

COUNTY OF ALPINE  
SINGLE AUDIT REPORT  
JUNE 30, 2012

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**COUNTY OF ALPINE**

## Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2012

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA No..</u>	<u>Federal Agency / Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Agriculture</b>			
<u>Passed through the State Department of Social Services:</u>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	--	\$ 71,920
<u>Passed through State Controller's Office:</u>			
Secure Payments for States and Counties Containing Federal Lands	10.665	--	246,441
Total U.S. Department of Agriculture			<u>318,361</u>
<b>U.S. Department of Commerce</b>			
<u>Passed through the California Emergency Management Agency:</u>			
Public Safety Interoperable Communications Grant (PSIC)	11.555	2009-10	436,777
Total U.S. Department of Commerce			<u>436,777</u>
<b>U.S. Department of the Interior</b>			
<u>Direct Federal Programs:</u>			
Payments in Lieu of Taxes	15.226	110-343	147,988
Total U.S. Department of the Interior			<u>147,988</u>
<b>U.S. Department of Justice</b>			
<u>Direct Federal Programs:</u>			
Public Safety Partnership and Community Policing Grants	16.710	2009-RK-WX-0087	69,656
ARRA - Public Safety Partnership and Community Policing Grants	16.710	2010-CK-WX-0393	362,793
Subtotal Direct Federal Programs			<u>432,449</u>
<u>Passed through the California Emergency Management Agency:</u>			
Law Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis - Evidence-based Grant	16.001	--	1,180
Victim Witness Program	16.575	VW10110020	52,001
Edward Byrne Memorial Justice Assistance Grant Program - Anti-Drug Abuse Grant	16.738	DC11220020	86,663
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Units of Local Government	16.804	ZM09010020	52,465
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Units of Local Government	16.804	ZM09010020	152,488
Subtotal CFDA 16.804			<u>204,953</u>
Subtotal Passed through the California Emergency Management Agency			<u>344,797</u>
			<i>continued</i>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF ALPINE**

## Schedule of Expenditures of Federal Awards (continued)

For the Fiscal Year Ended June 30, 2012

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA No..	Federal Agency / Pass-Through Entity Identifying Number	Federal Expenditures
<u>Passed through the County of Calaveras, California:</u>			
ARRA - Public Safety Partnership and Community Policing Grants	16.710	2010-CK-WX-0108	\$ 400,056
Total U.S. Department of Justice			<u>1,177,302</u>
<b>U.S. Department of Labor</b>			
<u>Passed through Golden Sierra Job Training Agency:</u>			
Workforce Investment Act (WIA) Adult	17.258	K282473-03	27,963
Workforce Investment Act (WIA) Displaced Workers	17.278	K282473-03	23,669
Workforce Investment Act (WIA) Youth	17.279	K282473-03	23,693
Total U.S. Department of Labor			<u>75,325</u>
<b>U.S. Department of Transportation</b>			
<u>Passed through the State Department of Transportation:</u>			
FHWA / Caltrans Bridge Maintenance Program	20.205	1000020549L-N	60,210
FHWA / Caltrans Bridge Maintenance Program	20.205	1000020606L-N	15,057
Total U.S. Department of Transportation			<u>75,267</u>
<b>U.S. Department of Health and Human Services</b>			
<u>Passed through State Department of Alcohol and Drug Programs:</u>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	--	<u>434,408</u>
<u>Passed through State Department of Health Care Services:</u>			
Medical Assistance Programs	93.778	--	38,602
Maternal and Child Health Services	93.994	--	63,000
Children's Medical Services	93.994	--	13,195
Subtotal CFDA 93.994			<u>76,195</u>
Subtotal Passed through State Department of Health Care Services			<u>114,797</u>
<u>Passed through State Department of Mental Health:</u>			
Substance Abuse and Mental Health Services Administration	93.958	--	<u>10,000</u>
<u>Passed through State Department of Public Health:</u>			
Public Health Emergency Preparedness Program	93.069	--	41,850
Immunization Program	93.268	10-95361	22,811
Hospital Preparedness Program	93.889	--	128,574
Subtotal Passed through State Department of Public Health			<u>193,235</u>

*continued*

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF ALPINE**

## Schedule of Expenditures of Federal Awards (continued)

For the Fiscal Year Ended June 30, 2012

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA No..	Federal Agency / Pass-Through Entity Identifying Number	Federal Expenditures
<u>Passed through State Department of Social Services:</u>			
Temporary Assistance for Needy Families (TANF)	93.558	--	\$ 23,687
Community-Based Child Abuse Prevention Grants	93.590	--	30,000
Foster Care - Title IV-E	93.658	--	158,700
Adoption Assistance Program	93.659	--	21,472
In Home Supportive Services	93.667	--	119,715
Subtotal Passed through State Department of Social Services			<u>353,574</u>
Total U.S. Department of Health and Human Services			<u>1,106,014</u>
 <b>U.S. Department of Homeland Security</b>			
<u>Passed through the California Emergency Management Agency:</u>			
Emergency Management Performance Grant	97.042	2011-0048	<u>42,966</u>
 <u>Passed through the City of San Francisco</u>			
Interoperable Emergency Communication Grant Program	97.055	2009-0015	469,711
Interoperable Emergency Communication Grant Program	97.055	2010-0016	245,000
Subtotal Passed through the City of San Francisco			<u>714,711</u>
 <u>Passed through State Department of Homeland Security</u>			
Homeland Security Grant Program - SHSP	97.073	2009-0019	9,003
Homeland Security Grant Program - SHSP	97.073	2010-0085	6,721
Subtotal Passed through State Department of Homeland Security			<u>15,724</u>
Total U.S. Department of Homeland Security			<u>773,401</u>
Total Expenditures of Federal Awards			<u>\$ 4,110,435</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

## COUNTY OF ALPINE

### Notes to the Schedule of Federal Awards

Fiscal Year Ended June 30, 2012

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#### Note 1: General

The accompanying schedule of expenditures of federal awards (SEFA) for the fiscal year ended June 30, 2012, presents the activity of all federal award programs of the County of Alpine, California (County). The County 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 on the SEFA.

#### Note 2: Basis of Accounting

The accompanying SEFA is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in Note 1 to the County's basic financial statements.

#### Note 3: Catalog of Federal Domestic Assistance (CFDA) Numbers

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

#### Note 4: Pass-Through Entity Identifying Numbers

The County has included in the SEFA the identifying numbers for pass-through grants when such information has been provided by the pass-through entities. For grants that the County was not provided with such information by the pass-through entities, the County has indicated the pass-through identifying numbers as "--" to disclose the information was not applicable or not available.

#### Note 5: American Recovery and Reinvestment Act Expenditures

In accordance with requirements under OMB Circular A-131, expenditures for federal awards under the American Recovery and Reinvestment Act of 2009 (ARRA) are separately identified by inclusion of the prefix "ARRA" on the SEFA.

**COUNTY OF ALPINE**

Notes to the Schedule of Federal Awards

Fiscal Year Ended June 30, 2012

Note 6: **Program Clusters**

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
JAG Program Cluster:		
16.738	Edward Byrne Memorial Justice Assistance Grant Program – Anti-Drug Abuse Grant	\$ 86,663
16.804	ARRA – Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Units of Local Government	<u>204,953</u>
	Total	<u>\$ 291,616</u>

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

Board of Supervisors  
County of Alpine  
Markleeville, 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 Alpine (the County) as of and for the year ended June 30, 2012, and have issued our report thereon dated March 21, 2013. 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.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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.

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

*Price Page & Company*

Clovis, California  
March 21, 2013

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT  
AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors  
County of Alpine  
Markleeville, California

Compliance

We have audited the County of Alpine's (the County) compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County'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'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 of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the 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, 2012.

Internal Control Over Compliance

Management of the County 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's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test

and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### 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, 2012, and have issued our report thereon dated March 21, 2013, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

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

*Price Pange & Company*

Clovis, California  
March 21, 2013

## COUNTY OF ALPINE

Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2012

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### Section 1 – Summary of Auditor's Results

#### Financial Statements:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	No
Noncompliance material to financial Statements noted?	No

#### Federal Awards:

Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	No
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	No

#### Identification of major programs:

<u>Program Title</u>	<u>CFDA Number(s)</u>
• Public Safety Interoperable Communications Grant Program	11.555
• ARRA - Public Safety Partnership and Community Policing Grants	16.710
• Block Grants for Prevention and Treatment of Alcohol and Drug Abuse	93.959
• Interoperable Emergency Communications Grant Program	97.055
Dollar threshold used to distinguish between Type A and Type B programs?	\$300,000
Auditee qualified as low-risk auditee?	No

COUNTY OF ALPINE  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2012

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**Section 2 – Financial Statement Findings**

None

**Section 3 – Federal Award Findings and Questioned Costs**

None

**COUNTY OF ALPINE**

## Status of Prior Year Findings

For the Fiscal Year Ended June 30, 2012

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Audit Reference Number	Status of Prior Year Audit Findings
11-SA-1	<u>Recommendation</u>
JAG Program Cluster CFDA 16.738 Award No. N/A Year: 2010/2011	We recommend that department employees who perform any work on grant functions ensure that they account for and properly document their time spent for the period. Time studies could be routinely signed at the same time as the preparation of timecards for the payroll process.
ARRA – JAG Program Cluster CFDA 16.804 Award No. N/A Year 2010/2011	<u>Status</u>  Implemented.
11-SA-2	<u>Recommendation</u>
JAG Program Cluster CFDA 16.738 Award No. N/A Year: 2010/2011	We recommend that the requirements of OMB A-87 regarding charges for allowable costs be followed.
ARRA – JAG Program Cluster CFDA 16.804 Award No. N/A Year 2010/2011	<u>Status</u>  Implemented.

SUPPLEMENTARY SCHEDULE OF  
THE CALIFORNIA EMERGENCY  
MANAGEMENT AGENCY GRANT EXPENDITURES

**COUNTY OF ALPINE**

Supplementary Schedule of the California Emergency  
Management Agency Grants Expenditures  
For the Year Ended June 30, 2012

The following represents the State of California Emergency Management Agency grant expenditures by grant, for the fiscal year ended June 30, 2012.

Program	Total	Expenditures Incurred For the Fiscal Year Ended June 30, 2012		
		Federal Share	State Share	Couty Share
<u>2009-10 - Public Safety Interoperable Communications Grant (PSIC)</u>				
Personal services	\$ -	\$ -	\$ -	\$ -
Operating expenses	436,777	436,777	-	-
Totals	<u>\$ 436,777</u>	<u>\$ 436,777</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Law Enforcement Assistance narcotics and Dangerous Drugs</u>				
<u>Laboratory Analysis - Evidence-based Grant</u>				
Operating expenses	\$ 1,180	\$ 1,180	\$ -	\$ -
	<u>\$ 1,180</u>	<u>\$ 1,180</u>	<u>\$ -</u>	<u>\$ -</u>
<u>VW10110020 - Victim Witness Program</u>				
Personal services	\$ 37,563	\$ 37,563	\$ -	\$ -
Operating expenses	14,438	14,438	-	-
Totals	<u>\$ 52,001</u>	<u>\$ 52,001</u>	<u>\$ -</u>	<u>\$ -</u>
<u>DC11220020 - Edward Byrne Memorial Justice Assistance</u>				
<u>Grant Program - Anti-Drug Abuse Grant</u>				
Personal services	\$ 81,842	\$ 81,842	\$ -	\$ -
Operating expenses	4,821	4,821	-	-
Totals	<u>\$ 86,663</u>	<u>\$ 86,663</u>	<u>\$ -</u>	<u>\$ -</u>
<u>ZA09010020 - Recovery Act - Edward Byrne Memorial Justice</u>				
<u>Assistance Grant (JAG) Program / Grants to Units of Local Government</u>				
Personal services	\$ 62,666	\$ 62,666	\$ -	\$ -
Operating expenses	84,822	84,822	-	-
Equipment	5,000	5,000	-	-
Totals	<u>\$ 152,488</u>	<u>\$ 152,488</u>	<u>\$ -</u>	<u>\$ -</u>
<u>ZM09010020 - Recovery Act - Edward Byrne Memorial Justice</u>				
<u>Assistance Grant (JAG) Program / Grants to Units of Local Government</u>				
Personal services	\$ 52,465	\$ 52,465	\$ -	\$ -
Operating expenses	-	-	-	-
Totals	<u>\$ 52,465</u>	<u>\$ 52,465</u>	<u>\$ -</u>	<u>\$ -</u>
<u>2011-0048 - Emergency Management Performance Grant</u>				
Personal services	\$ 32,856	\$ 32,856	\$ -	\$ -
Operating expenses	10,110	10,110	-	-
Totals	<u>\$ 42,966</u>	<u>\$ 42,966</u>	<u>\$ -</u>	<u>\$ -</u>