

COUNTY OF MONO
SINGLE AUDIT REPORT
JUNE 30, 2008

COUNTY OF MONO

Single Audit Report
For the Year Ended June 30, 2008

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BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

**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 Mono
Bridgeport, 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 Mono, as of and for the year ended June 30, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 9, 2009. We conducted our audit in accordance with auditing standards 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered County of Mono'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 of Mono's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Mono's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statement is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying schedule of

Board of Supervisors
County of Mono

findings and questioned costs as findings 08-FS-1, 08-FS-2, 08-FS-3, 08-FS-4, 08-FS-5 and 08-FS-6 to be a significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we consider items 08-FS-1, 08-FS-2, 08-FS-3, 08-FS-4, 08-FS-5 and 08-FS-6 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether County of Mono'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 County of Mono in a separate letter dated January 9, 2009.

County of Mono'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 of Mono's response and, accordingly, we express no opinion on it.

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

BARTIG, BASLER & RAY, LLP
A Gallina LLP Company



Roseville, California
January 9, 2009



BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

**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 Mono
Bridgeport, California

Compliance

We have audited the compliance of the County of Mono, 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, 2008. The County of Mono'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 Mono's management. Our responsibility is to express an opinion on the County of Mono'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 Mono'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 Mono's compliance with those requirements.

In our opinion, the County of Mono 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, 2008. 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 item 08-SA-2.

Internal Control Over Compliance

The management of the County of Mono is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County of Mono'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, 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 of Mono's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questions costs as items 08-SA-1 and 08-SA-2 to be significant deficiencies.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider item 08-SA-2 to be a material weakness.

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

Schedule of Expenditures of Federal Awards

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 as of and for the year ended June 30, 2008, and have issued our report thereon dated January 9, 2009. Our audit was performed for the purpose of forming opinions on the financial statements

Board of Supervisors
County of Mono

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 Office of Emergency Services and Department of Corrections and Rehabilitation Supplementary Schedules, beginning on page 26, have not been subjected to auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on them.

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

BARTIG, BASLER & RAY, LLP
A Gallina LLP Company

Bartig, Basler & Ray, LLP

Roseville, California
January 9, 2009

COUNTY OF MONO

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

| 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: | | | |
| Food Stamps | 10.551* | -- | \$ 349,901 |
| State Administrative Matching Grants for Food Stamp Program | 10.561* | -- | 222,239 |
| Subtotal | | | <u>572,140</u> |
| Passed through State Controller's Office: | | | |
| Schools and Roads - Grants to States | 10.665 | PL 106-363 | <u>319,997</u> |
| Total U.S. Department of Agriculture | | | <u>\$ 892,137</u> |
| <u>U.S. Dept. of Housing and Urban Development</u> | | | |
| Passed through State Dept. of Housing and Community Development: | | | |
| Community Development Block Grant | 14.228* | 05-STBG-1384 | 778,189 |
| Economic Development Block Grant | 14.228* | 06-EDBG-2614 | <u>33,250</u> |
| Total U.S. Dept. of Housing and Urban Development | | | <u>\$ 811,439</u> |
| <u>U.S. Department of the Interior</u> | | | |
| Direct Program: | | | |
| Payments in Lieu of Taxes | 15.226* | -- | <u>574,999</u> |
| Total U.S. Department of the Interior | | | <u>\$ 574,999</u> |
| <u>U.S. Department of Justice</u> | | | |
| Direct Program: | | | |
| State Criminal Alien Assistance Program | 16.606 | -- | 38,759 |
| Passed through State Office of Emergency Services: | | | |
| Victim Witness Assistance Program | 16.575 | VW07170260 | 28,938 |
| Anti Drug Abuse Program | 16.579 | DC07180260 | <u>112,761</u> |
| Total U.S. Department of Justice | | | <u>\$ 180,458</u> |
| <u>U.S. Department of Labor</u> | | | |
| Passed through Employment Development Department via Kern County ETR: | | | |
| Workforce Investment Act - Adult | 17.258 | -- | 39,600 |
| Workforce Investment Act - Youth | 17.259 | -- | 39,600 |
| Workforce Investment Act - Dislocated Worker | 17.260 | -- | <u>39,600</u> |
| Total U.S. Department of Labor | | | <u>\$ 118,800</u> |

* Major Program

COUNTY OF MONO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass-Through Grantor's Number | Disbursements/ Expenditures |
|---------------------------------------------------------------|---------------------------|-------------------------------------|--------------------------------|
| <u>U.S. Department of Transportation</u> | | | |
| Direct Program: | | | |
| Airport Improvement Program | 20.106 | -- | \$ 398,365 |
| Passed through State Department of Transportation: | | | |
| Highway Planning and Construction | 20.205 | EA 09-995123-L | 229,725 |
| Passed through State Office of Emergency Services: | | | |
| Hazardous Materials Emergency Preparedness | 20.703 | 7033-150 | <u>10,000</u> |
| Total U.S. Department of Transportation | | | <u>\$ 638,090</u> |
| <u>U.S. Department of Education</u> | | | |
| Passed through State Department of Alcohol and Drug Programs: | | | |
| Drug-Free Schools and Communities - State Grants | 84.186 | SDF 03-39 | <u>125,259</u> |
| Total U.S. Department of Education | | | <u>\$ 125,259</u> |
| <u>U.S. Department of Health and Human Services</u> | | | |
| Passed through State Department of Social Services: | | | |
| Family Preservation and Support Services | 93.556 | -- | 9,168 |
| Temporary Assistance for Needy Families | 93.558* | -- | 755,885 |
| Child Support Enforcement | 93.563* | -- | 885,604 |
| Help America Vote Act (HAVA) | 93.617 | -- | 1,528 |
| Child Welfare Services – State Grants | 93.645 | -- | 10,386 |
| Foster Care – Title IV-E | 93.658* | -- | 240,971 |
| Adoption Assistance | 93.659 | -- | 1,491 |
| In-Home Supportive Services | 93.667 | -- | 59,832 |
| Independent Living | 93.674 | -- | <u>11,313</u> |
| Subtotal | | | <u>1,976,178</u> |
| Passed through State Department of Health Services: | | | |
| CDC | 93.069 | -- | 149,677 |
| Pandemic Flu | 93.069 | -- | 24,233 |
| Maternal and Child Health Services | 93.110 | 2007-26 | 84,036 |
| Immunization | 93.268 | -- | 8,050 |
| Immunization Project CVIIS | 93.268 | -- | 11,977 |
| California Children's Services | 93.767 | -- | 112,539 |
| Health Care Program for Children in Foster Care | 93.767 | -- | 6,314 |
| Medical Assistance Program | 93.778 | -- | 199,777 |
| Hospital Emergency Preparedness and Response | 93.889 | -- | 207,469 |
| HIV Care Formula Grants | 93.917 | -- | 5,088 |
| Children's Health and Disability Prevention | 93.994 | -- | <u>81,973</u> |
| Subtotal | | | <u>891,133</u> |
| * Major Program | | | |

COUNTY OF MONO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Pass-Through Grantor's Number</u> | <u>Disbursements/ Expenditures</u> |
|---------------------------------------------------------------------|------------------------------------|----------------------------------------------|----------------------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u> | | | |
| Passed through State Department of Alcohol and Drug Programs: | | | |
| Block Grants for Prevention and Treatment of Substance Abuse (SAPT) | 93.959 | -- | \$ <u>365,278</u> |
| Total U.S. Department of Health and Human Services | | | \$ <u>3,232,589</u> |
| <u>U.S. Department of Homeland Security</u> | | | |
| Passed through State Office of Homeland Security: | | | |
| FY 2007-08 Homeland Security Grant Program - SHSP | 97.073 | 2007-0008 | 65,514 |
| FY 2007-08 Homeland Security Grant Program - LETPP | 97.074 | 2007-0008 | 58,100 |
| FY 2007-08 Homeland Security Grant Program - EMPG | 97.042 | 2007-6 | <u>51,543</u> |
| Total U.S. Department of Homeland Security | | | \$ <u>175,157</u> |
| Total Expenditures of Federal Awards | | | \$ <u><u>6,748,928</u></u> |

COUNTY OF MONO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

Note 1: **General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Mono. The County of Mono 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 schedule of expenditures of federal awards includes the federal grant activity of the Entity and is presented on generally accepted accounting principles. 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*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the 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 Mono provided federal awards to subrecipients as follows:

| Federal CFDA | Program Title | Amount Provided to <u>Subrecipients</u> |
|-----------------|-----------------------------------|-----------------------------------------------|
| 14.228 | Community Development Block Grant | \$ 778,189 |

COUNTY OF MONO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

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>Food Stamp Cluster:</u> | | |
| 10.551 | Food Stamps | \$ 349,901 |
| 10.561 | State Administrative Matching Grants for Food Stamp Program | <u>222,239</u> |
| | TOTAL | <u>\$ 572,140</u> |
| <u>WIA Cluster:</u> | | |
| 17.258 | Workforce Investment Act – Adult | \$ 39,600 |
| 17.259 | Workforce Investment Act – Youth | 39,600 |
| 17.260 | Workforce Investment Act – Youth | <u>39,600</u> |
| | TOTAL | <u>\$ 118,800</u> |
| <u>Homeland Security Cluster:</u> | | |
| 97.073 | FY 2007-08 Homeland Security Grant Program – SHSP | \$ 65,514 |
| 97.074 | FY 2007-08 Homeland Security Grant Program – LETPP | <u>58,100</u> |
| | TOTAL | <u>\$ 123,614</u> |

COUNTY OF MONO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2008

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? | Yes |
| b. Significant deficiencies identified not considered to be material weaknesses | No |
| 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

10.551

Food Stamps

10.561

State Administrative Matching

Grants for Food Stamps

14.228

Community Development Block Grant

15.226

Payments in Lieu of Taxes

93.558

Temporary Assistance for

Needy Families (TANF)

93.563

Child Support Enforcement

93.658

Foster Care – Title IV-E

- | | |
|-----------------------------------------------------------------------------|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$ 300,000 |
|-----------------------------------------------------------------------------|------------|

COUNTY OF MONO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2008

Section 1 (continued)

Federal Awards (continued)

Summary of Auditor's Results

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

No

Section 2

Financial Statement Findings

SEFA Preparation
Apportionment of Property Taxes
Capital Assets
Accounting for Cash Drawdowns from Fiscal Agent
Deferral of Revenues
Accounts Receivable: Year-end Review

Finding 08-FS-1
Finding 08-FS-2
Finding 08-FS-3
Finding 08-FS-4
Finding 08-FS-5
Finding 08-FS-6

Section 3

Federal Award Findings and Questioned Costs

CFDA 14.228
CFDA 93.658

Finding 08-SA-1
Finding 08-SA-2

COUNTY OF MONO

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2008

| Program | Findings/Noncompliance |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Finding 08-FS-1 | <p data-bbox="529 415 1094 478"><u>SEFA Preparation</u> Reporting Requirement: Material Weakness</p> <p data-bbox="529 520 626 552"><u>Criteria</u></p> <p data-bbox="529 590 1422 800">Statement on Auditing Standard No. 112, <i>Communicating Internal Control Related Matters Identified in a Audit</i> (SAS 112), provides guidance in that if an entity is unable to draft its own financial statements, there may be a material weakness or significant deficiency. We believe this same requirement applies to the Schedule of Expenditures of Federal Awards (SEFA).</p> <p data-bbox="529 842 1422 1119">The County should have the capacity to prepare a SEFA in accordance with generally accepted accounting principles. To carry out this responsibility, the County must have proper internal controls over financial reporting in place. Proper internal controls over financial reporting include, but are not limited to, internal controls that identify misstatements in the SEFA, retaining staff competent in SEFA reporting and related oversight roles, and adequate design of internal control over the preparation of the SEFA.</p> <p data-bbox="529 1161 659 1192"><u>Condition</u></p> <p data-bbox="529 1234 1422 1402">During the audit of the County's financial statements we discovered that the County received federal Community Development Block Grant funds to help remodel the County's courthouse. Since the funds are federal they should have been reported on the SEFA but originally were not.</p> <p data-bbox="529 1444 610 1476"><u>Cause</u></p> <p data-bbox="529 1518 1422 1728">In the past the County has relied on the outside auditors to prepare the SEFA and help identify all federal programs. This year the County has assigned staff to prepare the SEFA and identify all federal programs. Staff did a commendable job for this being the first year but the proper controls were not in place to ensure all federal programs were reported.</p> <p data-bbox="529 1770 773 1801"><u>Effect of Condition</u></p> <p data-bbox="529 1843 1422 1908">Not having an adequate system for reporting all federal expenditures on the SEFA can cause inaccuracies in reporting federal expenditures,</p> |