AMOUNT</u>
Public Health Emergency Preparedness	93.069	Public Health Emergency Response (PHER) No Cost Exp. (NCE)	\$ 243,169
	93.069	Public Health Emergency Response for Disease Control and Prev.	79,530
Abstinence Education Program	93.235	Community Challenge Grant	\$ 1,200
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Children Affected by Methamphetamine (CAM)	\$ 74,187
Medical Assistance Program	93.778	Alcohol & Drug Medi-Cal	\$ 4,449,503
	93.778	ARRA - Alcohol & Drug Medi-Cal	445,985
	93.778	County Based Medi-Cal Admin. Activities (CMAA)	1,833,000
	93.778	School Based Medi-Cal Admin. Activities (SMAA)	799,000
National Bioterrorism Hospital Preparedness Program	93.889	Hospital Preparedness Program (HPP) – H1N1	\$ 427,720
HIV Emergency Relief Project Grants	93.914	Ryan White Part A (1)	\$ 2,318,291
	93.914	Ryan White Part A (2)	355,148
HIV Care Formula Grants	93.917	HIV CARE (SAM & MAI)	\$ 882,504
HIV Prevention Activities – Health Department Based	93.940	AIDS MG – HIV Prevention Program	\$ 147,699

**COUNTY OF SACRAMENTO, CALIFORNIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE #5 - AMOUNT PROVIDED TO SUBRECIPIENTS (Continued)**

<u>PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PROJECT NAME</u>	<u>PASS- THROUGH AMOUNT</u>
Block Grants for Community Mental Health Services	93.958	Substance Abuse & Mental Health Srvc. Admin. (SAMHSA)	\$ 1,855,886
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Alcohol & Drug - Substance Abuse Prevention & Treatment	\$ 3,103,997
High Intensity Drug Trafficking Area	95.001	Central Valley CA High Intensity Drug Trafficking Area I	\$ 15,694
	95.001	Central Valley CA High Intensity Drug Trafficking Area II	60,272
	95.001	Central Valley CA High Intensity Drug Trafficking Area III	239,497
	95.001	Central Valley CA High Intensity Drug Trafficking Area IV	1,868,573
	95.001	Central Valley CA High Intensity Drug Trafficking Area V	1,609,891
Homeland Security Grant Program	97.067	FY 2009 State Homeland Security Grant Program (SHSGP)	\$ 662,691
	97.067	FY 2010 State Homeland Security Grant Program (SHSGP)	<u>247,737</u>
Total Provided To Subrecipients			<u>\$ 35,697,706</u>



**COUNTY OF SACRAMENTO, CALIFORNIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE #6 - PROGRAM/CLUSTER TOTALS (Continued)**

	CFDA#	Pass Through Agency	Amount
<b>JAG Program Cluster</b>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A (direct program) California Emergency Management Agency	\$ 454,978 757,540
ARRA – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States And Territories	16.803	California Emergency Management Agency	\$ 2,668,631
ARRA – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	N/A (direct program)	\$ 1,045,394 <u>\$ 4,926,543</u>
<b>Highway Planning and Construction Cluster</b>			
Highway Planning and Construction	20.205	State Department of Transportation	\$ 15,690,722
		Cluster Total	<u>\$ 15,690,722</u>
<b>Highway Safety Cluster</b>			
Recidivist DUI Arrest Program	20.600	State Department of Traffic Safety	\$ 56,016
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	State Department of Traffic Safety	\$ 1,163,556
Safety Belt Performance Grants	20.609	State Department of Traffic Safety	501,088
		Cluster Total	<u>\$ 1,720,660</u>

**COUNTY OF SACRAMENTO, CALIFORNIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE # 6- PROGRAM/CLUSTER TOTALS (Continued)**

	CFDA#	Pass Through Agency	Amount
<b>Aging Cluster</b>			
Special Programs for the Aging—Title III, Part B— Grants for Supportive Services and Senior Centers	93.044	Area 4 Agency on Aging	\$ 192,157
		Cluster Total	<u>\$ 192,157</u>
<b>Immunization Cluster</b>			
Immunization Program	93.268	State Department of Health Services	\$ 441,922
		Cluster Total	<u>\$ 441,922</u>
<b>TANF Cluster</b>			
Temporary Assistance for Needy Families (TANF) State Programs	93.558	State Department of Social Services	\$ 189,962,186
ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	93.714	Area 4 Agency on Aging	3,352,797
		Cluster Total	<u>\$ 193,314,983</u>
<b>Medicaid Cluster</b>			
Medical Assistance Program (Medicaid)	93.778	State Department of Social Services	\$ 38,766,987
		State Department of Alcohol & Drug	5,304,645
		State Department of Health Care	3,966,081
		State Department of Health Services	1,140,197
		Cluster Total	<u>\$ 49,177,910</u>





**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2011**

**I. SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified?	Yes
Noncompliance material to financial statements noted?	No

**FEDERAL AWARDS**

Internal control over major programs:	
Material weakness(es) identified?	Yes
Significant deficiencies identified?	Yes
Type of auditors' report issued on compliance for major programs:	
Unqualified for all major programs except for Supportive Housing Program and Medicaid Cluster, which were qualified	
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	Yes
Identification of major programs:	

CFDA Number(s)	Name of Federal Program or Cluster
10.557	State Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.561	SNAP Cluster
93.703	Capital Improvement Program (includes ARRA)
93.914	HIV Emergency Relief Project Grant
93.778	Medicaid Cluster (includes ARRA)
93.959	Block Grant for Substance Abuse and Prevention Treatment
93.558/93.714	Temporary Assistance for Needy Families Cluster (includes ARRA)
93.563	Child Support Enforcement (Includes ARRA)
93.658	Foster Care (includes ARRA)
93.659	Adoption Assistance (includes ARRA)
14.235	Supportive Housing Program
16.710	Public Safety Partnership and Community Policing Grants
16.738/16.803/16.804	Justice Assistance Grant Cluster (Includes ARRA)
16.588	Violence Against Women Program (includes ARRA)
20.205	Highway, Planning, and Construction Cluster (includes ARRA)
66.458	Capitalization Grants for Clean Water State Revolving Funds (includes ARRA)
97.067	Homeland Security Cluster
81.128	Energy Efficiency Community Block Grant (includes ARRA)
95.001	High Intensity Drug Trafficking Areas Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000
Auditee qualified as low-risk auditee?	No

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**II. FINANCIAL STATEMENT FINDINGS**

The following findings represent significant deficiencies, material weaknesses, or instances of noncompliance related to the financial statements that are required to be reported in accordance with generally accepted government auditing standards.

**Finding 2011-01**

**LONG TERM FINANCIAL PLAN**

**Criteria:**

County management has the responsibility of ensuring the ongoing financial health of the County. To accomplish this task it is imperative that the County adopt and adhere to balanced budgets, provide for the ongoing monitoring for all financial aspects of the County, and adjust/react to changes in the financial position of the County in a timely manner.

The adequacy of unassigned fund balance in the general fund should be assessed based upon a County's own specific circumstances. According to the Government Finance Officers Association, it is recommended, at a minimum, that general-purpose local governments, regardless of size, maintain unassigned fund balance in their general fund of either 1) no less than 5 to 15 percent of regular general fund operating revenues, or 2) no less than one to two months of regular general fund operating expenditures. A government's particular situation, of course, may require levels of unassigned fund balance in the general fund significantly in excess of these recommended minimum levels.

**Condition:**

The County is currently in an improved but continued period of financial stress. As noted in the prior year findings, the County's General Fund has significantly declined over the past several years. This resulted from Interfund Transfers to the General Fund in prior years. During the current year, the General Fund balance improved to an unassigned fund balance of negative \$30.8M as compared to a negative undesignated fund balance of \$53.2M in the prior year. Although the County adopted the revised reserve and reinvestment policy during the fiscal year, the policy does not address long term financial planning.

Long-term financial planning combines financial forecasting with strategizing. It is a highly collaborative process that considers future scenarios and helps governments navigate challenges. Long-term financial planning works best as part of an overall strategic plan. Financial forecasting is the process of projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios, and other salient variables. Long-term financial planning is the process of aligning financial capacity with long-term service objectives. Financial planning uses forecasts to provide insight into future financial capacity so that strategies can be developed to achieve long-term sustainability in light of the government's service objectives and financial challenges.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**II. FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**Context:**

The financial condition was considered as part of the audit process.

**Effect:**

There may be significant financial consequences with making Interfund Transfers to the General Fund from non-General Fund resources, and using these Interfund Transfer amounts to fund ongoing expenditures in the General Fund.

**Cause:**

The Interfund Transfers to the General Fund from non-General Fund resources were recorded in the General Fund financial statements as Long-term Advances From Other Funds. These Interfund Transfers took place in Fiscal Years 2008-09, 2009-10 and 2010-11, and caused the General Fund Unassigned and Undesignated fund balance to be in a negative position, and which will likely remain negative until a substantial portion of these Long-term Advances are transferred back from the General Fund to the non-General Fund funds.

**Recommendation:**

*This is a repeat condition from Fiscal Year 2009 and 2010.*

We noted that the County adopted the Fund Balance and Reinvestment Policy to establish the policy for reinvesting in reserves and high priority programs. We recommend that the County continue to develop short and long-range planning and budgeting aimed at addressing the observed conditions relating to the County's future stability. We recommend that the County focus on factors that mitigate the General Fund's negative unassigned fund balance. We also recommend that the County review the adequacy of unassigned fund balance.

**View of responsible official and planned corrective action:**

The County General Fund has been and continues to experience financial stress due to the impacts of the general economic downturn, including a significant decline in County property values. The County identifies its "budget gap" in advance of each upcoming fiscal year, and solutions to closing any "gap" are adopted by the Board of Supervisors during June budget hearings, in order to have a balanced budget in place by July 1, the beginning of the County's fiscal year. The County has addressed these budget gaps over the last several years with a combination of significant permanent program reductions and staffing reductions, as well as using one-time resources.

**COUNTY OF SACRAMENTO, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**II. FINANCIAL STATEMENT FINDINGS (CONTINUED)**

One of the one-time resources used in Fiscal Years 2008-09, 2009-10 and 2010-11 were Interfund Transfers to the General Fund from non-General Fund resources. The use of one-time resources, including Interfund Transfers, has declined over the last several years from a high of \$104 million in Fiscal Year 2008-09 (of which \$48.5 million was Interfund Transfers), to \$78.2 million in Fiscal Year 2009-10 (of which \$11.2 million was Interfund Transfers), to \$38 million in Fiscal Year 2010-11 (of which \$18 million was Interfund Transfers), to a low of \$36.6 million in Fiscal Year 2011-12 (none of which was Interfund Transfers). In total, the General Fund relied on Interfund Transfers over the last several years of \$77.7 million, all of which were recorded in the County's financial statements as Long-term Advances From Other Funds, \$6.5 million of which has been returned to non-General Fund funds. The impact of the Interfund Transfers on the County General Fund financial statements has been a negative Unassigned fund balance, which as of June 30, 2011, was negative of -\$30.8 million, an improvement from the negative of -\$53.2 million as of June 30, 2010. As the General Fund returns the funds it received as Interfund Transfers, such returns will continue to positively impact the County's Unassigned fund balance.

Decreases in County General Fund revenues have begun stabilizing, and following declines in Fiscal Years 2008-09, 2009-10 and 2010-11, the County is expecting a minor increase of 0.67% in Fiscal Year 2011-12 General Fund general purpose (i.e., "discretionary") revenues. In June 2011, the Board of Supervisors approved a revised Reserve and Reinvestment Policy that requires the repayment of Interfund Transfers, as well as providing for reinvesting in reserves and high propriety programs, when discretionary revenues improve. The policy states that in preparing the budget for the upcoming fiscal year, any growth in discretionary revenues over the current year, after first funding agreed-to labor agreement increases and other legal obligations, will be appropriated as follows: 1.) up to \$10 million to repay Interfund Transfers until fully repaid; and 2.) 50% to the General Reserves and 50% reinvested in high priority services as determined by the Board. In the event discretionary revenues exceed \$566 million, any remaining after labor agreement obligations, other legal obligations and Interfund Transfer repayments are satisfied, will be appropriated as follows: 1.) 5% to Unassigned General Reserve (maximum of 10% of discretionary revenues); 2.) 5% to Innovation Investment Revolving Fund (maximum of 5% of discretionary revenues); 3.) 5% to management audits (based on need); and 4.) balance to high priority services (no maximum).

The County has ended each of the last four fiscal years with a positive cash balance, and has not issued short-term notes for cash flow needs since Fiscal Year 2008-09. General Fund cash flow needs during the fiscal year are now managed utilizing "dry period" financing, as permitted under Article 16, Section 6, of the State Constitution.

The County continues to develop both short and long range financial plans (currently through Fiscal Year 2014-15) that include realistic revenue projections, and reduction of expenditures as required to meet revenue expectations.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Finding 2011-02**

**Program:** Supplemental Nutrition Assistance Program (SNAP) Cluster

**CFDA No.:** 10.561

**Federal Agency:** U.S. Department of Agriculture

**Passed-through:** California Department of Social Services

**Award Year:** FY 2010-2011

**Compliance Requirement:** Special Tests and Provision – ADP System for SNAP

**Criteria:**

The *March 2011 Office of Management and Budget (OMB) OMB Circular A-133 Compliance Supplement* requires that the County (1) accurately and completely process and store all case file information for eligibility determination and benefit calculation; (2) automatically cut off households at the end of their certification period unless recertified; and (3) provide data necessary to meet federal issuance and reconciliation reporting requirements.

**Condition Found:**

*Significant Deficiency, Instance of Non-Compliance* - In establishing a new case, the client is certified to receive benefits for a one-year period (certification period). No benefits are to be issued after the certification period end date. The client must go through the recertification process in order to continue receiving benefits. The intake and certification process requires that information contained on the SAWS 1, SAWS 2 and SAWS 2A be obtained to determine eligibility. During the annual recertification period, the client must submit to the County's Department of Human Assistance (DHA) a DFA 285-A1 form. The DFA 285-A1 form, if completed, is then processed for input into the CalWIN welfare database system. The recipient is also required to submit quarterly status reports (QR7).

Of the 60 cases selected for testing, we noted the following:

- 5 cases where the recertification forms were not complete or present in the file
- 3 cases where the QR7 status reports were not present in the file

**Questioned Costs:**

None

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Context:**

As a result of our testwork of specific requirements related to special test and provisions, it was noted that the SNAP program's case files selected for testing were not properly maintained in accordance with OMB A-133 compliance requirements during fiscal year 2010-2011.

**Effect:**

Case data may not be current in the case file or the system, which could lead to initial and continuation eligibility errors, inaccurate benefit calculations, and benefit overpayments. If required forms are not properly obtained from clients, case data may not be current in the system, which could lead to eligibility continuation errors, inaccurate benefit calculations, benefit overpayments, or increased error rates for the County.

**Cause:**

The condition is primarily caused by the County not enforcing policies and procedures in place to ensure the eligibility case files contain documentation to support eligibility.

**Recommendation:**

*We note that this is a repeat condition from the fiscal years 2009 and 2010 Single Audits.*

We recommend that the County strengthen its established policies and procedures with regard to initial and ongoing eligibility determination, required adjustments to benefits, required documentation, maintenance of participant files, and ensure that such policies and procedures are formally documented and strictly adhered to by County personnel.

**View of Responsible Officials and Planned Corrective Action:**

Sacramento County is in the process of strengthening its corrective action and performance measures to ensure that documents are imaged into case files in a timely matter, and into the correct case file.

- In early 2010, DHA implement document imaging. As of January 2012, imaging has been centralized to one location for better efficiency.
- May 2011, DHA implemented Kofax Transformation Module – optical recognition software. The software will speed up the imaging process, which will in turn get documents into the case file quicker. The software is expected to improve the accuracy of ensuring documents are posted in the filenet system correctly.
- The Kofax Transformation Module now recognizes the Quarterly Report as an independent document in the batch process, and assigns it to the correct case.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

Ultimately, all of our major documents will be programmed into the Kofax Transformation Module software and be recognized as independent documents.

In addition to the items listed above, our Quality Assurance staff is currently completing Application Processing focused reviews. These case reviews note any forms that are not available in FileNet and advise staff that this constitutes an error which could have an impact on the CalFresh Quality Control error rate. In order to correct this error, staff must have the CalFresh recipient complete and sign any missing forms.

In February 2012, Program Specialist, Quality Control and Quality Assurance staff conducted a “road show” at every bureau, reminding all line staff and supervisors that the case file is not complete without the required forms and documentation. The Department will continue to highlight to staff with a reminder on the importance of supporting documentation in case records and continue its case reviews by Supervisors and third party reviews.

Contact: Vicki O’Brien (916) 875-3745

**Finding 2011-03**

**Program:** Supportive Housing Program

**CFDA No.:** 14.235

**Federal Agency:** U.S. Department of Housing & Urban Development

**Passed-through:** N/A

**Award Year:** FY 2010-2011

**Compliance Requirement:** Subrecipient Monitoring

**Criteria:**

The *March 2011 OMB Circular A-133 Compliance Supplement* requires a pass-through entity to be responsible for:

- *During-the-Award Monitoring* - Monitoring the subrecipient’s use of Federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.
- *Subrecipient Audits* - (1) Ensuring that subrecipients expending \$500,000 or more in Federal awards during the subrecipient’s fiscal year have met the audit requirements of OMB Circular A-133 and that the required audits are completed within 9 months of the end of the subrecipient’s audit period, (2) issuing a management decision on audit findings within 6 months after receipt of the subrecipient’s audit report, and (3) ensuring that the subrecipient takes timely and appropriate corrective action on all audit findings. In cases of continued inability or unwillingness of a subrecipient to have the required audits, the pass-through entity shall take appropriate action using sanctions.



**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Condition Found:**

*Material Weakness, Material Instance of Non-Compliance* – As a result of our audit during FY 2010-2011, we noted the following based on our testwork performed over subrecipient monitoring:

- For 12 of 12 subrecipient monitoring files tested, the County did not perform a follow up to ensure that the findings noted in the monitoring report had been corrected by the subrecipient.
- For 1 of 12 subrecipients tested, it was that the single audit report had not been obtained County.
- For 1 of 12 subrecipients tested, the County did not obtain the applicable corrective action plans for the subrecipients in regards to the single audit findings.

**Questioned Costs:**

None

**Context:**

Through client inquiry and testwork of specific requirements related to subrecipient monitoring, it was noted that the Supportive Housing Program's subrecipients were not appropriately monitored in accordance with OMB A-133 compliance requirements during the fiscal year 2010-2011.

**Effect:**

Without following up with compliance monitoring visits, the risk of unallowable cost/activities or inflated expense reporting exists.

**Cause:**

The conditions were primarily caused by insufficient staffing at the County and insufficient time allocated for the program requirements. The County also lacks a comprehensive monitoring schedule designed to follow up with monitoring conducted for the Supportive Housing Program in FY 2010-2011.

**Recommendation:**

We recommend that the County designate appropriate staffing to monitor subrecipients and implement stronger internal controls, such as a monitoring tool to track when single audit reports are received and reviewed, to ensure subrecipients are monitored and followed up with in a timely basis and all reports and checklists are completed and properly approved and reviewed.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**View of Responsible Officials and Planned Corrective Action:**

Monitoring of sub-recipient's use of awards can be accomplished by many methods including but not limited to site visits. DHA has procedures in place to monitor a provider's performance via monthly financial and program reports submitted by the providers and extracted from the DHA Homeless Management Information System (HMIS). These reports include the detail of:

- the amount and categories of funding expended;
- the number of individuals/families served;
- that providers are performing functions that align with the Supportive Housing Program HUD national goals;
- that providers are maintaining population, income, employment, stabilized housing goals; and,
- that services provided are consistent with and comply with the DHA contract.

These reports are reviewed and analyzed by fiscal, contract and program staff. Further, DHA contract and program staff maintain communication with the providers of service on a routine basis regarding service delivery via face-to-face, e-mail and telephone discussions, training sessions and monthly provider meetings. While DHA staffing decreases impedes the ability to conduct extensive on-site monitoring, DHA nevertheless conducts other types on monitoring activities to ensure the appropriate use of funds.

DHA program staff conducts quarterly reviews of providers which reviews:

- the amount of award expended to date;
- match requirement compliance;
- capacity served compared to contract requirements;
- HMIS data entry (timely and accurate);
- changes to program;
- changes to budgets;
- achievement in HUD defined goals; and,
- analysis of a quarterly Annual Performance Review report to review outcomes.

Information is shared with providers in areas of deficiency and a corrective action plan is created. Of the 12 subrecipients tested seven received at least one quarterly monitoring report.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

DHA program staff did complete site visits and program monitoring of all 12 programs reviewed. A review was completed on the following: homeless and disability certifications to document client eligibility; rent calculations were completed and on file; supportive services were documented in case files and congruent with contract provisions; programs were entering timely and accurate HMIS information; Drug Free Workplace policies were posted and public; Lead Based Paint policies were posted when appropriate; Grievance Policies were written and provided to participants; and that programs had a process to include resident participation. In order to address the follow up issue DHA is developing a checklist of programs reviewed, findings or concerns noted, date of follow up and follow up completed date.

DHA's failure to obtain the single audit report from one of the 12 sub recipients tested was an oversight. The Department has processes in place to track receipt of sub recipient audit reports but the one in question was missed.

DHA will implement a tracking process to ensure that corrective action plans are received from all sub recipients who have findings.

Contact: Suzanne Hammers (916) 874-4325

**Finding 2011-04**

**Program:** Justice Assistance Grant Program Cluster (ARRA)

**CFDA No.:** 16.738/16.803/16.804

**Federal Agency:** U.S. Department of Justice

**Passed Through:** California Emergency Management Agency

**Award No.:** Various

**Award Year:** FY 2010-11

**Compliance Requirement:** Subrecipient Monitoring

**Criteria:**

The *March 2011 OMB Circular A-133 Compliance Supplement* requires a pass-through entity to be responsible for:

Award Identification – At the time of the subaward, identifying to the subrecipient the Federal award information (i.e., CFDA title and number; award name and number; if the award is a research and development; the name of the Federal awarding agency) and the applicable compliance requirements.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Condition Found:**

*Instance of Non-Compliance* - As a result of our audit testwork, it was noted three of the three sub-recipient contracts tested did not include the CFDA number or the name of the federal pass through agency.

**Questioned Costs:**

None

**Context:**

Through client inquiry and testwork of specific requirements related to subrecipient monitoring, it was noted that the CFDA number and the name of the federal pass through agency was not included in the subrecipient contracts.

**Effect:**

The subrecipient agreements do not specifically identify all of the required elements as required by OMB Circular A-133. Accordingly, subrecipients may not be aware that the funding received is ARRA monies, which might require the subrecipients to have a Single Audit performed.

**Cause:**

The County did not follow procedures to ensure that the CFDA title and number, award name and Federal Agency were identified in the formalized agreements executed with subrecipients.

**Recommendation:**

We recommend that the County strengthen its policies and procedures to ensure that the Federal award information (e.g. CFDA title and number, award name, name of Federal agency) and applicable compliance requirements are included in the subrecipient agreements.

**View of Responsible Officials and Planned Corrective Action:**

The department concurs that the CFDA number was not included on the sub-recipient agreements. This is an oversight. However, other required elements were identified (i.e., funding source (ARRA), award name and project description).

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

The department will continue to make effort and ensure all required elements are included in the sub-recipient agreements. In FY 2011/12, the department contract unit implemented an improved federal funds exhibit to all department expenditures contracts to ensure compliance with OMB A-133 regarding CFDA# and the related required Federal award information.

Contact: Pam Mercado (916) 875-1410

**Finding 2011-05**

**Program:** Justice Assistance Grant Program Cluster (ARRA)

**CFDA No.:** 16.738/16.803/16.804

**Federal Agency:** U.S. Department of Justice

**Passed Through:** California Emergency Management Agency

**Award No.:** Various

**Award Year:** FY 2010-11

**Compliance Requirement:** Special Tests and Provisions – ARRA Subrecipients

**Criteria:**

For awards with ARRA funding, the *March 2011 OMB Circular A-133 Compliance Supplement* states that entities must “document at the time of the subaward and disbursement of funds, the Federal award number, CFDA number, and amount of ARRA funds.”

**Condition:**

*Instance of Non-Compliance* – It was noted that the ARRA information was not communicated to subrecipients at the time of disbursement of funds as required by *OMB Circular A-133*.

**Questioned Costs:**

None

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Context:**

The condition noted above was identified during our examination of the Special Tests and Provisions associated with the County's contracts/agreements with the subrecipient payments made during the current year.

**Effect:**

The communication of required information to subrecipients did not occur at the time disbursements were made.

**Cause:**

The department's subrecipient procedures did not specifically ensure that the Federal award number, CFDA number, and amount of ARRA funds were identified at the time of disbursement.

**Recommendation:**

We recommend that the County enhance its procedure to ensure that ARRA award information is consistently included in subrecipient communication at the time disbursements are made as required by *OMB Circular A-133*.

**View of Responsible Officials and Planned Corrective Action:**

The department acknowledges that disbursement for services that were paid by ARRA funds were not identified separately from expenditures of other federal funds at the time disbursements were made. This is an oversight.

The department will continue to monitor federal funding requirements to ensure proper identification of each funding sources during disbursement. In FY 2011/12, the department contract unit implemented an improved federal funds exhibit to all department expenditures contracts to ensure compliance with OMB A-133 regarding CFDA# and the related required Federal award information.

Contact: Pam Mercado (916) 875-1410

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Finding 2011-06**

**Program:** Energy Efficiency Community Block Grant (ARRA)

**CFDA No.:** 81.128

**Federal Agency:** U.S. Department of Energy

**Passed-through:** N/A

**Award Year:** 2010-11

**Compliance Requirement:** Allowable Costs

**Criteria:**

OMB Circular A-133, Sub-part C, Section 300, Part B, states that the auditee is responsible for “maintaining internal control over Federal programs that provide reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.” Internal control means a process, developed by the entity’s management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (1) Reliability of financial reporting; (2) Compliance with applicable laws and regulations; and (3) Effectiveness and efficiency of operations.

**Condition Found:**

*Significant Deficiency* – Of the 60 timesheets selected for testing, we noted 3 timesheets that were not signed and approved by a supervisor.

**Questioned Costs:**

None

**Context:**

The condition noted above was identified during our examination of costs incurred by the program.

**Effect:**

The lack of a formal internal control over approving timesheets could possible results in unallowable costs under the program.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Cause:**

This is primarily due to lack of evidence of management review.

**Recommendation:**

We recommend that the County continue to implement policies and procedures over the approval of program expenditures as to provide a sufficient evidence of management approval.

**View of Responsible Officials and Planned Corrective Actions:**

Proper policies and procedures over the approval of program expenditures as to provide sufficient evidence of management approval are now in place and have been implemented.

Contact: Terrie Gaines (916) 876-6287

**Finding 2011-07**

**Program:** Energy Efficiency Community Block Grant (ARRA)

**CFDA No.:** 81.128

**Federal Agency:** U.S. Department of Energy

**Passed-through:** N/A

**Award Year:** 2010-11

**Compliance Requirement:** Cash Management

**Criteria:**

Per 10 CFR 600.221, for advances through the Automated Standard Application for Payment (ASAP) Systems, grantees and sub-grantees shall be paid in advance, provided that they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of the funds and their disbursements by the grantee or sub-grantee.

In addition, grantees and sub-grantees shall promptly, but at least quarterly, remit to the Federal agency interest earned on advances. The grantee or sub-grantee may keep interest amounts up to \$100 per year for administrative expenses.



**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Condition Found:**

*Significant Deficiency, Instance of Non-Compliance* – An advance grant funding of \$2.9 million was erroneously drawn down by the county on October 23, 2009. The Department of Energy (DOE) notified the County of the error and the advanced funds net of the actual expenditures incurred during the period were returned. The funds were returned on January 19, 2010; however, the interest earned from the advance in the amount of \$1,146 was not remitted to the DOE until September 14, 2011.

*It was noted that as of the date of the single audit report, the interest due had been calculated by the County and remitted to the federal government.*

**Questioned Costs:**

None

**Context:**

The condition noted above was identified during our testing procedures over cash management.

**Effect:**

The County did not remit interest earned on the advanced funds to the Federal agency in a timely manner.

**Cause:**

Proper policies and procedures over cash management were not in place during FY 2010-2011.

**Recommendation:**

We recommend that the County continue to implement policies and procedures to ensure compliance with cash management.

**View of Responsible Officials and Planned Corrective Actions:**

Proper policies and procedures over cash management continue to be in place and have been implemented.

Contact: Terrie Gaines (916) 876-6287

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Finding 2011-08**

**Program:** Temporary Assistance for Needy Families (TANF) Cluster (ARRA)

**CFDA No.** 93.558/93.714

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Social Services

**Awarded Year:** FY 2010-2011

**Compliance Requirement:** Eligibility

**Criteria:**

Per the Eligibility Assistance Standards Manual section 40-181.1(k), “Documents and/or evidence required of the applicant/recipient to support the initial and/or continuing determination of eligibility must be received by the county on or before the appropriate deadline established by the county and/or in conjunction with each Eligibility Chapter or this regulation.” Consistent with the internal control procedures established by OMB Circular A-133, “Procedures should be in place to provide reasonable assurance of the accuracy of the information used in eligibility determinations (and redeterminations)” and “signatures on eligibility documents periodically reviewed by an appropriate official”.

**Condition Found:**

*Significant Deficiency, Instance of Non-Compliance* – During our eligibility testing of 60 TANF case files, we noted the following:

- 2 cases where the SAWS1, Statement of Facts or SAWS2 was not present
- 3 cases where the QR7 was not present

**Questioned Costs:**

Our sample resulted in known questioned costs of \$1,125.

**Context:**

As a result of our testwork of specific requirements related to eligibility, it was noted that the TANF program’s eligibility files selected for testing were not maintained in accordance with the Eligibility Assistance Standards Manual.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Effect:**

Case data may not be current in the case file or on the Filenet system.

**Cause:**

The condition is primarily caused by the County not following its established policies and procedures to ensure that case files are maintained.

**Recommendation:**

*We note that this is a repeat condition from the fiscal years 2009 and 2010 Single Audits.*

We recommend that the County strengthen its policies and procedures to ensure that all required forms are present in the case files and support the applicant's eligibility status.

**View of responsible official and planned corrective action:**

The Department of Human Assistance in response to audit findings in 2010 hired a CalWORKs Performance Measure Supervisor who does independent third party reviews of cases for Redetermination and Quarterly Reports documentation. This new process began in June 2011. Program Managers and Line Supervisors receive a monthly report of the third party reviews. Corrective action is requested when an issue has been identified. Since this has occurred, there has been an overall improvement in the percentage of cases with the correct documentation found in our document imaging system.

All of the CalWORKs cases in Department of Human Assistance are imaged and place in our filenet system. Due to staffing shortages at times, our document imaging systems gets back logged, which impacts the ability to locate the case file paperwork. When this occurs, every effort is made to get the documentation to the correct case folders as soon as possible. The Department is filling vacant positions in the Document Imaging unit and using volunteers to reduce the backlog until vacancies can be filled.

The third party independent reviews will continue as we are determined to continuously improve our accuracy. We will through our CalWORKs Division meetings which CalWORKs Program Managers, Supervisors and Program Specialist attend continue to reinforce the need for documentation in case files. A reminder will be sent to all CalWORKs staff noting the audit findings and our continued improvement efforts to ensure eligibility documents are in the cases. We expect our supervisors to reinforce this goal with their staff at their unit meetings and individual meetings.

Contact: David Hall (916) 875-3617

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Finding 2011-09**

**Program:** Foster Care and Adoption Assistance (ARRA)

**CFDA No.:** 93.658; 93.659

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Social Services

**Award Year:** FY 2010-11

**Compliance Requirement:** Allowable Costs and Activities

**Criteria:**

The County's grant agreement requires the County to comply with 2 CFR Part 225 (OMB Circular A-87), "Cost Principles for State, Local, and Indian Tribal Governments".

In accordance with OMB Circular A-87, Attachment B, Section 8h, the following requirements apply to the County's federal grants:

Per subsection (1): Charges to Federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit.

**Condition Found:**

*Significant Deficiency, Instance of Non-Compliance*

County Department of Health and Human Services

Of the 60 employee time study transactions selected from the quarterly time study reports, we noted eight employees reported time study hours did not agree to the time sheets.

**Questioned Costs:**

Our sample resulted in question costs of \$1,338

**Context:**

The condition noted above was noted during our testing procedures over allowable cost/activities.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Effect:**

As a result of these discrepancies, the ratios used to allocate payroll expenditures to the various federal programs in the CEC, which are derived from the data in the time study summary reports, could result in inaccuracies of allocated costs.

**Cause:**

The appropriate level of monitoring was not administered by the department, sufficient to prevent, detect and correct the discrepancies between the time reported for the CEC and the exception based time card prepared by the County employees.

**Recommendation:**

We recommend that the County review the current preparation process for the quarterly time summary reports and implement formal reconciliation and review procedures of the payroll records and the time study reports in order to ensure the accuracy of the time study summary reports. This preventive control will help ensure that the amounts claimed for reimbursement for each of the federal programs included in the CEC are accurate.

**View of responsible officials and planned corrective action:**

The discrepancies between time study hours recorded and payroll time sheets are a result of the timing differences between when the time sheets are submitted and processed on the County Payroll System, and when the time study reports are processed. In FY 2011-12 the department implemented MySacCounty, a web based software application, to automate timesheet and time study reporting. Adoption and Foster Care programs implemented the program in October 2011.

MySacCounty provides real time data, input prompts for work hours to process payroll, and applicable time study codes used for time study reporting. The timesheet and time study codes are pre-populated for each employee based on specific work roles and tasks. Each pay period, employees enter the hours worked with appropriate time study codes and make changes, as necessary, to the codes to conform to the employee's actual activities. The employee then releases the electronic input to their supervisor for review and acceptance, and the supervisor will then forward it to Human Resources for payroll processing. This submission constitutes electronic signatures for both the employee and the supervisor, and also serves as an attestation to the allowable hours claimed to the time study codes.

All future County Expense Claim (CEC) time study reports will be derived from this system. The utilization of MySacCounty reconciles payroll records and time studies to ensure that the reimbursement amounts claimed for the state and federal programs included in the CEC are accurate.

Contact: Hilary Inneh (916) 876-5657

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Finding 2011-10**

**Federal Program:** Foster Care (ARRA)

**CFDA No.:** 93.658

**Federal Agency:** U.S. Department of Health & Human Services

**Passed-Through:** California Department of Social Services

**Award Year:** FY 2010-2011

**Compliance Requirement:** Eligibility

**Criteria:**

The *March 2011 Office of Budget and Management (OMB) Circular A-133 Compliance Supplement* states that 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). The requirement involves the filing of documentations in association to judicial determination, permanency plan, Aid to Families with Dependent Child (AFDC) program eligibility, and related information that would provide reference to the foster family home provider's legal status and financial background.

**Condition:**

*Instance of Non-Compliance* – As a result of our eligibility testing of 60 Foster Care case files, we noted that:

- 1 case files were missing the permanency plan, which notes the 12 month certification/recertification from the date the child entered foster care.
- 1 case file was missing Form SOC 815, approving the family caregiver home.

**Questioned Costs:**

Our sample resulted in known questioned costs of \$2,765.

**Context:**

As a result of our testwork of specific requirements related to eligibility, it was noted that the Foster Care program's files selected for testing were not properly maintained in accordance with OMB A-133 compliance requirements during fiscal year 2010-2011.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Effect:**

Case data may not accurately reflect the eligibility status of the Foster Care recipients thus increasing the risk of noncompliance with the requirements of the State plan.

**Cause:**

The condition is primarily caused by the County not following policies and procedures in place to ensure the eligibility case files contain documentation to support eligibility.

**Recommendation:**

*We note that this is a repeat condition from the fiscal years 2009 and 2010 Single Audits.*

We recommend that the County follow policies and procedures to ensure that all necessary and related documentation is included in the case files. The maintenance of these forms is important to demonstrate compliance with the Foster Care program.

**Views of responsible officials and planned corrective actions:**

The compliance exceptions discovered in this audit appear to stem from the fact that the cycle of the annual home approval (SOC 815) and the cycle of the annual court hearing (Minute Order) may not coincide with the cycle of the annual Foster Care redetermination.

Two compliance exceptions were found:

**Judicial determination regarding the permanency plan was missing in one file out of 60 selected.**

Sacramento County recognized the problem with inconsistent receipt of court orders last year. The 2010 corrective action plan included working with DHHS to ensure all court orders related to permanency would be sent to DHA. Approximately June 2011 the new process was implemented. DHHS now scans and sends all court orders to a designated email box at DHA. The orders are then forwarded to the assigned eligibility worker to be document imaged prior to, or at the time of, the next annual Foster Care redetermination. The exception found in this audit was for permanency plan orders prior to the process implemented last year. These internal controls in have been strengthened with documents sent electronically to the DHA mailbox. This avoids clerical staff having to sort and look for documents.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**SOC815 Approval of Caregiver Home was missing in 1 of 60 files selected.**

The SOC815 is routinely completed by DHHS. In this case, DHHS did not complete a relative reassessment and the Foster Care Eligibility worker did not catch this. The program documents related to Permanency Court Orders and Eligible Placement with Relatives were reviewed and are up to date. The Foster Care Eligibility workers were given a refresher training on 3/15/12 to remind them of their responsibility to track both permanency orders and SOC815 when completing annual renewals. In addition, Foster Care Supervisors have been reminded of the importance of spot checking cases to ensure required documentation is present.

Contact: Jerry Henry (916) 875-1590

**Finding 2011-11**

**Program:** Medicaid Cluster - In-Home Supportive Service  
**CFDA No.:** 93.778  
**Federal Agency:** U.S. Department of Health and Human Services  
**Passed-through:** California Department of Social Services  
**Award Year:** FY 2010-11  
**Compliance Requirement:** Allowable Costs and Activities

**Criteria:**

The County's grant agreement requires the County to comply with 2 CFR Part 225 (OMB Circular A-87), "Cost Principles for State, Local, and Indian Tribal Governments".

In accordance with OMB Circular A-87, Attachment B, Section 8h, the following requirements apply to the County's federal grants:

Per subsection (1): Charges to Federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit.

**Condition Found:**

*Significant Deficiency, Instance of Non-Compliance* - Of the 60 employee time study transactions selected from the quarterly time study reports prepared by the County's Department of Health and Human Services, we noted 2 time studies did not have the supervisor's approval.



**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Questioned Costs:**

None

**Context:**

The condition noted above was noted during our testing procedures over allowable cost/activities.

**Effect:**

As a result of these discrepancies, the ratios used to allocate payroll expenditures to the various federal programs in the CEC, which are derived from the data in the time study summary reports, could result in inaccuracies of allocated costs.

**Cause:**

The appropriate level of monitoring was not administered by the department, sufficient to prevent, detect and correct the discrepancies between the time reported for the CEC and the exception based time card prepared by the County employees.

**Recommendation:**

We recommend that the County review the current preparation process for the quarterly time summary reports and implement formal reconciliation and review procedures of the payroll records and the time study reports in order to ensure the accuracy of the time study summary reports. This preventive control will help ensure that the amounts claimed for reimbursement for each of the federal programs included in the CEC are accurate.

**View of responsible officials and planned corrective action:**

In FY 2011-12, the department implemented MySacCounty, an automated timesheet and time study application. IHSS implemented MySacCounty in July 2011. MySacCounty ensures that time sheets and time studies reconcile. Electronic employee submission of the timesheet/time study and supervisor review and acceptance constitutes electronic signatures for both the employee and supervisor.

Contact: Hilary Inneh (916) 876-5657

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Finding 2011-12**

**Program:** Medicaid Cluster - In-Home Supportive Services

**CFDA No.:** 93.778

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Health Services

**Award Year:** Fiscal year 2010-2011

**Compliance Requirement:** Eligibility

**Criteria:**

Per the *March 2011 OMB A-133 Compliance Supplement*, agencies are required to have documents in the case record to support the agency's eligibility determination. In addition, the State of California of Department of Social Services (CDSS) regulations state that county social service staff are to have a face-to-face contact at least once every 12 months, except as provided in MPP section 30-761.215 through 30-761.217, to adequately determine that the recipient continues to reside safely in their home with the IHSS services provided (MPP Section 30-761.13).

**Condition Found:**

*Material Weakness, Material Instance of Non-Compliance* – As a result of our eligibility testing, we noted the following:

- 13 cases where the In-Home Support Services Assessment Form (SAS 293A) and State Assessment Form were not reviewed and signed off
- 14 cases where the Notice of Action (NA690) was not generated with the approved hours; therefore, it did not get mailed out to the recipient within the fiscal year to notified approved hours.
- 13 cases where no medi-cal eligibility assessment was performed within the fiscal year
- 13 cases where the IHSS Recipient Responsibilities Form (SC351 or SOC 332 - intake & redetermination) was not present
- 13 cases where the SAS750 Release of Personnel Information Form was not completed within the fiscal year and Social Security Number (SSN) for each applicant/recipient was not retained and verified with SSA.
- 13 cases where the SOC295 source of Income and medical eligibility verification was not completed
- 13 cases where In-Home Support Services Assessment Form (SAS 293A) was not present
- 44 cases where the 12 months redetermination was not performed and recipients continued to receive aid

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Questioned Costs:**

None

**Context:**

The condition noted above was identified during our testing procedures over eligibility.

**Effect:**

Lack of supporting documentation for initial and ongoing eligibility determinations could lead to ineligible individuals receiving benefits.

**Cause:**

The condition is primarily caused by the County not following its policies and procedures to ensure the eligibility case files contain documentation to support eligibility and re-certifications.

**Recommendation:**

*We note that this is a repeat condition from the fiscal years 2008, 2009, and 2010 Single Audits.*

We recommend that the County strengthen its current policies and procedures with regards to initial and ongoing eligibility determination, required documentation, and maintenance of participant file and ensure that such policies and procedures are formally documented and strictly adhered to by County personnel. This will help ensure the accuracy of the participant data and that eligibility determinations are supported by the proper documentation in the participant file.

**Views of responsible officials and planned corrective actions:**

Sacramento County has formal policies and procedures in place for the completion of IHSS intakes and renewals. These policies and procedures provide instruction to staff to insure that we comply with state, federal and county regulations; and that eligibility redeterminations are completed in a timely and accurate manner.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

We agree with the finding that we need to improve compliance with timeliness of the annual renewals; due to severe reductions in staffing we have not been able to comply with this requirement. During FY 2010-2011, we revised and streamlined processes to help us manage and reduce the number of overdue renewals and are continuing in our efforts to find ways to meet deadlines. We are also working with CDSS who just completed a visit and were made aware of our statistics and efforts to improve timeliness

Contact: Floridalma Valencia (916) 876-8705

**Finding 2011-13**

**Program:** Medicaid Cluster – Alcohol and Drug (ARRA)

**CFDA No.:** 93.778

**Federal Agency:** U. S. Department of Health and Human Services

**Passed-through:** California Department of Health Services

**Award Year:** FY 2010-11

**Compliance Requirement:** Special Tests and Provisions - ARRA

**Criteria:**

For awards with ARRA funding, the *March 2011 OMB A-133 Compliance Supplement* states that entities must maintain records that identify adequately the source and application of ARRA awards and document at the time of subaward and disbursement of funds, the Federal award number, CFDA number, and amount of ARRA funds.

**Condition:**

*Instance of Non-Compliance* – It was noted that expenditures of ARRA funds were not accounted separately from expenditures of non-ARRA funds. Additionally, ARRA information was not communicated to subrecipients at the time of disbursement of funds as required by *OMB Circular A-133*.

**Questioned Costs:**

None

**Context:**

The condition noted above was identified during our examination of the Special Tests and Provisions compliance requirements.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011**

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Effect:**

ARRA expenditures were not accounted separately from expenditures of non-ARRA funds. Also, the communication of required information to subrecipients did not occur at the time disbursements were made.

**Cause:**

The County was not aware of how much ARRA funds were received from the State. The subrecipients were not notified of the Federal award number, CFDA number, and amount of ARRA funds at the time of disbursement.

**Recommendation:**

We recommend that the County enhance its procedures to ensure ARRA expenditures are separately accounted for in the County's financial system and ARRA award information is consistently included in subrecipient communication at the time disbursements are made as required by *OMB Circular A-133*.

**View of Responsible Officials and Planned Corrective Action:**

The department acknowledges that Drug Medi-Cal disbursement for services that were paid by ARRA funds were not identified separately from expenditures of other federal funds at the time disbursements were made. This is an oversight.

The department will continue to monitor federal funding requirements to ensure proper identification of each funding sources during disbursement. In FY 2011/12, the department contract unit implemented an improved federal funds exhibit to all department expenditures contracts to ensure compliance with OMB A-133 regarding CFDA# and the related required Federal award information.

Contact: Pam Mercado (916) 875-1410

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2011**

Summarized below is the current status of all audit findings reported in the prior year audit's schedule of audit findings and questioned costs.

<b>Finding No.</b>	<b>Program</b>	<b>CFDA No.</b>	<b>Compliance Requirement</b>	<b>Status of Corrective Action</b>
2010-01	Long Term Financial Plan	N/A	N/A	Partially Implemented – See finding 2011-01
2010-02	Cutoff	N/A	N/A	Implemented
2010-03	Supervisory Approval of Time	N/A	N/A	Implemented
2010-04	Trust Fund Reconciliation	N/A	N/A	Implemented
2010-05	Supplemental Nutrition Assistance Program	10.561	Special Tests and Provisions	Not Implemented – See finding 2011-02
2010-06	Block Grant for Prevention and Treatment of Substance Abuse	93.959	Subrecipient Monitoring	Implemented
2010-07	Block Grant for Prevention and Treatment of Substance Abuse	93.959	Procurement, Suspension & Debarment	Implemented
2010-08	Block Grant for Prevention and Treatment of Substance Abuse	93.959	Reporting	Implemented
2010-09	Supportive Housing	14.235	Subrecipient Monitoring	Not Implemented – See finding 2011-03
2010-10	Supportive Housing	14.235	Procurement, Suspension & Debarment	Implemented
2010-11	Temporary Assistance for Needy Families (includes ARRA)	93.558	Eligibility	Not Implemented – See finding 2011-08
2010-12	Medicaid Cluster (includes ARRA)	93.778	Eligibility	Not Implemented – See finding 2011-12
2010-13	Medicaid Cluster (includes ARRA)	93.778	Subrecipient Monitoring	Implemented
2010-14	Medicaid Cluster (includes ARRA)	93.778	Eligibility	Implemented
2010-15	Foster Care (includes ARRA)	93.658	Eligibility	Not Implemented – See finding 2011-10
2010-16	Adoption Assistance (includes ARRA)	93.659	Eligibility	Implemented
2010-17	State Homeland Security Program	97.067	Subrecipient Monitoring	Implemented
2010-18	Capital Improvement Program (includes ARRA)	93.703	Procurement, Suspension & Debarment	Implemented
2010-19	Shelter Plus Care	14.238	Reporting	Implemented
2010-20	Energy Efficiency Community Block Grant (includes ARRA)	81.128	Cash Management	Not Implemented – See finding 2011-07
2010-21	Energy Efficiency Community Block Grant (includes ARRA)	81.128	Procurement, Suspension & Debarment	Implemented
2010-22	Energy Efficiency Community Block Grant (includes ARRA)	81.128	Reporting	Implemented