

**COUNTY OF TRINITY  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2013**

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**COUNTY OF TRINITY**

Single Audit Report  
For the Year Ended June 30, 2013

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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**

The Honorable Board of Supervisors  
County of Trinity  
Weaverville, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Trinity (County), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 27, 2014. Our report includes a reference to other auditors. The report on Waterworks District No. 1, a discretely presented component unit, was qualified because the capital assets of the District were not audited. 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. Other auditors audited the financial statements of the Trinity County Waterworks District No. 1 as described in our report on the County's financial statements. 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 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.

The Honorable Board of Supervisors  
County of Trinity

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in cursive script that reads "Gallina LLP".

Roseville, California  
February 27, 2014



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

The Honorable Board of Supervisors  
County of Trinity  
Weaverville, California

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

We have audited the County of Trinity's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

The Honorable Board of Supervisors  
County of Trinity

*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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2013, and have issued our report thereon dated February 27, 2014, which contained a qualified opinion on those financial statements. The report on Waterworks District No. 1 (District), a discretely presented component unit, was qualified because the capital assets of the District were not audited. We did not audit the financial statements of the Trinity County Waterworks District No. 1. Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for the District are based solely on the reports of the other auditors. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. 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 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 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 financial statements or to the 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

### **Other Matters**

The Supplementary Schedules of the California Emergency Management Agency and the Board of State and Community Corrections Grant Expenditures have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Roseville, California  
March 20, 2014 except for the Schedule of  
Expenditures of Federal Awards as  
to which the date is February 27, 2014



**COUNTY OF TRINITY**

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

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:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	--	\$ 453,393
Subtotal Pass-Through			<u>453,393</u>
Passed through State Department of Health Care Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	--	260,374
Subtotal Pass-Through			<u>260,374</u>
Total U.S. Department of Agriculture			<u>\$ 713,767</u>
<u>U.S. Department of Education</u>			
Passed through State Office of Education			
Special Education Grants (IDEA)	84.027A	--	15,105
Total U.S. Department of Education			<u>\$ 15,105</u>
<u>U.S. Department of the Interior</u>			
Direct Program:			
Central Valley Project Improvement Act Title XXXIV	15.532	--	4,930
Central Valley Project, Trinity River Division, Trinity River Fish and Wildlife Management	15.532	--	13,423
Subtotal CFDA Number 15.532			<u>18,353</u>
Total U.S. Department of the Interior			<u>\$ 18,353</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through State Department of Housing and Urban Development:			
Community Development Block Grant/States Program	14.228	09-EDEF-6370	27,373
Community Development Block Grant/States Program	14.228	10-DRI-6793	500,545
Community Development Block Grant/States Program - Outstanding Loan Balance	14.228	--	1,740,359
Subtotal CFDA Number 14.228			<u>2,268,277</u>
FY 09 Home Investment Partnership Program	14.239	09-HOME-6201	36,193
Home Investment Partnership Program - Outstanding Loan Balance	14.239	--	3,142,056
Subtotal CFDA Number 14.239			<u>3,178,249</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 5,446,526</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
ARRA - Public Safety Partnership and Community Policing Grants - COPS Hiring Program	16.710	2010-UM-WX-0043	80,635
Grants to Encourage Policies and Enforcement of Protection Orders Program	16.590	2011-WE-AX-0003	210,058
Subtotal Direct Programs			<u>290,693</u>

**COUNTY OF TRINITY**

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Justice (continued)</u>			
Passed through California Emergency Management Agency:			
Crime Victim Witness Program	16.575	VW12170530	\$ 29,951
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735	2010-RP-BX-K001	12,228
Edward Byrne Memorial Justice Assistance Grant - ADA Task Force	16.738	DC11220530	21,614
Edward Byrne Memorial Justice Assistance Grant - Marijuana Suppression Program	16.738	MS10010530	139,969
<b>ARRA</b> - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units Of Local Government	16.804	ZA09010530	27,748
Subtotal Pass-Through			231,510
Passed through the Board of State and Community Corrections:			
Edward Byrne Memorial Justice Assistance Grant - ADA Task Force	16.738	BSCC 643-12	46,335
Edward Byrne Memorial Justice Assistance Grant - Marijuana Suppression Program	16.738	BSCC 667-12	135,607
Subtotal Pass-Through			181,942
Total U.S. Department of Justice			\$ 704,145
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205	BRLO-5905(063)	289,014
Highway Planning and Construction	20.205	BRLO-5905(082)	99,298
Highway Planning and Construction	20.205	BRLO-5905(090)	2,142
Highway Planning and Construction	20.205	BRLO-5905(092)	2,022
Highway Planning and Construction	20.205	BRLS-5905(071)	45,205
Highway Planning and Construction	20.205	BRLS-5905(074)	7,203
Highway Planning and Construction	20.205	RPSTPL-5905(036)	247,680
Highway Planning and Construction	20.205	RPSTPL-5905(038)	1,309,655
Highway Planning and Construction	20.205	RPSTPL-5905(069)	51,876
Highway Planning and Construction	20.205	RPSTPLE-5905(072)	6,165
Highway Planning and Construction	20.205	RPSTPLE-5905(073)	10,854
Highway Planning and Construction	20.205	HSIPL-5905(078)	125,096
Highway Planning and Construction	20.205	HSIPL-5905(088)	4,662
Highway Planning and Construction	20.205	HSIPL-5905(089)	917
Subtotal CFDA Number 20.205			2,201,789
State Planning and Research	20.515	605.2	9,198
Metropolitan Transportation Planning	20.505	605.3	21,923
Metropolitan Transportation Planning	20.505	605.4	31,677
Subtotal CFDA Number 20.505			53,600
Interagency Hazardous Material Emergency Public Sector Training and Planning Grants - HMEP	20.703	3241-201	6,207
<b>ARRA</b> - Federal Transit Capital Investment Grants	20.509	--	3,766
Formula Grants for Other Than Urbanized Areas	20.509	--	540,260
Subtotal CFDA Number 20.509			544,026
Total U.S. Department of Transportation			\$ 2,814,820

**COUNTY OF TRINITY**

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

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>			
Passed through State Department of Social Services:			
ARRA - Guardianship Assistance	93.090	--	\$ 660
Promoting Safe and Stable Families	93.556	--	12,154
Child Support Enforcement	93.563	--	424,135
Community Based Child Abuse Prevention Grants	93.590	--	27,411
Stephanie Tubbs Jones Child Welfare Services Program	93.645	--	13,779
ARRA-Foster Care Title IV-E	93.658	--	(87)
Foster Care Title IV-E	93.658	--	1,148,690
Foster Care Title IV-E	93.658	--	558,895
Adoption Assistance	93.659	--	353,135
Adoption Assistance	93.659	--	3,981
Social Services Block Grant	93.667	--	75,147
Chafee Foster Care Independence Program	93.674	--	8,636
Temporary Assistance for Needy Families	93.558	--	1,080,906
Subtotal			3,707,442
Passed through State Department of Health Care Services:			
Immunization Cooperative Agreements	93.268	--	25,000
Children's Health Insurance Program	93.767	--	6,682
Medical Assistance Programs	93.778	--	225,721
Medical Assistance Programs - Foster Care	93.778	--	17,251
Medical Assistance Programs	93.778	--	1,217,652
Medical Assistance Programs	93.778	--	48,829
Medical Assistance Programs	93.778	--	6,537
Medical Assistance Programs	93.778	--	25,760
Maternal and Child Health Services Block Grant to the States	93.994	--	50,485
Subtotal Pass-Through			1,623,917
Passed through State Department of Public Health:			
Public Health Emergency Preparedness Program	93.069	--	117,833
Passed through State Department of Mental Health:			
Assistance in Transition from Homelessness	93.150	--	12,500
Substance Abuse and Mental Health Services Administration (SAMSHA)	93.958	--	86,468
Subtotal Pass-Through			98,968
Passed through State Department of Alcohol and Drug Abuse Programs:			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	392,447
Total U.S. Department of Health and Human Services			\$ 5,940,607

**COUNTY OF TRINITY**

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Homeland Security</u>			
Passed through State Department of Homeland Security:			
Homeland Security Grant Program - HSGP11	97.073	2011-0077	\$ 16,722
Homeland Security Grant Program - HSGP09	97.073	2012-SS-00123	17,388
Homeland Security Grant Program - HSGP10	97.073	2010-0085	31,908
Subtotal CFDA Number 97.073			<u>66,018</u>
Passed through California Emergency Management Agency:			
Emergency Management Performance Grant	97.042	2012-0027	<u>113,204</u>
Total U.S. Department of Homeland Security			<u>\$ 179,222</u>
Total Expenditures of Federal Awards			<u><u>\$ 15,832,545</u></u>

**COUNTY OF TRINITY**

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

**NOTE 1: GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the County of Trinity. The County of Trinity 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.

**NOTE 2: BASIS OF ACCOUNTING**

The accompanying Schedules of Expenditures of Federal Awards is presented using the modified accrual basis of accounting and the accrual basis of accounting for program expenditures accounted for in governmental funds and proprietary funds, respectively, as described in Note 1 of the County's financial statements.

**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 and Special Revenue funds.

**NOTE 4: 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.

**NOTE 5: SUBRECIPIENTS**

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Amount Provided to Subrecipients</u>
14.228	Community Development Block Grant/State's Program	\$ 187,537

**COUNTY OF TRINITY**

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

**NOTE 6: PROGRAM CLUSTERS**

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>JAG Program Cluster:</u>		
16.738	Edward Byrne Memorial Justice Assistance Grant Program – Marijuana Suppression Grant	\$ 275,576
16.738	Edward Byrne Memorial Justice Assistance Grant Program – Trinity County Drug ADA Task Force	67,949
16.804	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	<u>27,748</u>
	Total	<u>\$ 371,273</u>

**NOTE 7: TOTAL FEDERAL AWARDS EXPENDED BY CFDA NUMBER**

When there is more than one program under a single CFDA number, the Schedule of Expenditures of Federal Awards totals all programs under the one CFDA number. Occasionally, however, this total could not be conveniently displayed because all programs under one CFDA number were not contiguous. When this occurred, this total is not shown in the Schedule, but instead is provided below:

<u>CFDA No.</u>	<u>Total Federal Expenditures</u>
16.738	\$ 343,525
93.658	1,707,498
93.659	357,116
93.778	1,541,750

**COUNTY OF TRINITY**

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

**NOTE 8: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

The following schedule presents the amount of outstanding loans by CFDA No. that have continuing compliance requirements. The County's loans are administered by the Trinity County Grants Department. All loans are provided by the U.S. Department of Housing and Urban Development and flow through the State Department of Housing and Urban Development:

<u>CFDA No.</u>	<u>Federal Program</u>	<u>Outstanding Loans</u>	<u>Prior Year Loans with Continuing Compliance Requirements</u>	<u>New Loans</u>
14.228	Community Development Block Grant/States Program	\$ 1,740,359	\$ 1,703,934	\$ 23,358
14.239	Home Investment Partnership Program	3,142,056	3,142,056	-

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**COUNTY OF TRINITY**

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

**Section 1**

Summary of Auditor's Results

Financial Statements

- |   |               |
|---|---------------|
| 1. Type of auditor's report issued:   | Qualified     |
| 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?  | No            |
| b. Significant deficiencies identified not considered to be material weaknesses?  | None Reported |
| 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 Circular OMB A-133, Section 510(a)? | No            |

4. Identification of major programs:

CFDA Number

Name of Federal Program

14.239	HOME Investment Partnerships Program
20.205	Highway Planning and Construction
20.509	Formula Grants for Other Than Urbanized Areas
93.558	Temporary Assistance for Needy Families
93.658	Foster Care – Title IV-E

- |   |            |
|---|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs:       | \$ 474,976 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | No         |

**COUNTY OF TRINITY**

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

**Section 2**

Financial Statement Findings

None Reported

**Section 3**

Federal Award Findings and Questioned Costs

None Reported

**COUNTY OF TRINITY**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2013

<b>Reference Number</b>	12-SA-1
<b>Federal Program Title</b>	Adoption Assistance Program
<b>CFDA Number</b>	93.659
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass Through Entity</b>	State Department of Social Services
<b>Compliance Requirement</b>	Eligibility

Recommendation

We recommend that the Department instruct its eligibility staff to make sure a properly-executed AAP-4 is contained in the case file before approving federal Adoption Assistance. When any case is identified which does not have a properly-executed AAP-4, we recommend that a supervisor review the case file to make sure that the aid code for the case is correct.

Status

Implemented.

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**SUPPLEMENTARY SCHEDULES  
OF THE CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS  
GRANT EXPENDITURES**

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**COUNTY OF TRINITY**

Schedules of the California Emergency Management Agency  
and the Board of State and Community Corrections Grant Expenditures  
For the Year Ended June 30, 2013

**California Emergency Management Agency**

The following represents expenditures for the California Emergency Management Agency (CalEMA) grants for the year ended June 30, 2013. 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, 2012	For the Year Ended June 30, 2013	Cumulative As of June 30, 2013	Federal Share	State Share	County Share
<b>CFDA # 16.804 ZA09010530 - ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants</b>						
Personal services	\$ 108,327	\$ 19,759	\$ 128,086	\$ 19,759	\$ --	\$ --
Operating expenses	28,700	3,351	32,051	3,351	--	--
Equipment	144,088	4,638	148,726	4,638	--	--
Totals	<u>\$ 281,115</u>	<u>\$ 27,748</u>	<u>\$ 308,863</u>	<u>\$ 27,748</u>	<u>\$ --</u>	<u>\$ --</u>
<b>CFDA #16.738 DC11220530 - Edward Byrne Memorial Justice Assistance Grant - ADA Task Force</b>						
Personal services	\$ 19,243	\$ 19,854	\$ 39,097	\$ 19,854	\$ --	\$ --
Operating expenses	66,150	1,760	67,910	1,760	--	--
Totals	<u>\$ 85,393</u>	<u>\$ 21,614</u>	<u>\$ 107,007</u>	<u>\$ 21,614</u>	<u>\$ --</u>	<u>\$ --</u>
<b>CFDA #16.575 VW12170530 - Crime Victim Witness Program</b>						
Personal services	\$ --	\$ 64,561	\$ 64,561	\$ 29,951	\$ 34,610	\$ --
Operating expenses	--	8,737	8,737	--	8,737	--
Totals	<u>\$ --</u>	<u>\$ 73,298</u>	<u>\$ 73,298</u>	<u>\$ 29,951</u>	<u>\$ 43,347</u>	<u>\$ --</u>
<b>CFDA # 16.738 - MS10010530 - Edward Byrne Memorial Justice Assistance Grant - Marijuana Suppression</b>						
Personal services	\$ 109,904	\$ 49,076	\$ 158,980	\$ 49,076	\$ --	\$ --
Operating expenses	49,254	90,893	140,147	90,893	--	--
Totals	<u>\$ 159,158</u>	<u>\$ 139,969</u>	<u>\$ 299,127</u>	<u>\$ 139,969</u>	<u>\$ --</u>	<u>\$ --</u>
<b>CFDA # 16.735 2010-RP-BX-K001 - Protecting Inmates and Safeguarding Communities Discretionary Grant Program</b>						
Personal services	\$ --	\$ 11,809	\$ 11,809	\$ 11,809	\$ --	\$ --
Operating expenses	--	419	419	419	--	--
Totals	<u>\$ --</u>	<u>\$ 12,228</u>	<u>\$ 12,228</u>	<u>\$ 12,228</u>	<u>\$ --</u>	<u>\$ --</u>

**COUNTY OF TRINITY**

Schedules of the California Emergency Management Agency  
and the Board of State and Community Corrections Grant Expenditures  
For the Year Ended June 30, 2013

**Board of State and Community Corrections**

The following represents expenditures for the Board of State and Community Corrections (BSCC) grants for the year ended June 30, 2013. 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, 2012	For the Year Ended June 30, 2013	Cumulative As of June 30, 2013	Federal Share	State Share	County Share
CFDA # 16.738 BSCC 667-12 - Edward Byrne Memorial Justice Assistance Grant - Marijuana Suppression						
Personal services	\$ --	\$ 72,665	\$ 72,665	\$ 72,665	\$ --	\$ --
Operating expenses	--	62,942	62,942	62,942	--	--
Totals	<u>\$ --</u>	<u>\$ 135,607</u>	<u>\$ 135,607</u>	<u>\$ 135,607</u>	<u>\$ --</u>	<u>\$ --</u>
CFDA # 16.738 BSCC 643-12 - Edward Byrne Memorial Justice Assistance Grant - ADA Task Force						
Personal services	\$ --	\$ 24,428	\$ 24,428	\$ 24,428	\$ --	\$ --
Operating expenses	--	21,907	21,907	21,907	--	--
Totals	<u>\$ --</u>	<u>\$ 46,335</u>	<u>\$ 46,335</u>	<u>\$ 46,335</u>	<u>\$ --</u>	<u>\$ --</u>