

**COUNTY OF PLACER, CALIFORNIA**

**SINGLE AUDIT REPORT  
(UNIFORM GUIDANCE)**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**COUNTY OF PLACER, CALIFORNIA**

**SINGLE AUDIT REPORT  
(UNIFORM GUIDANCE)**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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**VAVRINEK, TRINE, DAY & CO., LLP**  
Certified Public Accountants

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

To the Board of Supervisors  
County of Placer  
Auburn, California

We have audited, 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, 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 Placer, California, (County) as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 30, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Varrinick, Trine, Day & Co. LLP*

Sacramento, California  
November 30, 2017



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GRANT GUIDANCE**

To the Board of Supervisors  
County of Placer  
Auburn, California

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

We have audited County of Placer, California's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2017. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***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, 2017.

## ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2017-001 through 2017-004. Our opinion on each major federal program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and separate corrective action plan. The County's response was not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## ***Report on Internal Control Over Compliance***

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-003 that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and separate corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 30, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Vavrinik, Trine, Day & Co. LLP*

Sacramento, California  
March 9, 2018

**COUNTY OF PLACER, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2017**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Grant Identification / Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
<b><u>U.S. Department of Agriculture</u></b>				
SNAP Cluster:				
Passed through California Department of Public Health:				
Supplemental Nutrition Assistance Program	10.551	16-10171	\$ 282,183	\$ 24,357
Passed through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Administration	10.561	31 CEC	5,610,708	166,761
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Nutrition Education	10.561	31 CEC	176,269	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Employment and Training	10.561	31 CEC	28,539	-
Total - SNAP Cluster (10.561)			<u>6,097,699</u>	<u>191,118</u>
Child Nutrition Cluster:				
Passed through California Department of Education:				
National School Lunch Program	10.555	02118-SN-31-R	86,367	-
Total - Child Nutrition Cluster (10.555)			<u>86,367</u>	<u>-</u>
Direct Programs:				
Law Enforcement Agreements - Tahoe National Forest Cooperative	10.704	12-LE-11051360-006	20,296	-
Law Enforcement Agreements - Tahoe National Forest Cooperative	10.704	17-LE-11051360-019	3,400	-
subtotal (10.704)			<u>23,696</u>	<u>-</u>
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care - Glassy-winged Sharpshooter	10.025	16-0423-SF	60,995	-
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth Detection Trapping	10.025	15-0508-SF	4,997	-
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth Detection Trapping	10.025	16-0445-SF	4,883	-
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid	10.025	15-0555-SF	11,428	-
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid	10.025	16-0583-SF	63,018	-
Plant and Animal Disease, Pest Control, and Animal Care - European Grapevine Moth	10.025	16-0701-SF	3,167	-
subtotal (10.025)			<u>148,488</u>	<u>-</u>
Cooperative Forestry Assistance - Invasive Weed Control - Northern Sierra	10.664	14-0540-SF	8,987	-
Forest Health Protection - USFS State & Private Forestry - Noxious Weeds	10.680	15-0442-SF	13,577	-
Passed through California Department of Public Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15-10101	1,025,490	-
<b>Total U.S. Department of Agriculture</b>			<b><u>7,404,304</u></b>	<b><u>191,118</u></b>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Housing Voucher Cluster:				
Direct Program:				
Section 8 Housing Choice Vouchers	14.871	CA 149	2,373,348	-
Total - Housing Voucher Cluster (14.871)			<u>2,373,348</u>	<u>-</u>
Direct Program:				
Continuum of Care Program	14.267	CA0844L9T151602/ CA0774L9T151607 / CA1094L9T151601/ CA0285L9T151609/ CA0285L9T151407	708,165	-
Passed through California Department of Housing and Community Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Loans	1,771,284	-
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Program Income	51,750	-
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	13-CDBG-8938	134,287	88
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	15-CDBG-10788	7,005	-
subtotal (14.228)			<u>1,964,326</u>	<u>88</u>

See accompanying notes to the schedule of expenditures of federal awards.



**COUNTY OF PLACER, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2017**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Grant Identification / Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
<b><u>U.S. Department of Housing and Urban Development (continued)</u></b>				
Home Investment Partnerships Program	14.239	12-HOME-8569	701	-
Home Investment Partnerships Program	14.239	Loans	4,482,170	-
Home Investment Partnerships Program	14.239	Program Income	230,350	-
subtotal (14.239)			4,713,221	-
<b>Total U.S. Department of Housing and Urban Development</b>			<b>9,759,060</b>	<b>88</b>
<b><u>U.S. Department of the Interior</u></b>				
Direct Program:				
Secure Rural Schools & Community Self-Determination	15.234	HR2389	89,489	-
Passed through California Department of Fish and Wildlife:				
Cooperative Endangered Species Conservation Fund	15.615	P1382019	148,457	-
<b>Total U.S. Department of the Interior</b>			<b>237,946</b>	<b>-</b>
<b><u>U.S. Department of Justice</u></b>				
Direct Programs:				
State Criminal Alien Assistance Program (SCAAP)	16.606	2016-AP-BX-0785	87,364	-
Public Safety Partnership and Community Policing Grants	16.710	2011UMWX0026	353,168	-
Equitable Sharing Program - Drug Enforcement Administration, Domestic Cannabis Eradication Suppression	16.922	2016-37	26,354	-
Equitable Sharing Program - Drug Enforcement Administration, Domestic Cannabis Eradication Suppression	16.922	2017-35	12,740	-
Equitable Sharing Program - Organized Crime Drug Enforcement Task Force	16.922	PA-CAE-0465	7,213	-
Equitable Sharing Program - Federal Bureau of Investigation Cooperative Agreement-Joint Terrorism Task Force	16.922	319X-HQ-A1487709-SC	4,471	-
subtotal (16.922)			50,778	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0383	22,116	-
Passed through Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 627-15	368,411	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 627-17	297,068	-
subtotal (16.738)			687,595	-
Passed through California Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	VW16340310	257,177	-
<b>Total U.S. Department of Justice</b>			<b>1,436,082</b>	<b>-</b>

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF PLACER, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2017**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Grant Identification / Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Transportation</b>				
Highway Planning and Construction Cluster:				
Passed through California State Department of Transportation:				
Highway Planning and Construction	20.205	BRLO-5919(065)	595,308	-
Highway Planning and Construction	20.205	BRLO-5919(066)	301,426	-
Highway Planning and Construction	20.205	BRLO-5919(074)	7,197	-
Highway Planning and Construction	20.205	BRLO-5919(076)	1,000	-
Highway Planning and Construction	20.205	BRLO-5919(086)	1,000	-
Highway Planning and Construction	20.205	BRLO-5919(087)	1,000	-
Highway Planning and Construction	20.205	BRLO-5919(099)	53,034	-
Highway Planning and Construction	20.205	BRLO-5919(105)	424,836	-
Highway Planning and Construction	20.205	BRLO-5919(114)	588,278	-
Highway Planning and Construction	20.205	BRLO-5919(115)	1,000	-
Highway Planning and Construction	20.205	BRLO-5919(116)	211,176	-
Highway Planning and Construction	20.205	BRLS-5919(097)	605,176	-
Highway Planning and Construction	20.205	CML-5919(104)	40,000	-
Highway Planning and Construction	20.205	CML-5919(123)	47,197	-
Highway Planning and Construction	20.205	CML-5919(124)	304,310	-
Highway Planning and Construction	20.205	CML-5919(128)	157,435	-
Highway Planning and Construction	20.205	HSIPL-5919(096)	367,585	-
Highway Planning and Construction	20.205	HSIPL-5919(110)	102,528	-
Highway Planning and Construction	20.205	HSIPL-5919(111)	481,861	-
Highway Planning and Construction	20.205	HSIPL-5919(119)	170,456	-
Highway Planning and Construction	20.205	HSIPL-5919(127)	33,117	-
Highway Planning and Construction	20.205	SLPPCL-5919(113)	4,016	-
Highway Planning and Construction	20.205	STPL-5919(125)	1,239,044	-
Highway Planning and Construction	20.205	STPLER-5919(054)	2,000	-
Highway Planning and Construction	20.205	TCSP-E2CA(018)	1,119,171	-
Total - Highway Planning and Construction Cluster (20.205)			6,859,151	-
Federal Transit Cluster:				
Direct Program:				
Federal Transit - Formula Grants (Section 5307)	20.507	CA-2017-008-00	267,000	-
Federal Transit - Formula Grants (Section 5307)	20.507	5618-2017-1	1,623,637	-
subtotal (20.507)			1,890,637	-
Passed through State of Nevada Department of Transportation:				
Bus and Bus Facilities Formula Program (Section 5339)	20.526	NV-34-0006	187,254	-
Total - Federal Transit Cluster (20.507 & 20.526)			2,077,891	-
Passed through State of Nevada Department of Transportation:				
Formula Grants for Rural Areas (Section 5311)	20.509	NV-18-X032	78,040	-
Passed through California State Department of Transportation:				
Formula Grants for Rural Areas (Section 5311)	20.509	N/A	370,383	-
Formula Grants for Rural Areas (Section 5311)	20.509	64BC15-00233	102,191	-
subtotal (20.509)			550,614	-
Passed through California State Office of Traffic Safety:				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL1646 / AL1706	79,635	-
<b>Total U.S. Department of Transportation</b>			<b>9,567,291</b>	<b>-</b>
<b>U.S. Environmental Protection Agency</b>				
Clean Water State Revolving Fund Cluster:				
Passed through California State Water Resources Control Board:				
Capitalization Grants for Clean Water State Revolving Funds	66.458	13-809-550-0	186,892	-
Total - Clean Water State Revolving Fund Cluster (66.458)			186,892	-
<b>Total U.S. Environmental Protection Agency</b>			<b>186,892</b>	<b>-</b>

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF PLACER, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2017**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Grant Identification / Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
<b><u>U.S. Department of Health and Human Services</u></b>				
TANF Cluster:				
Passed through California Department of Social Services:				
Temporary Assistance for Needy Families (TANF) - Admin	93.558	31 CEC / 63 CEC	12,800,069	1,954,654
Temporary Assistance for Needy Families (TANF) - Direct	93.558	CA800-31	1,897,786	-
Total - TANF Cluster (93.558)			14,697,855	1,954,654
Medicaid Cluster:				
Passed through California Department of Social Services:				
Medical Assistance Program - Medical Adult Protective Services/CSBG	93.778	63 CEC	514,094	-
Medical Assistance Program - Medical Child Welfare Services	93.778	63 CEC	283,327	-
Medical Assistance Program - Medical In-Home Supportive Services	93.778	63 CEC	1,981,661	-
Medical Assistance Program - Medical Family Preservation Program	93.778	63 CEC	47,780	-
Passed through California Department of Health Care Services:				
Medical Assistance Program - Administration	93.778	31 CEC	6,301,726	-
Medical Assistance Program - Medical Admin - Alcohol & Drug Program	93.778	Cost Report 31	559,659	-
Medical Assistance Program - Targeted Case Management	93.778	LGA 31	34,620	-
Medical Assistance Program - Healthcare Program for Children in Foster Care	93.778	N/A	200,729	-
Medical Assistance Program - Children's Medical Services (CCS and CHDP)	93.778	N/A	619,594	-
Passed through California Department of Public Health				
Medical Assistance Program - Title XIX Maternal and Child Health Block Grant	93.778	201631	401,825	-
Medical Assistance Program - Whole Person Care	93.778	N/A	120,111	-
Total - Medicaid Cluster (93.778)			11,065,126	-
Direct Programs:				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	1H79SM062250-001	398,004	362,519
Drug-Free Communities Support Program Grants	93.276	5H79SP015810-08	117,939	-
Passed through California Family Health Council:				
Family Planning Services	93.217	3003-5320-71209-16	38,895	-
Passed through California Department of Child Support Services:				
Child Support Enforcement (Title IV-D)	93.563	1704CACSES	4,171,993	-
Passed through California Department of Social Services:				
Guardianship Assistance - Admin	93.090	63 CEC	1,470	-
Guardianship Assistance - Direct	93.090	CA800-31	79,318	-
subtotal (93.090)			80,788	-
Promoting Safe and Stable Families (PSSF)	93.556	63 CEC	188,295	-
Refugee and Entrant Assistance - State Administered Programs - Admin	93.566	31 CEC	5,036	-
Refugee and Entrant Assistance - State Administered Programs - Direct	93.566	CA800-31	34,127	-
subtotal (93.566)			39,163	-
Community-Based Child Abuse Prevention Grants	93.590	ACIN I-95-16	19,597	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	63 CEC	1,430,853	-
Foster Care (Title IV-E) - Administration - Child Welfare Services IV-E	93.658	63 CEC	2,460,783	-
Foster Care (Title IV-E) - Administration - Foster Care & Commercially Sexually Exploited Children	93.658	63 CEC	274,124	-
Foster Care (Title IV-E) - Administration - Licensing	93.658	63 CEC	29,192	-
Foster Care (Title IV-E) - Administration - Non Child Welfare Services Allocation	93.658	63 CEC	389,906	-
Foster Care (Title IV-E) - Administration - CSEC	93.658	63 CEC	29,794	-
Foster Care (Title IV-E) - Administration - Probation IV-E & Group Home Monthly Visits	93.658	63 CEC	173,601	-
Foster Care (Title IV-E) - Direct	93.658	CA800-31	1,551,423	-
subtotal (93.658)			4,908,823	-
Adoption Assistance (Title IV-E) - Administration	93.659	63 CEC	215,090	-
Adoption Assistance (Title IV-E) - Direct	93.659	CA800-31	2,559,643	-
subtotal (93.659)			2,774,733	-
Social Services Block Grant	93.667	63 CEC	193,202	-
Chafee Foster Care Independence Program	93.674	63 CEC	167,555	-

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF PLACER, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2017**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Grant Identification / Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
<b><u>U.S. Department of Health and Human Services (continued)</u></b>				
Passed through California Department of Health Care Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	MH 1784-63	44,351	-
Block Grants for Community Mental Health Services	93.958	MH 1784-63	731,915	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-90083-A05	1,523,640	-
Passed through California Department of Public Health:				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	14-10529	1,045,408	7,240
Immunization Cooperative Agreements	93.268	15-10440	107,206	-
Pregnancy Assistance Fund Program	93.500	201631	116,801	-
Maternal and Child Health Services Block Grant to the States	93.994	201631	147,253	-
Passed through County of Sacramento:				
HIV Emergency Relief Project Grants	93.914	7207500-13/18-706 A3	111,992	111,992
<b>Total U.S. Department of Health and Human Services</b>			<b>44,121,387</b>	<b>2,436,405</b>
<b><u>U.S. Department of Homeland Security</u></b>				
Passed through California Department of Parks and Recreation:				
Boating Safety Financial Assistance	97.012	C16L0619	9,188	-
Passed through California Governor's Office of Emergency Services:				
Disaster Grants - Public Assistance	97.036	FEMA-4301-DR-CA	1,263,046	-
Emergency Management Performance Grants	97.042	2016-0010	201,643	-
Homeland Security Grant Program	97.067	2015-0078	133,973	11,250
Homeland Security Grant Program	97.067	2016-0102	173,806	80,901
subtotal (97.067)			307,779	92,151
<b>Total U.S. Department of Homeland Security</b>			<b>1,781,656</b>	<b>92,151</b>
<b>Total Expenditures of Federal Awards</b>			<b>74,494,618</b>	<b>\$ 2,719,762</b>

See accompanying notes to the schedule of expenditures of federal awards.

## COUNTY OF PLACER, CALIFORNIA

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2017

Note 1: Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the County of Placer (County) under programs of the federal government for the year ended June 30, 2017. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Note 2: Basis of Accounting

Expenditures on the Schedule are presented using the modified accrual basis of accounting for the governmental funds and the accrual basis of accounting for the proprietary funds. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3: Catalog of Federal Domestic Assistance (CFDA)

The CFDA numbers included in this report were determined based on the program name, review of grant or contract information and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

Note 4: Pass-Through Entities' Identifying Number

When federal awards are received from a pass-through entity, the Schedule indicates, if assigned, the identifying grant or contract number that has been assigned by the pass-through entity.

Note 5: Medicaid Cluster

Direct Medi-Cal and Medicare expenditures are excluded from the Schedule. These expenditures represent fees for services and are not included in the Schedule or in determining major programs. The County assists the State of California in determining eligibility and provides Medi-Cal and Medicare services through County-owned facilities. However, administrative costs related to Medi-Cal and Medicare are included in the Schedule under the Medical Assistance Program (Federal CFDA number 93.778).

Note 6: Indirect Cost Rate

The County has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**COUNTY OF PLACER, CALIFORNIA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2017**

Note 7: California Emergency Management Agency (CalEMA) Grants

The following represents expenditures for the CalEMA programs for the fiscal year ended June 30, 2017. The amounts reported in the Schedule are determined by calculating the federal portion of the current year expenditures.

Program	Total	Expenditures Incurred For the Fiscal Year Ended June 30, 2017		
		Federal Share	State Share	County Share
<b>Crime Victim Assistance</b>				
<u>VW16340310 - Victim Witness Assistance</u>				
Personal services	\$ 362,201	\$ 257,177	\$ 105,024	\$ -

Note 8: Loan Programs

The County participates in certain federal award programs that sponsor revolving loan programs, which are administered by the County. These programs maintain servicing and trust arrangements with the County to collect loan repayments. The funds are returned to the programs upon repayment of the principal and interest and programs funded by these repayments are reported as expenditures in the Schedule. The federal government has imposed certain continuing compliance requirements with respect to the loans rendered under the programs. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule.

The following is a summary of the loan program balances at June 30, 2017.

<u>Program Title</u>	<u>CFDA Number</u>	<u>June 30, 2017 Loans Outstanding</u>
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	\$ 1,719,534
Home Investment Partnerships Program	14.239	4,251,820
		<u>\$ 5,971,354</u>

**COUNTY OF PLACER, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**I. SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

Type of report the auditor issued on whether the financial statements were prepared in accordance with GAAP:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

Internal control over major federal programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>Yes</u>

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section .516(a)? Yes

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Programs or Clusters</u>
<u>14.871</u>	<u>Housing Voucher Cluster</u>
<u>93.563</u>	<u>Child Support Enforcement (Title IV-D)</u>
<u>93.558</u>	<u>TANF Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs: \$ 2,234,839

Auditee qualified as low-risk auditee? Yes

**COUNTY OF PLACER, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**II. FINANCIAL STATEMENT FINDINGS**

None Reported.



COUNTY OF PLACER, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)

**Finding 2017-001**

**Program:** Housing Voucher Cluster

**CFDA No.:** 14.871

**Federal Agency:** U.S. Department of Housing and Urban Development

**Pass-Through Agency:** N/A

**Award Year:** FY 2016-2017

**Compliance Requirement:** Allowable Costs/Cost Principles, Cash Management

**Criteria:**

*Title 2 CFR Section 200.302(b)(6) and (7) of the Uniform Guidance* requires all non-Federal entities to establish written procedures to implement the requirements of 2 CFR section 200.305 (Payment) and for determining the allowability of costs in accordance with *Subpart E – Cost Principles* and the conditions of the Federal award.

Furthermore, PIH Notice 2011-67, *Implementation of New Cash Management Requirements for the Housing Choice Voucher Program*, dated December 9, 2011, requires that any interest earned on excess Housing Assistance Payments (HAP) balances is not classified as revenue because interest income does not represent an available resource that can be used by the Public Housing Authority (PHA).

**Condition Found:**

*Significant Deficiency, Instance of Non-Compliance* – The County (Health and Human Services – HHS) has not established written procedures to implement the cash management requirements of 2 CFR Section 200.305. Further, the County (HHS) has not established written procedures for determining allowability of costs in accordance with *Subpart E – Cost Principles* or the conditions of the Federal award.

The PHA earned \$1,864.68 in interest during the fiscal year on excess HAP funds that were utilized to reduce administrative expenses. The interest earned was not remitted to the U.S. Department of Housing and Urban Development (HUD) as required by PIH Notice 2011-67.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**Context:**

The condition noted above was identified during our procedures related to cash management and allowable costs for the Housing Voucher Center which is subject to the *Uniform Guidance*.

**Effect:**

The County (HHS) has not complied with the specific requirements for written procedures over cash management and allowable costs as described in the *Uniform Guidance*.

The County (HHS) has not complied with the specific requirements of remitting interest earned on HAP funds back to HUD.

**Cause:**

The County's (HHS) procedures did not ensure the required written procedures were developed and implemented in accordance with the *Uniform Guidance*.

COUNTY OF PLACER, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)

**Recommendation:**

We recommend the County (HHS) review its policies and formalize written procedures related to cash management requirements with *2 CFR Section 200.305* and allowable costs in accordance with *Subpart E – Cost Principles*.

**Views of Responsible Officials and Planned Corrective Actions:**

See separate corrective action plan.

**Finding 2017-002**

**Program:** Temporary Assistance for Needy Families (TANF) Cluster

**CFDA No.:** 93.558

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Social Services

**Award Year:** 2016-2017

**Compliance Requirement:** Allowable Costs/Cost Principles, Cash Management

**Criteria:**

*Title 2 CFR Section 200.302(b)(6) and (7) of the Uniform Guidance* requires all non-Federal entities to establish written procedures to implement the requirements of *2 CFR section 200.305 (Payment)* and for determining the allowability of costs in accordance with *Subpart E – Cost Principles* and the conditions of the Federal award.

**Condition Found:**

*Instance of Noncompliance* – The County (Health and Human Services – HHS) has not established written procedures to implement the cash management requirements of *2 CFR Section 200.305*. Further, the County (HHS) has not established written procedures for determining allowability of costs in accordance with *Subpart E – Cost Principles* or the conditions of the Federal award.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**Context:**

The condition noted above was identified during our procedures related to cash management and allowable costs for the TANF Cluster which is subject to the *Uniform Guidance*.

**Effect:**

The County (HHS) has not complied with the specific requirements for written procedures over cash management and allowable costs as described in the *Uniform Guidance*.

**Cause:**

The County's (HHS) procedures did not ensure the required written procedures were developed and implemented in accordance with the *Uniform Guidance*.

COUNTY OF PLACER, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)

**Recommendation:**

We recommend the County (HHS) review its policies and formalize written procedures related to cash management requirements with *2 CFR Section 200.305* and allowable costs in accordance with *Subpart E – Cost Principles*.

**Views of Responsible Officials and Planned Corrective Actions:**

See separate corrective action plan.

**Finding 2017–003**

**Program:** Temporary Assistance for Needy Families (TANF) Cluster

**CFDA No.:** 93.558

**Federal Agency:** U.S. Department of Health and Human Services

**Passed-through:** California Department of Social Services

**Award Year:** 2016-2017

**Compliance Requirement:** Eligibility

**Criteria:**

Per the *2017 OMB Compliance Supplement*, agencies are required to maintain eligibility records, including documents to support the agency's eligibility determination and information about each individual and benefits paid to or on behalf of the individual. In addition, it is required that eligibility determinations and redeterminations, including obtaining any required documentation and verifications, are performed to determine if individuals are eligible in accordance with the compliance requirements of the program.

**Condition Found:**

*Significant Deficiency, Instance of Noncompliance* – As a result of our eligibility testing, we noted the following:

- 1 case where there was no IEVS check completed or signed by the applicant
- 1 case where the application for re-determination (SAWS 1A) could not be located.
- 1 case where a redetermination was not completed.
- 1 cases where the Support Questionnaire (CW 2.1 (Q)), Notice of Agreement for Child Spousal and Medical Support (CW 2.1) and Child Support-Good Cause Claim for Noncooperation (CW 51) were not complete.

**Questioned Costs:**

\$8,160 was identified as questioned costs for one case.

**Context:**

The condition is caused by the County not following its policies and procedures to ensure the eligibility case files contain documentation to support eligibility.

COUNTY OF PLACER, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)

**Effect:**

Lack of supporting documentation for eligibility determinations could result in ineligible individuals receiving benefits.

**Cause:**

The condition is caused by the County not following its policies and procedures to ensure the eligibility case files contain documentation to support eligibility.

**Recommendation:**

We recommend that the County strengthen its current policies and procedures with regards to eligibility determination, required documentation, and maintenance of participant file and ensure that such policies and procedures are formally documented.

**Views of Responsible Officials and Planned Corrective Actions:**

See separate corrective action plan.

**Finding 2017-004**

**Program:** Child Support Enforcement (Title IV-D)

**CFDA No.:** 93.563

**Federal Agency:** U.S. Department of Health and Human Services

**Pass-Through Agency:** California Department of Child Support Services

**Award Year:** FY 2016-2017

**Compliance Requirement:** Allowable Costs/Cost Principles, Cash Management

**Criteria:**

*Title 2 CFR Section 200.302(b)(6) and (7) of the Uniform Guidance* requires all non-Federal entities to establish written procedures to implement the requirements of 2 CFR section 200.305 (Payment) and for determining the allowability of costs in accordance with *Subpart E – Cost Principles* and the conditions of the Federal award.

**Condition Found:**

*Instance of Non-Compliance* – The County (Placer County Department of Child Support Services (DCSS)) has not established written procedures to implement the cash management requirements of 2 *CFR Section 200.305*. Further, the County (DCSS) has not established written procedures for determining allowability of costs in accordance with *Subpart E – Cost Principles* or the conditions of the Federal award.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**COUNTY OF PLACER, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Context:**

The condition noted above was identified during our procedures related to cash management and allowable costs for the Child Support Enforcement Program which is subject to the *Uniform Guidance*.

**Effect:**

The County (DCSS) has not complied with the specific requirements for written procedures over cash management and allowable costs as described in the *Uniform Guidance*.

**Cause:**

The County's (DCSS) procedures did not ensure the required written procedures were developed and implemented in accordance with the *Uniform Guidance*.

**Recommendation:**

We recommend the County (DCSS) review its policies and formalize written procedures related to cash management requirements with *2 CFR Section 200.305* and allowable costs in accordance with *Subpart E – Cost Principles*.

**Views of Responsible Officials and Planned Corrective Actions:**

See separate corrective action plan.

**COUNTY OF PLACER, CALIFORNIA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2017**

Summarized below is the current status of all audit findings reported in the prior year audit's schedule of audit findings and questioned costs.

<b>Finding No.</b>	<b>Program</b>	<b>CFDA No.</b>	<b>Compliance Requirement</b>	<b>Status of Corrective Action</b>
2016-001	Adoption Assistance – Title IV-E	93.659	Eligibility	Implemented
2016-002	Federal Transit Cluster	20.507 and 20.526	Cash Management	Implemented



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

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### COUNTY OF PLACER, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2017

Compiled by: Caryl Hearn, Supervising Accountant-Auditor, County of Placer, California.

**COUNTY OF PLACER, CALIFORNIA**

Corrective Action Plan

Year ended June 30, 2017

**I. FINANCIAL STATEMENT FINDINGS**

None Reported.



**COUNTY OF PLACER, CALIFORNIA**

Corrective Action Plan

Year ended June 30, 2017

**II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**FINDING 2017-001**

**Program:** Housing Voucher Cluster

**CFDA No.:** 14.871

**Federal Agency:** U. S. Department of Housing and Urban Development

**Pass-Through Agency:** N/A

**Award Year:** FY 2016-17

**Compliance Requirement:** Allowable Costs/Cost Principles, Cash Management

**Management's or Department's Response:**

We concur.

**View of Responsible Officials and Corrective Action:**

Placer County Health and Human Services will establish a written policy to comply with 2 CFR Section 200.302(b) (6) and (7) and PIH Notice 2011-67.

**Name of Responsible Person:**

Eric Perez, Supervising Accountant

**Implementation Date:**

June 2018

**COUNTY OF PLACER, CALIFORNIA**

Corrective Action Plan

Year ended June 30, 2017

**FINDING 2017-002**

**Program:** Temporary Assistance for Needy Families (TANF) Cluster

**CFDA No.:** 93.558

**Federal Agency:** U. S. Department of Health and Human Services

**Pass-Through Agency:** California Department of Social Services

**Award Year:** FY 2016-17

**Compliance Requirement:** Allowable Costs/Cost Principles, Cash Management

**Management's or Department's Response:**

We concur.

**View of Responsible Officials and Corrective Action:**

Placer County Health and Human Services will establish a written policy to comply with 2 CFR Section 200.302(b) (6) and (7) and PIH Notice 2011-67.

**Name of Responsible Person:**

Megan Shepard, Supervising Accountant

**Implementation Date:**

June 2018

**COUNTY OF PLACER, CALIFORNIA**

Corrective Action Plan

Year ended June 30, 2017

**FINDING 2017-003**

**Program:** Temporary Assistance for Needy Families (TANF) Cluster

**CFDA No.:** 93.558

**Federal Agency:** U. S. Department of Health and Human Services

**Pass-Through Agency:** California Department of Social Services

**Award Year:** FY 2016-17

**Compliance Requirement:** Eligibility

**Management's or Department's Response:**

We concur.

**View of Responsible Officials and Corrective Action:**

For case number 1B03253, an IEVS check was not completed, as cited. Placer County Health and Human Services has established written policies to comply with IEVS check requirements for eligibility, and conducts annual refresher trainings on this. It is also covered in induction training for new eligibility trainees. A new system of Quality Assurance/ Quality Control reviews has been implemented as of December 2017 and are done monthly for all workers and include IEVS reviews. Emphasis will be placed on the IEVS portion of the review and any issues will be discussed with the staff member and their supervisor.

For case number C247052, a redetermination was not completed, as cited. This appears to be due to an error on the part of our SAWS system, CalWIN. We have opened a help desk ticket with CalWIN to determine the cause and solution.

**Name of Responsible Person:**

Greg Geisler, CalWORKs Program Manager

**Implementation Date:**

June 2018

**COUNTY OF PLACER, CALIFORNIA**

Corrective Action Plan

Year ended June 30, 2017

**FINDING 2017-004**

**Program:** Child Support Enforcement (Title IV-D)

**CFDA No.:** 93.563

**Federal Agency:** U.S. Department of Health and Human Services

**Pass-Through Agency:** California Department of Child Support Services

**Award Year:** FY 2016-2017

**Compliance Requirement:** Allowable Costs/Cost Principles, Cash Management

**Management's or Department's Response:**

We concur.

**Views of Responsible Officials and Corrective Action:**

Placer County Department of Child Support Services will establish a written policy to comply with 2 CFR Section 200.302(b)(6).

**Name of Responsible Person:**

Jeff Thompson, Senior Administrative Services Officer

**Implementation Date:**

April 2018



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

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### COUNTY OF PLACER, CALIFORNIA

Summary Schedule of Prior Audit Findings

Year ended June 30, 2017

Compiled by: Caryl Hearn, Supervising Accountant-Auditor, County of Placer, California.

**COUNTY OF PLACER, CALIFORNIA**

Summary Schedule of Prior Audit Findings

Year ended June 30, 2017

**I. FINANCIAL STATEMENT FINDINGS**

None Reported.

**COUNTY OF PLACER, CALIFORNIA**

Summary Schedule of Prior Audit Findings

Year ended June 30, 2017

**II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**FINDING 2016-001**

**Program:** Adoption Assistance – Title IV-E

**CFDA No.:** 93.659

**Federal Agency:** U.S. Department of Health and Human Services

**Pass-Through Agency:** California Department of Social Services

**Award Year:** FY 2015-2016

**Compliance Requirement:** Eligibility

**Status:**

Corrected.

**COUNTY OF PLACER, CALIFORNIA**

Summary Schedule of Prior Audit Findings

Year ended June 30, 2017

**FINDING 2016-002**

**Program:** Federal Transit Cluster

**CFDA No.:** 20.507 and 20.526

**Federal Agency:** U.S. Department of Transportation

**Pass-Through Agency:** N/A

**Award Year:** FY 2015-2016

**Compliance Requirement:** Cash Management

**Status:**

Corrected.