

COUNTY OF SOLANO, CALIFORNIA

Single Audit Reports
(OMB Circular A-133)

For the Fiscal Year Ended June 30, 2013

**COUNTY OF SOLANO, CALIFORNIA
SINGLE AUDIT REPORTS
(OMB CIRCULAR A-133)**

For the Fiscal Year Ended June 30, 2013

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COUNTY OF SOLANO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013

Federal Agency			
Pass-Through Agency	CFDA	Agency	Program
Federal Program Title	Number	Pass-Through	Expenditures
		Number	
U.S. Department of Agriculture			
Pass Through Programs:			
California Department of Food and Agriculture			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8520-1317-CA	\$ 90,119
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8520-1399-CA	58,766
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8500-0484-CA	50,474
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8520-1164-CA	197
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8523-0572-CA	16,347
Total Plant and Animal Disease, Pest Control, and Animal Care			<u>215,903</u>
Specialty Crop Block Grant Program	10.170	SCB11036	<u>16,605</u>
California Department of Education			
School Breakfast Program	10.553	48-10488-6051569-01	58,088
National School Lunch Program	10.555	48-10488-6051569-01	90,308
Total Child Nutrition Cluster (10.553 and 10.555)			<u>148,396</u>
California Department of Public Health			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	4265	<u>2,176,335</u>
California Department of Social Services			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	1946001347-A7	<u>5,751,554</u>
Total U.S. Department of Agriculture			<u><u>8,308,793</u></u>
U.S. Department of Defense			
Direct programs:			
Community Economic Adjustment Assistance for Advance Planning and Economic Diversification	12.614	N/A	<u>79,369</u>
Total U.S. Department of Defense			<u><u>79,369</u></u>
U.S. Department of Housing and Urban Development			
Direct Programs:			
Section 8 Housing Assistance Payments Program	14.195	N/A	1,957,122
Community Development Block Grant/Entitlement Grants	14.218	N/A	543,777
Continuum of Care Program	14.267	N/A	418,938
Subtotal - Direct Programs			2,919,837
Pass Through Programs:			
California Department of Housing and Community Development			
Home Investment Partnerships Program	14.239	10-HOME-6860	<u>80,887</u>
Total U.S. Department of Housing and Urban Development			<u><u>3,000,724</u></u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF SOLANO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013

Federal Agency			
Pass-Through Agency	CFDA	Agency	Program
Federal Program Title	Number	Pass-Through	Expenditures
		Number	
U.S. Department of Interior			
Direct Program			
Coastal Impact Assistance Program (CIAP)	15.668	N/A	\$ 7,763
Total U.S. Department of Interior			7,763
U.S. Department of Justice			
Direct Programs:			
Supervised Visitation, Safe Havens for Children	16.527	N/A	38,734
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	91,694
State Criminal Alien Assistance Program	16.606	N/A	262,925
Public Safety Partnership and Community Policing Grants	16.710	N/A	99,971
Second Chance Act Prisoner Reentry Initiative	16.812	N/A	227,415
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	45,847
Subtotal - Direct Programs			766,586
Board of California and Community Corrections			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC629.12	202,692
Total Edward Byrne Memorial Justice Assistance Grant Program			248,539
Pass Through Programs:			
California Emergency Management Agency			
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units Of Local Government	16.804	095-00000	17,867
Total JAG Program Cluster (16.738 and 16.804)			266,406
Juvenile Accountability Incentive Block Grants	16.523	CSA 103-09/CSA 103-10	27,789
Crime Victim Assistance	16.575	VW11300480	115,608
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ12010480	2,592
Subtotal - Pass Through Programs			366,548
Total U.S. Department of Justice			1,133,134

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF SOLANO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013

Federal Agency			
Pass-Through Agency	CFDA	Agency	Program
Federal Program Title	Number	Pass-Through	Expenditures
		Number	
U.S. Department of Labor			
Pass Through Programs:			
California Employment Development Department			
WIA Adult Program	17.258	K178695	\$ 202,897
WIA Adult Program	17.258	K282509	286,571
WIA Adult Program	17.258	K386332	1,074,456
Total WIA Adult Program			<u>1,563,924</u>
WIA Youth Activities	17.259	K282509	203,837
WIA Youth Activities	17.259	K386332	941,768
Total WIA Youth Activities			<u>1,145,605</u>
ARRA - WIA Dislocated Workers	17.260	K074176	30,873
WIA Dislocated Worker Formula Grants	17.278	K282509	412,130
WIA Dislocated Worker Formula Grants	17.278	K386332	1,253,935
Total WIA Dislocated Workers			<u>1,666,065</u>
Total WIA Cluster (17.258, 17.259, 17.260, and 17.278)			4,406,467
Workforce Investment Act (WIA) National Emergency Grants	17.277	K178695	<u>39,921</u>
Total U.S. Department of Labor			<u><u>4,446,388</u></u>
U.S. Department of Transportation			
Pass Through Programs:			
California Department of Transportation			
Highway Planning and Construction	20.205	5923	5,849,232
California Office of Traffic Safety (OTS)			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL 1186 Solano	87,241
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AL 1364	198,764
California Department of Public Health			
Child Safety and Child Booster Seats Incentive Grants	20.613	4265	36,587
Total Highway Safety Cluster (20.601 and 20.613)			<u>235,351</u>
Total U.S. Department of Transportation			<u><u>6,171,824</u></u>
U.S. Department of Education			
Pass Through Programs:			
California Department of Rehabilitation			
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	Not Available	<u>36,712</u>
Total U.S. Department of Education			<u><u>36,712</u></u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF SOLANO, CALIFORNIA

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013**

Federal Agency	Agency	CFDA	Program
Pass-Through Agency	Pass-Through	Number	Expenditures
Federal Program Title	Number		
U.S. Department of Health and Human Services			
Direct Programs:			
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	\$ 1,006,299
Drug-Free Communities Support Program Grants	93.276	N/A	118,778
ARRA - Grants to Health Center Programs	93.703	N/A	479,472
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	N/A	322,974
Subtotal - Direct Programs			<u>1,927,523</u>
Pass Through Programs:			
California Department of Public Health			
Public Health Emergency Preparedness	93.069	4265	301,939
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	4265	62,132
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	4265	34,027
Immunization Grants	93.268	4265	116,918
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	4265	1,337,180
National Bioterrorism Hospital Preparedness Program	93.889	4265	239,155
HIV Care Formula Grants	93.917	4265	237,323
HIV Prevention Activities - Health Department Based	93.940	4265	193,850
Preventative Health and Health Services Block Grant	93.977	4265	100
Maternal and Child Health Services Block Grant to the States	93.994	4265	2,089,402
California Department of Health Care Services			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Not Available	36,165
Block Grants for Community Mental Health Services	93.958	Not Available	138,398
California Department of Social Services			
Guardianship Assistance	93.090	194 600 1347 A7	131,053
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525	194 600 1347 A7	35,721
Promoting Safe and Stable Families	93.556	194 600 1347 A7	182,548
Temporary Assistance for Needy Families (TANF)	93.558	194 600 1347 A7	23,364,361
Refugee and Entrant Assistance - State Administered Programs	93.566	194 600 1347 A7	19,595
Stephanie Tubbs Jones Child Welfare Services Program	93.645	194 600 1347 A7	153,154
Foster Care - Title IV-E	93.658	194 600 1347 A7	8,443,258
Adoption Assistance	93.659	194 600 1347 A7	2,531,371
Social Services Block Grant	93.667	194 600 1347 A7	2,103,663
Chafee Foster Care Independence Program	93.674	194 600 1347 A7	159,481
Children's Health Insurance Program	93.767	194 600 1347 A7	284

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF SOLANO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013

Federal Agency			
Pass-Through Agency	CFDA	Agency	Program
Federal Program Title	Number	Pass-Through	Expenditures
		Number	
California Department of Child Support Services			
Child Support Enforcement	93.563	1-94600-1347-P-9	\$ 7,626,413
California Department of Alcohol and Drug Programs			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Not Available	2,190,259
California Department of Health Care Services			
Medical Assistance Program	93.778	194-600-1347-A7	12,772,638
Medical Assistance Program	93.778	15-15395	1,411,863
Medical Assistance Program	93.778	Not Available	1,611,799
Total Medical Assistance Program			<u>15,796,300</u>
Subtotal - Pass Through Programs			<u>67,524,050</u>
Total U.S. Department of Health and Human Services			<u>69,451,573</u>
U.S. Department of Homeland Security			
Pass Through Programs:			
California Emergency Management Agency			
Emergency Management Performance Grants	97.042	095-00000	<u>170,392</u>
Homeland Security Grant Program	97.067	095-00000	555,517
City and County of San Francisco			
Homeland Security Grant Program	97.067	07595017	<u>565,342</u>
Total Homeland Security Grant Program			<u>1,120,859</u>
Total U.S. Department of Homeland Security			<u>1,291,251</u>
Total Expenditures of Federal Awards			<u><u>\$ 93,927,531</u></u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF SOLANO, CALIFORNIA

Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013

NOTE 1 – GENERAL

The Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County of Solano (the County). Expenditures of federal awards received directly from federal agencies, as well as expenditures of federal awards passed through other governmental agencies, are included on the SEFA. Expenditures funded by the American Recovery and Reinvestment Act of 2009 are denoted by the prefix “ARRA” in the federal program title.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying SEFA is presented using the modified accrual basis of accounting and the accrual basis of accounting for program expenditures accounted for in governmental funds and proprietary funds, respectively, as described in Note I of the County’s basic financial statements.

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

The CFDA numbers included in the accompanying SEFA 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 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying SEFA agree or can be reconciled with amounts reported in the related federal financial assistance reports.

NOTE 5 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures agree or can be reconciled with the amounts reported in the County’s basic financial statements.

NOTE 6 – AMOUNTS PROVIDED TO SUBRECIPIENTS

Of the federal expenditures presented in the SEFA, the County provided federal awards to subrecipients as follows:

Federal Program Title	CFDA Number	Program Expenditures
Section 8 Housing Assistance Payment Program	14.195	\$ 1,957,122
Community Development Block Grant/Entitlement Grants	14.218	543,777
Continuum of Care Program	14.267	345,345
Supervised Visitation, Safe Havens for Children	16.527	35,775
Edward Byrne Memorial Justice Assistance Grant Program	16.738	202,692
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units Of Local Government	16.804	1,862
WIA Adult Program	17.258	18,730
WIA Youth Activities	17.259	52,260
WIA Dislocated Worker Formula Grants	17.278	9,327
Medical Assistance Program	93.778	615,369
Total		<u>\$ 3,782,259</u>

INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Board of Supervisors and the
Grand Jury of the County of Solano, 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, each major fund, and the aggregate discretely presented component units and remaining fund information of the County of Solano (County), as of and for the fiscal year ended June 30, 2013, 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 30, 2013.

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. 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.

Compliance and Other Matters

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

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.

Macie Mini & O'Connell LLP

Sacramento, California

December 30, 2013

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

The Honorable Board of Supervisors and the
Grand Jury of the County of Solano, California

Report on Compliance for Each Major Federal Program

We have audited the County of Solano's, California (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material affect on each of the County's major federal programs for the fiscal year ended June 30, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 fiscal year ended June 30, 2013.

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 2013-001, 2013-002, and 2013-005. 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 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 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 2013-001, 2013-002, 2013-003, 2013-004, and 2013-005 that we consider to be significant deficiencies.

The County's responses to the internal control over compliance 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 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, each major fund, and the aggregate discretely presented component units and remaining fund information of the County as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 30, 2013, which contained unmodified opinions on those financial statements. 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 other 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.

Macie Mini & O'Connell LLP

Sacramento, California

January 22, 2014, except for the Schedule
of Expenditures of Federal Awards as to
which the date is December 30, 2013.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2013

Section I – Summary of Auditor’s Results

Financial Statements:

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses	Yes
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	Yes

Identification of major programs:

<u>Federal Program Cluster/Title</u>	<u>CFDA Number</u>
Highway Planning and Construction	20.205
Temporary Assistance for Needy Families	93.558
Adoption Assistance	93.659
ARRA – Grants to Health Center Programs	93.703
Medical Assistance Program	93.778

Dollar threshold used to distinguish between Type A and Type B programs:	\$2,817,826
Auditee qualified as low-risk auditee?	No

COUNTY OF SOLANO, CALIFORNIA

Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2013

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

Reference Number: 2013-001
Federal Program Title: Temporary Assistance for Needy Families
Federal Catalog Number: 93.558
Federal Agency: U.S. Department of Health and Human Services
Pass-Through Agency: California Department of Social Services
Pass-Through Number and Year: 194-600-1347-A7; 2012-13
Category of Finding: Special Tests and Provisions

Criteria:

U.S. OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133, AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS (OMB CIRCULAR A-133), Subpart C – Federal Agencies and Pass-Through Entities, Section. 300 – Auditee Responsibilities

- (b) Maintain internal control over Federal programs that provides 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.

TITLE 45 – PUBLIC WELFARE, PART 205.55 – Requirements for requesting and furnishing eligibility and income information. A State plan under title I, IV-A, X, XIV, or XVI (AABD) of the Social Security Act must provide that:

- (a) Except as provided in paragraph (b), the State agency will request through the IEVS:
(1) Wage information from the SWICA for all applicants at the first opportunity following receipt of the application and for all recipients on a quarterly basis.
(2) Unemployment compensation information for the agency administering the State’s unemployment compensation program under section 3304 of the Internal Revenue Code of 1954 and section 303 of the Act as follows:
(i) For applicants at the first opportunity following receipt of the application and in each of the first three months in which the individual is receiving aid, unless the individual is found to be receiving unemployment compensation, in which case the information will be requested until benefits are exhausted; and
(ii) In each of the first three months following any recipient-reported loss of employment, unless the individual is found to be receiving unemployment compensation, in which case the information will be requested until the benefits are exhausted.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs (Continued)

Condition:

It was noted that for two aid payments tested, the case files had no documentation that the County reviewed information from the Income Eligibility and Verification System (IEVS) used to help assist in the determination of the appropriate level of assistance under the program. The two noted cases were determined to have the appropriate level of assistance based upon subsequent review of the IEVS performed for the audit.

The County is required to request information from IEVS for all applicants at the first opportunity following receipt of the application and for all recipients on a quarterly basis.

Cause:

Through discussion with management, it was noted that the County did not have a system to internally track the cases to ensure that this compliance requirement was being met prior to January 2012. This is a continued finding from the fiscal year ended June 30, 2012 (2012-01). As a result of the prior year finding, management implemented a process in January 2012 to ensure this compliance requirement is being met. Per review of the testing, it appears that one of the two cases identified had a redetermination date prior to the implementation of the new process.

Effect:

The County has not fully adhered to the internal policies and potentially could provide aid payments to applicants that are not eligible under the program guidelines.

Questioned Costs:

Since it was subsequently determined that the appropriate level of assistance was provided in the two noted cases, there are no questioned costs.

Context:

The aid payments for these two exceptions amounted to \$824. Twenty-eight aid payments for \$13,072 were tested. The total population of aid payments disbursed during the fiscal year ended June 30, 2013 was 8,320 for \$10,104,342.

Recommendation:

We recommend the County continue with the newly implemented policies and procedures requiring supervisors to review their caseworkers' assigned tasks on a normal basis as well as develop a mechanism to ensure that all relevant information is reviewed and documented.

Management Response and Corrective Action Plan:

It is Solano County's policy to maintain program integrity. All CalWORKs (TANF) cases are required to have Income and Eligibility Verification System (IEVS) data reviewed. Specifically, workers are required to:

- Request State wage data, Unemployment Insurance Benefit data, wage data maintained by the Social Security Administration, and unearned income data maintained by the Internal Revenue Services and/or Franchise Tax Board as part of the annual redetermination,
- Initiate the required case action and notices based on information received from the report, which includes generating adequate and timely notice.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs (Continued)

The existing Corrective Action Plan was modified in August 2013 to further validate all applicant IEVS are reviewed for discrepancies at annual Redetermination to prevent these errors from recurring. The CalWORKs Corrective Action Team (CCAT) continues to review cases on a monthly basis to validate accuracy and to monitor corrective actions for improvement. CCAT includes the Quality Assurance Administrator, CalWORKs Program Specialist, Supervisors and Quality Assurance staff.

Corrective Action Plan Modification:

There are two reports generated monthly:

- A report generated on the 8th of every month listing all annual redeterminations due for the month:
 - An Office Assistant requests Applicant IEVS for all cases on this report,
 - Because information in IEVS is not as current as the New Hire report, we now merge the New Hire report information with the list of annual redeterminations due so that action is taken on any current change in employment that IEVS may not reflect.Ten days after IEVS is requested staff receive an email reminder to review for discrepancies and to take appropriate action.
- A report is generated mid-month to identify redeterminations completed for the month by staff. Supervisors, CalWORKs Program Specialist and Quality Assurance review applicant IEVS to verify action has been taken on changes reported on IEVS.

If action has not been taken supervisors, CalWORKs Program Specialist, and Quality Assurance supervisor will complete the IEVS review and take any necessary case action.

Supervisors will monitor trends and counsel workers who are not processing IEVS reports as appropriate. The CalWORKs Program Specialist and the Quality Assurance supervisor monitor and compile a monthly report of how many applicants IEVS were completed and of those completed how many were discrepant but no action was taken.

This information is shared with the Quality Assurance Administrator for accountability purposes.

Each month two (2) cases per worker are reviewed for full case accuracy, including IEVS reviews and appropriate follow up actions.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs (Continued)

Reference Number: 2013-002
Federal Program Title: Medical Assistance Program
Federal Catalog Number: 93.778
Federal Agency: U.S. Department of Health and Human Services
Pass-Through Agency: California Department of Health Care Services
Pass-Through Number and Year: 194-600-1347-A7; 2012-13
Category of Finding: Eligibility

Criteria:

U.S. OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133, *AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS (OMB CIRCULAR A-133)*, Subpart C – Federal Agencies and Pass-Through Entities, Section. 300 – Auditee Responsibilities

- (b) Maintain internal control over Federal programs that provides 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.

Title 42: Public Health

PART 435—ELIGIBILITY IN THE STATES, DISTRICT OF COLUMBIA, THE NORTHERN MARIANA ISLANDS, AND AMERICAN SAMOA

Subpart J—Eligibility in the States and District of Columbia
Redeterminations of Medicaid Eligibility

§435.916 Periodic redeterminations of Medicaid eligibility.

- (a) The agency must redetermine the eligibility of Medicaid recipients, with respect to circumstances that may change, at least every 12 months, however—
- (b) Procedures for reporting changes. The agency must have procedures designed to ensure that recipients make timely and accurate reports of any change in circumstances that may affect their eligibility.
- (c) Agency action on information about changes.
 - (1) The agency must promptly redetermine eligibility when it receives information about changes in a recipient's circumstances that may affect his eligibility.
 - (2) If the agency has information about anticipated changes in a recipient's circumstances, it must redetermine eligibility at the appropriate time based on those changes.

Condition:

One of the 40 cases tested from a population in excess of 30,000 active cases for the year had not had a redetermination performed during the required 12-month period. After identification by the auditors that the redetermination had not been performed as required, County personnel evaluated the case and benefits were terminated. While the case was eligible to receive benefits for Medi-Cal it was noted that no Medical Assistance Program costs were incurred during the fiscal year ended June 30, 2013.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs (Continued)

Cause:

This case received benefits under two types of aid – Qualified Medicare Beneficiary which does not have redetermination requirements and Medical Assistance Program which does have redetermination requirements as noted in the criteria above. Because of this, the date of Medical Assistance Program benefits redetermination must be manually entered in the CalWIN system by the caseworker for all dual-aided cases. The caseworker for this case did not enter a redetermination date as required and therefore, the case was not included on redetermination notification reports.

Effect:

When yearly redeterminations are not performed, errors can occur both in determining eligibility and computing the share of cost. Failure to perform redeterminations can result in payment of medical expenses to persons who have no right to receive Medical Assistance Program under the law.

Questioned Costs:

There are no known questioned costs.

Recommendation:

We recommend that the County develop policies and procedures to ensure compliance with redetermination requirements.

Management Response and Corrective Action Plan:

Solano County concurs with the findings. The Quality Assurance unit is developing an ad hoc report identifying all dual-aided cases (Qualified Medicare Beneficiary and Medical Assistance Program) on a monthly basis to identify their redetermination date and send out the annual redetermination packet. This information will be issued to all supervisors to monitor and verify packets were sent out. This proactive corrective action will be in effect in November 2013.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs (Continued)

Reference Number: 2013-003
Federal Program Title: Highway Planning and Construction
Federal Catalog Number: 20.205
Federal Agency: U.S. Department of Transportation
Pass-Through Agency: California Department of Transportation
Pass-Through Number and Year: 5923; 2012-13
Category of Finding: Davis-Bacon Act

Criteria:

U.S. OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133, *AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS (OMB CIRCULAR A-133)*, Subpart C – Federal Agencies and Pass-Through Entities, Section. 300 – Auditee Responsibilities

- (b) Maintain internal control over Federal programs that provides 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.

The County control policy requires that a senior civil engineer review the certified payroll submissions for compliance with the Davis-Bacon Act and sign a cover form to certify that they are in compliance with the Davis-Bacon Act.

Condition:

Eight of the 35 certified payrolls tested from a population in excess of 210 certified payrolls for the year did not have the signature of the senior civil engineer indicating that they were reviewed. We determined through procedures performed over the certified payrolls that these eight certified payrolls were in compliance with the Davis-Bacon Act compliance requirements.

Cause:

Certified payrolls from the contractors are reviewed twice, once for the compliance by the inspectors and again verified by a senior engineer. However, it was noted that the senior engineers were not signing all of the certified payrolls. Also during the time of the audit, engineers were still receiving the payrolls; review was still going on and was not completed yet.

Questioned Costs:

There are no known questioned costs.

Effect:

The design of the control is to ensure that County construction projects are in compliance with Davis-Bacon Act requirements. The circumvention of this control increases the risk of noncompliance and related disallowed costs to the grant.

Recommendation:

We recommend the County adhere to established policies and procedures.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs (Continued)

Management Response:

Contractor's payrolls are received at different stages of the construction and finally when the project is completed the contractor sends all the payrolls. The review process involves two steps. The certified payrolls are reviewed by the inspectors for compliance with their inspection reports as they are received. The second review is the final verification done by the Senior Civil Engineer in charge. Sr. Engineer missed signing some of them after he verified the compliance. Engineering manager met with Engineers and emphasized the importance of signing every payroll documents that are reviewed by them. A memorandum has been distributed implementing the same policy.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs (Continued)

Reference Number: 2013-004
Federal Program Title: Highway Planning and Construction
Federal Catalog Number: 20.205
Federal Agency: U.S. Department of Transportation
Pass-Through Agency: California Department of Transportation
Pass-Through Number and Year: 5923, 2012-13
Category of Finding: Allowable Activities/Costs

Criteria:

U.S. OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133, *AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS (OMB CIRCULAR A-133)*, Subpart C – Federal Agencies and Pass-Through Entities, Section. 300 – Auditee Responsibilities

- (b) Maintain internal control over Federal programs that provides 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.

The County control policy requires that a supervisor sign employee Daily Activity Reports (DARs) to certify that each was reviewed and approved.

Condition:

Seven of the 40 DARs tested from a population of 1,286 DARs for the year did not have the signature of a supervisor indicating that they were reviewed. We determined through procedures performed over payroll charges to the grant that these seven DARs were in compliance with the activities allowed or unallowed and unallowable costs and cost principles compliance requirements.

Cause:

The DARs for the Public Works division undergo multiple review process by different staff for accuracy of the time and project type, for accuracy of coding and finally the overall review and the budget check was done by the manager prior to submission for input. In this multiple review process, signing the sheets were not given priority. Memo has been issued to rectify this issue in the future.

Questioned Costs:

There are no known questioned costs.

Effect:

The design of the control is to ensure compliance with the specific requirements for activities allowed or unallowed and with allowable or unallowable costs and cost principles related to payroll charges to the grant. The circumvention of this control increases the risk of noncompliance and related disallowed costs to the grant.

Recommendation:

We recommend the County adhere to established policies and procedures.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs (Continued)

Management Response:

The DARs are reviewed for accuracy of time and project type, accuracy of coding and finally the overall review and the budget check was done by the manager prior to submission for processing. Reviewers and the manager were instructed to sign the DARs after each review. A meeting was held and a memorandum was distributed to emphasize the signing of the DARs after review. Accounting staff were also instructed not to accept or input any DARs that are without signatures of the reviewers and the manager. This new process will rectify this issue in the future.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs (Continued)

Reference Number: 2013-005
Federal Program Title: Medical Assistance Program
Federal Catalog Number: 93.778
Federal Agency: U.S. Department of Health and Human Services
Pass-Through Agency: California Department of Health Care Services
Pass-Through Number and Year: 15-15395; 2012-13
Category of Finding: Subrecipient Monitoring

Criteria:

U.S. OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133, AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS (OMB CIRCULAR A-133), Subpart B – Audits, Section .210 – Subrecipient and vendor determinations

- (b) Federal award. Characteristics indicative of a Federal award received by a subrecipient are when the organization:
 - (1) Determines who is eligible to receive what federal financial assistance;
 - (2) Has its performance measured against whether the objectives of the federal program are met;
 - (3) Has responsibility for programmatic decision making;
 - (4) Has responsibility for adherence to applicable federal program compliance requirements; and
 - (5) Uses the federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

Subpart C – Auditees, Section .310 – Financial Statements

- (b) Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. At a minimum, the schedule shall:
 - (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.

Subpart D – Federal Agencies and Pass-Through Entities, Section .400 – Responsibilities

- (d) Pass-Through Entity Responsibilities. A pass-through entity shall perform the following for the Federal awards it makes:
 - (4) Ensure that subrecipient expending \$500,000 or more in Federal award during the subrecipients fiscal year have met the audit requirements of this part for that fiscal year.
 - (5) Issue a management decision on audit findings within six months after receipt of the subrecipients audit report and ensure that the subrecipient takes appropriate and timely corrective action.
 - (6) Consider whether subrecipient audits necessitate adjustment of the pass-through entity’s own records.
 - (7) Require each subrecipient to permit the pass-through entity and auditors to have access to the records and financial statements as necessary for the pass-through entity to comply with this part.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs (Continued)

TITLE 31 - MONEY AND FINANCE, SUBTITLE V - GENERAL ASSISTANCE ADMINISTRATION, CHAPTER 75 - REQUIREMENTS FOR SINGLE AUDITS, Sec. 7502. Audit requirements; Exemptions

- (f)(2) Each pass-through entity shall –
- (A) provide such subrecipient the program names (and any identifying numbers) from which such assistance is derived, and the Federal requirements which govern the use of such awards and the requirements of this chapter;
 - (B) monitor the subrecipient's use of Federal awards through site visits, limited scope audits, or other means;
 - (C) review the audit of a subrecipient as necessary to determine whether prompt and appropriate corrective action has been taken with respect to audit findings, as defined by the director, pertaining to federal awards provided to the subrecipient by the pass-through entity; and
 - (D) require each of its subrecipients of Federal awards to permit, as a condition of receiving Federal awards, the independent auditor of the pass-through entity to have such access to the subrecipient's records and financial statements as may be necessary for the pass-through entity to comply with this chapter.

Condition:

The County did not consider various agencies that it provided funding to for Medical Administrative Activities services to be subrecipients even though the agreements with these agencies define a subrecipient relationship.

During the fiscal year ended June 30, 2013, the County disbursed \$615,369 to these agencies, which represents 44% of the \$1,411,863 expended for Medical Administrative Activities services.

Cause:

The County does not have procedures and internal controls in place to ensure compliance with the requirement.

Questioned Costs:

There are no known questioned costs.

Effect:

The County is not in compliance with subrecipient monitoring requirements as it relates to this grant. In addition, the County is not in compliance with reporting requirements to disclose amounts provided to subrecipients.

Recommendation:

We recommend that the County enhance its policies and procedures to ensure that subrecipient and vendor relationships are properly identified in order to ensure that all subrecipients are properly included in the County's subaward monitoring activities and that reporting requirements are met.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs (Continued)

Management Response:

Solano County concurs with the finding. The Board of Supervisors, through the FY2013/14 budget, approved Health and Social Services (HSS) department's request to allocate 4 contract & compliance positions. One of the primary justifications for the position requests was to assist HSS in identifying subrecipient relationships as well as developing and implementing a continuous subrecipient monitoring for federal grants. Human Resources department is currently reviewing the appropriate classification for these position requests. As soon as at least one of the 4 requested positions is classified and filled, HSS will develop a corrective action plan to address this finding.

With the Centers for Medicare and Medicaid Services (CMS) requirement to implement a random moment time study (RMTS) for all California school based MAA activities effective July 1, 2014, HSS will also be assessing this year a more appropriate administrative structure and billing option for the portion of the grant related to school-based MAA.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Prior Year Finding and Questioned Costs
For the Fiscal Year Ended June 30, 2013

Reference Number: 2012-01
Federal Program Title: Temporary Assistance for Needy Families
Federal Catalog Number: 93.558
Federal Agency: U.S. Department of Health and Human Services
Pass-Through Agency: California Department of Social Services
Pass-Through Number and Year: 194-600-1347-A7; 2012
Category of Finding: Special Tests and Provisions

Criteria:

U.S. OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133, *AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS (OMB CIRCULAR A-133)*, Subpart C – Federal Agencies and Pass-Through Entities, Section. 300 – Auditee Responsibilities

- (b) Maintain internal control over Federal programs that provides 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.

TITLE 45 – PUBLIC WELFARE, PART 205.55 – Requirements for requesting and furnishing eligibility and income information. A State plan under title I, IV-A, X, XIV, or XVI (AABD) of the Social Security Act must provide that:

- (a) Except as provided in paragraph (b), the State agency will request through the IEVS:

- (3) Wage information from the SWICA for all applicants at the first opportunity following receipt of the application and for all recipients on a quarterly basis.
- (4) Unemployment compensation information for the agency administering the State’s unemployment compensation program under section 3304 of the Internal Revenue Code of 1954 and section 303 of the Act as follows:

- (iii) For applicants at the first opportunity following receipt of the application and in each of the first three months in which the individual is receiving aid, unless the individual is found to be receiving unemployment compensation, in which case the information will be requested until benefits are exhausted; and

- (iv) In each of the first three months following any recipient-reported loss of employment, unless the individual is found to be receiving unemployment compensation, in which case the information will be requested until the benefits are exhausted.

Condition:

It was noted that there were 8 cases in which there was no documentation that the County reviewed information from the Income Eligibility and Verification System (IEVS) used to help assist in the determination of the appropriate level of assistance under the program. The 8 noted cases were determined to have the appropriate level of assistance based upon subsequent review of IEVS performed for the audit.

The County is required to request information from IEVS for all applicants at the first opportunity following receipt of the application and for all recipients on a quarterly basis. In the 8 cases reported above, there was no documentation that the IEVS information had been reviewed as far back as June 2008.

COUNTY OF SOLANO, CALIFORNIA

Schedule of Prior Year Finding and Questioned Costs (Continued) For the Fiscal Year Ended June 30, 2013

Cause:

Through discussion with management, it was noted that the County did not have a system to internally track the cases to ensure that applicable compliance requirement was being met prior to January 2012. This is a continued finding from FY 2011/12, finding 2011-01. As a result of the prior year finding, management implemented a process in January 2012 to ensure the compliance requirement is being met. Per review of the testing, it appears that 7 of 8 cases had redetermination dates prior to the implementation of the new process.

Effect:

The County has not fully adhered to the internal policies and potentially could provide aid payments to applicants that are not eligible under the program guidelines.

Questioned Costs:

Since it was subsequently determined that the appropriate level of assistance was provided in the 8 noted cases, there are no questioned costs.

Recommendation:

We recommend the County continue with the newly implemented policies and procedures requiring supervisors to review their caseworkers assigned tasks on a normal basis as well as develop a mechanism to ensure that all relevant information is reviewed and documented.

Management Response and Corrective Action:

While there may not have been accurate documentation of the applicant IEVS review at redetermination in 8 of these cases, staff established eligibility correctly, ensuring that the appropriate assistance was provided, without any over or underpayments. However, the County does intend to continue the supervisor reviews and reminding staff to review and document applicant IEVS at redetermination.

Status:

Recommendation continues. See finding 2013-001.