

**COUNTY OF SUTTER**

**SINGLE AUDIT**

**JUNE 30, 2001**



# COUNTY OF SUTTER

## Single Audit Report For the Year Ended June 30, 2001

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# COUNTY OF SUTTER

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2001

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receipts or Revenue Recognized	Disbursements/ Expenditures
<u>U.S. Department of Transportation</u>				
Passed through State Department of Transportation				
Highway Planning and Construction	20.205*	BRLO5918(017)	\$ 301,647	\$ 301,647
Highway Planning and Construction	20.205*	BRLO5918(020)	51,715	51,715
Highway Planning and Construction	20.205*	BRLO5918(031)	1,248	1,248
Highway Planning and Construction	20.205*	BRLO5918(032)	65	65
Highway Planning and Construction	20.205*	BRLS5918(012)	5,067	5,067
Highway Planning and Construction	20.205*	BRLS5918(034)	17,579	17,579
Highway Planning and Construction	20.205*	BRLSZD5918(037)	5,443	5,443
Highway Planning and Construction	20.205*	STPL5918(021)	390,939	390,939
Highway Planning and Construction	20.205*	STPL5918(033)	2,564	2,564
Highway Planning and Construction	20.205*	STPL5918(040)	895,986	895,986
Highway Planning and Construction	20.205*	STPLH5918(029)	194,666	194,666
Highway Planning and Construction	20.205*	STPLV5918(022)	408,171	408,171
Highway Planning and Construction	20.205*	STPLX5918(024)	89,721	89,721
Highway Planning and Construction	20.205*	STPLX5918(035)	533	533
Subtotal			2,365,344	2,365,344
Comprehensive Traffic Safety Program	20.600	OP 9910	109,194	109,194
State and Community Highway Safety	20.600	IHV-9406-408	17,142	17,142
Total U.S. Department of Transportation			\$ 2,491,680	\$ 2,491,680
<u>Federal Emergency Management Agency</u>				
Passed through the State Department of Emergency Services				
Disaster Assistance	83.544	1155	30,479	30,479
Total Federal Emergency Management Agency			\$ 30,479	\$ 30,479
<u>U.S. Department of Education</u>				
Passed through State Department of Alcohol and Drug Abuse Programs				
Drug-Free Schools and Communities – State Grants	84.186	–	27,896	28,517
Total U.S. Department of Education			\$ 27,896	\$ 28,517
<u>U.S. Department of Health and Human Services</u>				
Passed through State Department of Social Services				
Family Preservation and Support Services	93.556	–	95,864	107,696
Temporary Assistance for Needy Families	93.558*	–	6,892,395	5,822,716
Child Support Enforcement	93.563*	–	934,435	1,784,255

\* Major Program

## COUNTY OF SUTTER

### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2001

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receipts or Revenue Recognized	Disbursements/ Expenditures
<b>U.S. Department of Health and Human Services (continued)</b>				
Child Support Incentives	93.563*	--	\$ 154,829	\$ 154,829
Child Welfare Services – State Grants	93.645	--	84,122	85,303
Foster Care – Title IV-E	93.658	--	1,877,539	2,100,612
Adoption Assistance Program	93.659	--	322,750	353,323
Child Abuse Prevention	93.669	--	37,361	37,361
Independent Living	93.674	--	17,116	50,685
Subtotal			<u>10,416,411</u>	<u>10,496,780</u>
<b>Passed through State Department of Health Services</b>				
Project Grants and Cooperative Agreements for Tuberculosis				
Control Programs	93.116	--	44,236	44,236
California Children's Services	93.767	--	26,438	26,438
Maternal and Child Health Services	93.994	--	87,151	87,151
Medical Assistance Program/MAA/TCM	93.778	--	481,756	632,807
Children's Health and Disability Prevention	93.994	--	26,840	26,840
Subtotal			<u>666,421</u>	<u>817,472</u>
<b>Passed through the State Department of Mental Health</b>				
Projects for Assistance in Transition from Homelessness (PATH)				
Substance Abuse and Mental Health Services Administration (SAMHSA)	93.150	--	16,689	16,689
Subtotal	93.958	--	<u>277,677</u>	<u>277,677</u>
			<u>294,366</u>	<u>294,366</u>
<b>Passed through State Department of Alcohol and Drug Abuse Programs</b>				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)				
Subtotal	93.959*	--	886,139	856,196
Total U.S. Department of Health and Human Services			<u>\$12,263,337</u>	<u>\$ 12,464,814</u>
Total Federal Financial Assistance			<u>\$20,209,649</u>	<u>\$ 20,209,412</u>

\* Major Program

## COUNTY OF SUTTER

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2001

#### General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Sutter. The County of Sutter reporting entity is defined in Note 1 to the County's general purpose financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included in the schedule.

#### Basis of Accounting

The Schedule of Expenditures of Federal Awards is prepared on a basis other than that used to record transactions in the accounting records and as reported in the general purpose financial statements. Sources of information for preparation of the Schedule of Expenditures of Federal Awards varies, depending on the accounting practices and reporting requirements of the department implementing the program.

#### Physical Count of Food Stamps

A physical count of the food stamp inventory was conducted. The count was reconciled to the inventory stated on the FNS-250.

#### Office of Criminal Justice Planning Disclosures for Federal Grants

The following represents expenditures for the Juvenile Services Coordination Project grant for the year ended June 30, 2001, for CFDA No. 16.523.

##### A. Grant No.: IP99010510

	<u>Federal 90% Budget</u>	<u>Federal Actual</u>	<u>Federal Variance</u>	<u>Federal Match 10% Budget</u>	<u>Federal Match Actual</u>	<u>Federal Match Variance</u>
Personal services	\$ 29,015	\$ 29,015	\$ --	\$ 3,223	\$ 3,223	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 29,015</u>	29,015	<u>\$ --</u>	<u>\$ 3,223</u>	3,223	<u>\$ --</u>
Less: Reported Prior Year		<u>(9,085)</u>			<u>(1,009)</u>	
Reported This Year		<u>\$ 19,930</u>			<u>\$ 2,214</u>	

**COUNTY OF SUTTER**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2001

**4. Office of Criminal Justice Planning Disclosures for Federal Grants (continued)**

B. Grant No.: IP00010510

	<u>Federal 90% Budget</u>	<u>Federal Actual</u>	<u>Federal Variance</u>	<u>Federal Match 10% Budget</u>	<u>Federal Match Actual</u>	<u>Federal Match Variance</u>
Personal services	\$ 29,233	\$ 10,728	\$ 18,505	\$ 3,248	\$ 1,192	\$ 2,056
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
<b>Totals</b>	<u>\$ 29,233</u>	<u>\$ 10,728</u>	<u>\$ 18,505</u>	<u>\$ 3,248</u>	<u>\$ 1,192</u>	<u>\$ 2,056</u>

The following represents expenditures for the Drug Control and System Improvement – Formula Grant, CFDA No. 16.579, for the year ended June 30, 2001.

C. Grant No.: DC00130510

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal Services	\$ 183,515	\$ 183,515	\$ --
Operating Expenses	--	--	--
Equipment	--	--	--
<b>Totals</b>	<u>\$ 183,515</u>	<u>\$ 183,515</u>	<u>\$ --</u>

**5. Office of Criminal Justice Planning Disclosures for State Grants**

The following represents expenditures for the Statutory Rape Vertical Prosecution program for the year ended June 30, 2001.

A. Grant No.: SR00030510

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal Services	\$ 124,564	\$ 124,564	\$ --
Operating Expenses	2,400	2,400	--
Equipment	--	--	--
<b>Totals</b>	<u>\$ 126,964</u>	<u>\$ 126,964</u>	<u>\$ --</u>

**COUNTY OF SUTTER**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2001

**5. Office of Criminal Justice Planning Disclosures for State Grants (continued)**

The following represents expenditures for the Victim/Witness Assistance program for the year ended June 30, 2001.

B. Grant No.: VW00140510

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal Services	\$ 110,738	\$ 110,738	\$ --
Operating Expenses	21,475	21,475	--
Equipment	<u>          --</u>	<u>          --</u>	<u>          --</u>
<b>Totals</b>	<b><u>\$ 132,213</u></b>	<b><u>\$ 132,213</u></b>	<b><u>\$ --</u></b>

**6. Department of Justice Disclosures for State Grants**

The following represents expenditures for the Spousal Abuser Prosecution Grant for the fiscal year ended June 30, 2001.

A. Grant No.: 00SA07D046

	<u>State 80% Budget</u>	<u>State Actual</u>	<u>State Variance</u>	<u>Cash Match 20% Budget</u>	<u>Cash Match Actual</u>	<u>Cash Match Variance</u>
Personal services	\$ 34,471	\$ 34,471	\$ --	\$ 6,894	\$ 6,894	\$ --
Operating expenses	7,529	7,529	--	1,506	1,506	--
Equipment	<u>          --</u>	<u>          --</u>	<u>          --</u>	<u>          --</u>	<u>          --</u>	<u>          --</u>
<b>Totals</b>	<b><u>\$ 42,000</u></b>	<b><u>\$ 42,000</u></b>	<b><u>\$ --</u></b>	<b><u>\$ 8,400</u></b>	<b><u>\$ 8,400</u></b>	<b><u>\$ --</u></b>

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Directors and Grand Jury  
County of Sutter  
Yuba City, California

We have audited the financial statements of County of Sutter as of and for the year ended June 30, 2001, and have issued our report thereon dated April 22, 2002. 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.

Compliance

As part of obtaining reasonable assurance about whether County of Sutter's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered County of Sutter's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of County of Sutter in a separate report dated April 22, 2002.

Board of Directors and Grand Jury  
County of Sutter

This report is intended for the information of the audit committee, 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, CPAs, INC.

*Bartig, Basler & Ray, CPAs, Inc.*

April 22, 2002  
Roseville, California

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# Bartig, Basler & Ray

A Professional Corporation

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Certified Public Accountants and Management Consultants

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Frank V. Trythall  
Kenneth E. Pope  
Brad W. Constantine  
Theril H. Lund  
Bruce W. Stephenson

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Curtis A. Orgill

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

Board of Directors and Grand Jury  
County of Sutter  
Yuba City, California

### Compliance

We have audited the compliance of County of Sutter 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, 2001. County of Sutter'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 County of Sutter's management. Our responsibility is to express an opinion on County of Sutter'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 County of Sutter'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 County of Sutter's compliance with those requirements.

In our opinion, County of Sutter 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, 2001.

Board of Directors and Grand Jury  
County of Sutter

Internal Control Over Compliance

The management of County of Sutter 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 County of Sutter's internal control over compliance with 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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of the County of Sutter as of and for the year ended June 30, 2001, and have issued our report thereon dated April 22, 2002. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the County taken 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 general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information of the audit committee, 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, CPAs, INC.

*Bartig, Basler & Ray, CPAs, Inc.*

February 27, 2002  
Roseville, California

**COUNTY OF SUTTER**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2001

**Section 1**

<u>Financial Statements</u>	<u>Summary of Auditor's Results</u>
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Type of auditor's reported issued:	Unqualified
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Internal controls over financial reporting:

- |   |               |
|---|---------------|
| a. Material weaknesses identified?  | No            |
| b. Reportable conditions identified not considered to be material weaknesses? | None Reported |

Noncompliance material to financial statements noted?	No
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Federal Awards

Internal control over major programs:

- |   |               |
|---|---------------|
| a. Material weaknesses identified?  | No            |
| b. Reportable conditions identified not considered to be material weaknesses? | None Reported |

Type of auditor's report issued on compliance for major programs:	Unqualified
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Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)?	No
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Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
20.205	Highway Planning and Construction
93.558	Temporary Assistance for Needy Families
93.563	Child Support
93.959	Substance Abuse and Prevention Treatment

Dollar Threshold used to distinguish between Type A and Type B programs?	\$ 606,282
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Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530?	Yes
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**COUNTY OF SUTTER**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2001**

**Section 2**

Financial Statement Findings

None Reported

**Section 3**

Federal Award Findings and Questioned Costs

None Reported