

COUNTY OF MARIN
SINGLE AUDIT REPORT
JUNE 30, 2009

COUNTY OF MARIN

Single Audit Report
For the Year Ended June 30, 2009

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**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**

Board of Supervisors
County of Marin
San Rafael, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Marin, as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 17, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit the financial statements of the Marin County Redevelopment Agency, the Housing Authority of the County of Marin, and the Marin County Transit District. Those financial statements were audited by other auditors whose report thereon has been furnished to us. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Marin's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

Board of Supervisors
County of Marin
San Rafael, California

Internal Control Over Financial Reporting (continued)

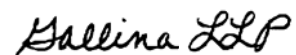
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Marin's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the County of Marin in a separate letter dated August 17, 2010

This report is intended solely for the information and use of management, the Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Roseville, California
August 17, 2010



**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Supervisors
County of Marin
San Rafael, California

Compliance

We have audited the compliance of the County of Marin, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The County of Marin's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County of Marin's management. Our responsibility is to express an opinion on the County of Marin's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Marin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of Marin's compliance with those requirements.

In our opinion, the County of Marin complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 09-SA-1, 09-SA-2, and 09-SA-3.

Board of Supervisors
County of Marin
San Rafael, California

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 09-SA-3 to be a material weakness.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 09-SA-1 and 09-SA-2 to be significant deficiencies.

Board of Supervisors
County of Marin
San Rafael, California

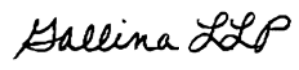
Schedule of Expenditures of Federal Awards

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Marin, California, as of and for the year ended June 30, 2009, and have issued our report thereon dated August 17, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Supplementary Schedules of the California Emergency Management Agency and the Department of Corrections and Rehabilitation Programs Grant Expenditures beginning on page 32 have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses, and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Roseville, California
August 17, 2010

COUNTY OF MARIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through State Department of Social Services:			
Supplemental Nutrition Assistance Program	10.551*	--	\$ 8,954,760
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561*	--	1,317,738
Subtotal			10,272,498
Passed through State Department of Health Services:			
California Nutrition Network	10.550	06-55101	665,116
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	05-45769	796,419
Subtotal			1,461,535
Passed through California Department of Aging:			
Senior Farmers Market	10.576	--	10,000
Total U.S. Department of Agriculture			\$ 11,744,033
<u>U.S. Department of Housing and Urban Development</u>			
Direct Programs:			
Community Development Block Grants/Entitlement Grants	14.218*	B-99-UC-06-0004	155
Community Development Block Grants/Entitlement Grants	14.218*	B-00-UC-06-0005	(728)
Community Development Block Grants/Entitlement Grants	14.218*	B-01-UC-06-0004	18,497
Community Development Block Grants/Entitlement Grants	14.218*	B-02-UC-06-0004	31,392
Community Development Block Grants/Entitlement Grants	14.218*	B-03-UC-06-0004	54,910
Community Development Block Grants/Entitlement Grants	14.218*	B-04-UC-06-0004	41,701
Community Development Block Grants/Entitlement Grants	14.218*	B-05-UC-06-0004	86,403
Community Development Block Grants/Entitlement Grants	14.218*	B-06-UC-06-0004	84,866
Community Development Block Grants/Entitlement Grants	14.218*	B-07-UC-06-0004	193,676
Community Development Block Grants/Entitlement Grants	14.218*	B-08-UC-06-0005	1,109,947
Subtotal CFDA 14.218 Direct			1,620,819
HOME Investment Partnerships Program	14.239	M-97-UC-06-0206	196
HOME Investment Partnerships Program	14.239	M-01-UC-06-0206	96
HOME Investment Partnerships Program	14.239	M-04-UC-06-0207	136,905
HOME Investment Partnerships Program	14.239	M-05-UC-06-0208	256,682
HOME Investment Partnerships Program	14.239	M-06-UC-06-0209	565,095
HOME Investment Partnerships Program	14.239	M-07-UC-06-0210	939,213
HOME Investment Partnerships Program	14.239	M-08-UC-06-0211	323,812
Subtotal CFDA 14.239 Direct			2,221,999
Economic Development Initiative - Special Projects	14.246	--	56,915
Subtotal Direct			3,899,733

* Major Program

COUNTY OF MARIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Housing and Urban Development (continued)</u>			
Passed through San Francisco Redevelopment Agency: AIDS Program			
Housing Opportunities For Persons With AIDS (HOPWA)	14.241	CA-H01-003	\$ 11
Housing Opportunities For Persons With AIDS (HOPWA)	14.241	CA-H05-003	110,767
Housing Opportunities For Persons With AIDS (HOPWA)	14.241	CA-H06-003	286,809
Subtotal CFDA 14.241			<u>397,587</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 4,297,320</u>
<u>U.S. Department of Interior</u>			
Passed through National Park Service:			
West Marin Emergency Services	15.000	CX8140 9-007	90,915
NPS Firefighting Assistance	15.000	--	243,352
Total U.S. Department of Interior			<u>\$ 334,267</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
Violence Against Women Act	16.588	--	176,409
Stop Abuse & Sexual Assault Against Older Individuals	16.528	2006-EW-AX-K003	142,609
Subtotal			<u>319,018</u>
Passed through California Emergency Management Agency:			
Child Abuse Treatment Program	16.575	AT 07040210	46,191
Child Abuse Treatment Program	16.575	AT 08050210	95,896
Victim Witness Assistance Program	16.575	VW 08270210	67,002
Coordination of Probation Enforcement	16.738	DC 09110210	159,591
Subtotal			<u>368,680</u>
Passed through California Department of Corrections and Rehabilitation:			
Juvenile Accountability Incentive Block Grant	16.523	CSA 129-08	15,606
Title II Formula Grants	16.540	CSA 351-07	502,726
Subtotal			<u>518,332</u>
Total U.S. Department of Justice			<u>\$ 1,206,030</u>

COUNTY OF MARIN

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Labor</u>			
Passed through State Employment and Training Administration:			
WIA - Title I Adult Formula	17.258*	--	\$ 291,594
ARRA - WIA - Title I Adult Formula	17.258*	--	59,407
WIA - Title I Youth Formula	17.259*	--	188,381
ARRA - WIA - Title I Youth Formula	17.259*	--	153,948
WIA - Title I Dislocated Workers	17.260*	--	437,004
ARRA - WIA - Title I Dislocated Workers	17.260*	--	49,118
WIA - Rapid Response	17.261	--	51,070
ARRA - WIA - Rapid Response	17.261	--	7,703
Subtotal			1,238,225
Passed through California Department of Aging:			
Title V - Senior Community Service Employment Program	17.235	TV0708-05	107,527
Total U.S. Department of Labor			\$ 1,345,752
<u>U.S. Department of Transportation</u>			
Direct Program:			
Airport Improvement Program	20.106	03-06-0167-13	464,175
Subtotal			464,175
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205*	NMTPL-5927(051)	751,811
Highway Planning and Construction	20.205*	NMTPL-5927(056)	40,433
Highway Planning and Construction	20.205*	NMTPL-5927(058)	314,410
Highway Planning and Construction	20.205*	PLHL-5927(024)	240,074
Highway Planning and Construction	20.205*	NMPTL-5927(055)	45,177
Highway Planning and Construction	20.205*	SRTSL-5927(061)	54,458
Highway Planning and Construction	20.205*	NMPTL-5927(067)	117,895
Highway Planning and Construction	20.205*	PLHL-5927(064)	159,316
Highway Planning and Construction	20.205*	NMTPL-5927(057)	152,414
Highway Planning and Construction	20.205*	STPLEE-5927(038)	7,754,907
Highway Planning and Construction	20.205*	NMTPL-5927(065)	13,536
Subtotal			9,644,431
Total U.S. Department of Transportation			\$ 10,108,606

* Major Program

COUNTY OF MARIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. National Endowment for the Humanities</u>			
Passed through State of California Library			
Out of School Time Online Homework Help	45.310	LSTA #40-7182	\$ 8,415
Early Learning With Families (ELF)	45.310	LSTA #40-7070	9,993
Public Library Staff Education Grant	45.310	LSTA #40-7045	1,307
Interesting Volunteers: A Volunteer Centered Model	45.310	LSTA #40-7148	<u>771</u>
Total U.S. National Endowment for the Humanities			<u>\$ 20,486</u>
<u>U.S. Environmental Protection Agency</u>			
Passed through California Department of Public Health:			
Beach Monitoring and Notification Program Grants	66.472	08-85532	<u>21,867</u>
Total U.S. Environmental Protection Agency			<u>\$ 21,867</u>
<u>U.S. Department of Education</u>			
Passed through State Department of Rehabilitation:			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	--	<u>63,199</u>
Passed through State Department of Education:			
Safe and Drug Free Schools	84.186	--	286,854
IDEA	84.325	--	1,385,783
Subtotal			<u>1,672,637</u>
Total U.S. Department of Education			<u>\$ 1,735,836</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through California Department of Aging:			
Title VII - Elder Abuse	93.041	AP0708-05	4,061
Title VII - Ombudsman	93.042	AP0708-05	26,449
Title IIID - Disease Prevention	93.043	AP0708-05	15,111
Title IIIB - Supportive Services	93.044	AP0708-05	279,019
Title IIIC - Congregate and Home Delivered Nutrition	93.045	AP0708-05	466,325
Title IIIE - Family Caregiver	93.052	AP0708-05	135,795
Nutrition Services Incentive Program	93.053	AP0708-05	<u>53,444</u>
Subtotal			<u>980,204</u>

COUNTY OF MARIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Social Services:			
Promoting Safe and Stable Families	93.556	--	\$ 117,547
Temporary Assistance for Needy Families	93.558*	--	13,079,906
Child Support Enforcement	93.563	--	2,564,593
Refugee Cash Assistance	93.566	--	2,511
Child Welfare Services – State Grants	93.645	--	71,255
Foster Care – Title IV-E	93.658*	--	2,089,772
ARRA - Foster Care - Title IV-E	93.658*	--	26,447
Adoption Assistance Program	93.659*	--	939,609
ARRA - Adoption Assistance Program	93.659*	--	68,156
CWS - Title XX	93.667	--	103,027
Medical Assistance Program - In-Home Supportive Services	93.667	--	1,116,897
Independent Living Program	93.674	--	92,401
Office of Refugee Resettlement	93.676	HHSP23320072903yb	78,529
Subtotal			<u>20,350,650</u>
Passed through State Department of Health Care Services:			
Emergency Preparedness - Lab	93.065	--	99,212
Public Health Emergency Preparedness Program	93.069	--	395,785
Child Lead Poisoning Prevention	93.197	05-45146	46,207
Family Planning Services	93.217	210-1614-05-08	114,921
Immunization Assistance Program	93.268	07-65231	75,116
Child Welfare Services – State Grants	93.645	--	307,983
Medical Assistance Program/MAA/TCM	93.778*	--	3,380,755
Bioterrorism Hospital Preparedness Program	93.889	--	238,757
Maternal and Child Health Services	93.994	200721	571,841
Community Challenge Grant	93.217	05-45287	174,072
Subtotal			<u>5,404,649</u>
Passed through City and County of San Francisco Department of Public Health:			
HIV Emergency Relief Formula Grant	93.914	--	<u>882,791</u>
Passed through the State Department of Mental Health:			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	63,149
Substance Abuse and Mental Health Services Administration (SAMHSA)	93.958	--	539,963
Subtotal			<u>603,112</u>

* Major Program

COUNTY OF MARIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services</u> (continued)			
Passed through State Department of Alcohol and Drug Abuse Programs:			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	\$ 1,688,482
Federal Drug Medi-Cal	93.778*	--	244,805
ARRA - Federal Drug Medi-Cal	93.778*	--	51,785
Subtotal			<u>1,985,072</u>
 Total U.S. Department of Health and Human Services			 <u>\$ 30,206,478</u>
 <u>U.S. Department of Homeland Security</u>			
Passed through State Office of Homeland Security:			
Urban Areas Security Initiative	97.008	--	18,355
Homeland Security Grant FY 2008	97.073	2007-0008	182,968
Homeland Security Grant FY 2009	97.073	--	50,575
Subtotal			<u>251,898</u>
 Passed through California Emergency Management Agency:			
Disaster Grants - Public Assistance	97.036*		2,100,121
Emergency Management Performance Grant	97.042	--	110,313
Subtotal			<u>2,210,434</u>
 Total U.S. Department of Homeland Security			 <u>\$ 2,462,332</u>
 Total Expenditures of Federal Awards Excluding Loans			 <u><u>\$ 63,483,007</u></u>
 Beginning Federal Loan Balances With a Continuing Compliance Requirement			
 <u>U.S. Department of Housing and Urban Development</u>			
Direct Programs:			
Community Development Block Grants/Entitlement Grants	14.218*	--	\$ 2,950,056
HOME Investment Partnerships Program	14.239	--	7,466,160
 Passed through San Francisco Redevelopment Agency: AIDS Program			
Housing Opportunities For Persons With AIDS (HOPWA)	14.241	--	470,000
 Federal Loan Balances With a Continuing Compliance Requirement			 <u>10,886,216</u>
 Total Expenditures of Federal Awards Including Loans			 <u><u>\$ 74,369,223</u></u>

* Major Program

COUNTY OF MARIN

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Note 1: **Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Marin, except for those activities of the *Housing Authority of the County of Marin* and the *Marin County Transit District*. The County of Marin's reporting entity is defined in Note 1 to the County's basic financial statements. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule. The *Housing Authority of the County of Marin* and the *Marin County Transit District* are component units of the County. Separate reports have been issued for the *Housing Authority of the County of Marin* and the *Marin County Transit District* by other auditors.

Note 2: **Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is prepared on a modified accrual basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Note 3: **Relationship to Financial Statements**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General Fund and Other Governmental funds.

Note 4: **Program Clusters**

Federal programs, which are considered together as a program cluster, include the following:

<u>Federal</u> <u>CFDA</u>	<u>Program Title</u>	<u>Federal</u> <u>Expenditures</u>
<u>Supplemental Nutrition Assistance Program (SNAP) Cluster:</u>		
10.551	Supplemental Nutrition Assistance Program	\$ 8,954,760
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	<u>1,317,738</u>
	TOTAL	<u>\$ 10,272,498</u>

COUNTY OF MARIN

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Note 4: **Program Clusters** (continued)

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>WIA Cluster:</u>		
17.258	WIA – Title I Adult Formula	\$ 291,594
17.258	ARRA – WIA Title I Adult Formula	59,407
17.259	WIA – Title I Youth Formula	188,381
17.259	ARRA – WIA Title I Youth Formula	153,948
17.260	WIA – Title I Dislocated Workers	437,004
17.260	ARRA – WIA Title I Dislocated Workers	<u>49,118</u>
	TOTAL	<u>\$ 1,179,452</u>
 <u>Aging Cluster:</u>		
93.044	Title IIIB – Supportive Services	279,019
93.045	Title IIIC – Congregate & Home Delivered Nutrition	466,325
93.053	Nutrition Services Incentive Program	<u>53,444</u>
	TOTAL	<u>\$ 798,788</u>

COUNTY OF MARIN

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Note 5: **Subrecipients**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County provided federal awards to programs as follows:

Federal CFDA	Program Title	Amount
14.218	Community Development Block Grant Program	\$ 1,620,819
14.239	HOME Investment Partnership Program	2,221,999
14.241	Housing Opportunities for Persons with AIDS Program	397,587
15.000	West Marin Emergency Services/NPS Firefighting Assistance	334,267
16.528	Stop Abuse and Sexual Assault Against Older Individuals	28,063
16.575	Child Abuse Treatment Program	136,970
16.588	Violence Against Women Act	176,409
17.258	ARRA – WIA Title I Adult Formula	59,407
17.259	WIA Title I Youth Formula	188,381
17.259	ARRA – WIA Title I Youth Formula	153,948
17.260	ARRA – WIA Title I Dislocated Workers	49,118
17.261	ARRA – WIA Rapid Response	7,703
84.325	IDEA	1,385,783
84.126	Vocational Rehabilitation	63,199
84.186	Safe and Drug Free Schools	286,854
93.044	Title IIIB – Supportive Services	279,019
93.045	Title IIIC – Congregate and Home Delivered Nutrition	466,325
93.052	Title IIIE – Family Caregiver	135,795
93.150	PATH	63,149
93.958	SAMHSA	539,963
93.959	Substance Abuse Prevention and Treatment Block Grant	1,688,482
97.073	Homeland Security Grant	<u>94,176</u>
	Total	<u>\$ 10,377,416</u>

Note 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.

COUNTY OF MARIN

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Note 7: **Department of Aging Federal/State Share**

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

<u>CFDA</u>	<u>Grant No.</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
10.576	--	\$ 10,000	\$ --
17.235	--	107,527	41,324
93.041	--	4,061	--
93.042	--	26,449	--
93.043	--	15,111	--
93.044	--	279,019	--
93.045	--	466,325	22,361
93.052	--	135,795	--
93.053	--	<u>53,444</u>	<u>--</u>
Total		<u>\$ 1,097,731</u>	<u>\$ 63,685</u>

COUNTY OF MARIN

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009

Section 1

Summary of Auditor's Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditor's report issued: | Unqualified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|-------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | Yes |
| b. Significant deficiencies identified not considered to be material weaknesses? | Yes |
| 2. Type of auditor's report issued on compliance for major programs: | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | Yes |
| 4. Identification of major programs: | |

CFDA Number

Name of Federal Program

SNAP Cluster

10.551
10.561

Supplemental Nutrition Assistance Program
State Administrative Matching Grants for the
Supplemental Nutrition Assistance Program

14.218

Community Development Block Grants/
Entitlement Grants

WIA Cluster

17.258
17.259
17.260

Work Investment Act Adult Program
Work Investment Act Youth Activities
Work Investment Act Dislocated Workers

COUNTY OF MARIN

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009

Section 1 (continued)

Federal Awards (continued)

4. Identification of major programs: (continued)

CFDA Number

Name of Federal Program

20.205
93.558
93.658
93.659
93.778
97.036

Highway Planning and Construction
Temporary Assistance for Needy Families
Foster Care – Title IV-E
Adoption Assistance
Medical Assistance Program
Disaster Grants – Public Assistance

5. Dollar Threshold used to distinguish between
Type A and Type B programs:

\$1,904,490

6. Auditee qualified as a low-risk auditee under
OMB Circular A-133, Section 530?

No

Section 2

Financial Statement Findings

None Reported

Section 3

Federal Award Findings and Questioned Costs

CFDA 10.551 and 10.561
CFDA 93.558
CFDA 93.778

Finding 09-SA-1
Finding 09-SA-2
Finding 09-SA-3

COUNTY OF MARIN

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
Finding 09-SA-1	<i>Federal Grantor: U.S. Department of Agriculture</i> <i>Pass-Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Special Tests</i> <i>Reporting Requirement: Significant Deficiency and Material Noncompliance in Relation to a Compliance Supplement Audit Objective</i>
Supplemental Nutrition Assistance Program and the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program CFDA 10.551 & 10.561	<p><u>Criteria</u></p> <p>7 CFR 274.12(j) requires that States that use EBT must have systems in place to reconcile all of the funds entering into, exiting from, and remaining in the system each day. This includes a reconciliation of the State’s issuance files of postings to recipient accounts with the EBT contractor. In complying with the federal requirements, the California Department of Social Services Manual (California–DSS-Manual-EBT), §16-410.1 “Food Stamp and Cash Reconciliation Process” requires that “the county shall on a daily basis reconcile benefits entering into the EBT system with the county’s eligibility system.” As well, §16-410.1.14 provides that: “within an EBT system the county shall reconcile between the three interrelated but independent accounting systems: .141 the County’s eligibility system that is issuing benefits electronically and creating obligations; .142 The EBT Contractor’s EBT system that is managing the recipient benefits accounts and outstanding obligations; .142 The funding system that is managing the funds required for settling the outstanding obligations.</p>
Award No. n/a Year: 2008/2009	<p>Further, 7 CFR § 274.12 (j)(1) requires that reconciliations be conducted and records kept documenting the various reconciliation procedures including, but not limited to, the following: “(v) reconciliation of total funds entered into . . . the system each day.” The County eligibility system controls funds entering into the Food Stamp EBT system.</p>
	<p><u>Condition</u></p> <p>We inquired about the daily reconciliations between the EBT system and the county’s eligibility system (ISAWS) and were informed that the daily reconciliations were not being done and that the County was not aware of this requirement.</p>
	<p><u>Questioned Costs</u></p> <p>No costs are questioned.</p>

COUNTY OF MARIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
Finding 09-SA-1 (continued)	<u>Perspective</u>
Supplemental Nutrition Assistance Program and the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program CFDA 10.551 & 10.561	Our review of monthly DFA 885 reports and supporting documentation did confirm that reconciliations were being performed on a monthly basis in the process of completing the required reports.
	<u>Effect of Condition</u>
	Not performing the reconciliations as required increases the chance of an error or irregularity going undetected.
	<u>Recommendation</u>
	We recommend that the county perform and document its daily EBT Food Stamp reconciliations. The county might consider using a spreadsheet which cumulatively shows the reconciliations, along with maintaining the backup on reconciling items for at least one year.
Award No. n/a Year: 2008/2009	<u>Corrective Action Plan</u>
	Previous years' corrective action plan was not implemented because the State changed to C-IV system in March 2010. Using the C-IV system, we worked with Monterey County to obtain training on daily EBT reconciliation, and had been performing the required daily reconciliation since March 2010.
	Social Service Program Manager will ensure daily EBT Food Stamp reconciliations by using a spreadsheet which cumulatively shows the reconciliations and in addition will maintain the backup on reconciling items.
	Social Service Program Manager will randomly review 10 cases quarterly to ensure compliance and documentation of daily reconciliations. This review began in 01/09 and commence for a 2 year period.
	Social Service Program Manager will document review findings and actions taken. Social Service Program Manager will inform Social Service Division Director and HHS Chief Fiscal Officer quarterly of review results and actions taken.
	The contact person for this corrective action plan is the Assistant Director of Health and Human Services. The telephone number is 415.499.7159.

COUNTY OF MARIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
Finding 09-SA-2	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Temporary Assistance for Needy Families CFDA 93.558	<i>Pass-Through Entity: State Department of Social Services</i>
	<i>Compliance Requirement: Eligibility/Special Tests (IEVS)</i>
	<i>Reporting Requirement: Significant Deficiency and Material Noncompliance in Relation to a Compliance Supplement Audit Objective</i>
Award No. n/a Year: 2008-2009	<u>Criteria</u>
	As required by § 1137 of the Social Security Act, income and benefit information from the Income Eligibility and Verification System (IEVS) database must be requested and used when making eligibility determinations. The County must review and compare the information obtained from IEVS against information contained in the case record to determine whether it affects the individual's eligibility or level of assistance, benefits or services.
	<u>Condition</u>
	We tested forty cases and noted that four cases did not have current IEVS documents for all active individuals on the cases and one case had current IEVS but they had not been signed and dated by the Eligibility Worker.
	<u>Questioned Costs</u>
	No costs are questioned. All of these cases were eligible for federal assistance under this program. The problem was that their eligibility was not properly documented, as required that IEVS be used when determining eligibility.
	<u>Perspective</u>
	We noted that the current IEVS were missing or not signed and dated for 9 individuals. We tested for a total of 105 IEVS. That means we tested for 105 IEVS with 9 current IEVS missing or not signed and dated by the Eligibility Worker. The error rate for the sample was $9 / 105 = 8.57\%$.

COUNTY OF MARIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
Finding 09-SA-2 (continued)	<u>Effect of Condition</u>
Temporary Assistance for Needy Families CFDA 93.558	The IEVS system is an elaborate, federally-mandated system which compiles government information for the purpose of tracking federal program eligibility data. Not requesting and using IEVS in eligibility determination can result in individuals receiving benefits to which they are not entitled.
Award No. n/a Year: 2008-2009	<u>Recommendation</u>
	We recommend that the Department review this omission to request, review, and compare the IEVS to information in the case record. We recommend that the Department attempt to determine why the current system of controls failed to prevent these exceptions and that the Department establish and communicate a policy designed to ensure that IEVS information is requested, received, and reviewed and that this review is documented in each case.
	<u>Corrective Action Plan</u>
	On a monthly basis, on or about the 15 th of each calendar month, an Eligibility Worker III (lead worker) will randomly select 10 cases for review to check compliance with IEVS requirements. The results of this review will be reported to the Eligibility Program Manager for Continuing Eligibility no later than the last day of each calendar month.
	The case review described in item #1 will be performed by Eligibility Worker IIIs on a rotating basis to guard against reviewer complacency. Case reviewers will be oriented and trained by the Eligibility Program Manager for Continuing Eligibility.
	On a quarterly basis, the Eligibility Program Manger will report review findings to the following persons or entities: the Social Services Program Manager II for Public Assistance; the Public Assistance Leadership Team; the Social Services Director; the H&HS Chief Fiscal Officer; and the Internal Audit Division of the County of Marin's Department of Finance. These quarterly reports will be provided no later than the 15 th day of January, April, July, and October for quarters ending the month prior to these reporting deadlines.

COUNTY OF MARIN

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
Finding 09-SA-2 (continued) Temporary Assistance for Needy Families CFDA 93.558 Award No. n/a Year: 2008-2009	<u>Corrective Action Plan</u> (continued) As indicated, the Eligibility Program Manager for Continuing Eligibility will work with the Public Assistance Leadership Team to modify business practices to ensure compliance with IEVS requirements. The contact person for this corrective action plan is the Assistant Director of Health and Human Services. The telephone number is 415.499.7159.

COUNTY OF MARIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
Finding 09-SA-3	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Medical Assistance Program CFDA 93.778	<i>Pass-Through Entity: State Departments of Health Care Services and Alcohol and Drug Abuse Programs</i>
	<i>Compliance Requirement: Eligibility/Special Tests (IEVS)</i>
	<i>Reporting Requirement: Material Weakness and Material Noncompliance in Relation to a Compliance Supplement Audit Objective</i>
ARRA – Medical Assistance Program CFDA 93.778	<u>Criteria</u>
Award No. n/a Year: 2008-2009	As required by § 1137 of the Social Security Act, income and benefit information from the Income Eligibility and Verification System (IEVS) database must be requested and used when making eligibility determinations. The County must review and compare the information obtained from IEVS against information contained in the case record to determine whether it affects the individual’s eligibility or level of assistance, benefits or services.
	<u>Condition</u>
	We tested forty cases and noted that three cases did not have current IEVS documents for all active individuals on the cases and two cases had current IEVS but they had not been signed and dated by the Eligibility Worker.
	<u>Questioned Costs</u>
	No costs are questioned. All of these cases were eligible for federal assistance under this program. The problem was that their eligibility was not properly documented, as required that IEVS be used when determining eligibility.
	<u>Perspective</u>
	We noted that the current IEVS were missing or not signed and dated by the Eligibility Worker for 12 individuals. We tested for a total of 71 IEVS. That means we tested for 71 IEVS with 12 current IEVS missing or not signed and dated by the Eligibility Worker. The error rate for the sample was $12 / 71 = 16.90\%$.

COUNTY OF MARIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
Finding 09-SA-3 (continued)	<u>Effect of Condition</u>
Medical Assistance Program CFDA 93.778	The IEVS system is an elaborate, federally-mandated system which compiles government information for the purpose of tracking federal program eligibility data. Not requesting and using IEVS in eligibility determination can result in individuals receiving benefits to which they are not entitled.
ARRA – Medical Assistance Program CFDA 93.778	<u>Recommendation</u>
Award No. n/a Year: 2008-2009	We recommend that the Department review this omission to request, review, and compare the IEVS to information in the case record. We recommend that the Department attempt to determine why the current system of controls failed to prevent these exceptions and that the Department establish and communicate a policy designed to ensure that IEVS information is requested, received, and reviewed and that this review is documented in each case.
	<u>Corrective Action Plan</u>
	On a monthly basis, on or about the 15 th of each calendar month, an Eligibility Worker III (lead worker) will randomly select 10 cases for review to check compliance with IEVS requirements. The results of this review will be reported to the Eligibility Program Manager for Continuing Eligibility no later than the last day of each calendar month.
	The case review described in item #1 will be performed by Eligibility Worker IIIs on a rotating basis to guard against reviewer complacency. Case reviewers will be oriented and trained by the Eligibility Program Manager for Continuing Eligibility.
	On a quarterly basis, the Eligibility Program Manger will report review findings to the following persons or entities: the Social Services Program Manager II for Public Assistance; the Public Assistance Leadership Team; the Social Services Director; the H&HS Chief Fiscal Officer; and the Internal Audit Division of the County of Marin’s Department of Finance. These quarterly reports will be provided no later than the 15 th day of January, April, July, and October for quarters ending the month prior to these reporting deadlines.

COUNTY OF MARIN

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
Finding 09-SA-3 (continued)	<u>Corrective Action Plan</u> (continued)
Medical Assistance Program CFDA 93.778	As indicated, the Eligibility Program Manager for Continuing Eligibility will work with the Public Assistance Leadership Team to modify business practices to ensure compliance with IEVS requirements.
ARRA – Medical Assistance Program CFDA 93.778	The contact person for this corrective action plan is the Assistant Director of Health and Human Services. The telephone number is 415.499.7159.
Award No. n/a Year: 2008-2009	

COUNTY OF MARIN

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
<p>Finding 07-SA-1</p> <p>Food Stamps and State Administrative Matching Grants for Food Stamp Program CFDA 10.551 & 10.561</p> <p>Award No. n/a Year: 2006/2007</p>	<p><i>Federal Grantor: U.S. Department of Agriculture</i> <i>Pass-Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Special Tests</i> <i>Reporting Requirement: Significant Deficiency and Material Noncompliance in Relation to a Compliance Supplement Audit Objective</i></p> <p><u>Condition</u></p> <p>We inquired about the daily reconciliations between the EBT system and the county's eligibility system (ISAWS) and were informed that the daily reconciliations were not being done and that the County was not aware of this requirement.</p> <p><u>Recommendation</u></p> <p>We recommend that the county perform and document its daily EBT Food Stamp reconciliations. The county might consider using a spreadsheet which cumulatively shows the reconciliations, along with maintaining the backup on reconciling items for at least one year.</p> <p><u>Status</u></p> <p>Not Implemented. This finding is renumbered to 08-SA-1 and 09-SA-1 because we had the same finding for the current year audit as well.</p>

COUNTY OF MARIN

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
Finding 07-SA-4	<i>Federal Grantor: U.S. Department of Health and Human Services</i> <i>Pass-Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Eligibility/Special Tests (IEVS)</i> <i>Reporting Requirement: Material Weakness and Material Noncompliance in Relation to Major Program</i>
Temporary Assistance for Needy Families CFDA 93.558	
Award No. n/a Year: 2006-2007	<u>Condition</u> We tested twenty-four cases and noted that eight cases did not have current IEVS documents for all active individuals on the cases.
	<u>Recommendation</u> We recommend that the Department review this omission to request, review, and compare the IEVS to information in the case record. We recommend that the Department attempt to determine why the current system of controls failed to prevent these exceptions and that the Department establish and communicate a policy designed to ensure that IEVS information is requested, received, and reviewed and that this review is documented in each case.
	<u>Status</u> Not Implemented. This finding is renumbered to 08-SA-2 and 09-SA-2 because we had the same finding for the current year audit as well.

COUNTY OF MARIN

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
Finding 07-SA-5	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Medical Assistance Program CFDA 93.778	<i>Pass-Through Entity: State Departments of Health Services and Alcohol and Drug Abuse Programs</i>
Award No. n/a Year: 2006-2007	<i>Compliance Requirement: Eligibility/Special Tests (IEVS)</i> <i>Reporting Requirement: Material Weakness and Material Noncompliance in Relation to Major Program</i>

Condition

We tested twenty-four cases and noted that six cases did not have current IEVS documents for all active individuals on the cases and three cases had current IEVS but they had not been signed and dated by the Eligibility Worker.

Recommendation

We recommend that the Department review this omission to request, review, and compare the IEVS to information in the case record. We recommend that the Department attempt to determine why the current system of controls failed to prevent these exceptions and that the Department establish and communicate a policy designed to ensure that IEVS information is requested, received, and reviewed and that this review is documented in each case.

Status

Not Implemented. This finding is renumbered to 08-SA-3 and 09-SA-3 because we had the same finding for the current year audit as well.

COUNTY OF MARIN

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
Finding 08-SA-1	<i>Federal Grantor: U.S. Department of Agriculture</i> <i>Pass-Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Special Tests</i> <i>Reporting Requirement: Significant Deficiency and</i> <i>Material Noncompliance in Relation to a</i> <i>Compliance Supplement Audit Objective</i>
Supplemental Nutrition Assistance Program and the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program CFDA 10.551 & 10.561	<u>Condition</u> We inquired about the daily reconciliations between the EBT system and the county's eligibility system (ISAWS) and were informed that the daily reconciliations were not being done and that the County was not aware of this requirement.
Award No. n/a Year: 2007/2008	<u>Recommendation</u> We recommend that the county perform and document its daily EBT Food Stamp reconciliations. The county might consider using a spreadsheet which cumulatively shows the reconciliations, along with maintaining the backup on reconciling items for at least one year.
	<u>Status</u> Not Implemented. This finding is renumbered to 09-SA-1 because we had the same finding for the current year audit as well.

COUNTY OF MARIN

Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
Finding 08-SA-2	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Temporary Assistance for Needy Families CFDA 93.558	<i>Pass-Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Eligibility/Special Tests (IEVS)</i> <i>Reporting Requirement: Material Weakness and</i> <i>Material Noncompliance in Relation to a</i> <i>Compliance Supplement Audit Objective</i>
Award No. n/a Year: 2007-2008	<u>Condition</u> We tested twenty-nine cases and noted that two cases did not have current IEVS documents for all active individuals on the cases and two cases had current IEVS but they had not been signed and dated by the Eligibility Worker.
	<u>Recommendation</u> We recommend that the Department review this omission to request, review, and compare the IEVS to information in the case record. We recommend that the Department attempt to determine why the current system of controls failed to prevent these exceptions and that the Department establish and communicate a policy designed to ensure that IEVS information is requested, received, and reviewed and that this review is documented in each case.
	<u>Status</u> Not Implemented. This finding is renumbered to 09-SA-2 because we had the same finding for the current year audit as well.

COUNTY OF MARIN

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2009

Audit Reference Number	Status of Prior Year Audit Findings
Finding 08-SA-3	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Medical Assistance Program CFDA 93.778	<i>Pass-Through Entity: State Departments of Health Services and Alcohol and Drug Abuse Programs</i>
Award No. n/a Year: 2007-2008	<i>Compliance Requirement: Eligibility/Special Tests (IEVS)</i> <i>Reporting Requirement: Significant Deficiency and Material Noncompliance in Relation to a Compliance Supplement Audit Objective</i>

Condition

We tested twenty-nine cases and noted that five cases did not have current IEVS documents for all active individuals.

Recommendation

We recommend that the Department review this omission to request, review, and compare the IEVS to information in the case record. We recommend that the Department attempt to determine why the current system of controls failed to prevent these exceptions and that the Department establish and communicate a policy designed to ensure that IEVS information is requested, received, and reviewed and that this review is documented in each case.

Status

Not Implemented. This finding is renumbered to 09-SA-3 because we had the same finding for the current year audit as well.

**SUPPLEMENTARY SCHEDULES
OF
THE CALIFORNIA EMERGENCY
MANGAGEMENT AGENCY
AND
THE DEPARTMENT OF CORRECTIONS
AND REHABILITATION PROGRAMS
GRANT EXPENDITURES**

COUNTY OF MARIN

Schedule of the California Emergency Management Agency
and the Department of Corrections and Rehabilitation Grants Expenditures
For the Year Ended June 30, 2009

California Emergency Management Agency Grants

The following represents expenditures for California Emergency Management Agency (Cal EMA) programs for the year ended June 30, 2009. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2008	For the Year Ended June 30, 2009	Cumulative As of June 30, 2009	Federal Share	State Share	County Share
<u>VW 08270210 - Victim Witness Assistance</u>						
Personal services	\$ 170,102	\$ 157,451	\$ 327,553	\$ 67,002	\$ 90,449	\$ --
Operating expenses	8,055	8,882	16,937	--	8,882	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 178,157</u>	<u>\$ 166,333</u>	<u>\$ 344,490</u>	<u>\$ 67,002</u>	<u>\$ 99,331</u>	<u>\$ --</u>
<u>VB 08060210 - Vertical Prosecution</u>						
Personal services	\$ 92,892	\$ 67,179	\$ 160,071	\$ --	\$ 67,179	\$ --
Operating expenses	6,165	4,958	11,123	--	4,958	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 99,057</u>	<u>\$ 72,137</u>	<u>\$ 171,194</u>	<u>\$ --</u>	<u>\$ 72,137</u>	<u>\$ --</u>
<u>AT 07040210 - Child Abuse Treatment</u> <i>*Grant year conforms to the Federal fiscal year - October 1 - September 30th</i>						
Personal services	\$ 4,954	\$ 2,090	\$ 7,044	\$ 2,090	\$ --	\$ --
Operating expenses	96,169	55,944	152,113	44,101	--	11,843
Equipment	--	--	--	--	--	--
Totals	<u>\$ 101,123</u>	<u>\$ 58,034</u>	<u>\$ 159,157</u>	<u>\$ 46,191</u>	<u>\$ --</u>	<u>\$ 11,843</u>
<u>AT 08050210 - Child Abuse Treatment</u> <i>*Grant year conforms to the Federal fiscal year - October 1 - September 30th</i>						
Personal services	\$ --	\$ 5,515	\$ 5,515	\$ 5,515	\$ --	\$ --
Operating expenses	--	114,355	114,355	90,381	--	23,974
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 119,870</u>	<u>\$ 119,870</u>	<u>\$ 95,896</u>	<u>\$ --</u>	<u>\$ 23,974</u>
<u>DC 09110210 - Coordination of Probation Enforcement</u>						
Personal services	\$ --	\$ 159,591	\$ 159,591	\$ 159,591	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 159,591</u>	<u>\$ 159,591</u>	<u>\$ 159,591</u>	<u>\$ --</u>	<u>\$ --</u>

COUNTY OF MARIN

Schedule of the California Emergency Management Agency
and the Department of Corrections and Rehabilitation Grants Expenditures
For the Year Ended June 30, 2009

California Emergency Management Agency Grants

The following represents expenditures for California Emergency Management Agency (Cal EMA) programs for the year ended June 30, 2009. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2008	For the Year Ended June 30, 2009	Cumulative As of June 30, 2009	Federal Share	State Share	County Share
	<u>HT 08080210 - High Technology Theft Apprehension & Prosecution Program</u>					
Personal services	\$ 327,497	\$ 206,662	\$ 534,159	\$ --	\$ 206,662	\$ --
Operating expenses	2,107,079	1,404,507	3,511,586	--	1,078,203	326,304
Equipment	--	11,000	11,000	--	11,000	--
Totals	<u>\$ 2,434,576</u>	<u>\$ 1,622,169</u>	<u>\$ 4,056,745</u>	<u>\$ --</u>	<u>\$ 1,295,865</u>	<u>\$ 326,304</u>

<u>HD 08080210 - High Technology Theft Apprehension & Prosecution Program - Identify Theft Units</u>						
Personal services	\$ 31,895	\$ 40,734	\$ 72,629	\$ --	\$ 40,734	\$ --
Operating expenses	670,484	270,366	940,850	--	205,629	64,737
Equipment	--	12,578	12,578	--	12,578	--
Totals	<u>\$ 702,379</u>	<u>\$ 323,678</u>	<u>\$ 1,026,057</u>	<u>\$ --</u>	<u>\$ 258,941</u>	<u>\$ 64,737</u>

California Department of Corrections and Rehabilitation Grants

The following represents expenditures for the California Department of Corrections and Rehabilitation programs for the year ended June 30, 2009. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2008	For the Year Ended June 30, 2009	Cumulative As of June 30, 2009	Federal Share	State Share	County Share
	<u>CSA 129-08 - Juvenile Accountability Incentive Block Grant</u>					
Personal services	\$ 15,598	\$ 15,606	\$ 31,204	\$ 15,606	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 15,598</u>	<u>\$ 15,606</u>	<u>\$ 31,204</u>	<u>\$ 15,606</u>	<u>\$ --</u>	<u>\$ --</u>
<u>CSA 351-07 - Title II Formula Grants</u>						
Personal services	\$ 614,684	\$ 502,726	\$ 1,117,410	\$ 502,726	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 614,684</u>	<u>\$ 502,726</u>	<u>\$ 1,117,410</u>	<u>\$ 502,726</u>	<u>\$ --</u>	<u>\$ --</u>