

**COUNTY OF TEHAMA,
CALIFORNIA**



**SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2016**

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COUNTY OF TEHAMA
Single Audit Act
For the Year Ended June 30, 2016

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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, 2016, 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 23, 2017.

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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. (2016-001)

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

Compliance and Other Matters

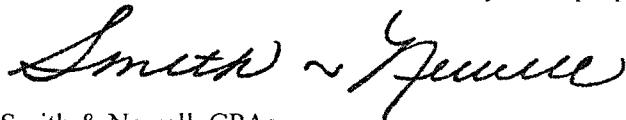
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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.

County's Response to Findings

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

Purpose of this Report

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



Smith & Newell, CPAs
Yuba City, California
February 23, 2017

**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, 2016. 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, 2016.

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.

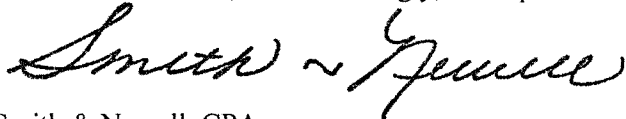
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

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, 2016 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 23, 2017, 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 23, 2017

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COUNTY OF TEHAMA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

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	14-8506-1399-CA	\$ -	\$ 218
Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-8506-0484-CA	-	19,151
Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-8506-0689-CA	-	4,554
Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-8506-0934-GR	-	16,073
Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-8506-1164-CA	-	4,810
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0484-CA	-	5,446
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0934-GR	-	4,904
Subtotal 10.025			-	55,156
State Department of Education:				
School Breakfast Program	10.553	02951-SN-52-R	-	10,881
National School Lunch Program	10.555	02951-SN-52-R	-	18,321
Total Child Nutrition Cluster			-	29,202
State Department of Health Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	14-10289	-	160,143
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15-10122	-	490,939
Subtotal 10.557			-	651,082
State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	10-Unknown	-	1,478,035
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	13-20521	-	223,618
Subtotal 10.561			-	1,701,653
State Controller's Office:				
Cooperative Forestry Assistance	10.664	7FG14099	-	16,094
Schools and Roads - Grants to Counties	10.666	10-Unknown	-	498,085
Total U.S. Department of Agriculture			-	2,951,272
U.S. Department of the Interior				
Direct Program:				
Payments in Lieu of Taxes	15.226	-	-	592,651
Total U.S. Department of the Interior			-	592,651

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, 2016

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	-	\$ -	\$ 111,197
Edward Byrne Memorial Justice Assistance Grant Program	16.738	-	-	8,235
Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 641-14	-	179,105
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 641-15	-	81,569
Subtotal 16.738			-	268,909
State Emergency Management Agency:				
Crime Victim Assistance	16.575	VW 1520 0520	-	89,572
Crime Victim Assistance	16.575	UV 1405 0520	-	104,967
Crime Victim Assistance	16.575	UV 1501 0520	-	22,609
Subtotal 16.575			-	217,148
Total U.S. Department of Justice			-	597,254
U.S. Department of Transportation				
State Department of Transportation:				
Highway Planning and Construction	20.205	BRLKS-5908(029)	-	31,486
Highway Planning and Construction	20.205	BRLO-5908(055)	-	48,813
Highway Planning and Construction	20.205	BRLO-5908(056)	-	52,167
Highway Planning and Construction	20.205	BRLO-5908(057)	-	39,469
Highway Planning and Construction	20.205	BRLOZB-5908(025)	-	57,200
Highway Planning and Construction	20.205	BRLS-5908(070)	-	2,505,410
Highway Planning and Construction	20.205	BRLS-5908(081)	-	12,381
Highway Planning and Construction	20.205	BRLSZD-5908(031)	-	513,172
Highway Planning and Construction	20.205	BRMPL-5908(096)	-	3,084
Highway Planning and Construction	20.205	HRRRL-5908(074)	-	9,103
Highway Planning and Construction	20.205	HSIPL-5908(073)	-	10,224
Highway Planning and Construction	20.205	HSIPL-5908(079)	-	2,774
Highway Planning and Construction	20.205	HSIPL-5908(080)	-	498
Highway Planning and Construction	20.205	HSIPL-5908(089)	-	13,424
Highway Planning and Construction	20.205	SRTSL-5908(092)	-	30,713
Highway Planning and Construction	20.205	STPLZ-5908(024)	-	11,766
Subtotal 20.205			-	3,341,684
Formula Grants for Rural Areas	20.509	20-Unknown	-	384,993
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	SA-64AO16-00075	-	300,000
Total U.S. Department of Transportation			-	4,026,677

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, 2016

Federal Program/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Election Assistance Commission				
California Secretary of State: Help America Vote Act Requirements Payments	90.401	13G30354	\$ -	\$ 10,952
Total U.S. Election Assistance Commission			-	10,952
U.S. Department of Health and Human Services				
State Department of Social Services:				
Guardianship Assistance	93.090	93-Unknown	-	171
Promoting Safe and Stable Families	93.556	93-Unknown	-	78,027
Temporary Assistance for Needy Families	93.558	93-Unknown	-	6,836,605
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93-Unknown	-	50,571
Foster Care - Title IV-E	93.658	93-Unknown	-	2,523,634
Adoption Assistance	93.659	93-Unknown	-	2,427,369
Social Services Block Grant	93.667	93-Unknown	-	149,423
Chafee Foster Care Independence Program	93.674	93-Unknown	-	51,513
California Secretary of State: Voting Access for Individuals with Disabilities - Grants to States	93.617	14G26146	-	11,965
State Child Support Department: Child Support Enforcement	93.563	93-Unknown	-	1,179,141
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	-	3,584
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	IIIC-080-15	-	136,629
Nutrition Services Incentive Program	93.053	IIIC-080-15	-	25,748
Total Aging Cluster			-	165,961
State Department of Health Services:				
Public Health Emergency Preparedness Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.069	93-Unknown	-	112,176
National Bioterrorism Hospital Preparedness Program	93.074	93-Unknown	-	24,017
Medical Assistance Program	93.889	93-Unknown	-	133,213
Maternal and Child Health Services Block Grant to the States	93.778	93-Unknown	-	2,418,422
	93.994	93-Unknown	-	262,491
State Department of Mental Health Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	93-Unknown	-	16,131
Block Grants for Community Mental Health Services	93.958	93-Unknown	-	234,960

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, 2016

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 (Continued)				
State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	93-Unknown	-	796,290
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	93-Unknown	-	345,229
State Department of Community Services and Development:				
Community Services Block Grant	93.569	15F-2049	-	182,994
Community Services Block Grant	93.569	15F-2428	-	40,805
Community Services Block Grant	93.569	16F-5049	-	98,894
Subtotal 93.569			-	322,693
Total U.S. Department of Health and Human Services			-	18,140,002
Department of Homeland Security				
Direct Program:				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	-	-	567,729
Total Department of Homeland Security			-	567,729
Total			\$ -	\$ 26,886,537

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, 2016

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, 2016

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	\$ 10,881
10.555	National School Lunch Program	<u>18,321</u>
Total		<u><u>\$ 29,202</u></u>
<u>Aging Cluster</u>		
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	\$ 3,584
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	136,629
93.053	Nutrition Services Incentive Program	<u>25,748</u>
Total		<u><u>\$ 165,961</u></u>

COUNTY OF TEHAMA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

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)?	No
4. Identification of major programs:	
10.561 State Administrative Matching Grant for the Supplemental Nutrition Assistance Program	
10.666 Schools and Roads - Grants to Counties	
15.226 Payments in Lieu of Taxes	
20.509 Formula Grants for Rural Areas	
93.558 Temporary Assistance for Needy Families	
93.959 Block grants for Prevention and Treatment of Substance Abuse	
5. Dollar threshold used to distinguish between Type A and Type B Programs?	\$806,596
6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.520?	No

SECTION II - FINANCIAL STATEMENT FINDINGS

Capital Assets	2016-001
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SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

COUNTY OF TEHAMA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

2016-001 Capital Assets (Significant Deficiency)

Condition

During our audit we noted that the County's capital asset schedule at June 30, 2016 included equipment of \$21,869 net of accumulated depreciation for the Tehama County Transportation Commission, which is not a part of the County.

Cause

The County included assets purchased by agency funds on the County's capital asset schedule.

Criteria

Good internal control requires that the County only add assets it owns.

Effect of Condition

There are assets on the County's depreciation schedule that were purchased by agency funds.

Recommendation

We recommend that the County review the capital assets schedules to ensure that only assets owned by the County are included.

COUNTY OF TEHAMA
Schedule of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2016

<u>Audit Reference</u>	<u>Status of Prior Year Recommendations</u>
2015-001	<p>Capital Assets</p> <p>Recommendation</p> <p>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.</p> <p>Status</p> <p>Not Implemented</p>
2015-002	<p>Fund Classification</p> <p>Recommendation</p> <p>We recommend that the County analyze all funds to evaluate whether they are properly classified according to GASB Statement No. 34 and No. 54.</p> <p>Status</p> <p>Implemented</p>
2015-003	<p>Fund Balance</p> <p>Recommendation</p> <p>We recommend that the County properly record revenues, transfer to other funds, and deposits from others, and only report adjustments to fund balance for accounting changes and corrections of an error as described above.</p> <p>Status</p> <p>Implemented</p>

COUNTY OF TEHAMA
Management's Corrective Action Plan
For the Year Ended June 30, 2016

2016-001 Capital Assets (Significant Deficiency)

We recommend that the County review the capital assets schedules to ensure that only assets owned by the County are included.

Responsible Individual: Jean Arnaz, Auditor

Corrective Action Plan: The County will be removing Transportation Commission Assets during fiscal year 2016/17 as identified in the 2014/15 audit.

The County will regularly monitor new departments that have fixed asset purchases to ensure they are entered in the appropriate "fixed asset company" within the asset software system.

In addition, the County will review the asset schedules at each year end to be certain only County owned assets are included.

Anticipated Completion Date: June 30, 2017

Supplemental Schedules

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COUNTY OF TEHAMA
Supplemental Schedule
California Department of Aging (CDA)
For the Year Ended June 30, 2016

A reconciliation of accrual basis expenditures as reported on the Financial Closeout Report to cash basis expenditures confirmed as of June 30, 2016 follows:

Program	Federal CFDA Number	Total Expenditures	Accrual Adjustments	Confirmed Amount
IIIB Transportation	93.044	\$ 3,584	\$ -	\$ 3,584
IIIC-1 Congregate	93.045	47,615	-	47,615
IIIC-1 Congregate Nutrition Services Incentive Program	93.053	10,363	-	10,363
IIIC-2 Home Delivered Meals	92.045	83,444	-	83,444
IIIC-2 Home Delivered Meals One Time Only	93.045	5,570	-	5,570
IIIC-2 Home Delivered Meals, Nutrition Services Incentive	93.053	<u>15,385</u>	-	<u>15,385</u>
Total Expenditures of CDA Federal Awards		<u>\$ 165,961</u>	<u>\$ -</u>	<u>\$ 165,961</u>

COUNTY OF TEHAMA
Supplemental Schedule
California Emergency Management Agency
For the Year Ended June 30, 2016

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, 2016. 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, 2015	For the Year Through June 30, 2016	Cumulative As Of June 30, 2016	Federal Share	State Share	County Share
<u>VW15200520 - Victim Witness Assistance</u>						
Personal services	\$ -	\$ 145,985	\$ 145,985	\$ 89,572	\$ 56,413	\$ -
Operating expenses	-	12,338	12,338	-	12,338	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 158,323</u>	<u>\$ 158,323</u>	<u>\$ 89,572</u>	<u>\$ 68,751</u>	<u>\$ -</u>
<u>UV14050520 - Undeserved Victim Advocacy and Outreach Program</u>						
Personal services	\$ 60,373	\$ 82,503	\$ 142,876	\$ 66,002	\$ -	\$ 16,501
Operating expenses	7,368	48,707	56,075	38,965	-	9,742
Equipment	-	-	-	-	-	-
Totals	<u>\$ 67,741</u>	<u>\$ 131,210</u>	<u>\$ 198,951</u>	<u>\$ 104,967</u>	<u>\$ -</u>	<u>\$ 26,243</u>
<u>UV15010520 - Undeserved Victim Advocacy and Outreach Program</u>						
Personal services	\$ -	\$ 26,124	\$ 26,124	\$ 20,899	\$ -	\$ 5,225
Operating expenses	-	2,137	2,137	1,710	-	427
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 28,261</u>	<u>\$ 28,261</u>	<u>\$ 22,609</u>	<u>\$ -</u>	<u>\$ 5,652</u>

COUNTY OF TEHAMA
Supplemental Schedule
California Community Services and Development
CSD Contract No. 15F-2049 (CSBG)
For the Period January 1, 2015 Through December 31, 2015

	<u>January 1 through June 30, 2015</u>	<u>July 1 through December 31, 2015</u>	<u>Total Audited Costs</u>	<u>Total Reported Costs</u>	<u>Total Budget</u>
REVENUE					
Grant revenue	\$ 84,822	\$ 182,994	\$ 267,816	\$ 267,816	\$ 267,816
Total Revenue	<u>84,822</u>	<u>182,994</u>	<u>267,816</u>	<u>267,816</u>	<u>267,816</u>
EXPENDITURES					
Administrative Costs:					
Operating expenses	520	1,946	2,466	2,466	2,242
Contract/consultant services	<u>36,531</u>	<u>58,967</u>	<u>95,498</u>	<u>95,498</u>	<u>98,495</u>
Total Administrative Costs	<u>37,051</u>	<u>60,913</u>	<u>97,964</u>	<u>97,964</u>	<u>100,737</u>
Program Costs:					
Salaries and wages	12,174	40,915	53,089	53,089	54,247
Fringe benefits	6,742	18,220	24,962	24,962	25,624
Operating expenses	12,147	38,380	50,527	50,527	45,934
Subcontractor/consultant services	<u>16,708</u>	<u>24,566</u>	<u>41,274</u>	<u>41,274</u>	<u>41,274</u>
Total Program Costs	<u>47,771</u>	<u>122,081</u>	<u>169,852</u>	<u>169,852</u>	<u>167,079</u>
Total Costs	<u>84,822</u>	<u>182,994</u>	<u>267,816</u>	<u>267,816</u>	<u>267,816</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. 15F-2428 (CSBG)
For the Period of July 1, 2015 Through May 31, 2016

	<u>July 1, 2015 through May 31, 2016</u>	<u>Total Audited Costs</u>	<u>Total Reported Costs</u>	<u>Total Budget</u>
REVENUE				
Grant revenue	\$ 40,805	\$ 40,805	\$ 40,805	\$ 40,806
Total Revenue	<u>40,805</u>	<u>40,805</u>	<u>40,805</u>	<u>40,806</u>
EXPENDITURES				
Administrative Costs:				
Operating expenses	361	361	361	401
Contract/consultant services	825	825	825	750
Total Administrative Costs	<u>1,186</u>	<u>1,186</u>	<u>1,186</u>	<u>1,151</u>
Program Costs:				
Salaries and wages	6,514	6,514	6,514	5,923
Fringe benefits	3,597	3,597	3,597	3,270
Operating expenses	18,564	18,564	18,564	18,302
Subcontractor/consultant services	10,944	10,944	10,944	12,160
Total Program Costs	<u>39,619</u>	<u>39,619</u>	<u>39,619</u>	<u>39,655</u>
Total Costs	<u>40,805</u>	<u>40,805</u>	<u>40,805</u>	<u>40,806</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. 16F-5049 (CSBG)
For the Period of January 1, 2016 Through June 30, 2016

	<u>January 1 through June 30, 2016</u>	<u>Total Audited Costs</u>	<u>Total Reported Costs</u>	<u>Total Budget</u>
REVENUE				
Grant revenue	\$ 98,894	\$ 98,894	\$ 98,894	\$ 267,816
Total Revenue	<u>98,894</u>	<u>98,894</u>	<u>98,894</u>	<u>267,816</u>
EXPENDITURES				
Administrative Costs:				
Operating expenses	2,310	2,310	2,310	2,420
Contract/consultant services	41,401	41,401	41,401	106,355
Total Administrative Costs	<u>43,711</u>	<u>43,711</u>	<u>43,711</u>	<u>108,775</u>
Program Costs:				
Salaries and wages	24,420	24,420	24,420	78,246
Fringe benefits	15,817	15,817	15,817	49,913
Operating expenses	10,264	10,264	10,264	23,470
Out-of-state travel	-	-	-	3,000
Subcontractor/consultant services	4,682	4,682	4,682	4,412
Total Program Costs	<u>55,183</u>	<u>55,183</u>	<u>55,183</u>	<u>159,041</u>
Total Costs	<u>98,894</u>	<u>98,894</u>	<u>98,894</u>	<u>267,816</u>
Revenue Over (Under) Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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