

**COUNTY OF TEHAMA,
CALIFORNIA**



**SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2017**

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COUNTY OF TEHAMA
Single Audit Act
For the Year Ended June 30, 2017

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

To the Board of Supervisors and Grand Jury
County of Tehama
Red Bluff, 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 remaining fund information of the County of Tehama, California, (County) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 22, 2018.

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.

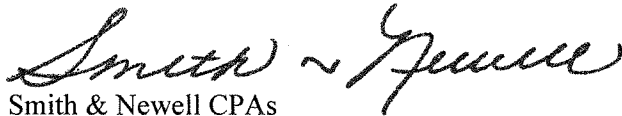
To the Board of Supervisors and Grand Jury
County of Tehama
Red Bluff, California

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.



Smith & Newell CPAs
Yuba City, California
February 22, 2018

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

To the Board of Supervisors and Grand Jury
County of Tehama
Red Bluff, California

Report on Compliance for Each Major Federal Program

We have audited the County of Tehama, California's (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, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance 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.

To the Board of Supervisors and Grand Jury
County of Tehama
Red Bluff, California

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, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2017-001. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance finding identified in our audit is described in the accompanying management's corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 the Uniform Guidance, 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

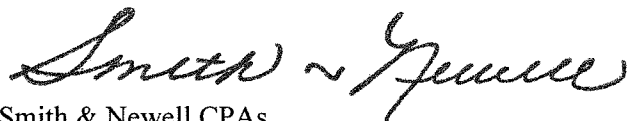
To the Board of Supervisors and Grand Jury
County of Tehama
Red Bluff, California

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Tehama, California, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 22, 2018, 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 the Uniform Guidance 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.

The supplemental schedules have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Smith & Newell CPAs
Yuba City, California
February 22, 2018

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COUNTY OF TEHAMA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Federal Program/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0484-CA	\$ -	\$ 22,861
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0689-CA	-	5,144
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0934-GR	-	14,240
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-1164-CA	-	3,868
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-0484-CA	-	4,309
Subtotal 10.025			-	50,422
State Department of Education:				
School Breakfast Program	10.553	02951-SN-52-R	-	9,829
National School Lunch Program	10.555	02951-SN-52-R	-	16,402
Total Child Nutrition Cluster			-	26,231
State Department of Health Services:				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	15-10122	-	720,205
State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	10-Unknown	-	1,600,416
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	13-20521	-	49,071
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	2016-139	-	177,681
Subtotal 10.561			-	1,827,168
State Controller's Office:				
Cooperative Forestry Assistance	10.664	7FG14099	-	19,034
Schools and Roads - Grants to Counties	10.666	10-Unknown	-	59,569
Total U.S. Department of Agriculture			-	2,702,629
U.S. Department of the Interior				
Direct Program:				
Payments in Lieu of Taxes	15.226	-	-	645,368
Total U.S. Department of the Interior			-	645,368

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF TEHAMA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Federal Program/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Justice				
Direct Program:				
Drug Court Discretionary Grant Program	16.585	-	\$ -	\$ 8,775
Edward Byrne Memorial Justice Assistance Grant Program	16.738	-	-	7,704
Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 641-16	-	150,414
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 641-17	-	67,136
Subtotal 16.738			-	225,254
State Emergency Management Agency:				
Crime Victim Assistance	16.575	VW 1621 0520	-	132,554
Crime Victim Assistance	16.575	UV 1501 0520	-	107,122
Crime Victim Assistance	16.575	UV 1602 0520	-	30,853
Subtotal 16.575			-	270,529
Total U.S. Department of Justice			-	504,558
U.S. Department of Transportation				
State Department of Transportation:				
Highway Planning and Construction	20.205	BRLKS-5908(029)	-	7,226
Highway Planning and Construction	20.205	BRLO-5908(055)	-	1,457,339
Highway Planning and Construction	20.205	BRLO-5908(056)	-	54,054
Highway Planning and Construction	20.205	BRLO-5908(057)	-	35,814
Highway Planning and Construction	20.205	BRLOZB-5908(025)	-	111,051
Highway Planning and Construction	20.205	BRLS-5908(070)	-	55,711
Highway Planning and Construction	20.205	BRLS-5908(081)	-	866,404
Highway Planning and Construction	20.205	BRLSZD-5908(031)	-	378,717
Highway Planning and Construction	20.205	BRMP-5908(096)	-	1,107
Highway Planning and Construction	20.205	HRRRL-5908(074)	-	2,759
Highway Planning and Construction	20.205	HSIPL-5908(073)	-	412
Highway Planning and Construction	20.205	HSIPL-5908(078)	-	1,238,134
Highway Planning and Construction	20.205	HSIPL-5908(079)	-	7,412
Highway Planning and Construction	20.205	HSIPL-5908(080)	-	157
Highway Planning and Construction	20.205	HSIPL-5908(089)	-	136
Highway Planning and Construction	20.205	SRTSL-5908(092)	-	28,883
Highway Planning and Construction	20.205	STPLZ-5908(024)	-	75,800
Subtotal 20.205			-	4,321,116
Formula Grants for Rural Areas	20.509	20-Unknown	-	358,529
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	SA-64AO16-00075	-	170,000
Total U.S. Department of Transportation			-	4,849,645

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF TEHAMA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Federal Program/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services				
State Department of Social Services:				
Guardianship Assistance	93.090	93-Unknown	\$ -	\$ 19,967
Promoting Safe and Stable Families	93.556	93-Unknown	-	78,955
Temporary Assistance for Needy Families	93.558	93-Unknown	-	6,382,077
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93-Unknown	-	49,666
Foster Care - Title IV-E	93.658	93-Unknown	-	2,582,809
Adoption Assistance	93.659	93-Unknown	-	2,642,917
Social Services Block Grant	93.667	93-Unknown	-	149,424
Chafee Foster Care Independence Program	93.674	93-Unknown	-	49,690
State Child Support Department:				
Child Support Enforcement	93.563	93-Unknown	-	1,205,960
State Department of Aging:				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	IIIB-0712-15	-	2,732
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	IIIC-080-15	-	150,338
Nutrition Services Incentive Program	93.053	IIIC-080-15	-	21,972
Total Aging Cluster			-	175,042
State Department of Health Services:				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	93-Unknown	-	297,706
Medical Assistance Program	93.778	93-Unknown	-	2,077,844
Maternal and Child Health Services Block Grant to the States	93.994	93-Unknown	-	293,682
State Department of Mental Health Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	93-Unknown	-	16,322
Block Grants for Community Mental Health Services	93.958	93-Unknown	-	288,994
State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	93-Unknown	-	616,812
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	93-Unknown	-	581,746
State Department of Community Services and Development:				
Community Services Block Grant	93.569	16F-5049	-	185,296
Community Services Block Grant	93.569	16F-5557	-	32,078
Community Services Block Grant	93.569	17F-2049	-	122,715
Subtotal 93.569			-	340,089
Total U.S. Department of Health and Human Services			-	17,849,702

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF TEHAMA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Federal Program/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Homeland Security				
State Emergency Management Agency:				
Emergency Management Performance Grants	97.042	2015-0049	\$ -	\$ 138,346
Emergency Management Performance Grants	97.042	2016-0010	-	132,808
Subtotal 97.042			-	271,154
Homeland Security Grant Program	97.067	2015-0078	-	106,485
Homeland Security Grant Program	97.067	2016-00102	-	82,135
Subtotal 97.067			-	188,620
Total Department of Homeland Security			-	459,774
Total			\$ -	\$ 27,011,676

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF TEHAMA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Tehama, California. The County of Tehama reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the Schedule of Expenditures of Federal Awards. The information from the schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying Schedule of Expenditures of Federal Awards, is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the County financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursements.

3. INDIRECT COST RATE

The County has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the related federal financial assistance reports.

5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the County's basic financial statements.

6. PASS -THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity and the identifying number is shown as unknown.

COUNTY OF TEHAMA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

7. PROGRAM CLUSTERS

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>Child Nutrition Cluster</u>		
10.553	School Breakfast Program	\$ 9,829
10.555	National School Lunch Program	<u>16,402</u>
Total		<u>\$ 26,231</u>
<u>Aging Cluster</u>		
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	\$ 2,732
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	150,338
93.053	Nutrition Services Incentive Program	<u>21,972</u>
Total		<u>\$ 175,042</u>

COUNTY OF TEHAMA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements	<u>Status</u>
1. Type of auditor's report issued	Unmodified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	Yes
3. Noncompliance material to financial statements noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	No
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516 (a)?	Yes
4. Identification of major programs:	
16.738 Edward Byrne Memorial Justice Assistance Grant Program	
93.563 Child Support Enforcement	
93.658 Foster Care - Title IV	
93.659 Adoption Assistance	
97.042 Emergency Management Performance Grant	
5. Dollar threshold used to distinguish between Type A and Type B Programs?	\$810,350
6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.520?	Yes

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

93.659 Adoption Assistance	2017-001
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COUNTY OF TEHAMA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

2017-001

Name: Adoption Assistance
CFDA #: 93.659
Federal Grantor: U.S. Department of Health and Human Services
Pass Through Entity: State Department of Social Services
Award No.: Various
Year: 2016-17

Condition

During our test of forty Adoption Assistance case files, we noted that the Eligibility Certification - Adoption Assistance Program form (AAP-4) was unavailable for review for one case.

Cause

There was not adequate monitoring of Adoption Assistance case files to ensure documentation of eligibility was maintained.

Criteria

Title 22 California Code of Regulations Section 35331(a) requires that the determination of the child's eligibility for adoption assistance be documented in the case record on the Eligibility Certification - Adoption Assistance Program form (the APP-4).

Effect of Condition

When the AAP-4 is not available for review the likelihood of errors in eligibility determination increase.

Questioned Cost

No costs are questioned. The case was eligible for federal Adoption Assistance. The issue was that the AAP-4 was not maintained in the case file.

Recommendation

We recommend that the County incorporate into their monitoring process procedures to ensure that the APP-4 documentation is maintained in each case file.

COUNTY OF TEHAMA
Schedule of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2017

Audit Reference

Status of Prior Year Recommendations

2016-001

Capital Assets

Recommendation

We recommend that the County review the capital assets schedules to ensure that all acquisitions and dispositions are included, that accumulated depreciation is properly calculated, and that only assets owned by the County are included.

Status

Implemented

COUNTY OF TEHAMA
Management's Corrective Action Plan
For the Year Ended June 30, 2017

Finding 2017-001 Adoption Assistance

We recommend that the County incorporate into their monitoring process procedures to ensure that the APP-4 documentation is maintained in each case file.

Responsible Individual: Deputy Director - Fiscal, Shelley Zimmerman
Program Manager CalWORKs Eligibility and Welfare To Work, Tara Loucks-Shepherd
Program Manager Permanency and Adult Services, Linda Duggins

Corrective Action Plan: The Adoption Assistance Program is jointly administered by two branches of the Tehama County Department of Social Services: (1) CalWORKs Eligibility and Welfare To Work and (2) the Permanency Unit within the Adult Services branch. While each branch maintains separate case files, multiple forms are generated by one and distributed to the other.

The form AAP-4 was absent during the audit test of the Eligibility case file. Upon further search, the missing form was located in the Permanency case file; however, it was incomplete.

The corrective action plan already in progress includes training for Eligibility and Permanency staff. Social Services has already reached out to the California Department of Social Services to provide staff training specific to forms. Training is scheduled for March 7, 2018. In addition, the Permanency Unit began in October 2016 to transition all case files into a new type of file folder, and implemented a new face sheet (checklist). Together the file transition and new face sheet will verify that each case file is complete going forward. The Eligibility branch will review each of their case files granted prior to January 1, 2018, to ensure the file's accuracy and completeness. Finally, policies and procedures are being developed to ensure that staff understands which forms are required and their proper completion. Information learned from the trainings will contribute to policies and procedures. Eligibility staff will complete written policy and procedure by March 30, 2018. For Permanency staff, this will be ongoing, as they are currently reviewing existing policies and identifying those that need to be developed.

Anticipated Completion Date: These activities will be completed by March 30, 2018, with continuous development of policy and procedures, and staff training.

Supplemental Schedules

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COUNTY OF TEHAMA
Supplemental Schedule
California Department of Aging (CDA)
For the Year Ended June 30, 2017

A reconciliation of accrual basis expenditures as reported on the Financial Closeout Report to cash basis expenditures confirmed as of June 30, 2017 follows:

<u>Program</u>	<u>Federal CFDA Number</u>	<u>Total Expenditures</u>	<u>Accrual Adjustments</u>	<u>Confirmed Amount</u>
IIIB Transportation	93.044	\$ 2,732	\$ -	\$ 2,732
IIIC-1 Congregate	93.045	45,090	-	45,090
IIIC-1 Congregate One Time Only	93.045	6,301	-	6,301
IIIC-1 Congregate Nutrition Services Incentive Program	93.053	8,243	-	8,243
IIIC-2 Home Delivered Meals	93.045	91,552	-	91,552
IIIC-2 Home Delivered Meals One Time Only	93.045	16,125	-	16,125
IIIC-2 Home Delivered Meals, Nutrition Services Incentive	93.053	13,729	-	13,729
Total Expenditures of CDA Federal Awards		<u>\$ 183,772</u>	<u>\$ -</u>	<u>\$ 183,772</u>

The terms and conditions of contracts with CDA require agencies to display state-funded expenditures discretely along with the related federal expenditures. The following schedule is presented to comply with these requirements.

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>	<u>Total</u>
93.044	\$ 2,732	\$ -	\$ 2,732
93.045	150,338	8,730	159,068
93.053	21,972	-	21,972
Total	<u>\$ 175,042</u>	<u>\$ 8,730</u>	<u>\$ 183,772</u>

COUNTY OF TEHAMA
Supplemental Schedule
California Emergency Management Agency
For the Year Ended June 30, 2017

The following schedule represents expenditures for U.S. Department of Justice grants passed through the State of California, Emergency Management Agency (CalEMA), as well as CalEMA funded grant expenditures for the year ended June 30, 2017. This information is included in the County's single audit report at the request of CalEMA.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2016	For the Year Through June 30, 2017	Cumulative As Of June 30, 2017	Federal Share	State Share	County Share
<u>VW16210520 - Victim Witness Assistance</u>						
Personal services	\$ -	\$ 164,867	\$ 164,867	\$ 125,707	\$ 39,160	\$ -
Operating expenses	-	12,986	12,986	6,847	6,139	-
Equipment	-	20,400	20,400	-	20,400	-
Totals	<u>\$ -</u>	<u>\$ 198,253</u>	<u>\$ 198,253</u>	<u>\$ 132,554</u>	<u>\$ 65,699</u>	<u>\$ -</u>
<u>UV15010520 - Undeserved Victim Advocacy and Outreach Program</u>						
Personal services	\$ 26,124	\$ 84,033	\$ 110,157	\$ 74,367	\$ -	\$ 9,666
Operating expenses	2,137	17,509	19,646	13,326	-	4,183
Equipment	-	19,429	19,429	19,429	-	-
Totals	<u>\$ 28,261</u>	<u>\$ 120,971</u>	<u>\$ 149,232</u>	<u>\$ 107,122</u>	<u>\$ -</u>	<u>\$ 13,849</u>
<u>UV16020520 - Undeserved Victim Advocacy and Outreach Program</u>						
Personal services	\$ -	\$ 29,920	\$ 29,920	\$ 29,920	\$ -	\$ -
Operating expenses	-	2,115	2,115	933	-	1,182
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 32,035</u>	<u>\$ 32,035</u>	<u>\$ 30,853</u>	<u>\$ -</u>	<u>\$ 1,182</u>

COUNTY OF TEHAMA
Supplemental Schedule
California Community Services and Development
CSD Contract No. 16F-5049 (CSBG)
For the Period of January 1, 2016 Through December 31, 2016

	<u>January 1 through June 30, 2016</u>	<u>July 1 through December 31, 2016</u>	<u>Total Audited Costs</u>	<u>Total Reported Costs</u>	<u>Total Budget</u>
REVENUE					
Grant revenue	\$ 98,894	\$ 185,296	\$ 284,190	\$ 284,190	\$ 284,190
Total Revenue	<u>98,894</u>	<u>185,296</u>	<u>284,190</u>	<u>284,190</u>	<u>284,190</u>
EXPENDITURES					
Administrative Costs:					
Operating expenses	2,310	2,708	5,018	5,018	5,020
Contract/consultant services	41,401	60,774	102,175	102,175	100,028
Total Administrative Costs	<u>43,711</u>	<u>63,482</u>	<u>107,193</u>	<u>107,193</u>	<u>105,048</u>
Program Costs:					
Salaries and wages	24,420	33,103	57,523	57,523	57,722
Fringe benefits	15,817	29,193	45,010	45,010	44,530
Operating expenses	10,264	36,736	47,000	47,000	49,167
Subcontractor/consultant services	4,682	22,782	27,464	27,464	27,723
Total Program Costs	<u>55,183</u>	<u>121,814</u>	<u>176,997</u>	<u>176,997</u>	<u>179,142</u>
Total Costs	<u>98,894</u>	<u>185,296</u>	<u>284,190</u>	<u>284,190</u>	<u>284,190</u>
Revenue Over (Under) Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF TEHAMA
Supplemental Schedule
California Community Services and Development
CSD Contract No. 16F-5557 (CSBG)
For the Period of July 1, 2016 Through May 31, 2017

	<u>July 1, 2016 through May 31, 2017</u>	<u>Total Audited Costs</u>	<u>Total Reported Costs</u>	<u>Total Budget</u>
REVENUE				
Grant revenue	\$ 32,078	\$ 32,078	\$ 32,078	\$ 32,078
Total Revenue	<u>32,078</u>	<u>32,078</u>	<u>32,078</u>	<u>32,078</u>
EXPENDITURES				
Administrative Costs:				
Operating expenses	-	-	-	-
Total Administrative Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Costs:				
Salaries and wages	10,819	10,819	10,819	10,770
Fringe benefits	874	874	874	875
Equipment	20,385	20,385	20,385	20,433
Total Program Costs	<u>32,078</u>	<u>32,078</u>	<u>32,078</u>	<u>32,078</u>
Total Costs	<u>32,078</u>	<u>32,078</u>	<u>32,078</u>	<u>32,078</u>
Revenue Over (Under) Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF TEHAMA
Supplemental Schedule
California Community Services and Development
CSD Contract No. 17F-2049 (CSBG)
For the Period of January 1, 2017 Through December 31, 2017

	<u>January 1 through June 30, 2017</u>	<u>Total Audited Costs</u>	<u>Total Reported Costs</u>	<u>Total Budget</u>
REVENUE				
Grant revenue	\$ 122,715	\$ 122,715	\$ 122,715	\$ 284,190
Total Revenue	<u>122,715</u>	<u>122,715</u>	<u>122,715</u>	<u>284,190</u>
EXPENDITURES				
Administrative Costs:				
Operating expenses	4,158	4,158	4,158	6,437
Contract/consultant services	44,123	44,123	44,123	122,268
Total Administrative Costs	<u>48,281</u>	<u>48,281</u>	<u>48,281</u>	<u>128,705</u>
Program Costs:				
Salaries and wages	34,842	34,842	34,842	65,970
Fringe benefits	29,831	29,831	29,831	52,250
Operating expenses	8,345	8,345	8,345	20,457
Subcontractor/consultant services	1,416	1,416	1,416	16,808
Total Program Costs	<u>74,434</u>	<u>74,434</u>	<u>74,434</u>	<u>155,485</u>
Total Costs	<u>122,715</u>	<u>122,715</u>	<u>122,715</u>	<u>284,190</u>
Revenue Over (Under) Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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