

COUNTY OF EL DORADO

SINGLE AUDIT REPORT

JUNE 30, 2011

COUNTY OF EL DORADO

Single Audit Report
For the Year Ended June 30, 2011

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

To the Board of Supervisors of
the County of El Dorado
Placerville, California

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado (County), as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 28, 2012. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority, component units of the County, as described in our report on the County's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, 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 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 County'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 preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses.

To the Board of Supervisors of
the County of El Dorado
Placerville, California

Internal Control Over Financial Reporting (continued)

We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

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 the audit committee, management, 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.

Gallina LLP

Roseville, California
March 28, 2012



**INDEPENDENT AUDITOR'S 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**

To the Board of Supervisors of
the County of El Dorado
Placerville, California

Compliance

We have audited the compliance of the County of El Dorado (County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (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, 2011. 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, regulation, 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. The County's basic financial statements include the operations of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority which expended \$820,733 in federal expenditures. The federal expenditures expended by these entities are not included in the attached Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of these entities because these component units engaged other auditors to perform separate audits in accordance with OMB Circular A-133.

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 on the County's compliance with those requirements.

To the Board of Supervisors of
the County of El Dorado
Placerville, California

In our opinion, the County complied, in all material respects, with the 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, 2011.

Internal Control Over Compliance

The 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 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, 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 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.

To the Board of Supervisors of
the County of El Dorado
Placerville, California

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2011, and have issued our report thereon dated March 28, 2012 which contained unqualified opinions on those financial statements. Our report includes a reference to other auditors. Our audit, described below, did not include the operations of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority because these component units engaged other auditors to perform separate audits in accordance with OMB Circular A-133. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 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 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 information 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, others within the entity, 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.

Gallina LLP

Roseville, California
March 28, 2012

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Agriculture			
<u>Direct Programs:</u>			
Forestry Research	10.652	09-DG-11272170-063	\$ 16,235
Rural Development, Forestry, and Communities: Lake Tahoe Restoration Act	10.672	06-DG-11051900-022	110,012
Rural Development, Forestry, and Communities: Lake Tahoe Restoration Act	10.672	07-DG-11051900-019	111
Rural Development, Forestry, and Communities: Lake Tahoe Restoration Act	10.672	08-DG-11051900-030	296,009
Subtotal CFDA 10.672			<u>406,132</u>
Lake Tahoe Erosion Control Grant Program	10.690	09-DG-11051900-018	864,904
Lake Tahoe Erosion Control Grant Program	10.690	10-DG-11051900-027	238,830
Subtotal CFDA 10.690			<u>1,103,734</u>
Subtotal Direct Programs - U.S. Department of Agriculture			<u>1,526,101</u>
<u>Passed through California Department of Food and Agriculture:</u>			
Forest Health Protection (FHP) Alpine County Survey and Eradication Project	10.680	09-0175	10,000
FHP - El Dorado County and Alpine County "A" and "B" Weed Eradication	10.680	09-0548	32,002
Subtotal CFDA 10.680			<u>42,002</u>
ARRA - Recovery Act of 2009: Wildland Fire Management	10.688	FO9015-09-0550	159,912
Subtotal passed through California Department of Food and Agriculture			<u>201,914</u>
<u>Passed through California Health & Human Services Agency (CHHS)</u>			
<u>Department of Public Health:</u>			
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	08-85437-02	249,386
Special Supplemental Nutrition Program WIC	10.557	08-85437-03	609,890
Subtotal passed through CHHS Department of Public Health and CFDA 10.557			<u>859,276</u>
<u>Passed through CHHS Department of Social Services:</u>			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP)	10.561	N/A	1,480,726

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Agriculture (Continued)			
State Administrative Matching Grants for SNAP via U.S. Department of Defense	10.561	N/A	\$ 94,801
ARRA - State Administrative Matching Grants for SNAP (2010)	10.561	N/A	<u>32,728</u>
Subtotal passed through CHHS Department of Social Services and CFDA 10.561			<u>1,608,255</u>
<u>Passed through California State Controller's Office:</u>			
Schools and Roads - Grants to States Title III Community Projects Federal Forest Reserve	10.665	N/A	238,969
Schools and Roads - Grants to States	10.665	N/A	<u>1,295,525</u>
Subtotal passed through California State Controller's Office and CFDA 10.665			<u>1,534,494</u>
Total U.S. Department of Agriculture			<u>\$ 5,730,040</u>
U.S. Department of Housing and Urban Development			
<u>Direct Program:</u>			
Section 8 Housing Choice Vouchers - Administration	14.871	CA151VO	417,718
Section 8 Housing Choice Vouchers - Project	14.871	CA151VO	<u>2,841,609</u>
Subtotal CFDA 14.871			<u>3,259,327</u>
Homeless Management Information Systems Technical Assistance	14.261	CA01B725001	<u>534</u>
Subtotal Direct Programs - U.S. Department of Housing and Urban Development			<u>3,259,861</u>
<u>Passed through</u> <u>State of California Business, Transportation & Housing Agency -</u> <u>Department of Housing and Community Development:</u>			
Community Development Block Grants/State's program and Non Entitlement Grants in Hawaii (State CDBG):			
State CDBG: Revolving Loan Fund, Housing Rehabilitation	14.228	N/A	57,268
State CDBG: 2008 Business Loan and Microenterprise Assistance	14.228	08-EDEF-5877	9,923
State CDBG: 2009 Housing Rehabilitation/Acquisition	14.228	09-PTAG-6497	17,396
State CDBG: 2009 Business Loan and Microenterprise Assistance	14.228	09-EDEF-6547	230
State CDBG: Housing Rehabilitation and PIHNC	14.228	10-STBG-6711	<u>4,792</u>
Subtotal CFDA 14.228			<u>89,609</u>
Home Investment Partnerships Program	14.239	N/A	9,678
Home Investment Partnerships Program	14.239	08-HOME-4701	223,545

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Housing and Urban Development (Continued)			
Home Investment Partnerships Program	14.239	10-HOME-6850	\$ 2,482
Subtotal CFDA 14.239			<u>235,705</u>
Subtotal passed through State of California Business, Transportation & Housing Agency - Department of Housing and Community Development			<u>325,314</u>
<u>Passed through Sacramento Housing Authority:</u>			
Housing Opportunities for Persons with AIDS	14.241	DHA/CS-ELD-01-10	21,979
Housing Opportunities for Persons with AIDS	14.241	DHA/CS-ELD-01-11	14,635
Subtotal passed through Sacramento Housing Authority and CFDA 14.241			<u>36,614</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 3,621,789</u>
U.S. Department of Interior			
<u>Direct Program:</u>			
Payments in Lieu of Taxes	15.226	N/A	<u>183,793</u>
ARRA - Water Reclamation and Reuse Program	15.504	R10AP20727	<u>305,080</u>
Total U.S. Department of Interior			<u>\$ 488,873</u>
U.S. Department of Justice			
<u>Direct Programs:</u>			
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	D-11-SF-0035	5,788
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	D-10-SF-0049	10,166
Subtotal CFDA 16.580			<u>15,954</u>
Drug Court Discretionary Grant Program	16.585	2009-DC-BX-0076	110,528
State Criminal Alien Assistance Program (SCAAP)	16.606	2010-APBX0638	76,388
Bulletproof Vest Partnership Program	16.607	2009-BOBX-09049497	1,973
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Units Of Local Government	16.804	2009-SB-B9-2859	82,386

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Justice (Continued)			
Equitable Sharing of Federally Forfeited Property	16.999	N/A	\$ 6,000
Equitable Sharing of Federally Forfeited Property	16.999	N/A	109,069
Subtotal CFDA 16.999			<u>115,069</u>
Subtotal Direct Programs - U.S. Department of Justice			<u>402,298</u>
<u>Passed through California Emergency Management Agency:</u>			
Crime Victim Assistance	16.575	EA09120090	15,563
Crime Victim Assistance	16.575	VW10290090	86,931
Subtotal CFDA 16.575			<u>102,494</u>
ARRA - Recovery Act - State Victim Assistance Formula Grant Program	16.801	VS09010090	8,491
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories	16.803	ZO09010090	257,579
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories	16.803	ZP09010090	88,702
Subtotal CFDA 16.803			<u>346,281</u>
<i>Total - JAG Program Cluster</i> <i>CFDA 16.803 and 16.804 \$428,667 (see Note 9)</i>			
Subtotal passed through California Emergency Management Agency			<u>457,266</u>
Total U.S. Department of Justice			<u>\$ 859,564</u>
U.S. Department of Labor			
<u>Direct Programs:</u>			
ARRA - Employee Benefits Security Administration (EBSA) COBRA Premium Assistance	17.151	N/A	22,965
Subtotal Direct Programs - U.S. Department of Labor and CFDA 17.151			<u>22,965</u>
<u>Passed through State of California Employment Development</u> <u>Department via Golden Sierra Job Training Agency:</u>			
<i>Workforce Investment Act (WIA) Cluster:</i>			
WIA Adult Program	17.258	K074139-01	60,083

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Labor (Continued)			
WIA Adult Program	17.258	K178658-05	\$ 124,076
ARRA - WIA Adult Program	17.258	R970535-01	99,869
Subtotal CFDA 17.258			<u>284,028</u>
WIA Youth Activities	17.259	K074139-01	38,444
WIA Youth Activities	17.259	K178658-05	104,147
ARRA - WIA Youth Activities	17.259	R970535-01	10,680
Subtotal CFDA 17.259			<u>153,271</u>
WIA Dislocated Workers	17.260	K074139-01	226,128
WIA Dislocated Workers	17.260	K178658-05	257,100
ARRA - WIA Dislocated Workers	17.260	K178658-03	123,980
ARRA - WIA Dislocated Workers	17.260	R970535-01	215,878
ARRA - WIA Dislocated Workers	17.260	R9070535-02	5,137
Subtotal CFDA 17.260			<u>828,223</u>
<i>Total - WIA Cluster (see Note 9) and subtotal passed through State of California Employment Development Department via Golden Sierra Job Training Agency</i>			<u>1,265,522</u>
Total U.S. Department of Labor			<u>\$ 1,288,487</u>
U.S. Department of Transportation			
<u>Direct Programs:</u>			
Airport Improvement Program	20.106	AIP 3-06-0188-12	1,547
Airport Improvement Program	20.106	AIP 3-06-0188-13	360,280
Airport Improvement Program	20.106	AIP 3-06-0093-08	96,393
Subtotal Direct Programs - U.S. Department of Transportation and CFDA 20.106			<u>458,220</u>
<u>Passed through</u> <u>State of California Business, Transportation & Housing Agency - California Department of Transportation (Caltrans):</u>			
Highway Planning and Construction	20.205	SPOA-5925 (047)	8,448
Highway Planning and Construction	20.205	STPCMLN-5925 (059)	691,758
Highway Planning and Construction	20.205	SRTSL-5925(070)	84,721
Highway Planning and Construction	20.205	HSIPL-5925 (061)	38,877
Highway Planning and Construction	20.205	HRRRL-5925 (056)	41,472
Highway Planning and Construction	20.205	HSIPL-5925 (082)	96,059

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Transportation (Continued)			
Highway Planning and Construction	20.205	HSIPL-5925 (083)	\$ 105,803
Highway Planning and Construction	20.205	HSIPL-5925 (060)	92,993
Highway Planning and Construction	20.205	BRLS-5925 (030)	358,836
Highway Planning and Construction	20.205	BRLO-5925 (026)	(11,795)
Highway Planning and Construction	20.205	BRLS-5925 (046)	90,832
Highway Planning and Construction	20.205	BRLS-5925 (050)	145,515
Highway Planning and Construction	20.205	BRLS-5925 (051)	160,103
Highway Planning and Construction	20.205	BRLO-5925 (054)	64,349
Highway Planning and Construction	20.205	BRLO-5925 (053)	66,877
Highway Planning and Construction	20.205	BRLO-5925 (097)	458
Highway Planning and Construction	20.205	BRLO-5925 (066)	189,893
Highway Planning and Construction	20.205	BRLO-5925 (064)	16,813
Highway Planning and Construction	20.205	BRLS-5925 (086)	68,731
Highway Planning and Construction	20.205	BRLO-5925 (095)	4,948
Highway Planning and Construction	20.205	CML-5925 (063)	92,020
Highway Planning and Construction	20.205	CML-5925 (062)	1,196
ARRA - Highway Planning and Construction	20.205	ESPLSECM-5925 (071)	1,234,738
ARRA - Highway Planning and Construction	20.205	ESPL-5925 (080)	558,320
ARRA - Highway Planning and Construction	20.205	ESPL-5925 (078)	917,207
Subtotal passed through State of California Business, Transportation & Housing Agency - Caltrans and CFDA 20.205			<u>5,119,172</u>
Total U.S. Department of Transportation			<u>\$ 5,577,392</u>
U.S. Department of the Treasury			
<u>Direct Programs:</u>			
Equitable Sharing of Federally Forfeited Property	21.999	N/A	<u>17,211</u>
Total U.S. Department of the Treasury			<u>\$ 17,211</u>
U.S. Institute Of Museum and Library Services			
<u>Passed through California State Library:</u>			
Grants to States: Teens Make a Difference @ the Library	45.310	40-7770	4,952
Grants to States: California's Family Place Library Program - Implementation	45.310	40-7709	<u>12,922</u>
Subtotal passed through California State Library and CFDA 45.310			<u>17,874</u>
Total U.S. Institute of Museum and Library Services			<u>\$ 17,874</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Energy			
<u>Passed through CHHS Department of Community Services and Development:</u>			
Weatherization Assistance for Low-Income Persons	81.042	09C-1758	\$ 140,664
Total U.S. Department of Energy			\$ 140,664
U.S. Department of Education			
<u>Passed through California Department of Education via El Dorado County Office of Education:</u>			
Special Education Grants to States (IDEA, Part B)	84.027	N/A	86,339
<u>Passed through CHHS Department of Alcohol and Drug Programs:</u>			
Safe and Drug-Free Schools and Communities States Grants	84.186	SDF 07-15	183,225
Total U.S. Department of Education			\$ 269,564
U.S. Department of Health and Human Services			
<u>Passed through CHHS Department of Aging:</u>			
Special Programs for the Aging Title VII, Chapter 3 Programs for the Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1011-29	3,322
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1011-29	25,032
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1011-29	12,375
National Family Caregiver Support, Title III, Part E	93.052	AP-1011-29	108,607
Subtotal CFDA 93.041, 93.042, 93.043 and 93.052			149,336
<i>Aging Cluster:</i>			
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-1011-29	240,767
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-1011-29	449,639
Nutrition Services Incentive Program	93.053	AP-1011-29	112,280
<i>Total - Aging Cluster (see Note 9)</i>			802,686
Subtotal passed through CHHS Department of Aging			952,022
<i>Total - passed through CHHS Department of Aging , including CFDA 93.778 totals \$1,086,676 (see Note 7)</i>			

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Health and Human Services (Continued)			
<u>Passed through California Secretary of State:</u>			
Voting Access for Individuals with Disabilities Grants to States HAVA 261 Polling Place Accessibility Training Program	93.617	09G26116	\$ 1,940
<u>Passed through Sacramento County Department of Human Assistance:</u>			
HIV Emergency Relief Project Grants: Ryan White	93.914	7275-07/12-709 A-4	146,077
<u>Passed through CHHS Department of Child Support Services:</u>			
Child Support Enforcement	93.563	1004-CA4004	3,320,169
ARRA - Child Support Enforcement	93.563	1004-CA4002	123,008
Subtotal passed through CHHS Department of Child Support Services and CFDA 93.563			3,443,177
<u>Passed through CHHS Department of Community Services and Development:</u>			
Low Income Home Energy Assistance Program (LIHEAP)			
LIHEAP - Energy Crisis Intervention Program (ECIP)	93.568	09B-5508	1,514
LIHEAP - Weatherization	93.568	10B-5608	451,792
LIHEAP - ECIP	93.568	10B-5608	564,641
LIHEAP - Weatherization	93.568	11B-5708	56,083
LIHEAP - ECIP	93.568	11B-5708	53,320
Subtotal CFDA 93.568			1,127,350
<u>Community Services Block Grant (CSBG) Cluster:</u>			
CSBG	93.569	10F-4010	80,067
CSBG	93.569	11F-4210	133,603
Subtotal CFDA 93.569			213,670
ARRA - CSBG	93.710	09F-5110	77,119
<i>Total - CSBG Cluster (see Note 9)</i>			290,789
Subtotal Passed through CHHS Department of Community Services and Development			1,418,139
<u>Passed through CHHS Department of Public Health:</u>			
Public Health Emergency Preparedness - Bioterrorism	93.069	EPO 09-10	108,488
Public Health Emergency Preparedness - Bioterrorism	93.069	EPO 10-10	126,334
Public Health Emergency Preparedness - City Readiness	93.069	EPO 09-10	43,514
Public Health Emergency Preparedness - City Readiness	93.069	EPO 10-10	28,364
Public Health Emergency Preparedness - H1N1 Phase 1, Area 1	93.069	EPO PHER-10	13,283

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Health and Human Services (Continued)			
Public Health Emergency Preparedness - H1N1 Phase 2, Area 1	93.069	EPO PHER-10	\$ 7,521
Public Health Emergency Preparedness - H1N1 Phase 1, Area 2	93.069	EPO PHER-10	7,569
Public Health Emergency Preparedness - H1N1 Phase 3, Area 3	93.069	EPO P3-10	102,762
Subtotal CFDA 93.069			<u>437,835</u>
Immunization Grants	93.268	10-95368	64,011
National Bioterrorism Hospital Preparedness Program	93.889	EPO 10-10	168,808
National Bioterrorism Hospital Preparedness Program	93.889	EPO-09-10	29,059
Subtotal CFDA 93.889			<u>197,867</u>
Maternal and Child Health Services Block Grant to the States	93.994	201009-FY10/11	87,999
Subtotal passed through CHHS Department of Public Health			<u>787,712</u>
<u>Passed through CHHS Department of Mental Health:</u>			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	36,651
Block Grants for Community Mental Health Services	93.958	N/A	135,802
Subtotal passed through CHHS Department of Mental Health			<u>172,453</u>
<u>Passed through CHHS Department of Social Services:</u>			
Promoting Safe and Stable Families (PSSF)	93.556	N/A	104,274
<i>Temporary Assistance for Needy Families (TANF) Cluster:</i>			
TANF - Maintenance Payments	93.558	N/A	3,319,352
TANF - Administration	93.558	N/A	4,569,601
TANF - Administration Fraud Incentive	93.558	N/A	12,838
TANF - ISAWS C-IV	93.558	N/A	18,116
Subtotal CFDA 93.558			<u>7,919,907</u>
ARRA - Emergency Contingency Fund for TANF State Program	93.714	N/A	273,281
Subtotal TANF Cluster			<u>8,193,188</u>
<i>Total - TANF Cluster, including beginning federal loan balances in CFDA 93.558 totals \$8,194,823 (see Note 9)</i>			
Refugee and Entrant Assistance State Administered Programs	93.566	N/A	6,439

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Health and Human Services (Continued)			
Refugee and Entrant Assistance			
State Administered Programs - Administration	93.566	N/A	\$ 377
Subtotal CFDA 93.566			<u>6,816</u>
Community-Based Child Abuse Prevention Grants	93.590	N/A	15,273
Adoptions Incentive Payments	93.603	N/A	16,788
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	139,352
Subtotal CFDA 93.590, 93.603 and 93.645			<u>171,413</u>
Foster Care Title IV-E - Grant and Group Home Monthly Visits	93.658	N/A	50,674
Foster Care Title IV-E	93.658	N/A	1,778,738
Foster Care Title IV-E - Administration	93.658	N/A	1,341,269
ARRA - Foster Care Title IV-E	93.658	N/A	82,448
Subtotal CFDA 93.658			<u>3,253,129</u>
Adoption Assistance	93.659	N/A	1,183,213
Adoption Assistance - Administration	93.659	N/A	171,543
ARRA - Adoption Assistance	93.659	N/A	100,289
Subtotal CFDA 93.659			<u>1,455,045</u>
Social Services Block Grant	93.667	N/A	190,167
Chafee Foster Care Independence Program	93.674	N/A	57,877
Subtotal CFDA 93.667 and 93.674			<u>248,044</u>
Subtotal passed through CHHS Department of Social Services			<u>13,431,909</u>
<u>Passed through CHHS Department of Health Care Services:</u>			
Children's Health Insurance Program (CHIP)	93.767	037-162-P-R2010	37,493
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities (MAA)	93.778	09-086018	279,749
Medical Assistance Program: Child Health Administration	93.778	037-162-P-R2010	179,053
Medical Assistance Program: Maternal & Child Health	93.778	201009-FY10/11	177,328
Medical Assistance Program: Child Health Disability Prevention	93.778	037-162-P-R2010	190,728
Medical Assistance Program: Child Health Diagnostic	93.778	CCS 10-03	21,670
Subtotal passed through CHHS Department of Health Care Services			<u>886,021</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Health and Human Services (Continued)			
<u>Passed through CHHS Department of Health Care</u>			
<u>Services via Department of Social Services:</u>			
Medical Assistance Program: Medicaid; Title XIX	93.778	N/A	\$ 1,325,108
Medical Assistance Program: Medicaid; Title XIX Medi-Cal	93.778	N/A	1,757,896
Medical Assistance Program: IHSS Public Authority	93.778	N/A	307,787
ARRA - Medical Assistance Program: IHSS Public Authority	93.778	N/A	<u>37,241</u>
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services			<u>3,428,032</u>
Medicaid Programs			
<u>Passed through CHHS Department of Aging:</u>			
Medical Assistance Program - Multipurpose Senior Services Program (MSSP) (See Note 7)	93.778	MS-1011-35	<u>134,654</u>
<u>Passed through CHHS Office of Systems Integration:</u>			
Medical Assistance Program: Medicaid; Title XIX Medi-Cal ISAWS C-IV	93.778	N/A	<u>31,410</u>
<u>Passed through California Department of Veterans Affairs:</u>			
Medical Assistance Program: Medicaid; Title XIX, Medi-Cal Cost Avoidance-CVSO	93.778	N/A	<u>1,419</u>
Subtotal CFDA 93.778			<u>4,444,043</u>
<u>Passed through CHHS Department of Alcohol and Drug Programs:</u>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA09	298,154
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA09	73,482
Block Grants for Prevention and Treatment of Substance Abuse	93.959	10-NNA09	<u>379,289</u>
Subtotal passed through CHHS Department of Alcohol and Drug Programs and CFDA 93.959			<u>750,925</u>
Total U.S. Department of Health and Human Services			<u>\$ 25,585,890</u>
U.S. Department of Homeland Security			
<u>Passed through California Emergency Management Agency:</u>			
Emergency Management Performance Grant	97.042	2010-0044 Cal EMA #017-00000	<u>156,116</u>
State Homeland Security Program (SHSP)	97.073	2007-0008 Cal EMA #017-00000	9,200

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Homeland Security (Continued)			
State Homeland Security Program (SHSP)	97.073	2008-0006 Cal EMA #017-00000	\$ 74,872
State Homeland Security Program (SHSP)	97.073	2009-0019 Cal EMA #017-00000	86,838
State Homeland Security Program (SHSP)	97.073	2010-0085 Cal EMA #017-00000	19,720
Subtotal CFDA 97.073			<u>190,630</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	2007-0008 Cal EMA #017-00000	<u>3,854</u>
Subtotal passed through California Emergency Management Agency			<u>350,600</u>
Total U.S. Department of Homeland Security			<u>\$ 350,600</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 43,947,948</u>
 <u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u>			
U.S. Department of Housing and Urban Development			
<u>Passed through</u> <u>State of California Business, Transportation & Housing Agency -</u> <u>Department of Housing and Community Development:</u>			
State CDBG	14.228	N/A	\$ 2,329,072
Home Investment Partnerships Program	14.239	N/A	<u>3,795,157</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 6,124,229</u>
U.S. Department of Health and Human Services			
<u>Passed through CHHS Department of Social Services:</u>			
Temporary Assistance for Needy Families	93.558	N/A	<u>1,635</u>
Total U.S. Department of Health and Human Services			<u>\$ 1,635</u>
Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 5)			<u>\$ 6,125,864</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS			<u>\$ 50,073,812</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2011

Note 1: **Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all federal award programs of the County of El Dorado (County), with the exception of the federal award programs of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority, which were subject to separate audits by independent auditors. The El Dorado County Transit Authority expended \$820,733 of federal awards. The County's 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 governmental agencies, are included in the Schedule.

Note 2: **Basis of Accounting**

The accompanying Schedule includes the federal grant activity of the County, and is presented on accounting principles generally accepted in the United States of America. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 3: **Relationship to Financial Statements**

The expenditures reported in the accompanying Schedule agree, in all material respects, to the associated expenditures reported within the County's fund financial statements. Specifically, with the exception of federal award expenditures reported on a cash basis, federal award expenditures accounted for under governmental fund types use the modified accrual basis of accounting while those accounted for under proprietary fund types use the accrual basis of accounting. Federal award expenditures that are required to be reported by the federal cognizant agency on a cash basis have been reported on the Schedule on a cash basis. Any differences between the cash and modified accrual basis of accounting for these expenditures are immaterial.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Note 4: **Subrecipients**

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

<u>CFDA</u>	<u>Program</u>	<u>Amount</u>
10.665	Schools and Roads - Grants to States	\$ 106,632
14.241	Housing Opportunities for Persons with AIDS	33,731
16.585	Drug Court Discretionary Grant Program	87,634
16.803	Recovery Act - Edward Byrne Memorial JAG/Grants to States	200,731
84.186	Safe and Drug - Free Schools and Communities States Grants	21,400
93.658	Foster Care Title IV-E (Maintenance Payments)	940,178
93.659	Adoption Assistance	92,070
93.778	Medical Assistance Program	117,127
93.889	National Bioterrorism Hospital Preparedness Program	84,199
93.914	HIV Emergency Relief Project Grants	141,882
93.959	Block Grants for Prevention and Treatment of Substance Abuse	305,289
97.073	State Homeland Security Program (SHSP)	<u>31,413</u>
TOTAL		<u>\$ 2,162,286</u>

Note 5: **Loans with Continuing Compliance Requirement**

Loans funded through federal programs, for which the federal government is at risk, carried the following balances as of June 30, 2011:

<u>Federal CFDA Number</u>	<u>Program Title</u>	<u>Balance of Loans from Previous Years</u>	<u>Repayments a)</u>	<u>New Loans b)</u>	<u>Amount Outstanding June 30, 2011</u>
	Community Development Block				
14.228	Grants/State's Program	\$ 2,329,072	\$ 94,613	\$ 51,150	\$ 2,285,609
	Home Investment				
14.239	Partnerships Program	3,795,157	9,119	228,039	4,014,077
	Temporary Assistance				
93.558	for Needy Families	<u>1,635</u>			<u>1,635</u>
TOTAL		<u>\$ 6,125,864</u>	<u>\$ 103,732</u>	<u>\$ 279,189</u>	<u>\$ 6,301,321</u>

a) Principal loan repayments received to date (including repayments on new loans), for which the federal government imposes continuing compliance requirements.

b) Value of loans made during the year, exclusive of repayments.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Note 6: **Pass-Through Grantor Award Number**

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the grantor award number assigned by the pass-through entity. When no grantor award number is shown, the County has either determined that no grantor award number is assigned for the program or the County was unable to obtain a grantor award number from the pass-through entity.

Note 7: **Department of Aging Federal/State Share**

The California Department of Aging (CDA) requires agencies that receive CDA funding to display state-funded expenditures discretely along with the related federal expenditures. The County expended the following federal and state amounts under these grants:

<u>CFDA</u>	<u>Contract</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.041	AP-1011-29 (VII Chapter 3)	\$ 3,322	\$ -
93.042	AP-1011-29 (VII Chapter 2)	25,032	-
93.043	AP-1011-29 (III Part D)	12,375	-
93.044	AP-1011-29 (III Part B)	240,767	-
93.045	AP-1011-29 (III Part C)	303,729	20,165
93.045	AP-1011-29 (III Part C)	145,910	18,294
93.052	AP-1011-29 (III Part E)	108,607	-
93.053	AP-1011-29	45,794	-
93.053	AP-1011-29	66,486	-
93.778	MS-1011-35 (MSSP)	134,654	134,654
*OVRI	AP-1011-29	<u>-</u>	<u>11,347</u>
	TOTAL	<u>\$ 1,086,676</u>	<u>\$ 184,460</u>

*The state-only funded grant does not have an applicable CFDA number. The grant funded entirely by the state that is included above is the Ombudsman Volunteer Recruitment Initiative (OVRI) program for \$11,347.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Note 8: **California Department of Transportation**

The County expended the State amounts on the following projects during the year ended June 30, 2011:

<u>Program</u>	<u>Contract</u>	<u>State Expenditures</u>
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X10-5925(088)	\$ 80,039
RSTP Exchange	X09-5925(068)	183,015
RSTP Exchange	X10-5925(088)	37,255
State Match	X09-5925(068)	78,929
State Match	X08-5925(058)	<u>57,102</u>
Subtotal		<u>336,340</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X09-6157(036) & X10-6157(038)	52,141
RSTP Exchange	X08-6157(033)	<u>120,258</u>
		<u>172,399</u>
Passed through Tahoe Regional Planning Agency:		
RSTP Exchange	X04-6125(017)	13,595
RSTP Exchange	X03-6125(016)	50,387
RSTP Exchange	X00-6125(012)	35,579
RSTP Exchange	X99-6125(006)	<u>29,470</u>
Subtotal		<u>129,031</u>
TOTAL		<u>\$ 737,769</u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Note 9: **Program Clusters**

Federal programs, which are considered together as a program cluster, include the following:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>JAG Program Cluster:</u>		
16.803	ARRA – Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories	\$ 346,281
16.804	ARRA – Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Units Of Local Government	<u>82,386</u>
	TOTAL	<u>\$ 428,667</u>
<u>WIA Cluster:</u>		
17.258	WIA Adult Program	\$ 184,159
17.258	ARRA – WIA Adult Program	99,869
17.259	WIA Youth Activities	142,591
17.259	ARRA – WIA Youth Activities	10,680
17.260	WIA Dislocated Workers	483,228
17.260	ARRA – WIA Dislocated Workers	<u>344,995</u>
	TOTAL	<u>\$ 1,265,522</u>
<u>Aging Cluster:</u>		
93.044	Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	\$ 240,767
93.045	Special Programs for the Aging Title III, Part C Nutrition Services	449,639
93.053	Nutrition Services Incentive Program	<u>112,280</u>
	TOTAL	<u>\$ 802,686</u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Note 9: **Program Clusters** (continued)

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>TANF Cluster:</u>		
93.558	Temporary Assistance for Needy Families (TANF)	\$ 7,919,907
93.558	TANF (Federal Loan Balance from Previous Years)	1,635
93.714	ARRA – Emergency Contingency Fund for TANF State Program	<u>273,281</u>
	TOTAL	<u>\$ 8,194,823</u>
<u>CSBG Cluster:</u>		
93.569	Community Services Block Grant	\$ 213,670
93.710	ARRA – Community Services Block Grant	<u>77,119</u>
	TOTAL	<u>\$ 290,789</u>

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011

Section 1

Financial Statements

Summary of Auditor's Results

- | | |
|--|---------------|
| 1. Type of auditor's report issued: | Unqualified |
| 2. Internal controls over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None reported |
| 2. Type of auditor's report issued on compliance for major programs: | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No |
| 4. Identification of major programs: | |

CFDA Number

- | | |
|----------------|---|
| 10.561 | State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP) |
| 10.665 | Schools and Roads – Grants to States |
| 14.228 | Community Development Block Grants/ State's Program |
| 14.871 | Section 8 Housing Choice Vouchers |
| 20.205 | Highway Planning and Construction |
| 93.558, 93.714 | Temporary Assistance for Needy Families (TANF) Cluster |
| 93.563 | Child Support Enforcement |

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011

Section 1 (continued)

4. Identification of major programs (continued):

CFDA Number

93.569, 93.710

93.658

93.778

Community Services Block Grant Cluster

Foster Care – Title IV-E

Medical Assistance Program

5. Dollar threshold used to distinguish between
Type A and Type B programs?

\$ 1,502,214

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

No

Section 2

Financial Statement Findings

None Reported

Section 3

Federal Award Findings and Questioned Costs

None reported

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
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None noted.

COUNTY OF EL DORADO

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2011

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
Finding 10-SA-1: Temporary Assistance for Needy Families (TANF) Cluster CFDA 93.558 and 93.714 Award No. n/a Year: 09/10	<i>Federal Grantor: U.S. Department of Health and Human Services</i> <i>Pass-Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Eligibility, Special Tests</i> <u>Recommendation</u> We recommend that the County implement procedures to use IEVS in each eligibility determination and that the review of IEVS is documented in each case. <u>Status</u> Implemented
Finding 10-SA-2: Temporary Assistance for Needy Families (TANF) Cluster CFDA 93.558 and 93.714 Award No. n/a Year: 09/10	<i>Federal Grantor: U.S. Department of Health and Human Services</i> <i>Pass-Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Eligibility</i> <u>Recommendation</u> We recommend that the County implement procedures to ensure that the QR7 for each case is received, reviewed, and retained and that the information that is reported on the QR7 matches the information in the eligibility system. <u>Status</u> Implemented