

**COUNTY OF SACRAMENTO, CALIFORNIA**

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

**For the Fiscal Year Ended June 30, 2015**

**COUNTY OF SACRAMENTO, CALIFORNIA**

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

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

***TABLE OF CONTENTS***

	<b>PAGE</b>
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 <i>Government Auditing Standards</i> .....	1
Independent Auditors' Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report On the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 .....	3
Schedule of Expenditures of Federal Awards .....	6
Notes to the Schedule of Expenditures of Federal Awards .....	17
Schedule of Findings and Questioned Costs:	
I. Summary of Auditors' Results .....	23
II. Financial Statement Findings .....	24
III. Federal Awards Findings and Questioned Costs .....	27
Schedule of Prior Year Findings .....	34



**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, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, 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, 2015, and the related notes to the financial statements which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 29, 2015. Our report included an emphasis of a matter paragraph regarding the uncertainties regarding the future outcome of litigation for which management asserts the ultimate outcome cannot presently be determined. Our report also included an emphasis of matter regarding the County experiencing significant financial stress in numerous areas as evidenced by the General Fund Unassigned Fund Balance deficit of \$13.5 million at June 30, 2015. In addition, our report included an emphasis of matter paragraph regarding the County's adoption of Governmental Accounting Standards Board (GASB) No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date— an amendment of GASB Statement No. 68*.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2015-001 that we consider to be a significant deficiency.

### **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*.

### **County's Responses to Findings**

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vavrinick, Trine, Day & Co. LLP*

Sacramento, California  
December 29, 2015



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH FEDERAL MAJOR PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

Honorable Board of Supervisors  
County of Sacramento, California

**Report on Compliance for Each Major Federal Program**

We have audited the County of Sacramento, California's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the First 5 Sacramento Commission (Commission), which received \$1,063,554 of federal awards, which is not included in the schedule during the year ended June 30, 2015. Our audit, described below, did not include the operations of the Commission because they engaged other auditors to perform an audit in accordance with OMB Circular A-133.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, 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 2015-002, 2015-003 and 2015-004. Our opinion on each major federal program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### ***Report on Internal Control over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2015-002, 2015-003 and 2015-004 that we consider to be significant deficiencies.

The County's responses to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 29, 2015, which contained unmodified opinions on those financial statements. Our report included an emphasis of a matter paragraph regarding the uncertainties regarding the future outcome of litigation for which management asserts the ultimate outcome cannot presently be determined. Our report also included an emphasis of matter regarding the County experiencing significant financial stress in numerous areas as evidenced by the General Fund Unassigned Fund Balance deficit of \$13.5 million at June 30, 2015. In addition, our report included an emphasis of matter paragraph regarding the County's adoption of Governmental Accounting Standards Board (GASB) No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Vavrinik, Trine, Day & Co. LLP*

Sacramento, California  
March 25, 2016

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR PASS THROUGH GRANT PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	AWARD AMOUNT	FEDERAL EXPENDITURES
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE:</u></b>				
Plant and Animal Disease, Pest Control, and Animal Care:				
European Grape Vine Moth (EGVM)	10.025	13-0529-SF	\$ 2,391	\$ 680
European Grape Vine	10.025	14-0557-SF	2,682	1,449
Glassy-winged Sharpshooter (GWSS)	10.025	14-0300-SF	456,526	213,296
High Risk Pest Exclusion	10.025	14-0062	38,948	38,948
Light Brown Apple Moth Detection Regulatory (LBAM) (II)	10.025	13-0485-SF	74,116	29,853
Light Brown Apple Moth Detection (LBAM) Pest Detection (II)	10.025	13-0431-SF	11,756	5,126
Light Brown Apple Moth Regulatory (LBAM) (I)	10.025	14-0495-SF	112,437	53,293
Light Brown Apple Moth Pest Detection (LBAM) (I)	10.025	14-0467-SF	10,511	3,758
Light Brown Apple Moth Detection Technical Assistance of Specialty Crops Program (LBAM) (TASC)	10.025	13-0545-SF	4,812	2,156
Sudden Oak Death (SOD)	10.025	14-0417-SF	43,590	32,907
DOG Team	10.025	14-0173-SF	213,251	213,251
Pest Detection	10.025	14-0157-1	386,375	385,519
CATALOG TOTAL			<u>1,357,395</u>	<u>980,236</u>
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH:</u></b>				
Special Supplemental Nutrition Program for Women, Infants, and Children:				
Women, Infants and Children (WIC)	10.557	14-10274	<u>5,169,732</u>	<u>5,169,732</u>
CATALOG TOTAL			<u>5,169,732</u>	<u>5,169,732</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:				
Supplemental Nutrition Assistance Program - Education (SNAP - ED)	10.561	12-10154	<u>2,514,622</u>	<u>2,053,775</u>
CATALOG TOTAL			<u>2,514,622</u>	<u>2,053,775</u>
<b>TOTAL PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH:</b>				
			<u>7,684,354</u>	<u>7,223,507</u>
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES:</u></b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:				
SNAP E&T 50% Participant Reimbursement - CFET SUP SERV	10.561	15157CACA4S2520	319,738	319,738
SNAP E&T 50% - CFET	10.561	15157CACA4S2519	522,689	522,689
SNAP Employment & Training (E&T) 100% - CFET	10.561	15157CACA4Q7503	426,118	426,118
SNAP SAE - CalFresh	10.561	15157CACA4S2514	31,936,518	31,936,518
CalFresh (FS) - CalWIN Project	10.561	15157CACA4S2514	<u>1,928,033</u>	<u>1,928,033</u>
CATALOG TOTAL			<u>35,133,096</u>	<u>35,133,096</u>
<b>TOTAL PASS-THROUGH PROGRAMS:</b>				
			<u>44,174,845</u>	<u>43,336,839</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				
			<u>44,174,845</u>	<u>43,336,839</u>
<b><u>U.S. DEPARTMENT OF DEFENSE</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
Public Benefit Land Conveyance:				
Mather Dam	12.000	N/A	<u>900,000</u>	<u>97,132</u>
CATALOG TOTAL			<u>900,000</u>	<u>97,132</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards



**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR PASS THROUGH GRANT PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	AWARD AMOUNT	FEDERAL EXPENDITURES
<b><u>U.S. DEPARTMENT OF DEFENSE (CONTINUED)</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
Community Economic Adjustment Assistance for Establishment, Expansion, Realignment, or Closure of a Military Installation:				
Environmental Services Cooperative Agreement	12.607	FA890309-2-0002	\$ 23,583,425	\$ 1,336,078
Finding of Suitability for Early Transfer (FOSET) Environmental Services Cooperative Agreement	12.607	McClellanFoset2	24,782,891	675,773
CATALOG TOTAL			<u>48,366,316</u>	<u>2,011,851</u>
TOTAL DIRECT PROGRAMS:			<u>49,266,316</u>	<u>2,108,983</u>
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>49,266,316</u>	<u>2,108,983</u>
<b><u>U.S. DEPARTMENT OF HUD</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
Supportive Housing Program:				
Mather Community Campus	14.235	CA0319L9T031205	3,119,953	462,965
VOA-Adolfo Trans Housing Emancipated Youth	14.235	CA01309T031306	264,779	264,779
CATALOG TOTAL			<u>3,384,732</u>	<u>727,744</u>
TOTAL DIRECT PROGRAMS:			<u>3,384,732</u>	<u>727,744</u>
<b><u>PASSED THROUGH THE SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY (SHRA):</u></b>				
Community Development Block Grants/Entitlement Grants:				
Community Development Block Grant (CDBG) (I)	14.218	B-12-UC-06-0005	200,000	200,000
Community Development Block Grant (CDBG) (II)	14.218	B-14-UC-06-0005	35,830	35,830
Community Development Block Grant (CDBG) (III)	14.218	B-14-UC-06-0005	250,615	250,615
Community Development Block Grant (CDBG) (IV)	14.218	B-14-UC-06-0005	58,965	58,965
Community Development Block Grant (CDBG) (V)	14.218	B-13-UC-16-0005	16,380	16,380
Community Development Block Grant (CDBG) (VI)	14.218	B-13-UC-06-0005	400,000	400,000
Community Development Block Grant (CDBG) (VII)	14.218	B-07-UC-06-0005	819,489	819,489
Community Development Block Grant (CDBG) (VIII)	14.218	B-13-UC-06-0005	611,223	611,223
Community Development Block Grant (CDBG) (VIX)	14.218	B-14-UC-16-0005	513,816	513,816
CATALOG TOTAL			<u>2,906,318</u>	<u>2,906,318</u>
TOTAL PASS-THROUGH PROGRAMS:			<u>2,906,318</u>	<u>2,906,318</u>
TOTAL U.S. DEPARTMENT OF HUD			<u>6,291,050</u>	<u>3,634,062</u>
<b><u>U.S. DEPARTMENT OF THE INTERIOR</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
Wild Horse and Burro Resource Management:				
Wild Horse Training Grant	15.229	L13AC00086	205,238	150,180
CATALOG TOTAL			<u>205,238</u>	<u>150,180</u>
TOTAL DIRECT PROGRAMS:			<u>205,238</u>	<u>150,180</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>205,238</u>	<u>150,180</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR PASS THROUGH GRANT PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	AWARD AMOUNT	FEDERAL EXPENDITURES
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
Domestic Cannabis Eradication and Suppression Program:				
Domestic Cannabis Eradication and Suppression Program (DCESP)	16.000	2014-39	\$ 50,000	\$ 46,511
CATALOG TOTAL			<u>50,000</u>	<u>46,511</u>
Drug Court Discretionary Grant Program:				
Adult Drug Court Discretionary Grant	16.585	2014-DC-BX-0003	350,000	76,923
CATALOG TOTAL			<u>350,000</u>	<u>76,923</u>
State Criminal Alien Assistance Program:				
State Criminal Alien Assistance Program	16.606	2014-AP-BX-0473	483,964	483,964
CATALOG TOTAL			<u>483,964</u>	<u>483,964</u>
Public Safety Partnership and Community Policing Grants:				
Internet Crimes Against Children	16.710	2013MCFXK004	704,385	357,403
Community Oriented Policing Services (COPS) Hiring Program	16.710	2011ULWX0004	11,306,450	2,044,390
CATALOG TOTAL			<u>12,010,835</u>	<u>2,401,793</u>
Edward Byrne Memorial Justice Assistance Grant Program:				
2013 Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2013-DJ-BX-0640	223,405	223,405
2013 Edward Byrne Memorial Justice Assistance Grant (JAG) (II)	16.738	2014-DJ-BX-0438	236,833	236,833
CATALOG TOTAL			<u>460,238</u>	<u>460,238</u>
DNA Backlog Reduction Program:				
2014 Forensic Casework DNA Backlog Reduction Program	16.741	2014-DN-BX-0015	494,426	236,015
2012 Forensic DNA Backlog Reduction Program	16.741	2012-DN-BX-0022	540,386	16,884
2013 Forensic Casework DNA Backlog Reduction Program (II)	16.741	2013-DN-BX-0060	480,632	414,910
CATALOG TOTAL			<u>1,515,444</u>	<u>667,809</u>
Second Chance Act Reentry Initiative:				
Second Chance Act Technology Careers Demonstration Project For Incarcerated Adults & Juveniles	16.812	2012-RV-BX-0001	747,057	93,633
CATALOG TOTAL			<u>747,057</u>	<u>93,633</u>
Equitable Sharing Program	16.922	N/A	613,034	613,034
CATALOG TOTAL			<u>613,034</u>	<u>613,034</u>
TOTAL DIRECT PROGRAMS:			<u>16,230,572</u>	<u>4,843,905</u>
<b><u>PASSED THROUGH BOARD OF STATE &amp; COMMUNITY CORRECTIONS (BSCC):</u></b>				
Juvenile Accountability Block Grants:				
Juvenile Accountability Block Grant (JABG)	16.523	BSCC 173-14	96,696	96,696
CATALOG TOTAL			<u>96,696</u>	<u>96,696</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR PASS THROUGH GRANT PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	AWARD AMOUNT	FEDERAL EXPENDITURES
<b><u>U.S. DEPARTMENT OF JUSTICE (CONTINUED)</u></b>				
<b><u>PASSED THROUGH BOARD OF STATE &amp; COMMUNITY CORRECTIONS (BSCC):</u></b>				
Edward Byrne Memorial Justice Assistance Grant Program:				
Anti-Drug and Child Abuse Enforcement Team Program (II)	16.738	BSCC 619-13	\$ 517,718	\$ 173,947
CATALOG TOTAL			<u>517,718</u>	<u>173,947</u>
TOTAL PASSED THROUGH BOARD OF STATE & COMMUNITY CORRECTIONS (BSCC):			<u>614,414</u>	<u>270,643</u>
<b><u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES:</u></b>				
Crime Victim Assistance				
Human Trafficking and Advocacy	16.575	HA14 01 0340	108,440	1,859
Unserved/Underserved Victim Advocacy/Outreach (I)	16.575	UV14 05 0340	129,733	103,384
Unserved/Underserved Victim Advocacy/Outreach (II)	16.575	UV13 04 0340	125,000	10,411
Victim Witness Assistance Program	16.575	VW14 33 0340	526,636	526,636
CATALOG TOTAL			<u>889,809</u>	<u>642,290</u>
Violence Against Women Formula Grants:				
Violence Against Women Vertical Prosecution (I)	16.588	VV14 06 0340	212,897	212,897
CATALOG TOTAL			<u>212,897</u>	<u>212,897</u>
Residential Substance Abuse Treatment for State Prisoners:				
Residential Substance Abuse Treatment (RSAT) Program	16.593	BSCC 528-14	216,800	203,618
CATALOG TOTAL			<u>216,800</u>	<u>203,618</u>
Edward Byrne Memorial Justice Assistance Grant Program:				
Anti-Human Trafficking Task Force Program	16.738	HF12 01-0340	476,829	32,857
CATALOG TOTAL			<u>476,829</u>	<u>32,857</u>
Paul Coverdell Forensic Sciences Improvement Grant Program:				
Paul Coverdell Forensic Science Improvement Program (FSCA)	16.742	CQ13 09 0340	21,777	11,918
Paul Coverdell FSIA (CA Coverdell)	16.742	CQ14 10 0340	21,355	19,462
CATALOG TOTAL			<u>43,132</u>	<u>31,380</u>
TOTAL PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES:			<u>1,839,467</u>	<u>1,123,042</u>
TOTAL PASS-THROUGH PROGRAMS:			<u>2,453,881</u>	<u>1,393,685</u>
TOTAL U.S. DEPARTMENT OF JUSTICE:			<u>18,684,453</u>	<u>6,237,590</u>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
Airport Improvement Program:				
Airport Improvement Program (II)	20.106	3-06-0204-54	613,133	109,347
Airport Improvement Program (IV)	20.106	3-06-0204-53	8,089,377	8,089,377
CATALOG TOTAL			<u>8,702,510</u>	<u>8,198,724</u>
TOTAL DIRECT PROGRAMS:			<u>8,702,510</u>	<u>8,198,724</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR PASS THROUGH GRANT PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	AWARD AMOUNT	FEDERAL EXPENDITURES
<u>PASSED THROUGH SACRAMENTO AREA COUNCIL OF GOVERNMENTS (SACOG):</u>				
Job Access And Reverse Commute Program:				
2009 Federal Transportation Administration (FTA) Section 5316 Job Access And Reverse Commute Program (JARC)	20.516	CA-37-X142	\$ 591,458	\$ 21,222
CATALOG TOTAL			<u>591,458</u>	<u>21,222</u>
TOTAL PASSED THROUGH SACRAMENTO AREA COUNCIL OF GOVERNMENTS (SACOG):			<u>591,458</u>	<u>21,222</u>
<u>PASSED THROUGH STATE DEPARTMENT OF TRAFFIC SAFETY:</u>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:				
Intensive Probation Supervision for High-Risk Felony & Repeat DUI Offenders	20.608	AL1459	423,300	112,065
Intensive Probation Supervision For High Risk Felony & Repeat Offenders (II)	20.608	AL1513	460,500	340,857
CATALOG TOTAL			<u>883,800</u>	<u>452,922</u>
National Priority Safety Programs:				
Traffic Safety Resource Prosecutor Program (TSRP)	20.616	DII528	1,091,065	728,511
Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DII512	993,000	708,942
Alcohol and Drug Impaired Driver Vertical Prosecution Program (II)	20.616	DII416	1,162,704	260,202
Enhance Forensic Laboratory Support for DUI Enforcement in Sacramento County	20.616	DII401	43,969	10,164
Traffic Safety Resource Prosecutor Program (I)	20.616	DII415	1,085,339	200,480
CATALOG TOTAL			<u>4,376,077</u>	<u>1,908,299</u>
TOTAL PASSED THROUGH STATE DEPARTMENT OF TRAFFIC SAFETY:			<u>5,259,877</u>	<u>2,361,221</u>
<u>PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION:</u>				
Highway Planning and Construction:				
Moving Ahead for Progress in the 21st Century Act	20.205	03-5924R	1,362,512	1,362,512
Moving Ahead for Progress in the 21st Century Act (MAP-21)	20.205	03-5924R	6,253,884	6,253,884
Grant Line Road from Jackson Highway to White Rock Road	20.205	03-6498R	2,000,000	17,549
CATALOG TOTAL			<u>9,616,396</u>	<u>7,633,945</u>
Formula Grants for Rural Areas				
FTA 5311	20.509	64B015-00254	289,877	289,877
TOTAL PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION:			<u>9,906,273</u>	<u>7,923,822</u>
TOTAL PASS-THROUGH PROGRAMS:			<u>15,757,608</u>	<u>10,306,265</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION:			<u>24,460,118</u>	<u>18,504,989</u>
<u>U.S. DEPARTMENT OF ENERGY</u>				
<u>DIRECT PROGRAMS:</u>				
Energy Efficiency and Conservation Block Grant Program (EECBG):				
ARRA - CA Energy Efficiency and Conservation Block Grant	81.128	DE-EE0000900	5,364,600	945,050
CATALOG TOTAL			<u>5,364,600</u>	<u>945,050</u>
TOTAL DIRECT PROGRAMS:			<u>5,364,600</u>	<u>945,050</u>
TOTAL U.S. DEPARTMENT OF ENERGY:			<u>5,364,600</u>	<u>945,050</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR PASS THROUGH GRANT PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	AWARD AMOUNT	FEDERAL EXPENDITURES
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SVCS.</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care):				
McKinney Homeless Grant	93.224	H80CS00045	\$ 936,536	\$ 936,536
CATALOG TOTAL			<u>936,536</u>	<u>936,536</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Children Affected by Methamphetamine (CAM)	93.243	1H79TI023291-01	123,123	123,123
CATALOG TOTAL			<u>123,123</u>	<u>123,123</u>
HIV Emergency Relief Project Grants:				
Ryan White Part A	93.914	H89HA00048	3,295,771	471,000
Ryan White Part A (I)	93.914	H89HA00048	3,305,958	2,615,883
CATALOG TOTAL			<u>6,601,729</u>	<u>3,086,883</u>
TOTAL DIRECT PROGRAMS:			<u>7,661,388</u>	<u>4,146,542</u>
<b><u>PASSED THROUGH AREA 4 AGENCY ON AGING:</u></b>				
Special Programs for the Aging Title III, Part B, Grants for Supportive Services and Senior Centers:				
Area 4 Agency on Aging (A4AA)	93.044	31-10-34-15	72,730	72,730
CATALOG TOTAL			<u>72,730</u>	<u>72,730</u>
TOTAL PASSED THROUGH AREA 4 AGENCY ON AGING:			<u>72,730</u>	<u>72,730</u>
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES:</u></b>				
Projects for Assistance in Transition from Homelessness (PATH):				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	446,168	446,168
CATALOG TOTAL			<u>446,168</u>	<u>446,168</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance:				
California Strategic Prevention Framework State Incentive Grant (SPF-SIG)	93.243	13-90208	114,830	114,830
CATALOG TOTAL			<u>114,830</u>	<u>114,830</u>
Centers for Disease Control and Prevention Investigations and Technical Assistance:				
Centers for Disease Control and Prevention (CDC) BioSense 2.0	93.283	5U500E000015-03	698,902	162,918
CATALOG TOTAL			<u>698,902</u>	<u>162,918</u>
Children's Health Insurance Program:				
California Children's Services (CCS) - Healthy Families / Children's Health Insurance Program	93.767	N/A	742,505	479,622
CATALOG TOTAL			<u>742,505</u>	<u>479,622</u>
Medical Assistance Program:				
Child Health Disability Protection (CHDP) - Medi-Cal and Foster Care	93.778	2014-2015	2,268,472	1,373,314
County Based Medi-Cal Administrative Activities (CMAA)	93.778	13-90007	4,000,000	1,636,125
Targeted Case Management (TCM)	93.778	34-1318	348,316	156,120
Medi-Cal Outreach and Enrollment - AB 82	93.778	1505CASADM	149,457	149,457
Medi-Cal	93.778	1405CA5ADM	29,722,456	29,722,456
Alcohol & Drug Medi-Cal	93.778	14-90086	8,892,781	8,892,781
CATALOG TOTAL			<u>45,381,482</u>	<u>41,930,253</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR PASS THROUGH GRANT PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	AWARD AMOUNT	FEDERAL EXPENDITURES
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SVCS (CONTINUED)</u></b>				
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES:</u></b>				
HIV Prevention Activities - Health Department Based:				
AIDS MG - HIV Prevention Program	93.940	13-20248 A01	\$ 1,528,681	\$ 539,816
CATALOG TOTAL			<u>1,528,681</u>	<u>539,816</u>
Block Grants for Community Mental Health Services:				
Substance Abuse & Mental Health Services Administration (SAMHSA)	93.958	7202900-15-104R	2,396,109	2,197,863
CATALOG TOTAL			<u>2,396,109</u>	<u>2,197,863</u>
Block Grants for Prevention and Treatment of Substance Abuse:				
Alcohol & Drug - Substance Abuse Prevention & Treatment (SAPT)	93.959	14-90086	6,326,465	6,326,465
CATALOG TOTAL			<u>6,326,465</u>	<u>6,326,465</u>
Maternal and Child Health Services Block Grant to the States:				
California Children's Services	93.994	N/A	6,521,912	3,745,900
CATALOG TOTAL			<u>6,521,912</u>	<u>3,745,900</u>
TOTAL PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES:			<u>34,285,141</u>	<u>26,071,922</u>
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH:</u></b>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements:				
Hospital Preparedness Program (HPP)	93.074	14-10532 A01	527,011	479,550
Public Health Emergency Preparedness (PHEP)	93.074	14-10532 A01	1,910,531	1,677,054
CATALOG TOTAL			<u>2,437,542</u>	<u>2,156,604</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:				
Tuberculosis Program	93.116	TB Base Award	441,434	441,354
TB - Augmentation Program	93.116	TB Augmentation	26,113	26,113
CATALOG TOTAL			<u>467,547</u>	<u>467,467</u>
Immunization Cooperative Agreements:				
Immunization Assistance Program (IAP)	93.268	13-20306	417,948	417,203
CATALOG TOTAL			<u>417,948</u>	<u>417,203</u>
Refugee and Entrant Assistance - State Administered Programs:				
Refugee Health Promotion Project	93.566	14-34-90841-00	23,465	23,465
Refugee Health Assessment Program	93.566	14-34-90840-00	672,350	672,350
CATALOG TOTAL			<u>695,815</u>	<u>695,815</u>
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke:				
CDC 1305 Prevention First	93.757	14-10944	250,000	27,553
CATALOG TOTAL			<u>250,000</u>	<u>27,553</u>
HIV Care Formula Grants:				
HIV Care Program (Part B & Minority AIDS Initiative (MAD))	93.917	13-20067 A01	2,859,909	778,317
CATALOG TOTAL			<u>2,859,909</u>	<u>778,317</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR PASS THROUGH GRANT PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	AWARD AMOUNT	FEDERAL EXPENDITURES
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SVCS (CONTINUED)</u></b>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH:</u>				
Maternal and Child Health Services Block Grant to the States:				
Maternal, Child & Adolescent Health (MCAH)	93.994	201434	\$ 163,540	\$ 124,919
California Home Visiting Program	93.994	201434	1,971,498	1,801,942
Black Infant Health (BIH)	93.994	201434	728,888	579,016
CATALOG TOTAL			<u>2,863,926</u>	<u>2,505,877</u>
TOTAL PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH:			<u>9,992,687</u>	<u>7,048,836</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES:</u>				
Guardianship Assistance:				
Kinship Guardianship Assistance Payment Program (Kin-GAP) 18+ Federal	93.090	1501CAGARD	83,628	83,628
Kinship Guardianship Assistance Payment Program (Kin-GAP) IV - E Eligible (Administration)	93.090	1501CAGARD	224,781	224,781
Kinship Guardianship Assistance Payment Program (Kin-GAP) - Aid Code 4T (Assistance)	93.090	1501CAGARD	2,678,403	2,671,056
CATALOG TOTAL			<u>2,986,812</u>	<u>2,979,465</u>
Promoting Safe and Stable Families:				
Promoting Safe and Stable Families (PSSF)	93.556	County 34	1,021,123	1,021,123
Promoting Safe and Stable Families (PSSF) - Monthly Caseworker Visits	93.556	County 34	158,710	158,710
CATALOG TOTAL			<u>1,179,833</u>	<u>1,179,833</u>
Temporary Assistance for Needy Families:				
Child Welfare Services - Emergency Assistance (EA) Temporary Assistance for Needy Families (TANF)	93.558	County 34	12,416,111	12,416,111
CalWORKS - INCENTIVES	93.558	1502CATANF	150,001	150,001
Temporary Assistance for Needy Families (TANF) - CalWORKS	93.558	1502CATANF	77,357,191	77,357,191
Stage One Child Care	93.558	1502CATANF	4,997,373	4,997,373
CalWORKS - CalWIN Project	93.558	1502CATANF	925,217	925,217
Temporary Assistance for Needy Families (TANF) - CalWORKS - Federal	93.558	1502CATANF	53,766,240	53,766,240
Foster Care Title IV-E - Emergency Assistance Foster Care (RBS)	93.558	1501CAFOST	34,703	34,703
Foster Care Title IV-E - Emergency Assistance Foster Care	93.558	1501CAFOST	2,750,811	2,750,811
CATALOG TOTAL			<u>152,397,647</u>	<u>152,397,647</u>
Child Support Enforcement:				
Child Support Administration	93.563	1404CS4005	32,189,184	21,244,862
CATALOG TOTAL			<u>32,189,184</u>	<u>21,244,862</u>
Refugee and Entrant Assistance - State Administered Programs:				
Refugee and Entrant Assistance	93.566	1501CARCMA	36,313	36,313
Refugee and Entrant Assistance (RCA)	93.566	1401CARSOC	963,389	963,389
RCA - CalWIN Project	93.566	1501CARCMA	995	995
CATALOG TOTAL			<u>1,000,697</u>	<u>1,000,697</u>
Low-Income Home Energy Assistance:				
Low-Income Home Energy Assistance Program (LIHEAP)	93.568	N/A	10,151	10,151
CATALOG TOTAL			<u>10,151</u>	<u>10,151</u>
Community Services Block Grant:				
APS-CSBG Community Services Block Grant	93.569	N/A	281,241	281,241
CATALOG TOTAL			<u>281,241</u>	<u>281,241</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR PASS THROUGH GRANT PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	AWARD AMOUNT	FEDERAL EXPENDITURES
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SVCS (CONTINUED)</u></b>				
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES:</u></b>				
Stephanie Tubbs Jones Child Welfare Services Program:				
Group Home Monthly Visits	93.645	County 34	\$ 165,911	\$ 165,911
Child Welfare Services - Title IV-B	93.645	County 34	2,110,473	2,110,473
CATALOG TOTAL			<u>2,276,384</u>	<u>2,276,384</u>
Foster Care - Title IV-E:				
Kinship Program	93.658	County 34	88,674	88,674
Child Welfare Services Outcome Improvement project (CWSOIP) - COHORTI	93.658	County 34	298,132	298,132
Child Welfare Services (CWS) - Title IV-E California Well-Being Project	93.658	County 34	26,244,398	26,244,398
Community Care Licensing (CCL) - Foster Family Homes (FFH)	93.658	County 34	302,974	302,974
Child Welfare Services - Title IV-E	93.658	County 34	9,328,665	9,328,665
Foster Parent Training & Recruitment (AB2129)	93.658	County 34	157,387	157,387
Foster Care Title IV-E - (AFDC)	93.658	1501CAFOST	1,413,758	1,413,758
Foster Care Title IV-E - Residentially Based Services (RBS)	93.658	1501CAFOST	467,627	467,627
Foster Care Title IV-E - Extended Foster Care 18+	93.658	1501CAFOST	3,364,958	3,364,958
Foster Care Title IV-E - AFDC Foster Care	93.658	1501CAFOST	23,322,066	23,322,066
Foster Care Title IV-E Program	93.658	1501CAFOST	4,800,000	1,788,678
Probation Title IV-E & GHMV	93.658	N/A	14,489,502	1,795,339
CATALOG TOTAL			<u>84,278,141</u>	<u>68,572,656</u>
Adoption Assistance:				
Adoptions Assistance	93.659	County 34	2,427,046	2,427,046
Adoption Assistance Program 18+ Program	93.659	1501CAADPT	53,747	53,747
Adoption Assistance Program - Title IV-E	93.659	1501CAADPT	23,572,659	23,572,659
Adoption - Title IV-E (II)	93.659	1501CAADPT	460,363	460,363
CATALOG TOTAL			<u>26,513,815</u>	<u>26,513,815</u>
Social Services Block Grant:				
Child Welfare Services - Title XX	93.667	County 34	3,415,468	3,415,468
Social Services Block Grant (Title XX)	93.667	1501CASOSR	6,038,904	6,038,904
Social Services Block Grant - AFDC Foster Care Title XX	93.667	1501CASOSR	2,055,664	2,055,664
CATALOG TOTAL			<u>11,510,036</u>	<u>11,510,036</u>
Chafee Foster Care Independence Program:				
Independent Living Program	93.674	County 34	586,931	586,931
CATALOG TOTAL			<u>586,931</u>	<u>586,931</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards



**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR PASS THROUGH GRANT PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	AWARD AMOUNT	FEDERAL EXPENDITURES
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SVCS (CONTINUED)</u></b>				
PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES:				
Medical Assistance Program:				
In-Home Support Services (IHSS)	93.778	County 34	\$ 11,676,348	\$ 11,676,348
Community Services Block Grant (CSBG)	93.778	County 34	312,897	312,897
Adult Protective Services	93.778	County 34	3,993,702	3,993,702
Child Welfare Services - Title XIX	93.778	County 34	2,318,997	2,318,997
Medi-Cal - CALWIN Project	93.778	1405CA5ADM	4,269,987	4,522,509
CATALOG TOTAL			<u>22,571,931</u>	<u>22,824,453</u>
TOTAL PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES:			<u>337,782,803</u>	<u>311,378,171</u>
TOTAL PASS-THROUGH PROGRAMS:			<u>412,005,274</u>	<u>374,443,572</u>
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SVCS:			<u>419,666,662</u>	<u>378,590,114</u>
<b><u>U.S. CORPORATION FOR NATIONAL &amp; COMM. SVC.</u></b>				
<u>DIRECT PROGRAMS:</u>				
Retired and Senior Volunteer Program:				
Retired Senior Volunteer Program	94.002	13SRPCA008	193,935	189,112
CATALOG TOTAL			<u>193,935</u>	<u>189,112</u>
Foster Grandparent Program:				
Foster Grandparent Program (FGP)	94.011	14SFPCA003	425,103	406,405
CATALOG TOTAL			<u>425,103</u>	<u>406,405</u>
Senior Companion Program:				
Senior Companion Program (SCP)	94.016	13SCPCA001	101,875	94,969
CATALOG TOTAL			<u>101,875</u>	<u>94,969</u>
TOTAL DIRECT PROGRAMS:			<u>720,913</u>	<u>690,486</u>
TOTAL U.S. CORPORATION FOR NATIONAL & COMM. SVC:			<u>720,913</u>	<u>690,486</u>
<b><u>EXECUTIVE OFFICE OF THE PRESIDENT</u></b>				
<u>DIRECT PROGRAMS:</u>				
High Intensity Drug Trafficking Areas Program:				
Central Valley California High Intensity Drug Trafficking Area	95.001	G15CV0002A	1,936,217	36,117
Central Valley California High Intensity Drug Trafficking Area (I)	95.001	G12CV0002A	3,684,800	223,046
Central Valley California High Intensity Drug Trafficking Area (III)	95.001	G14CV0002A	3,374,790	1,353,924
Central Valley California High Intensity Drug Trafficking Area (IV)	95.001	G13CV0002A	2,842,552	1,821,072
CATALOG TOTAL			<u>11,838,359</u>	<u>3,434,159</u>
TOTAL DIRECT PROGRAMS:			<u>11,838,359</u>	<u>3,434,159</u>
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT:			<u>11,838,359</u>	<u>3,434,159</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR PASS THROUGH GRANT PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	AWARD AMOUNT	FEDERAL EXPENDITURES
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<b><u>DIRECT PROGRAMS:</u></b>				
Port Security Grant Program:				
FY 2014 Port Security Grant Program	97.056	EMW2014PU00383S	\$ 438,146	\$ 24,875
FY 2013 Port Security Grant Program	97.056	EMW2013PU00068S	46,000	22,242
Law Enforcement Officer Reimbursement Agreement Program	97.090	HSTS0213HSLR136	156,950	156,950
CATALOG TOTAL			<u>641,096</u>	<u>204,067</u>
TOTAL DIRECT PROGRAMS:			<u>641,096</u>	<u>204,067</u>
<b><u>PASSED THROUGH CALIFORNIA STATE PARKS:</u></b>				
Port Security Grant Program:				
Law Enforcement Equipment Grant Program	97.056	C8956111	65,000	64,419
CATALOG TOTAL			<u>65,000</u>	<u>64,419</u>
<b><u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES:</u></b>				
Emergency Management Performance Grants:				
Emergency Management Performance Grant (EMPG)	97.042	2014-0070	430,787	430,787
2014 State Homeland Security Grant Program	97.042	2014-00093	1,557,536	125,269
2013 State Homeland Security Grant Program	97.042	2013-00110	1,392,431	1,042,431
CATALOG TOTAL			<u>3,380,754</u>	<u>1,598,487</u>
Homeland Security Grant Program:				
FY 2013 Homeland Security Grant Program	97.067	2013-00110	2,500,000	2,154,407
FY 2012 Homeland Security Grant Program (I)	97.067	2012-SS-00123	2,900,000	369,253
CATALOG TOTAL			<u>5,400,000</u>	<u>2,523,660</u>
TOTAL PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES:			<u>8,780,754</u>	<u>4,122,147</u>
<b><u>PASSED THROUGH MARINE EXCHANGE OF THE SAN FRANCISCO BAY REGION:</u></b>				
Port Security Grant Program:				
FY 2010 Port Security Grant Program	97.056	EMW2010PUT0K050	301,215	472
CATALOG TOTAL			<u>301,215</u>	<u>472</u>
TOTAL PASS-THROUGH PROGRAMS:			<u>9,146,969</u>	<u>4,187,038</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY:			<u>9,788,065</u>	<u>4,391,105</u>
TOTAL DIRECT PROGRAMS			104,015,724	25,449,840
TOTAL PASS-THROUGH PROGRAMS			486,444,895	436,573,717
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 590,460,619</u>	<u>\$ 462,023,557</u>

**COUNTY OF SACRAMENTO, CALIFORNIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

***NOTE 1 – GENERAL***

The accompanying schedule of expenditures of federal awards (SEFA) for the fiscal year ended June 30, 2015, 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. The County's basic financial statements include the operations of the First 5 Sacramento Commission (Commission), which received \$1,063,554 of federal awards, which is not included in the schedule during the year ended June 30, 2015.

***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  
FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 6 – 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:

<b>PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>PROJECT NAME</b>	<b>PASS- THROUGH AMOUNT</b>
State Administrative Matching Grants for the Supplemental Nutrition	10.561	Supplemental Nutrition Assist. Program – Education (SNAP – ED)	\$ 1,290,893
	10.561	SNAP Employment & Training (E&T) 100% - CFET	220,698
	10.561	SNAP SAE - CalFresh	15,173
Supportive Housing Program	14.235	Mather Community Campus	462,965
	14.235	Volunteers of America (VOA)-Adolfo Transitional Housing For Emancipated Youth	264,779
Juvenile Accountability Block Grants	16.523	Juvenile Accountability Block Grant	69,750
Residential Substance Abuse Treatment for State Prisoners	16.593	Residential Substance Abuse Treatment Program	160,646
Public Safety Partnership and Community Policing Grants	16.710	Internet Crimes Against Children	70,000
Formula Grants for Rural Areas	20.509	FTA 5311	289,877
Job Access and Reverse Commute Program	20.516	2009 FTA Section 5316 JARC	21,222
National Priority Safety Programs	20.616	Traffic Safety Resource Prosecutor Program (TSRP)	687,838
	20.616	Alcohol and Drug Impaired Driver Vertical Prosecution Program	212,743
	20.616	Alcohol and Drug Impaired Driver Vertical Prosecution Program (II)	64,637
	20.616	Traffic Safety Resource Prosecutor Program (I)	190,040

**COUNTY OF SACRAMENTO, CALIFORNIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 6 – AMOUNT PROVIDED TO SUBRECIPIENTS (CONTINUED)**

<b>PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>PROJECT NAME</b>	<b>PASS- THROUGH AMOUNT</b>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) aligned Cooperative Agreements	93.074	Public Health Emergency Preparedness (PHEP)	80,630
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Projects for Assistance in Transition from Homelessness (PATH)	446,168
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	McKinney Homeless Grant	62,898
Promoting Safe and Stable Families	93.556	Promoting Safe and Stable Families (PSSF)	96,940
Temporary Assistance for Needy Families	93.558	Temporary Assistance for Needy Families (TANF) - CalWORKS	11,832,102
Foster Care Title IV-E	93.658	Child Welfare Services (CWS) – Title IV-E California Well-Being Project	1,082,523
	93.658	Child Welfare Services - Title IV-E	1,107,438
Chafee Foster Care Independence Program	93.674	Independent Living Program	153,860
Medical Assistance Program	93.778	County Based Medi-Cal Administrative Activities (CMAA)	1,537,958
	93.778	Targeted Case Management (TCM)	156,120
	93.778	Alcohol & Drug Medi-Cal	8,519,533
	93.778	Medi-Cal Outreach and Enrollment – AB 82	110,130
HIV Emergency Relief Project Grants	93.914	Ryan White Part A	335,153
	93.914	Ryan White Part A (I)	2,349,760

**COUNTY OF SACRAMENTO, CALIFORNIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 6 – AMOUNT PROVIDED TO SUBRECIPIENTS (CONTINUED)**

PROGRAM TITLE	FEDERAL CFDA NUMBER	PROJECT NAME	PASS- THROUGH AMOUNT
HIV Care Formula Grants	93.917	HIV Care Program (Part B and Minority Aids Initiative (MAI))	687,309
HIV Prevention Activities - Health Department Based	93.940	HIV Prevention Program	268,699
Block Grants for Community Mental Health Services	93.958	Substance Abuse & Mental Health Srv. Admin. (SAMHSA)	2,197,863
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Alcohol & Drug-Substance Abuse Prevention & Treatment (SAPT)	2,733,105
Retired and Senior Volunteer Program	94.002	Retired Senior Volunteer Program	17,589
Foster Grandparent Program	94.011	Foster Grandparent Program (FGP)	261,983
Senior Companion Program	94.016	Senior Companion Program (SCP)	46,450
High Intensity Drug Trafficking Areas Program	95.001	Central Valley California High Intensity Drug Trafficking Area	36,117
	95.001	Central Valley California High Intensity Drug Trafficking Area (I)	223,046
	95.001	Central Valley California High Intensity Drug Trafficking Area (III)	1,353,924
	95.001	Central Valley California High Intensity Drug Trafficking Area (IV)	1,821,072
Emergency Management Performance Grants	97.042	2014 State Homeland Security Grant Program	24,550
	97.042	2013 State Homeland Security Grant Program	<u>163,056</u>
		Total Provided To Subrecipients	<u>\$ 41,727,237</u>

**COUNTY OF SACRAMENTO, CALIFORNIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 7 – PROGRAM/CLUSTER TOTALS**

The schedule of expenditures of federal awards does not summarize programs that cross agency funding. Also, the schedule does not summarize clusters. The following summarizes those programs that cross agency funding and clusters:

<u>PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS THROUGH AGENCY</u>	<u>AMOUNT</u>
<b>Supplemental Nutrition Assistance Program (SNAP) Cluster</b>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	California Department of Social Services California Department of Public Health	\$ 35,133,096 2,053,775
		Cluster Total	<u>\$ 37,186,871</u>
<b>Highway Planning and Construction Cluster</b>			
Highway Planning and Construction	20.205	California Department of Transportation	\$ 7,633,945
		Cluster Total	<u>\$ 7,633,945</u>
<b>Transit Services Programs Cluster</b>			
Job Access and Reverse Commute Program	20.516	Sacramento Area Council of Governments (SACOG)	\$ 21,222
		Cluster Total	<u>\$ 21,222</u>
<b>Highway Safety Cluster</b>			
National Priority Safety Programs	20.616	State Department of Traffic Safety	\$ 1,908,299
		Cluster Total	<u>\$ 1,908,299</u>
<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 (A4AA)	\$ 72,730
		Cluster Total	<u>\$ 72,730</u>

**COUNTY OF SACRAMENTO, CALIFORNIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 7 – PROGRAM/CLUSTER TOTALS (CONTINUED)**

<u>PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS THROUGH AGENCY</u>	<u>AMOUNT</u>
<b>Health Centers Cluster</b>			
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)	93.224	N/A (Direct program)	\$ 936,536
		Cluster Total	<u>\$ 936,536</u>
<b>Temporary Assistance For Needy Family (TANF) Cluster</b>			
Temporary Assistance for Needy Families	93.558	California Department of Social Services	\$ 152,397,647
		Cluster Total	<u>\$ 152,397,647</u>
<b>Medicaid Cluster</b>			
Medical Assistance Program (Medicaid)	93.778	California Department of Health Care Services	\$ 41,930,253
		California Department of Social Services	22,824,453
		Cluster Total	<u>\$ 64,754,706</u>
<b>Foster Grandparent/Senior Companion Cluster</b>			
Foster Grandparent Program	94.011	N/A (Direct program)	\$ 406,405
Senior Companion Program	94.016	N/A (Direct program)	94,969
		Cluster Total	<u>\$ 501,374</u>



**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2015**

**I. SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

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

**FEDERAL AWARDS**

Internal control over major federal programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified?	<u>Yes</u>
Type of auditors' report issued on compliance for major federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?	<u>Yes</u>

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants (CDBG)
20.205	Highway Planning & Construction Cluster
93.778	Medicaid Cluster
93.090	Guardianship Assistance
93.558	Temporary Assistance For Needy Family (TANF) Cluster
93.667	Social Services Block Grant (SSBG)

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

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

**II. FINANCIAL STATEMENT FINDINGS**

The following findings represent significant deficiencies that are required to be reported in accordance with generally accepted government auditing standards.

**Finding 2015-001**

**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 the 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:**

*Significant Deficiency* - 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 balance had declined significantly over the past several years. Interfund transfers and one-time revenue sources have been used to balance the general fund budget, in addition to expenditure reductions. During the current year, the General Fund unassigned fund balance deficit was \$13.50 million as compared to an unassigned fund balance deficit of \$38.99 million in the prior year.

Although the County adopted a revised reserve and reinvestment policy during fiscal year 2011, the policy does not specifically address long term financial planning and how the County will address increasing the unassigned fund balance reserves for the general fund.

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, 2015**

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

While the County does prepare a General Fund Five Year Sensitivity Analysis, this analysis does not adequately address how the County will address increasing the General Fund's unassigned fund balance or to repay interfund loans on a more timely basis.

**Context:**

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

**Cause:**

As a result of the economic downturn starting in Fiscal Year 2008-09, the County was required to use all of the available fund balance of the General Fund and borrow from other funds, in order to balance the budget. These interfund advances took place in Fiscal Years 2008-09, 2009-10 and 2010-11, and resulted in negative unassigned fund balance. The long-term advances do not have scheduled repayment terms. As such, the County's General Fund unassigned fund balance will likely remain negative until a substantial portion of these Interfund Advances are repaid from the General Fund to other non-General Fund funds.

**Effect:**

There may be significant financial consequences as a result of the County's negative unassigned fund balance.

**Recommendation:**

*This is a repeat condition from Fiscal Year 2009, 2010, 2011, 2012, 2013 and 2014*

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 deficit unassigned fund balance of \$13.50 million, including accelerating the repayment of Interfund Advances. We also recommend that the County review the adequacy of unassigned fund balance.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

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

Recently, the County’s budget approach has been to identify annual budget needs – including repayment of the Interfund Advances – and resources – including estimated available fund balance – as part of the budget preparation process. Departments also submit Impact Statements that identify the impact on service delivery of funding at the level of available resources. Based on this information, the County Executive developed and recommended a balanced budget to the Board of Supervisors. At that time, staff also provided the Board with a Five Year General Fund Sensitivity Analysis that puts budget year expenditure and revenue decisions in a longer-term context. The Board approves a balanced budget in June and then adopts a balanced budget in September, once actual year-end fund balance numbers are available.

Using this approach, the County has been able to repay a portion of the Interfund Transfers in each of the last five fiscal years and has included an additional repayment in the FY2015-16 Adopted Budget. All-told, by the end of FY2015-16 the General Fund will have repaid approximately 44% of the original Interfund Transfer amount. The following table summarizes the Status of the Inter-fund Transfers to-date:

Original Transfer to General Fund	FY2010-11 Repayment	FY2011-12 Repayment	FY2012-13 Repayment	FY2013-14 Repayment	FY2014-15 Repayment	FY2015-16 Budgeted Repayment	Projected Balance at the End of FY2015-16
\$77,652,349	\$3,000,000	\$3,500,000	\$100,000	\$9,799,957	\$11,200,000	\$6,690,439	\$43,361,954

Recognizing that additional planning is need to address the General Fund’s long-term fiscal stability, the Board of Supervisors directed staff to develop and recommend a revised Reserve Policy prior to the Board’s consideration of the FY2016-17 Recommended Budget. Staff is also reviewing what other fiscal policy proposals might be appropriate for Board consideration in the near or longer-term.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

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

The following findings represent significant deficiencies, and/or instances of non compliance, including questioned costs, required to be reported in accordance with OMB Circular A-133.

**Finding 2015-002**

**Program:** Medicaid Cluster – Medi-Cal Assistance

**CFDA No.:** 93.778

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

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

**Award Year:** FY 2014-2015

**Compliance Requirement:** Eligibility

**Criteria:**

Per the *June 2015 OMB A-133 Compliance Supplement*, agencies are required to maintain eligibility records, including documents to support the agency's eligibility determination and information about each individual and benefits paid to or on behalf of the individual. In addition, it is required that eligibility determinations and redeterminations, including obtaining any required documentation and verifications, are performed to determine if individuals are eligible in accordance with the compliance requirements of the program.

**Condition Found:**

*Significant Deficiency, Instance of Non-Compliance* – As a result of our eligibility testing, we noted 1 case in which the required annual redetermination of eligibility was not performed during the fiscal year under audit.

**Questioned Costs:**

We identified no questioned costs in our tests of compliance with this requirement.

**Context:**

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

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

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

**Effect:**

Lack of performance of timely eligibility re-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 that redeterminations of program eligibility are performed timely.

**Recommendation:**

We recommend that the County strengthen its current policies and procedures with regards to timing of redeterminations of eligibility and ensure that such policies and procedures are formally documented and adhered to by County personnel.

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

Sacramento County has a formal policy and procedure in place for the completion of the Medi-Cal Annual Redeterminations. The policy and procedure provides guidance to staff to ensure that our county complies with federal, state and county regulations; and that the eligibility determinations are completed on time.

We agree with the finding for the need to improve compliance insuring that the redetermination process for all Medi-Cal cases are completed on time, regardless of any system issues. In order to ensure compliance, the audit findings will be discussed at multiple meetings and during training sessions and with program managers and supervisors on March 15, 2016. The supervisors will be instructed to share this information and remind staff in their unit meeting. Program Specialist will also send out electronic reminders to staff regarding the process for the annual redeterminations.

Sacramento County Case Review and Training Supervisors (CRT) will also provide reminders in their monthly newsletters and provide rollout trainings for the Medi-Cal staff.

The case found to be in error has been corrected and actions completed are noted below:

Phone call to customer to complete overdue MA renewal, ex parte and telephonic signature used to complete annual redetermination. Case transitioned to MAGI benefits for minor child, both parents aided on SSI Medi-Cal. Annual redetermination completed.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

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

**Contact:**

Heidi Kerhulas  
Asst Medi-Cal Program Specialist  
(916) 875-3528

**Finding 2015-003**

**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 Social Services

**Award Year:** FY 2014-2015

**Compliance Requirement:** Eligibility

**Criteria:**

Per the *June 2015 OMB A-133 Compliance Supplement*, agencies are required to maintain documentation to support the agency's eligibility determination, and to re-determine eligibility at least every 12 months. In addition, the State of California of Department of Social Services (CDSS) regulations also state that County's social services 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:**

*Significant Deficiency, Instance of Non-Compliance* – As a result of our eligibility testing, we noted 20 cases where the recipient redetermination of eligibility was performed untimely (outside of the 12 month requirement).

**Questioned Costs:**

There are no questioned costs as a result of the findings.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

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

**Context:**

The condition noted above was identified in 20 of 60 cases selected during our testing procedures over eligibility. The County charges administrative expenditures associated with the determination of eligibility to the State while the State pays the amounts out to providers. The federal portion of administrative expenses associated with the In-Home Supportive Services Program represents \$11,676,348 of the total \$64,754,705 of Medical Administrative Activities presented on the Schedule of Federal Awards.

**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 2009, 2010, 2011, 2012, 2013 and 2014 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:**

During Fiscal Year '14-15 Sacramento County staff continued their efforts to improve the timeliness of IHSS reassessments. Those efforts have resulted in reduction of overdue cases. CDSS has established a threshold of 80% compliance rate on reassessment due dates; at the end of the fiscal year our compliance rate was 87.19%. Currently, our compliance rate is at 90%.

**Contact:**

Floralma Valencia  
Program Specialist – IHSS  
(916) 876-8705



**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

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

**Finding 2015-004**

**Program:** Guardianship Assistance

**CFDA No.:** 93.090

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

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

**Award Year:** FY 2014-2015

**Compliance Requirement:** Eligibility

**Criteria:**

Per the *June 2015 OMB A-133 Compliance Supplement*, the objective of the Guardianship Assistance Program is to help agencies authorized to administer Title IV-E programs to provide kinship guardianship assistance payments under Title IV-E of the Social Security Act, as amended, for relatives taking legal guardianship of children who have been in foster care. Federal assistance may be used only in support of the care of children who meet the eligibility requirements and their siblings under certain situations as specified in the statute.

Also per the *June 2015 OMB A-133 Compliance Supplement*, agencies are required to maintain eligibility records, including documents to support the agency's eligibility determination and information about each individual and benefits paid to or on behalf of the individual. In addition, it is required that eligibility determinations and redeterminations, including obtaining any required documentation and verifications, are performed to determine if individuals are eligible in accordance with the compliance requirements of the program.

**Condition Found:**

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

- 2 cases where the child participant did not meet the age requirements of the program.
- 7 cases where the required Title IV-E Foster Care connection (i.e., child was eligible for foster care maintenance payments under 42 USC 672 while residing for at least 6 consecutive months in the home of the prospective relative guardian) was not met or evidenced in the case file.
- 7 cases where the required Guardianship KG-2 form did not have evidence of eligibility worker signature.
- 6 cases where the required Guardianship KG-2 form was not present in the case file.
- 2 cases in which the required SOC 369 guardianship agreement was not completed prior to the establishment of guardianship.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

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

**Questioned Costs:**

\$41,318

**Context:**

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

**Effect:**

Lack of supporting documentation for 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.

**Recommendation:**

We recommend that the County strengthen its current policies and procedures with regards to eligibility determination, required documentation, and maintenance of participant file and ensure that such policies and procedures are formally documented. 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:**

The County is in agreement with the recommendation that the current policies and procedures with regards to eligibility determination, required documentation and maintenance of case files need to be strengthened. Improved oversight will ensure the accuracy of case file data and eligibility determinations would be supported by proper documentation.

Guardianship program procedures and program documents will be reviewed, revised as needed, and made available to DHHS Guardianship Social Workers and DHA Human Services Specialists by May 31, 2016.

Training will be provided to DHHS Guardianship Social Workers and DHA Human Services Specialists by June 30, 2016 on the eligibility requirements for Kin-Gap, including:

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

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

- Age requirement,
- Connection to Title IV-E Foster Care,
- SOC 369 guardianship agreement completed prior to guardianship,
- 6 month residence with prospective guardian
- Accurate completion of required forms including the KG-2
- Case record documentation and retention

Case reviews will begin after the training, by 7/1/16. This will include quality assurance reviews by DHHS and DHA to monitor compliance with Guardianship requirements and identify areas of concern in which additional training may be indicated. Monthly case reviews are planned.

**Contact:**

Julie Sato-Ruzich  
Foster Care Program Specialist  
(916) 875-5078

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2015**

Summarized below is the current status of corrective action on audit findings reported in the prior year schedule of audit findings and questioned costs.

<b>Finding No.</b>	<b>Program Name/Description</b>	<b>CFDA No.</b>	<b>Compliance Requirement</b>	<b>Status of Corrective Action</b>
2014-001	Long Term Financial Plan	N/A	N/A	Not Implemented-See Finding 2015-001
2014-002	County Treasury Investment Allocation	N/A	N/A	Implemented
2014-003	Departmental Bank Accounts - Misappropriation of Assets	N/A	N/A	Implemented
2014-004	Period of Availability/ Unavailable Revenue	N/A	N/A	Implemented
2014-005	Supplemental Nutrition Assistance Program (SNAP) Cluster	10.561	Special Tests and Provision – ADP System for SNAP	Implemented
2014-006	Medicaid Cluster - In-Home Supportive Services	93.778	Eligibility	Not Implemented-See Finding 2015-003