

COUNTY OF MONO
SINGLE AUDIT REPORT
JUNE 30, 2011

COUNTY OF MONO

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***

Board of Supervisors
County of Mono
Bridgeport, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono (County), as of and for the year ended June 30, 2011, which collectively comprise the County's financial statements and have issued our report thereon dated March 20, 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.

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.

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 and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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*.

Board of Supervisors
County of Mono

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 County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 11-FS-01 and 11-FS-02 to be material weaknesses.

We noted certain matters that we reported to management of the County in a separate letter dated March 20, 2012.

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

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.

Gallina LLP

Roseville, California
March 20, 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**

Board of Supervisors
County of Mono
Bridgeport, California

Compliance

We have audited the compliance of the County of Mono (the 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 its major federal programs for the year ended June 30, 2011. The County of Mono's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County'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 on the County's compliance with those requirements.

In our opinion, the County of Mono complied, in all material respects, with the requirements referred to above that have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Board of Supervisors
County of Mono

Internal Control Over Compliance

The management of the County of Mono is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered 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 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, and business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono as of and for the year ended June 30, 2011, and have issued our report thereon dated March 20, 2012, 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 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.

Board of Supervisors
County of Mono

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 20, 2012

COUNTY OF MONO

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

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed through USRDA Rural Development:			
Housing Preservation Grant	10.433	HPG 533 FY 2009	\$ 40,750
Passed through State Department of Public Health:			
WIC - Women, Infants and Children	10.557		276,183
Passed through State Department of Social Services:			
State Administrative Matching Grants for Food Stamp Program	10.561		312,018
ARRA - SNAP ADMIN	10.561		6,380
Subtotal CFDA 10.561			<u>318,398</u>
Passed through State Controller's Office:			
Schools and Roads - Grants to States	10.665	PL 106-363	<u>290,228</u>
Total U.S. Department of Agriculture			<u>\$ 925,559</u>
<u>U.S. Department of Commerce</u>			
Passed through the State Department of Health Services			
CDC H1N1 PHER Phase 1 FA1	11.206	--	21,296
Passed through the Santa Ana Police Dept.			
Public Safety Interoperable Communications	11.555	A-2008-075-15	6,300
Passed through National Telecommunications & Information Administration:			
Low-Power Television & Translator Upgrade Program	11.559	--	37,090
Passed through National Telecommunications & Information Administration:			
Low-Power Television & Translator Upgrade Program	11.559	--	19,494
Subtotal CFDA 11.559			<u>56,584</u>
Total U.S. Department of Commerce			<u>\$ 84,180</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through State Department of Housing and Community Development:			
CDBG - PTA - General	14.228	09-PTAG-6505	53,177
CDBG - PTA - Economic Development	14.228	09-PTAE-6312	33,000
Subtotal CFDA 14.228			<u>86,177</u>
Home Investments Partnership Program	14.239	09-HOME-6259	<u>10,000</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 96,177</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MONO

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of the Interior</u>			
Direct Program:			
Payments in Lieu of Taxes	15.226	--	\$ 1,059,272
Total U.S. Department of the Interior			<u>\$ 1,059,272</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
State Criminal Alien Assistance Program	16.606	--	51,042
Passed through State Office of Emergency Services:			
Victim Witness Assistance Program	16.575	VW10200260	32,717
Anti Drug Abuse Program	16.738	DC10-21-0260	128,752
ARRA - JAGR -CalEMA Offender Tx Recovery Act	16.804	ZA09-01-0260	47,358
ARRA - JAGR -CalEMA Probation Supervision Program	16.804	ZP09-01-0260	3,598
ARRA - JAGR -CalEMA Offender Treatment Recovery Act	16.804	ZO09-01-0260	78,717
2009/10 CAL-MMET ARRA Grant	16.804		20,698
Subtotal CFDA 16.804			<u>279,123</u>
Passed through Drug Enforcement Administration			
2010 Domestic Cannabis Eradication	16.579	2010-35	17,779
2011 Domestic Cannabis Eradication	16.579	2011-36	999
Subtotal CFDA 16.579			<u>18,778</u>
Total U.S. Department of Justice			<u>\$ 381,660</u>
<u>U.S. Department of Labor</u>			
Passed through Employment Development Department via Kern County ETR:			
Workforce Investment Act - Adult	17.258	--	19,848
Workforce Investment Act - Youth	17.259	--	20,066
Workforce Investment Act - Dislocated Worker	17.260	--	24,051
Total U.S. Department of Labor			<u>\$ 63,965</u>
<u>U.S. Department of Transportation</u>			
Direct Program:			
Airport Improvement Program	20.106	3-06-0030-07	39,485
Airport Improvement Program	20.106	3-06-0119-06	1,862,685
Subtotal CFDA 20.106			<u>1,902,170</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MONO

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Transportation (continued)</u>			
Passed through State Department of Transportation:			
Highway Planning and Construction (RTSP Apportionment)	20.205	09-00020118	\$ 229,725
ARRA - Highway Planning and Construction	20.205	09-955153	139,521
Subtotal CFDA 20.205			<u>369,246</u>
 Total U.S. Department of Transportation			 <u>\$ 2,271,416</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through California Department of Aging Via Inyo County:			
Aging Title III Part B	93.044	--	18,637
Aging Title III Part C	93.045	--	53,831
Nutrition Services Incentive Program	93.053	--	13,740
Subtotal Pass Through			<u>86,208</u>
Passed through California Secretary of State:			
Help America Vote Act (HAVA)	93.617	09-G26129	675
Passed through State Department of Social Services:			
Family Preservation and Support Services	93.556	--	11,740
Temporary Assistance for Needy Families	93.558	--	519,844
Child Support Enforcement	93.563	--	399,057
ARRA - Child Support Enforcement	93.563	--	11,233
Subtotal CFDA 93.563			<u>410,290</u>
Child Welfare Services – State Grants	93.645	--	11,841
Foster Care – Title IV-E	93.658	--	115,023
ARRA - Foster Care – Title IV-E	93.658	--	2,216
Subtotal CFDA 93.658			<u>117,239</u>
Adoption Assistance	93.659	--	2,555
ARRA - Adoption Assistance	93.659	--	214
Subtotal CFDA 93.659			<u>2,769</u>
In-Home Supportive Services	93.667	--	55,056
Independent Living	93.674	--	21,553
Subtotal			<u>76,609</u>
Subtotal Pass Through			<u>1,150,332</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MONO

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Health Care Services:			
Medical Assistance Program	93.778	--	\$ 175,370
HIV Care Formula Grants	93.917	--	7,500
Children's Health and Disability Prevention	93.994	--	58,936
Immunization	93.268	--	20,000
Subtotal			<u>261,806</u>
California Children's Services	93.767	--	117,562
Health Care Program for Children in Foster Care	93.767	--	6,234
Subtotal CFDA 93.767			<u>123,796</u>
Subtotal Pass Through			<u>385,602</u>
Passed through State Department of Public Health:			
Centers for Disease Control and Prevention	93.069	--	108,964
Maternal and Child Health Services	93.110	--	116,184
Hospital Emergency Preparedness and Response	93.889	--	136,851
Subtotal Pass Through			<u>361,999</u>
Passed through State Department of Alcohol and Drug Programs:			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	391,898
Total U.S. Department of Health and Human Services			<u>\$ 2,376,714</u>
<u>U.S. Department of Homeland Security</u>			
Passed through State Dept. of Boating and Waterways			
2010 Boating Safety & Equipment Grant	97.012	10-204-783	18,304
2010 Boating Safety Enforcement Aid Program	97.012		122,988
Subtotal CFDA 97.012			<u>141,292</u>
Passed through California Emergency Management Agency:			
2010 EMPG	97.042	2010-0044	127,332
2009 State Homeland Security Grant	97.067	2009-0019	108,184
2010 State Homeland Security Grant	97.067		27,720
Subtotal CFDA 97.067			<u>135,904</u>
Total U.S. Department of Homeland Security			<u>\$ 404,528</u>
Total Expenditures of Federal Awards			<u>\$ 7,663,471</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MONO

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

Note 1: **General**

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

Note 2: **Basis of Accounting**

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

Note 3: **Relationship to Financial Statements**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

Note 4: **Pass-Through Entities' Identifying Number**

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

Note 5: **Subrecipients**

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

Federal CFDA	Program Title	Amount Provided to Subrecipients
14.239	Home Investments Partnership Program	\$ 10,000
16.579	Domestic Cannabis Eradication	\$ 702
93.563	Child Support Enforcement	\$ 206,111
97.073	2009 HSG Grant	\$ 27,997
97.073	2010 HSG Grant	\$ 89,258

COUNTY OF MONO

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

Note 6: **Program Clusters**

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>WIA Cluster:</u>		
17.258	Workforce Investment Act – Adult	\$ 19,848
17.259	Workforce Investment Act – Youth	20,066
17.260	Workforce Investment Act – Dislocated	<u>24,051</u>
	TOTAL	<u>\$ 63,965</u>
<u>Aging Cluster:</u>		
93.044	Special Programs for the Aging-Title III Part B	\$ 18,637
93.045	Special Programs for the Aging-Title III Part C	53,831
93.053	Nutritional Services Incentive Program	<u>13,740</u>
	TOTAL	<u>\$ 86,208</u>

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

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

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.044	\$ 18,637	\$ --
93.045	53,831	65,014
93.053	<u>13,740</u>	<u>--</u>
	<u>\$ 86,208</u>	<u>\$ 65,014</u>

COUNTY OF MONO

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

Note 8: **Loans of Federal Monies**

Federal loans to third parties:

<u>CFDA</u>	<u>Program</u>	<u>As of 6/30/10</u>	<u>As of 6/30/11</u>
14.228	CDBG First Time Home Buyers Program	\$ 939,190	\$ 939,190
14.239	Home Investment Partnership	\$ 243,052	<u>243,052</u>
			<u>\$ 1,182,242</u>

COUNTY OF MONO

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

Section 1

Summary of Auditor's Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditor's report issued: | Unqualified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | Yes |
| b. Significant deficiencies identified not considered to be material weaknesses | 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)? | Yes |

4. Identification of major programs:

CFDA Number

Name of Federal Program

10.561	State Administrative Matching Grants for Supplemental Nutrition
15.226	Payment In Lieu of Taxes
20.106	Airport Improvement Program
20.205	Highway Planning and Construction
93.558	Temporary Assistance for Needy Families
93.658	Foster Care – Title IV-E
93.778	Medical Assistance Program

COUNTY OF MONO

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

Section 1 (continued)

- | | |
|---|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$ 300,000 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | No |

Section 2

Financial Statement Findings

Receivables – Solid Waste Fund	11-FS-01
Deferred Revenues	11-FS-02

Section 3

Federal Award Findings and Questioned Costs

None Reported

COUNTY OF MONO

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

<u>Program</u>	<u>Findings/Noncompliance</u>
Finding 11-FS-01	ACCOUNTS RECEIVABLE – DOUBLE POSTING
	<u>Criteria</u>
	During its year-end closing process, the County should establish and enforce policies and procedures to ensure that year-end accruals are properly identified and recorded for all account balances, including revenues and receivables.
	<u>Condition</u>
	During the audit, we noted that receivables in the Solid Waste Fund were double-posted, once from an accounts receivable aging report and again from the year-end review of cash receipts. The total amount of the related audit adjustment was \$86,536.
	<u>Cause</u>
	Prior to recording receivables in the general ledger based upon the review of cash receipts after June 30, the County did not consider other postings of receivables previously made.
	<u>Effect or Potential Effect</u>
	By double posting Solid Waste receivables, both revenues and receivables in the fund were materially overstated.
	<u>Recommendation</u>
	We recommend that all journal entries be reviewed prior to being posted to ensure account balances are accurate. When reviewing cash receipts received after June 30, the County should review existing revenue journal entries to determine if receipt was previously posted.
	<u>Corrective Action Plan</u>
	The County Auditor is working with the various Departments to refine receivables collections and the reporting of such. This is an ongoing training project to recognize what is reportable as a receivable and implementing suitable checks to insure that receivables are not double reported.

COUNTY OF MONO

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

<u>Program</u>	<u>Findings/Noncompliance</u>
Finding 11-FS-02	DEFERRED REVENUE – YEAR END REVIEW
	<u>Criteria</u>
	During its year-end closing process, the County should establish and enforce policies and procedures to ensure that only revenues received within the period of availability are recognized as current year revenues on the fund financial statements.
	<u>Condition</u>
	During the audit, we noted a significant amount of revenue that had been properly accrued as a receivable but was not deferred to reflect that the cash had not been received during the 60 day period of availability. The total amount of the related audit adjustment was \$2,808,600.
	<u>Cause</u>
	During the year-end closing process, the County did not sufficiently review receivables to identify those that were not received during the period of availability.
	<u>Effect or Potential Effect</u>
	By not properly deferring unavailable revenues, the County is overstating its revenues for the year on the fund financial statements.
	<u>Recommendation</u>
	We recommend that the County identify and maintain a schedule of receivables consisting of cash received after the County's 60 day availability period in order to properly defer revenue in the governmental fund statements.
	<u>Corrective Action Plan</u>
	Mono County will maintain a schedule of all receivables and verify the receipt thereof. If the revenue is not received by the end of the usable period, then those revenues not received will be deferred.

COUNTY OF MONO

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

<u>Audit Reference Number</u>	<u>Status of Prior Year Audit Findings</u>
Finding SA-10-01	<i>Federal Grantor: U.S. Department of Housing and Urban Development</i>
Community Development Block Grant CFDA 14.228	<i>Pass-Through Entity: State Department of Housing and Community Development</i>
Award No. 05-STBG-1384	<i>Compliance Requirement: Subrecipient Monitoring</i>
Year: 09/10	<i>Reporting Requirement: Material Weakness and Material Noncompliance in Relation to a Compliance Requirement</i>

Recommendation

We recommend that the County develop a subrecipient monitoring plan. Some of the steps in the monitoring process include:

- Develop a monitoring plan at the beginning of each program year in order to match available resources with the needs and capacity of funded subrecipients.
- Standardize monitoring procedures - to ensure consistency and thoroughness in monitoring reviews, grantees should use standardized monitoring checklists or guidebooks. Monitoring procedures should also specify the steps to be followed for monitoring visits.

Status

Implemented

COUNTY OF MONO

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

<u>Audit Reference Number</u>	<u>Status of Prior Year Audit Findings</u>
Finding SA-10-02 Center for Disease Control H1N1 Public Health Emergency Readiness CFDA 11.206 Award No. N/A Year: 09/10	<i>Federal Grantor: U.S. Department of Justice</i> <i>Pass-Through Entity: California Department of Public Health</i> <i>Compliance Requirement: Allowable Costs</i> <i>Reporting Requirement: Significant Deficiency and Material Noncompliance in Relation to a Compliance Supplement Audit Objective</i> <u>Recommendation</u> We recommend that appropriate review be implemented to ensure that all expenditure charged to grants represent actual allowable costs. <u>Status</u> Implemented

SUPPLEMENTARY SCHEDULE

COUNTY OF MONO

Schedule of the California Emergency Management Agency
and the Department of Corrections and Rehabilitation Grants Expenditures
For the Year Ended June 30, 2011

Program	Expenditures Claimed			Share of Expenditures		
	For the Period	For the Year	Cumulative	Current Year		
	Through June 30, 2010	Ended June 30, 2011	As of June 30, 2011	Federal Share	State Share	County Share
CalMMET# MH08.03.0260						
Personal services	\$ 99,750	\$ --	\$ 99,750	\$ --	\$ --	\$ --
Equipment	19,839	--	19,839	--	--	--
Totals	<u>\$ 119,589</u>	<u>\$ --</u>	<u>\$ 119,589</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
CalMMET ARRA #						
Operating expenses	\$ --	\$ 7,698	\$ 7,698	\$ 7,698	\$ --	\$ --
Equipment	--	13,000	13,000	13,000	--	--
Totals	<u>\$ --</u>	<u>\$ 20,698</u>	<u>\$ 20,698</u>	<u>\$ 20,698</u>	<u>\$ --</u>	<u>\$ --</u>
2008 HSG# 2008-6						
Equipment	\$ 40,047	\$ --	\$ 40,047	\$ --	\$ --	\$ --
Totals	<u>\$ 40,047</u>	<u>\$ --</u>	<u>\$ 40,047</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2009 HSG# 2009-0019						
Operating expenses	\$ --	\$ 27,720	\$ 27,720	\$ 27,720	\$ --	\$ --
Equipment	90,997	--	90,997	--	--	--
Totals	<u>\$ 90,997</u>	<u>\$ 27,720</u>	<u>\$ 118,717</u>	<u>\$ 27,720</u>	<u>\$ --</u>	<u>\$ --</u>
2010 HSG# 2010-0085						
Operating expenses	\$ --	\$ 9,900	\$ 9,900	\$ 9,900	\$ --	\$ --
Equipment	--	98,284	98,284	98,284	--	--
Totals	<u>\$ --</u>	<u>\$ 108,184</u>	<u>\$ 108,184</u>	<u>\$ 108,184</u>	<u>\$ --</u>	<u>\$ --</u>
2009 EMPG# 2008-9						
Personal services	\$ 71,500	\$ --	\$ 71,500	\$ --	\$ --	\$ --
Operating expenses	10,156	--	10,156	--	--	--
Totals	<u>\$ 81,656</u>	<u>\$ --</u>	<u>\$ 81,656</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2010 EMPG# 2010-						
Personal services	\$ --	\$ 48,994	\$ 48,994	\$ 48,994	\$ --	\$ --
Operating expenses	--	20,000	20,000	20,000	--	--
Equipment	--	58,338	58,338	58,338	--	--
Totals	<u>\$ --</u>	<u>\$ 127,332</u>	<u>\$ 127,332</u>	<u>\$ 127,332</u>	<u>\$ --</u>	<u>\$ --</u>

COUNTY OF MONO

Schedule of the California Emergency Management Agency
and the Department of Corrections and Rehabilitation Grants Expenditures
For the Year Ended June 30, 2011

Program	Expenditures Claimed			Share of Expenditures		
	For the Period	For the Year	Cumulative	Current Year		
	Through June 30, 2010	Ended June 30, 2011	As of June 30, 2011	Federal Share	State Share	County Share
JAGR; ZO09-01-0260	Mental Health					
Personal services	\$ 21,641	\$ 33,979	\$ 55,620	\$ 33,979	\$ --	\$ --
Operating expenses	23,137	44,738	67,875	44,738	--	--
Totals	<u>\$ 44,778</u>	<u>\$ 78,717</u>	<u>\$ 123,495</u>	<u>\$ 78,717</u>	<u>\$ --</u>	<u>\$ --</u>
JAGR; ZO09-01-0260	DA					
Operating expenses	\$ 9,227	\$ 47,358	\$ 56,585	\$ 47,358	\$ --	\$ --
Equipment	8,675	--	8,675	--	--	--
Totals	<u>\$ 17,902</u>	<u>\$ 47,358</u>	<u>\$ 65,260</u>	<u>\$ 47,358</u>	<u>\$ --</u>	<u>\$ --</u>
JAGR; ZO09-01-0260	Probation					
Operating expenses	\$ --	\$ 3,598	\$ 3,598	\$ 3,598	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 3,598</u>	<u>\$ 3,598</u>	<u>\$ 3,598</u>	<u>\$ --</u>	<u>\$ --</u>
VW09190260						
Personal services	\$ 138,956	\$ --	\$ 138,956	\$ --	\$ --	\$ --
Operating expenses	9,448	--	9,448	--	--	--
Totals	<u>\$ 148,404</u>	<u>\$ --</u>	<u>\$ 148,404</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
VW10200260						
Personal services	\$ --	\$ 69,220	\$ 69,220	\$ 32,717	\$ 36,503	\$ --
Operating expenses	--	9,448	9,448	--	5,186	--
Totals	<u>\$ --</u>	<u>\$ 78,668</u>	<u>\$ 78,668</u>	<u>\$ 32,717</u>	<u>\$ 41,689</u>	<u>\$ --</u>
DC09200260						
Operating expenses	\$ 147,259	\$ --	\$ 147,259	\$ --	\$ --	\$ --
Totals	<u>\$ 147,259</u>	<u>\$ --</u>	<u>\$ 147,259</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
DC10210260						
Operating expenses	\$ --	\$ 128,752	\$ 128,752	\$ 128,752	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 128,752</u>	<u>\$ 128,752</u>	<u>\$ 128,752</u>	<u>\$ --</u>	<u>\$ --</u>